



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

MCO 4400.150
LPC-2
29 JAN 2014

MARINE CORPS ORDER 4400.150

From: Commandant of the Marine Corps
To: Distribution List

Subj: CONSUMER-LEVEL SUPPLY POLICY

Ref: (a) JP 1-02
(b) DoDI 4140.01
(c) DoDI 5000.64
(d) DLM 4000.25-1 W/CH 2
(e) DoD 4100.39-M
(f) DoD 4140.1-R
(g) DoD 4160.21-M
(h) DoD 4160.28, Vol 3
(i) DoDI 4160.28
(j) DoD 4500.9-R
(k) DoD 7000.14-R
(l) DoDM 5200.01, Vol 1
(m) DLM 4000.25-2 CH 2
(n) DoDM 5100.76
(o) CJCSI 3470.01H
(p) SECNAVINST 4000.37A
(q) SECNAVINST 4855.3B
(r) SECNAVINST 5030.7
(s) SECNAVINST 7320.10A
(t) SECNAV M-5210.1
(u) SECNAV M-5214.1
(v) OPNAVINST 4441.12D
(w) OPNAVINST 5510.1B
(x) OPNAVINST 5210.20
(y) OPNAVINST 5585.2C
(z) NAVSEA OP 5
(aa) NAVSEA SW020-AC-SAF-010
(ab) NAVSEA SW020-AG-SAF-010 (NOTAL)
(ac) NAVSEA SWO23-AG-WHM-010
(ad) NAVSEA SWO20-AF-HBK-010
(ae) NAVSUPINST 4200.99B
(af) NAVSUPINST P-529
(ag) JAGINST 5800.7F
(ah) BUMEDINST 5360.1C
(ai) BUMEDINST 6710.70A
(aj) DON EBUSOPSOFFINST 4200.1A
(ak) NAVMC 3500.64A
(al) NAVMC 4000.2
(am) Marine Corps Manual W/CH 1-3
(an) MCO P1020.34G W/CH 1-5
(ao) MCO 1200.17E
(ap) MCO 1533.6E

DISTRIBUTION STATEMENT A: Approved for public release; distribution is unlimited.

(aq) MCO P1700.27 W/CH 1
(ar) MCO 2281.1
(as) MCBul 3000_25 March 2013
(at) MCO 3000.11E
(au) MCO 3040.4
(av) MCO 3900.15B
(aw) MCO 4000.57A
(ax) MCO 4050.38D
(ay) MCO 4400.16H
(az) MCO 4400.39
(ba) MCO 4400.79
(bb) MCO P4400.82F W/CH 2
(bc) MCO P4400.151B W/CH 1-2
(bd) MCO P4400.162B W/CH 2
(be) MCO 4410.29
(bf) MCO P4450.7E W/CH 1
(bg) MCO 4450.12A
(bh) MCO 4450.13A
(bi) MCO 4450.14
(bj) MCO P4790.2C W/CH 1-2
(bk) MCO 5000.14D
(bl) MCO 5100.8
(bm) MCO 5100.29B
(bn) MCO P5102.1B W/CH 1
(bo) MCO P5215.17C
(bp) MCO 5311.1D
(bq) MCO 5530.14A
(br) MCO 5600.31A
(bs) MCO 5750.1H
(bt) MCO 6700.5A
(bu) MCO 7300.21A
(bv) MCO 7301R.65
(bw) MCO 8000.7A
(bx) MCO 8000.8
(by) MCO 8010.13
(bz) MCO 8011.5
(ca) MCO 8015.3A
(cb) MCO P8020.10B
(cc) MCO 8023.3B
(cd) MCO 8025.1E
(ce) MCO 8300.1D
(cf) MCO 8373.2E
(cg) MCO 10110.14M
(ch) MCO 10110.47A
(ci) MCO P10120.28G
(cj) MCO 10520.3
(ck) MCO 10570.1B
(cl) UM 4400-71
(cm) UM 4400-124 W/CH 1-4

Encl: (1) Consumer-Level Supply Policy

1. Situation. This release constitutes a major revision of the previous Order which mandates that readers thoroughly familiarize themselves with the policy contained herein. Major changes incorporated into this revision include:

- a. Restructuring and consolidation of chapters.
 - b. Updated references.
 - c. Updates to policy contained in previous version.
 - d. New/expanded information on:
 - (1) Legal foundation.
 - (2) Consumer Level Supply Activity roles and responsibilities.
 - (3) Delegation of Authority and Succession to Command.
 - (4) Allowance Item Information.
 - (5) Allowance Item Management.
 - (6) Command Adjustment Management.
 - (7) Remain Behind Equipment.
 - (8) Balance Record Transactions.
 - (9) Serialized Item Management.
 - (10) Demand Supported Items.
 - (11) General Equipment (Garrison Property).
 - (12) Local Purchases of Allowance Items.
 - (13) Financial Management.
 - (14) Requisitioning.
 - (15) Materiel and Services Support.
 - (16) Department of Defense Activity Address Code (DoDAAC) Management.
 - (17) Supply Discrepancy Reports.
 - (18) Ammunition & Explosives (A&E) Accounting.
 - (19) Investigations.
 - (20) Temporary Loans.
2. Cancellations. MCO P4400.150E w/Erratum Ch 1-2.
 3. Mission. To publish policy and procedures for Consumer-Level Supply per references (a) through (cm).
 4. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. The purpose of this revised Consumer-Level Supply Policy Manual is to provide updated guidance and policy that will lead to improved and standardized execution of consumer-level supply operations throughout the enterprise in both garrison and deployed environments. This updated policy will also ensure that Marine Corps processes and procedures are in compliance with Department of Defense (DoD) regulations for supply and financial management.

(2) Concept of Operations

(a) This Order directs the execution of Consumer-Level Supply operations at the Using Unit level, and is intended to govern supply operations at this level of inventory within the Marine Corps Ground Supply Chain.

(b) Adherence to the provisions established in this Order shall ensure accurate accountability of government property and promote more effective logistics support to the warfighter.

b. Subordinate Element Missions. Consumer-level supply operations exist in every element of the Marine Air-Ground Task Force (MAGTF), both in garrison and during deployed operations. It is therefore critical that a comprehensive understanding of, and adherence to, the provisions of this Order be accomplished by all personnel involved in Marine Corps ground logistics support operations. In order to safeguard the effective implementation of this Order, execution of the following responsibilities is paramount:

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

(a) Act as the Marine Corps Enterprise Ground Equipment Manager, responsible for ensuring the roles and responsibilities identified in this Order are adhered to by the appropriate stakeholders in order to achieve and maintain strict equipment accountability and visibility.

(b) As the functional advocate for logistics information systems, ensure systems are available and effective to enable consumer-level supply operations. Ensure Department of Defense Activity Address Directory (DoDAAD) data is correctly feeding enterprise and other service providers logistics information systems.

(c) Coordinate with Commanding General, Training and Education Command (CG, TECOM) to ensure that effective training programs are implemented on the contents of this Order.

(d) Ensure that Field Supply and Maintenance Analysis Office (FSMAO) Teams inspect Marine Corps organizations for compliance with this Order and provide assistance to the Marine Forces (MARFORs) and Marine Expeditionary Forces (MEFs) as necessary.

(2) Deputy Commandant, Plans, Policies, & Operations (DC, PP&O). Be prepared to provide guidance on the operational impacts in the implementation of this Order to ensure its relevance to current and future operations.

(3) Deputy Commandant, Combat Development and Integration (DC, CD&I)

(a) Coordinate efforts with DC, I&L to ensure this Order is both implemented and in consonance with current doctrine.

(b) Coordinate with CG, Marine Corps Logistics Command (MARCORLOGCOM) and CG, Marine Corps Systems Command (MARCORSYSCOM) to ensure Total Force Structure Management System (TFSMS) data reflects the most current and accurate information available to enable effective ground supply operations at the consumer-level.

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

(a) In coordination with DC, I&L, CG, MARCORLOGCOM and CG, MARCORSYSCOM ensure adequate resources are programmed through the Program Objective Memorandum process to efficiently and economically support the Marine Corp's Supply Chain requirements.

(b) Ensure approved DoDAACs of all units authorized to requisition against funds allotted to each command are published in reference (bv).

(5) Commanding General, Marine Corps Logistics Command (CG, MARCORLOGCOM). Act as the Marine Corps Enterprise Ground Equipment Asset Manager for Stores Account Code (SAC) 3 military equipment, ensuring policies contained in this directive are supported and that emerging inventory management practices are addressed herein.

(6) Commanding General, Training and Education Command (CG, TECOM). Ensure effective training programs are established for both entry-level and sustainment training of ground supply operations in consumer-level supply.

(7) Commander, Marine Corps Systems Command (CG, MARCORSYSCOM)

(a) In coordination with DC, I&L, ensure the provisions of this Order support Total Life Cycle Management of programs and equipment.

(b) In coordination with DC, CD&I, ensure all equipment information contained in TFSMS is maintained current to enable effective consumer-level supply operations.

(8) Director, Command, Control, Communications, and Computers (C4)

(a) Ensure effective hardware, software, and network communication resources are available to enable Marine Corps supply chain operations.

(b) To ensure compliance with this Order, only provide purchase request approval when requested by the Marine Corps Installations Command (MCICOM) project officer or appropriate MARCORSYSCOM Program Manager and the request is supported by an appropriate allowance, Universal Needs Statement (UNS), or Table of Organization and Equipment Change Request (TOECR).

(9) Inspector General of the Marine Corps. Develop and implement an inspection program to ensure compliance with Consumer-Level Supply policy.

JAN 29 2014

(10) Commanders, Marine Corps Forces (COMMARFOR)

(a) Commanders shall ensure that this Order is made available, understood, and used by all personnel responsible for Consumer-Level Supply.

(b) Ensure that consumer-level inventories are managed according to this Order and under the supply system procedures cited in the applicable users manuals.

(c) Develop and implement internal command policies and procedures to facilitate the execution of this Order.

(d) This Order takes precedence over the information contained in references (cl) and (cm).

5. Administration and Logistics

a. Recommendations concerning the contents of this Order are invited and should be submitted to Assistant Deputy Commandant, Installations and Logistics (LP) attention to Logistics Policy and Capabilities Branch via the appropriate chain of command.

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.

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.



W. M. FAULKNER
Deputy Commandant
Installations and Logistics

DISTRIBUTION: PCN 10205247400

TABLE OF CONTENTS

<u>IDENTIFICATION</u>	<u>TITLE</u>	<u>PAGE</u>
Chapter 1	Concepts of Consumer-Level Supply.....	1-1
1.	Purpose.....	1-1
2.	Legal Foundation.....	1-1
3.	Components of Supply Materiel Management.....	1-1
4.	Inventory Levels of Supply.....	1-2
5.	Consumer-Level Supply Activity.....	1-3
6.	Conflicts of Interest.....	1-11
7.	Appointment/Relief of Commanding Officer, Supply Officer, and Responsible Officer.....	1-11
8.	Delegation of Authority and Succession to Command.....	1-13
9.	Types of Materiel.....	1-15
10.	Directives and Publications.....	1-16
11.	Standing Operating Procedures (SOP).....	1-17
12.	Desktop Procedures and Turnover Folders.....	1-18
13.	Records Inspection.....	1-19
14.	Policy Waivers.....	1-19
15.	Training.....	1-20
Figure 1-1	Inventory Levels of Supply.....	1-2
Figure 1-2	Notional Consumer-Level Supply Activity Roles...	1-4
Chapter 2	Inventory Management and Control.....	2-1
1.	General Information.....	2-1
2.	Allowance Item Information.....	2-1
3.	Acquisition Objective (AO).....	2-4
4.	Approved Acquisition Objective (AAO).....	2-4
5.	Allowance Items.....	2-4
6.	Allowance Item Management.....	2-7
7.	Command Adjustment Management.....	2-9
8.	Remain Behind Equipment (RBE).....	2-11
9.	Inventory.....	2-11
10.	Warehousing.....	2-16
11.	Balance Record Transactions, Adjustments, Causative Research and Record Retention.....	2-17
12.	Serialized Item Management (SIM).....	2-23
13.	Small Arms Control.....	2-26
14.	Unserviceable Assets.....	2-27
15.	Excesses.....	2-27
16.	Demand-supported Items.....	2-27
17.	SL-3 Components List.....	2-29
18.	Garrison Tool Allowances.....	2-31
19.	General Equipment (Garrison Property).....	2-32
20.	Local Purchase of Authorized Allowance Items....	2-32
21.	Electronic Key Management System (EKMS) Equipment.....	2-33

<u>IDENTIFICATION</u>	<u>TITLE</u>	<u>PAGE</u>
Chapter 3	Requisitioning.....	3-1
1.	General Information.....	3-1
2.	Requisitioning.....	3-1
3.	Financial Management.....	3-1
4.	Financial Responsibility.....	3-1
5.	Staff Action.....	3-2
6.	The Requisitioning Process.....	3-2
7.	Requisition, Receipt, and Issue Management.....	3-4
8.	Materiel and Services Support.....	3-7
9.	Types of Requisitions.....	3-7
10.	Purchase Request (PR).....	3-9
11.	Publication Requisitioning.....	3-16
12.	Source Documents.....	3-16
13.	DoDAAD Management.....	3-19
14.	Supply Discrepancy Reports (SDR).....	3-21
Figure 3-1	The Requisitioning Process.....	3-3
Figure 3-2	DoDAAC Authority Codes.....	3-20
Chapter 4	Ammunition and Explosives (A&E)	4-1
1.	Purpose.....	4-1
2.	Responsibilities.....	4-1
Chapter 5	Investigations.....	5-1
1.	Definitions.....	5-1
2.	Applicability.....	5-2
3.	Accountability.....	5-3
4.	Investigative Action.....	5-3
5.	Convening Authority.....	5-6
6.	Investigating Officer.....	5-6
7.	Duties of Investigating Officers.....	5-7
8.	Reports Submission.....	5-9
9.	Reviewing Authority.....	5-10
10.	Review and Approval of Investigation.....	5-10
11.	Acceptance of Responsibility for Loss, Damage, or Destruction of Government Property.....	5-11
12.	Ordnance Materiel.....	5-12
13.	Missing, Lost, Stolen, or Recovered (MLSR) Government Property.....	5-13
14.	Subsistence Investigations.....	5-13
Chapter 6	Miscellaneous Accounting.....	6-1
1.	General Information.....	6-1
2.	Retention of Records and Secure Storage for Cash Collection.....	6-1
3.	Initial Issue Provisioning (IIP).....	6-1
4.	Sensitive/Controlled Blank Forms Accountability.....	6-1
5.	Personal Effects and Baggage.....	6-2
6.	Packaged Operational Rations (PORs).....	6-2
7.	Accounting for Classified Materiel.....	6-2
8.	Accounting for Medical and Dental Supplies and Equipment.....	6-2
9.	Temporary Loans of Organic Property.....	6-2

<u>IDENTIFICATION</u>	<u>TITLE</u>	<u>PAGE</u>
10.	Heritage Assets and Display Equipment.....	6-4
11.	Flags or Clothing Issued for Burial of Marine Corps and Navy Personnel.....	6-10
12.	Repair, Replacement, and Disposition of Flags and Standards.....	6-11
13.	Gas Cylinders and Vapor Fuels.....	6-11
14.	Radiological and Hazardous Items.....	6-11
15.	Transfer of Property to Foreign Governments.....	6-11
16.	Sales of Government Property.....	6-11
17.	Sales of Individual Equipment to Individual Marines.....	6-15
18.	Property Issued for Use of the Guard.....	6-16
19.	Paintings.....	6-17
20.	The Official Marine Corps Seal and Emblem.....	6-17
21.	Personal Retention Items.....	6-19
22.	General Officers' Stationery Items.....	6-19
23.	Organizational Clothing and Equipment.....	6-19
24.	Marking of Organizational Clothing and Equipment.....	6-21
25.	Animals.....	6-21
26.	Loan of Property to Non-Government Organizations (NGOs).....	6-21
27.	Materiel Without Table of Organization & Equipment (T/O&E) Allowances.....	6-22
Figure 6-1	Materiel Without T/O&E Allowances.....	6-22
Appendix A	Glossary of Key Terms.....	A-1
Appendix B	Abbreviations and Definitions.....	B-1
Appendix C	Legal Foundation Overview.....	C-1
Appendix D	Supply Officer Appointment Letter Format.....	D-1
Appendix E	Responsible Officer Appointment Letter Format.....	E-1
Appendix F	Fund Holder Appointment Letter Format.....	F-1
Appendix G	Receipt and Acceptor Appointment Letter Format.....	G-1
Appendix H	GCPC Cardholder Appointment Letter Format.....	H-1
Appendix I	Certifying Officer Appointment Letter Format....	I-1
Appendix J	DD Form 577: Appointment/Termination Record - Authorized Signature.....	J-1
Appendix K	NAVMC 11869: Notice of Delegation of Authority.....	K-1
Appendix L	Commanding Officer Certificate of Relief Format.....	L-1
Appendix M	NAVMC 11867: Record of Roles and Responsibilities.....	M-1
Appendix N	Supply Officer Certificate of Relief Format.....	N-1
Appendix O	Classes and Subclasses of Supply.....	O-1
Appendix P	Table of Authorized Materiel Control Numbers....	P-1
Appendix Q	Supply Officer Inventory Results Letter Format.....	Q-1
Appendix R	Commanding Officer Inventory Certification Letter Format.....	R-1

<u>IDENTIFICATION</u>	<u>TITLE</u>	<u>PAGE</u>
Appendix S	Source Document Listing.....	S-1
Appendix T	Request for Heritage Asset Determination Format.....	T-1
Appendix U	Request for Conditional Loan or Display Equipment Retention Format.....	U-1

Chapter 1

Concepts of Consumer-Level Supply

1. Purpose. This Order establishes the supply policies for use in the effective control of Marine Corps resources, such as ground equipment, materiel, and services, processed through Marine Corps consumer-level supply organizations. Understanding and execution of these supply policies are essential for effective supply resource and materiel management required to ensure mission accomplishment. See Appendix A for glossary of key terms and Appendix B for abbreviations and definitions.

2. Legal Foundation. As a Service Component, what we do, and how we do it, is governed by statute and further refined by Departmental and Service regulations. See Appendix C for a comprehensive summary of applicable information as it relates to this policy manual.

3. Components of Supply Materiel Management. Supply materiel management consists of continuing actions related to planning, organizing, directing, coordinating, controlling and evaluating the application of resources to ensure the effective and economical support of military forces. Command advocacy and awareness are primary requirements for effective supply materiel management. Supply materiel management includes two components: property control and supply support. Some supply management measures may simultaneously provide for both property control and supply support.

a. Property Control. Property control consists of all measures taken to care and account for materiel. Property control includes the implementation of physical security controls and other internal controls, the production of reports, and the maintenance of audit trails and records that provide for the clear demonstration of good stewardship of government property.

b. Supply Support. Supply support consists of all measures taken to ensure that supplies and services, in the proper quality and quantity, are available to support mission requirements. Although the flow of supply support is normally considered to culminate with the issue of required materiel and/or services to the user, whatever supply support is required to satisfy the user's requirements must continue. Functions ensuring sufficient supply support are:

(1) Computing materiel requirements.

(2) Requesting, requisitioning, procuring, receiving, warehousing, distributing, shipping, issuing, selling, and disposing of all equipment, materiel, and supplies for a Marine Corps consumer-level inventory.

(3) Producing accurate data and records used for supply support, analysis, and action, by participating in information systems for supply chain, financial, and supply management using unit-level maintenance and access control. The term "Information System" refers to the following:

(a) Information System. The organized collection, processing, transmission, and dissemination of information in accordance with defined procedures, whether automated or manual. Information systems include non-financial, financial, and mixed systems.

(b) Accountable Property Systems of Record (APSR). The Government information system used to control and manage accountable property records. It is a subset of existing organizational processes related to lifecycle management of property and is integrated with the core financial systems. Examples of Marine Corps APSRs include, but are not limited to, Global Combat Support System - Marine Corps (GCSS-MC) or Stock Control System (SCS) for military equipment or Defense Property Accounting System (DPAS) for general equipment.

(4) Participating in supply support projects under the cognizance of the DoD.

(5) Implementing directives concerning the Marine Corps consumer-level inventory that emanate from higher headquarters.

(6) Executing fiscal responsibilities which consist of the proper assignment of funding on a requisition (obligation document) before it is processed, maintaining a positive fund balance, and identifying unfunded deficiencies as required.

(7) Managing Automated Information Systems (AIS) in order to control access to supply chain management systems.

4. Inventory Levels of Supply. There are two major inventory levels of supply within the Marine Corps: wholesale and retail.



Figure 1-1.--Inventory Levels of Supply.

a. Wholesale Inventory. An inventory over which a manager at the national level has asset knowledge and exercises unrestricted asset control supporting worldwide inventory responsibilities. The Marine Corps link to wholesale inventory is the inventory control point/remote storage activity (RSA) which is managed by MARCORLOGCOM.

b. Retail Inventory. Retail inventory consists of consumer and intermediate level inventories.

(1) Consumer Inventory. An inventory usually of limited range and depth, held by the final element in an established supply chain distribution system for the sole purpose of internal consumption within that final element. A consumer level inventory is independent of echelon of command and can exist at any level whether strategic, operational, or at the tactical level.

(2) Intermediate Inventory. An inventory required between the consumer and wholesale levels of inventory for support of a defined geographic area or for tailored support of specific organizations or activities.

5. Consumer-Level Supply Activity. In order for a consumer-level supply activity to exist, certain requirements must be met in terms of accountability, responsibility, and assigned roles which govern, manage, and facilitate the maintenance of a consumer-level inventory.

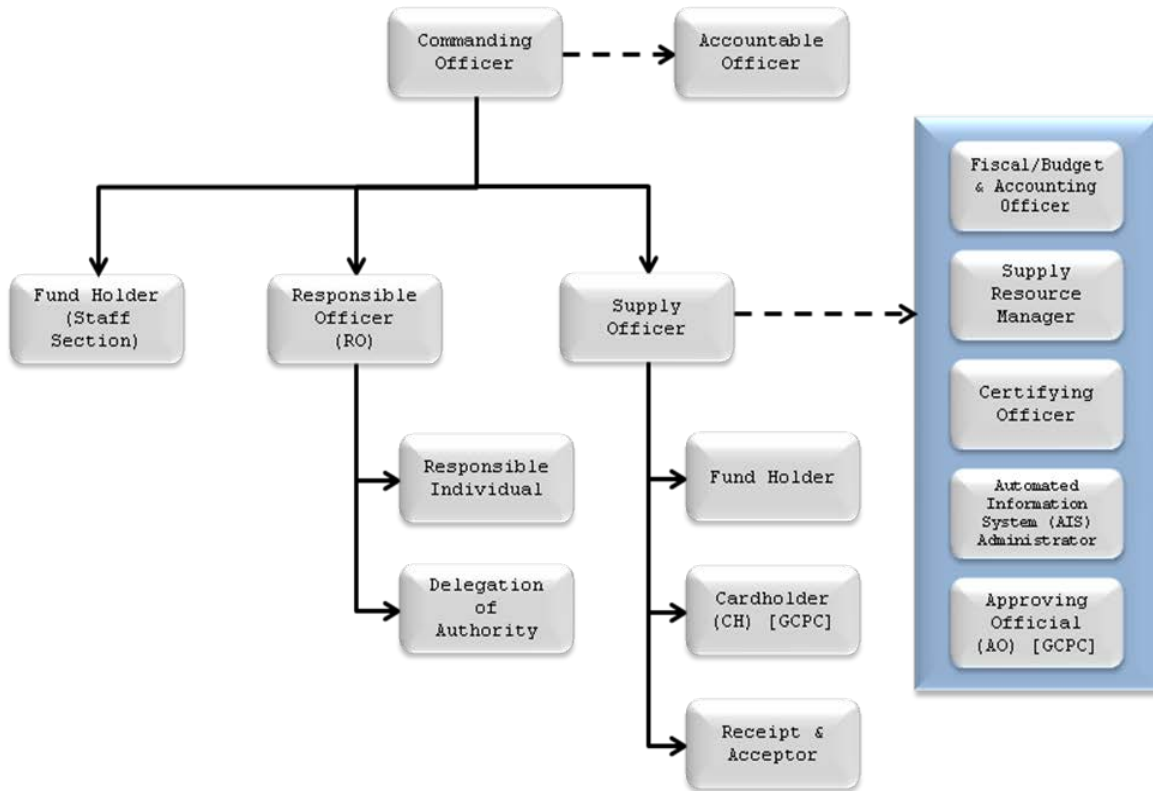
a. Accountability. The obligation imposed by law, lawful order, or regulation on an officer or other person for keeping current, complete and accurate records of property, documents, or funds. The person having this obligation may or may not have actual possession of the property, documents, or funds. Accountability is concerned primarily with records, while responsibility is concerned primarily with custody, care, and safekeeping. Property accounting is a rigorous form of property control that entails a significant investment in personnel and resources in order to maintain the required records and associated audit trails.

b. Responsibility. The obligation for the proper custody, care, and safekeeping of property or funds entrusted to the possession or supervision of an individual. Any person having public property, funds, and/or other government provided resources in their custody or under their supervision assumes a public trust that the property will be used only for its intended purpose and as authorized by law or regulations.

c. Roles. To fulfill Title 10 and Title 31 USC, U.S. Navy Regulations, and Marine Corps Manual (MARCORMAN) requirements for the management of equipment, materiel, and resources within the Marine Corps, various roles are assigned to carry out the functions of accountability and responsibility.

(1) Commandant of the Marine Corps (CMC). The CMC provides policy and procedures through various directives, to include this Order, for consumer-level supply and financial management. Further, the CMC provides resources and a basic organizational structure with which to discharge the supply management duties of Commanders at various echelons.

(2) Consumer-Level Supply Activities. Assigned roles and responsibilities vary based on the type of Marine Corps field activity; however, certain minimum requirements should be met in order to qualify as a consumer-level supply activity. These minimum requirements are provided in the notional Consumer-Level supply activity roles provided in Figure 1-1.



- - -> Indicates inherent responsibility of billet

Figure 1-2.--Notional Consumer-Level Supply Activity Roles.

(a) Commanding Officers (CO). A CO is one who is properly assigned by the CMC, in writing, by virtue of orders to command an organization, or who under applicable provisions of law, regulations, or orders, succeeds to such command due to transfer, incapacity, death, or absence of the previous CO. Marine Corps COs are titled as Commandant, Commander, Commanding General, Commanding Officer, Director, or Inspector-Instructor. Other titles used to designate Marine Corps COs shall be made only with the specific approval of the CMC. The titles Officer in Charge (OIC) or Non-Commissioned Officer in Charge do not normally denote a CO; however, in specific instances, superiors in the chain of command may delegate command authority to OICs or Non-Commissioned Officers in Charge to the extent required for them to carry out their assigned tasks.

(b) Accountable Officer (AO). Accountability is inherent to command. The CO of a unit having a consumer-level supply account is accountable by virtue of acceptance of command. For the purposes of this policy, the term "CO" is generally synonymous with "Accountable Officer" unless otherwise designated. Due to certain unique command structures, general officers may be responsible for those tasks/duties that are normally inherent to the billet of CO. Refer to Appendix C for additional information regarding AOs.

1. Commanding General/Commander. A General Officer has the authority to appoint the most appropriate Officer as the AO.

Once appointed, this AO will have the same authority associated with the management of a supply account as a CO would. If the AO in this case is prohibited from performing certain duties associated with supply procedures (i.e., does not have convening authority for Judge Advocate General Manual (JAGMAN) investigations), the action will be referred to the next higher level in the chain-of-command which has the appropriate authority.

2. Unique Command Organizations. There are also chain-of-command peculiarities associated with certain command elements such as a Regiment or special purpose/contingency MAGTF. The Regimental Commander, MSC, MEF, or MARFOR General Officer has the authority to appoint the most appropriate Officer as the Accountable Officer in these instances of particular commands (e.g., Headquarters Company/Battery Commander). If the AO in this case is prohibited from performing certain duties associated with supply procedures (i.e., does not have convening authority for JAGMAN investigations), the action will be referred to the next higher level in the chain-of-command which has the appropriate authority (e.g., Regimental CO).

(c) Supply Officer. The CO shall designate, in writing via an appointment letter and a DD Form 577, a unit Supply Officer to perform supply administrative and property accounting functions for the command. Due to the technical nature of supply administration and property accounting functions, CO's will make every attempt to appoint individuals who have received the appropriate level of training required to be a Supply Officer per references (ak) and (ao). The Supply Officer will serve as a special staff officer to the CO. As a member of the CO's staff, the Supply Officer is responsible for ensuring that the CO is made fully aware of the unit's current supply and fiscal postures. Supply Officers will recommend corrective procedural changes to the CO so detrimental supply situations may be prevented or corrected. Delegation of accounting responsibilities to the Supply Officer does not relieve the Commander of accountability. In most cases, the roles of Fiscal/Budget & Accounting Officer, Supply Resource Manager, Certifying Officer, and Supply AIS administrator is inherent to the Supply Officer billet, in addition to supply administration and property accounting functions,

1. Fiscal/Budget & Accounting Officer. Financial information is monitored and coordinated by the Comptroller and his/her staff in order to provide the Commanding General or Officer with factual data essential for effective financial management within the Command. In the absence of a Comptroller, the CO shall designate, in writing via an appointment letter and a DD Form 577, a unit Fiscal/Budget & Accounting Officer to perform financial management functions for the command. In most organizations, the Fiscal/Budget & Accounting Officer duties are inherent to the Supply Officer billet. In addition to Fund Holder internal management control oversight, unit Fiscal/Budget & Accounting Officer responsibilities include:

a. Provide guidance and direction of financial matters throughout the organization as a staff service to the Commanding Officer.

b. Track all activities/programs that will have a financial impact on the organization. This will include budget plans and program schedules.

c. Perform applicable budget formulation, execution, and review functions for future, current, and expired fiscal years.

d. Provide guidance to fund managers responsible for the administration of travel payments (i.e., advances and settlements).

e. Ensure budget authorizations and allotments are passed to subordinate elements in a timely manner, if applicable.

f. Maintain oversight of transactions posted in the accounting system to ensure validity and accuracy of postings. These evaluations should include proper usage of funds, coding structures used, validity of obligations, and timely posting of financial information.

g. Conduct evaluations and analyses of fund manager activities to assist in the prompt detection and correction of problems in connection with established financial procedures, practices, records and accounting system problems and deficiencies.

h. Ensure proper records and source documents supporting fund execution are maintained by appropriate activities such as fund managers.

i. Ensure proper use of appropriations by purpose, time, and amount to include meeting the criteria of bona-fide need.

j. Train delegated fund holders in the proper utilization of the accounting system.

k. Act as a liaison with the Defense Finance and Accounting Service (DFAS) on all accounting issues.

l. Maintain required currency in fiscal training.

2. Supply Resource Manager. Responsibility for oversight of financial management belongs to the comptroller or a Fiscal/Budget & Accounting Officer in the absence of a comptroller; however, Supply Resource Managers receive authorized funds, on behalf of the CO, as a resource to accomplish and execute their assigned missions. In most organizations, Supply Resource Manager duties are inherent to the Supply Officer billet. In some situations, the CO may allocate funds to support a given function which are subsequently administered by a staff officer who has primary cognizance over the function supported (e.g., facilities office may oversee facilities requisitions, the consolidated administration office may oversee Temporary Additional Duty (TAD) and local travel etc.). In these scenarios, the staff officer will be appointed by the CO as a fund holder responsible for coordinating execution and reconciliation of funds with the Supply Resource Manager. Responsibility on behalf of the CO for overall supply resource management is entrusted to the Supply Officer. Supply Resource Managers must be appointed, in writing via an appointment letter and a DD Form 577 by the CO. Supply Resource Managers are responsible for, but not limited to, the following duties and responsibilities:

a. Compiling and executing the budget in accordance with the financial plan for the current fiscal year.

b. Monitoring the execution of the financial plan for all fiscal years available for obligation and five additional years thereafter.

c. Preparing source documents.

d. Recording accounting transactions into the accounting system.

e. Reconciling the accounting system with source documents on a cyclic basis.

f. Maintaining financial records and source documents in accordance with references (j) and (k).

g. Identifying and providing information to the comptroller on Unmatched Disbursements (UMDs) and Negative Unliquidated Obligations (NULOs) on error and exception listings.

h. Conducting Unliquidated Orders (ULO) and Outstanding Travel Orders validations.

i. Perform the functions as the Supply AIS administrator for funding execution automated systems.

3. Certifying Officer

a. The CO will appoint the Supply Officer as the Certifying Officer, in writing via an appointment letter and a DD Form 577, to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher, and certifying the voucher as correct and proper for payment. In addition, he/she provides oversight to Departmental Accountable Officials (DAOs) to strengthen internal controls. DAOs (i.e., Responsible Officers, Supply Resource Manager/Fund Holders) provide information, data, or services to Certifying Officers upon which the latter rely on to properly certify vouchers for payment. Although Certifying Officers must rely on the efforts of others who support the certification process (e.g., Supply Resource Manager, Fund Holder, Receipt and Acceptor, DAOs), they are financially liable for erroneous payments. Section 2773a of title 10, United States Code, authorizes the COs and/or DoD to hold the Supply Resource Manager and DAOs financially liable for illegal, improper, or incorrect payments resulting from the negligent provision of information, data, or services to Certifying Officers.

b. Although the Supply Officer is normally the command's only Certifying Officer, the CO may appoint other Certifying Officers if necessary. Certifying Officers should be a supervisor with knowledge of the subject matter for which assigned, background or experience in preparation of vouchers for payment, knowledge of appropriations and other funds and accounting classifications, and knowledge of the payment process (e.g., availability of funds and location of designated paying and accounting offices). Other personnel eligible to be appointed to certify vouchers and forward them to a disbursing office for payment include, but are not limited to the following:

- (1) COs,
- (2) Travel authorizing officials,
- (3) Purchase card approving officials,
- (4) Centrally billed account approving officials, and other personnel in equivalent positions.

4. Supply AIS Administrator. The Supply AIS administrator is responsible for the command's access control to automated system(s) used to support the purchase request, requisitioning, receipt and acceptance, equipment accountability, financial management, and other supply chain management systems. The Supply AIS administrator is responsible for approving System Authorization Access Requests (SAAR) in order to grant access to these systems for an activity. As the Supply Officer/Supply Resource Manager is responsible for the overall supply administrative function and funding execution for the command, he/she must maintain controls for unit access to systems that have the ability to obligate the activity's appropriations or alter its accountable/custodial records and balances. Thus, the function of the Supply AIS administrator is inherent and must be identified in the appointment of the Supply Officer/Supply Resource Manager by the CO. To assist in the performance of Supply AIS administrator responsibilities, the Supply Officer/Supply Resource Manager may recommend to the CO the appointment of additional Supply AIS administrators. Other pseudonyms for this function include (but are not limited to): Group Administrator, Unit User Account Manager (UUAM), user administrator, workflow manager, etc.

(d) Fund Holder (Fiscal). Fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control. This is a "certification of fund availability," not a certification for payment (Certifying officer) and is an inherent responsibility of the Supply Resource Manager. As such, the Supply Officer through the appointment as the Supply Resource Manager assumes fund holder responsibilities and all oversight functions. To assist in the performance of the Supply Resource Manager responsibilities, the Supply Officer may recommend to the CO the appointment of additional fund holders. These fund holder's duties will include the preparation of source documentation, recording of accounting transactions into the appropriate accounting system, reconciliation of the accounting system with source documentation, and the maintenance of financial records and source documentation. Fund Holders must be appointed, in writing via an appointment letter and a DD Form 577, by the CO as recommended by the Supply Resource Manager. This is a DAO responsibility within the supply office which is performed for all Responsible Officers (ROs).

(e) Receipt & Acceptor. The Receipt & Acceptor are DAOs which provide timely and accurate receipt data to the Supply Resource Manager/Fund Holder, Fiscal/Budget & Accounting Officer, and/or the Certifying officer (e.g., quantity and receipt date). The Receipt & Acceptor is an appointed individual within the command who receives supplies or services on behalf of the command. In most cases, the Receipt & Acceptor is an individual within the supply office; however, in some instances a Receipt & Acceptor may need to be assigned to an individual not within the supply office to verify receipt of services (e.g., annual contracts such as monthly cleaning

services). Receipt & Acceptor assignments must be made by the CO in writing via an appointment letter and a DD Form 577. Receipt & Acceptors may be referred to as the Receiving Official (P&R), Governmental Inspection and Acceptance (Contracting), and Acceptor (Wide Area Workflow (WAWF)).

(f) Responsible Officers (ROs). ROs are individuals who assume custodial responsibility for property and accountability for finances assigned to them by the CO for mission accomplishment. These resources are issued from the supply office in the performance of the RO's regular duties and will be properly accounted for within their span of control. RO's are custody holders of accountable supplies who manage and use supplies on behalf of an organization. Additionally, ROs assume the commodity DAO function and coordinate with the Certifying Officer via the Supply Resource Manager/Fund Holder for the proper execution of allocated financial resources. ROs will be formally charged with the duty to care for and control all supplies within their custody and financial allocations by the CO in writing via an appointment letter and a DD Form 577. If an RO anticipates being separated from the assets for 60 calendar days or more, a new RO will be appointed and a joint inventory conducted. Additionally, the CO shall appoint the incoming RO prior to the outgoing RO leaving the command in an effort to allow the ROs time to conduct the required joint inventory. Delegation of accounting responsibilities to ROs does not relieve the CO of accountability.

(g) Responsible Individuals (RI). RIs are sub-custody holders of accountable supplies, originally signed for by the RO. They are appointed by ROs in writing and will sign for all supplies within their sub-custody.

(h) Purchase Card Program Departmental Accountable Officials. COs who utilize the Government-wide Commercial Purchase Card (GCPC) program as a means to acquire goods and services, are responsible for making nominations to the Regional Contracting Office (RCO) for personnel within their command to manage and execute the GCPC program in accordance with reference (ae). The RCO will then appoint applicable DAOs for that command, who will manage and execute its program, including:

1. Agency Program Coordinator (APC). APCs (Using Unit Level V) are responsible for the implementation and execution of the purchase card program in accordance with established Office of the Secretary of Defense (OSD) and applicable DoD Component regulations, Headquarters Marine Corps (HQMC) and local policies and procedures.

2. Approving Official (AO). AOs are responsible for the oversight of cardholders and shall be the Certifying Officer for the accounts assigned. Frequent review of available information shall be accomplished to promptly identify improper use. Typically, the CO nominates the Supply Officer as the AO. AOs must be appointed, in writing via an appointment letter and a DD Form 577, by the CO as recommended by the Supply Resource Manager.

3. Cardholder (CH). CHs are responsible for the timely and accurate processing of monthly billing statements and updates of the cardholder's automated system, if applicable. Cardholders must adequately control access to the card to preclude unauthorized use. Frequent review of available information from contractor and other automated purchase card support systems is essential to promptly identify improper use. Cardholders are also responsible for taking timely and proper action when unauthorized

charges occur. CHs must be appointed, in writing via an appointment letter and a DD Form 577, by the CO.

d. Appointment Letters and DD Form 577. Appointment letters, to include the DD Form 577 when required, will be signed by the CO and will be retained in accordance with paragraph 11i of chapter 2.

(1) When an individual is being appointed to multiple roles (e.g., same individual is being appointed as the Supply Officer, Supply Resource Manager, and Fiscal/Budget and Accounting Officer) a single appointment letter and DD Form 577 meets the appointment requirement. In these cases, each role must be clearly identified and defined in the appointment letter and DD Form 577.

(2) The completion of the DD Form 577 meets the DoD requirements identified in reference (k).

(3) The DD Form 577 does not have an appointed role in Block 13 for "Supply Officer" or other specific USMC roles. In these situations, the "Departmental Accountable Official" block will be used and specific roles will be identified Block 14.

(4) Appointment letter formats and the DD Form 577 can be found in Appendices D through J.

e. Requisition Authority. The command must have Requisition Authority as described in Appendix C. Commands with Requisition Authority are assigned an Authority Code of "00" for their DoDAAC in the DoDAAD, which enables them to create and authorize requisitions, carry stock, account for assets on the unit's supply accountable record (e.g., Installed Base, Mechanized Allowance List (MAL)), manage the Unit Diary, manage the unit T/O&E, and manage obligations incurred against Marine Corps funds.

f. Delegation of Authority. In order to ensure continuity in the absence of the RO, a NAVMC 11869 - Notice of Delegation of Authority will be prepared by the RO and forwarded to the Supply Officer. Copies of signed NAVMC 11869 will be maintained by both the RO and Supply Officer. A copy of the NAVMC 11869 can be found in Appendix K. This NAVMC will outline to which individuals the RO has delegated authority for the following assigned duties within the RO's span of control:

(1) Sign and receipt for government property and services for use within the department/section.

(2) Turn in of excess or damaged government property.

(3) Submission of purchase requests for supplies and/or services.

g. Individual Responsibility. Individuals, who obtain and maintain public property for use in the performance of assigned duties, or come into custody of government property, are individually responsible for that property.

(1) Direct Custodian. The fact that an individual has not signed a receipt for public property in that individual's possession does not relieve

that individual of the required custodial, maintenance, and servicing responsibilities.

(2) Liability. In the case of loss, damage, or destruction of public property through causes other than wear incident to normal service, personnel responsible will either be held punitively liable, administratively accountable, or excused from responsibility by competent authority per the guidance contained in chapter 5 of this Order.

(3) Indebtedness. For information on indebtedness, see paragraph 1e of chapter 5.

6. Conflicts of Interest. The CO shall ensure that the Supply Officer/Chief and ROs are not assigned duties which conflict with their supply management responsibilities.

a. Supply personnel will not be appointed as Investigating Officers for any fiscal or supply property accountability related investigations. Additionally, ROs will not be appointed as investigating officers for property under their charge.

b. Supply personnel will not be appointed as an RO for any property that is internal to the command (e.g., EKMS custodian); however, this should not preclude establishing internal automated controls for the management of inventories held within the warehouse utilizing established APSRs that would enable asset visibility, and for which RO duties to account for these items rests with the Supply Officer, Supply Chief, or Warehouse Chief.

c. Supply personnel shall not manage accounts other than official appropriated and non-appropriated fund accounts.

d. Supply personnel will not be assigned duties that could conflict with their responsibility to maintain sound accountable records or influence/manipulate the accountability process.

7. Appointment/Relief of Commanding Officer, Supply Officer, and Responsible Officer

a. Commanding Officer (CO)

(1) Before relief, the outgoing CO will provide a Certification of Relief letter to the relieving CO. The Certification of Relief letter will indicate the status of supply operations within the command and will be retained in the supply files in accordance with paragraph 11i of chapter 2. At the minimum, the letter will include an inventory summary; fiscal overview; status of existing temporary loans; status of pending investigations, Request for Investigations, and Discrepancy Letters; and status of general equipment accounts. In addition, the letter will include as an enclosure the NAVMC 11867 - Roles and Responsibilities, identifying the appointed individuals identified in this chapter. An example of a CO Certificate of Relief letter format can be found in Appendix L, and a copy of the NAVMC 11867 can be found in Appendix M.

(2) The relieving CO will conduct necessary supply inspections to determine the condition of materiel, records, and operating procedures. This inspection will be completed by the CO within 30 calendar days after

assumption of command and be retained as an endorsement to the outgoing CO's Certificate of Relief letter.

(3) In cases of death, suspension from duty, transfer without relief, or any other instances where a letter of certification of relief of a CO cognizant over a supply account cannot be obtained, the Major Subordinate Command (MSC), or other appropriate higher headquarters, will appoint an inventory board to determine the condition of materiel, records, and operating procedures via a certificate of relief. This board will prepare a letter reporting its findings to the MSC or higher headquarters. A copy of the letter will be held by the Supply Officer instead of the CO's certification of relief, and the original of the board's letter will be provided to the MSC or higher headquarters.

b. Supply Officer

(1) Immediately prior to the relief of the Supply Officer, an inventory and reconciliation of the property records will be accomplished. All necessary adjustments resulting from the inventory will be made. Upon completion of the inventory and reconciliation of the property records, the Supply Officer being relieved will prepare and sign a Certificate of Relief letter with the results of the inventory and reconciliation. At the minimum, the letter will include an inventory summary; fiscal overview; status of existing temporary loans; status of pending investigations, Request for Investigations, and Discrepancy Letters; and status of general equipment accounts. In addition, The Supply officer will furnish this certificate, dated as of the date of relief, to the relieving Supply Officer. This Certification of Relief letter will be retained in the supply files in accordance with paragraph 11i of chapter 2. The letter will include as an enclosure the NAVMC 11867, identifying the appointed individuals identified in this chapter. An example of a Supply Officer Certificate of Relief letter format can be found in Appendix N, and a copy of the NAVMC 11867 can be found in Appendix M.

(2) Within 30 calendar days after assuming control of the property account, the relieving Supply Officer will conduct necessary supply inspections to determine the condition of materiel, records, and operating procedures. The findings will be reported to the Commanding Officer by endorsement on the Certificate of Relief provided by the relieved Supply Officer. The endorsement will include as an enclosure the NAVMC 11867, identifying the updated appointed individuals identified in this chapter. If required, a request for extension to the preceding time frame may be submitted to the Commanding Officer for adjudication. This endorsement will be maintained in the supply file in accordance with paragraph 11i of chapter 2.

(3) If the Supply Officer is separated from the assets within his or her responsibility for more than 60 calendar days, due to TAD, hospitalization, or other reasons, the CO must appoint another Supply Officer. In case of death, suspension from duty, or transfer without relief of an officer or noncommissioned officer (NCO) having charge of public property, the CO will appoint an inventory board to determine the status of the account via a Certificate of Relief. If the CO suspects that culpability exists for losses, then the CO will direct that a Judge Advocate General (JAG) investigation be conducted.

(4) Due to rapid account turnover, certification letters are not required for supply elements configured on a temporary basis to support a particular exercise/float (e.g., a Class IX block). For these accounts, relief of the Supply Officer will be conducted per local procedures established by the MARFOR/MEFs.

c. Responsible Officer (RO). The outgoing RO will report all overages and shortages to the Supply Officer before transferring the responsibility for the property to the RO's successor. The relieving RO will conduct a joint inventory with the outgoing RO, and carefully inspect all items using all supporting technical publications (e.g., SL-3, technical manuals (TMs), etc.) to validate the Consolidated Memorandum Receipt (CMR). These actions will be accomplished within 15 calendar days of appointment as RO. If the relieving RO is satisfied that the property reflected on the property records are physically on hand and properly accounted for, he/she will sign the CMR and endorse their appointment letter, thereby acknowledging receipt of the equipment in that account. If the relieving RO is not satisfied with the condition of the account, he/she will sign the CMR and endorse their appointment letter, reporting the facts to the Commanding Officer, via the Supply Officer, for appropriate action in accordance with paragraph 11b of chapter 2. This endorsement to the appointment letter will document the relieving RO's position on disputed quantities. If required, a request for extension to the preceding time frame may be submitted to the Commanding Officer for adjudication. RO appointment letters, endorsements (RO acceptance letter), and all supporting documentation will be maintained by the supply office in accordance with paragraph 11i of chapter 2.

8. Delegation of Authority and Succession to Command. The U.S. Navy Regulations and MARCORMAN establish policy related to delegation of authority and succession to command which is set forth as follows.

a. Delegation of Authority. When not contrary to law or regulations, COs may delegate specific authority to their subordinates to assist in the performance of their command functions. However, COs retain full responsibility for the performance of those duties which are delegated. COs must ensure delegated authority is properly exercised and orders and instructions are properly executed.

b. Succession to Command

(1) The U.S. Navy Regulations specify succession to command for commanding generals of Operating Forces (OPFORs) and subdivisions of OPFORs, COs of naval shore activities, and COs of aircraft units. Except as otherwise provided for by law or by the U.S. Navy Regulations, succession to command in Marine Corps units shall be as follows:

(a) Where there is a deputy, assistant, executive officer, chief of staff, or other officer specified by competent authority, that officer shall succeed to command in the event of the transfer, death, or incapacity of the CO of the unit, and if the latter so directs, at other times during the absence of such officer.

(b) Where there is no officer occupying one of the positions set forth above, the senior Marine Corps officer eligible to command and regularly assigned to the unit shall succeed to command in the event of the transfer, death, or incapacity of the CO.

(2) When a CO is absent and has not directed succession to command during that absence, the officer who would otherwise succeed to command, as set forth in paragraphs 8b(1)(a) and (b) above, shall have authority to issue the orders required to carry on the established routine and to perform the administrative functions of the command and shall be the CO for purposes of military justice, emergencies, and other unforeseen situations requiring action (also see paragraph 8f below).

(3) An officer who succeeds to command assumes command responsibility for the unit, including all orders in force at the time and all public property and funds pertaining to the command. This includes, but is not limited to the authority to certify/sign vouchers, authorize adjustments to accounting records, and the authority to adjudicate requests for investigation from responsible officers/individuals.

(4) An officer who succeeds to command during the temporary absence of the Commanding Officer shall make no changes in the existing organization and shall strive to carry out the routine and other affairs of the unit in the usual manner.

c. Deputy Commander. A deputy Commander is an officer assigned by law, regulations, or orders of competent authority to succeed to command. A deputy shall always act for the Commander in the absence of the Commander. At such time as the Commander is present a deputy shall exercise command or control only over activities and matters specified or directed by the Commander.

d. Executive Officer. The executive officer shall be an officer of the organization who is eligible to succeed to command, and normally will be the officer next in rank to the CO. As the direct representative of the CO, all orders issued by the executive officer shall have the same force and effect as though issued by the CO. The executive officer shall enforce the policies and orders of the CO and shall be prepared to assume command at any time the need should arise.

e. Limitations on Succession to Command

(1) Limited Duty Officers, Chief Warrant Officers, and Warrant Officers may succeed to command of only those activities which have a primary function corresponding to the Military Occupational Specialty of the officer concerned.

(2) The officer succeeding to command of a Marine aircraft squadron, group, or wing, shall be a Marine Corps officer qualified as a Naval Aviator or Naval Flight Officer.

f. Level of Authority. When an officer succeeds to command, that officer must possess rank sufficient to carry out the full spectrum of responsibilities inherent to an Accountable Officer as outlined in Appendix C. When an officer succeeds to command who does not possess the requisite level of authority to execute Accountable Officer responsibilities relative to military justice (i.e., below the field grade), those matters shall be adjudicated by the next higher authority in the chain of command (e.g., Regimental or MSC Commander).

9. Types of Materiel. All materiel used or held by consumer-level supply accounts can be classified into two general categories: nonexpendable/expendable, and nonconsumable/consumable. The following definitions take precedence over those contained in references (cp) and (cq), and will be used in all consumer-level accounts.

a. Nonexpendable/Expendable. The accounting required for a particular item is determined by its expendability.

(1) Nonexpendable Supplies. Nonexpendable supplies continue to be accounted for using custody procedures when issued to the final user. As such, management techniques require centralized individual management throughout the supply system to include items stocked at all inventory levels. Specifically, these include items of which, in the judgement of the Mairne Corps, there is a need for centralized inventory control, to include centralized computation of requirements, procurement, initial issue provisioning (IIP) distribution, and accountability of all assets owned by the Marine Corps. In most instances, nonexpendable items are nonconsumables and therefore recoverable. Accordingly, they are only issued on a custody basis and accounted for through allowance accounting policies. However, certain sensitive items, such as ammunition, and controlled medical supplies are accounted for as nonexpendable items although they are consumables; therefore, nonexpendable items are initially issued to the final user on a custody basis. They are then removed from the accounting records incident to actual consumption. Nonexpendable items include military or general equipment and may further be defined as controlled items.

(a) Military Equipment. Weapon systems that can be used directly by the Armed Forces to carry out battlefield missions. Military equipment has an expected useful life of two or more years; is not intended for sale in the ordinary course of business; does not ordinarily lose its identity or become a component part of another article; and is available for the use of the reporting entity for its intended purpose. Examples include: combat aircraft, pods, combat ships, support ships, satellites, and combat vehicles. Excluded are training aircraft and simulators. Military equipment is not considered wholesale inventory.

(b) General Equipment. General equipment is not available for the use of the reporting entity in the performance of battlefield missions (i.e., not used for tactical purposes and does not deploy). Refer to paragraph 19 of chapter 2 for amplifying guidance.

(c) Controlled Items. Controlled items are a subset of nonexpendable supplies. Those items designated as having characteristics that require that they be identified, accounted for, secured, segregated, or handled in a special manner to ensure their security and integrity. Controlled items normally fall into the category of classified, sensitive, and/or pilferable and thus require more stringent inventory controls. The CMC (or higher authority) exercises close supervision of controlled items because such items are scarce, costly, or of a highly technical or hazardous nature. Further information can be found in reference (bc). Controlled items are assigned with Unique Identification (UID) and entered into the DoD UID Registry. For more information of UID, see paragraph 2f of chapter 2.

(d) References (c) and (f) requires 100 percent accuracy rate for controlled items (classified, sensitive, and/or pilferable) with a minimum 98 percent accuracy rate for the total physical inventory (all nonexpendable).

(2) Expendable Supplies. Expendable supplies are items which are no longer accounted for when issued to the final user. Most consumables and repair parts, regardless of price, are treated as expendable for accounting purposes; however, there may be instances where expendable items are managed at the commodity level, such as demand-support items. For more information on Demand-support items, see paragraph 16 of chapter 2. Expendable supplies include Operating Material and Supplies (OM&S) which can further be categorized as principal or secondary items.

(a) Operating Material and Supplies (OM&S). OM&S inventory consist of tangible property (reparable and consumable inventory) that is held for use; held for future use; held for repair; or excess, unserviceable and obsolete. Excluded are (a) goods that have been acquired for use in constructing real property, (b) stockpile materials, and (c) inventory held for sale.

(b) Principal Item. A principal assembly or a replacement assembly of such importance to operational readiness that management techniques require centralized individual item management throughout the supply system to include items stocked at depot-level, base level, and using unit level. These are principal assemblies and are reported within the Supply System Inventory Report (SSIR). Includes aircraft engines, munitions and related "equipment", tank "subsystems", railway "equipment", and propulsion systems. Principal assemblies do not include complete aircraft, ships, tanks, helicopters, other combat and tactical vehicles, Intercontinental Ballistic Missiles (ICBMs), intermediate range ballistic missiles, or space vehicles.

(c) Secondary Item. An item of supply that is not defined as a principal item and includes reparable components, subsystems, and assemblies, consumable repair parts, bulk items and material, subsistence, and expendable end items, including clothing and other personal gear.

b. Nonconsumable/Consumable Supplies. While expendability determines the accounting required, consumability identifies whether or not the supply is actually consumed.

(1) Nonconsumable. An item of supply that remains intact after its intended use.

(2) Consumable Supplies. An item of supply (except explosive ordnance) that is normally expended or used up beyond recovery in the use for which it is designed or intended.

10. Directives and Publications

a. Publications Management. The Marine Corps publishes policy, procedural instructions, and reference publications for management of supply functions. In certain instances, publications of other services/agencies may be used. Publications are managed by the Directives Control Point (DCP) within the administration section of the command in accordance with reference (bk). The DCP will use the Marine Corps Publications Distribution System

(MCPDS) to manage and requisition publications within the unit. The CO shall ensure that all sections have on hand or on order all pertinent publications and directives with applicable changes required in the performance of their duties. Printed copies, or copies located on computer hard drives, compact disks, digital video disks, or other memory storage devices, will suffice as long as they are up to date with all applicable changes and are deployable. Publications located on a network drive will not suffice as meeting the requirement of having pertinent publications and directives on hand as networks are not deployable and publications are not available when the network is down. The official online authoritative source for Marine Corps publications is the Marine Corps Publications Electronic Library at: <http://www.marines.mil/Pages/Default.aspx> (under 'News'/'Publications').

b. Technical Publications Management. The availability of current technical publications has a direct impact on the ability to repair and maintain T/O&E materiel. Technical publications are managed using the following tools:

(1) SL-1-2. This lists all current technical publications, TMs, Stocklists (SL), Supply Instructions, Technical Instructions, and Modification Instructions, as discussed in reference (bo), the Marine Corps Technical Publications System policy, in item designator (ID) number sequence and is published quarterly. Part III of the SL-1-2 lists superseded publications and the corresponding new publications. The SL-1-2 further identifies changes since the previous SL-1-2 by use of an asterisk (*) to the left of the appropriate publication control number.

(2) Publication Library Management System (PLMS). PLMS provides the same information as the SL-1-2 plus all directives and user manuals.

(3) The Marine Corps Technical Publications website is located at: <https://portal.logcom.usmc.mil/sites/pubs/default.aspx>.

c. Reconciliation Process. The supply section will reconcile their portion of the units Publication Listing (PL) and Internal Distribution Control Form with the DCP upon receipt of the quarterly issuance of NAVMC 2761, Catalog of Publications; the SL 1-2/1-3, Index of Publications Authorized and stocked by the Marine Corps; PLMS, or MCPDS and Marine Corps Bulletins in the 5600 series. This reconciliation will include a validation of those publications and directives on hand and on order. Units which maintain the PLMS are not required to maintain quarterly copies of the SL 1-2/1-3 or NAVMC 2761.

11. Standing Operating Procedures (SOP). MSCs and equivalent higher headquarters shall ensure that local SOPs are established and published for internal supply management and operations. These SOPs should focus on promulgation of geographically unique local procedures (e.g., building numbers and points of contact) or more stringent and detailed policy. Local SOPs should not paraphrase or reproduce policy/procedures in Marine Corps directives and users manuals. Battalion/squadron level SOPs are not mandatory. Instead turnover files and/or desktop procedures shall be established and maintained current.

12. Desktop Procedures and Turnover Folders

a. Desktop procedures will help reduce problems that personnel confront on a daily basis.

(1) The frequent change of personnel within units results in a lack of expertise and continuity in day-to-day operations. Proper use of desktop procedures and turnover folders greatly alleviates this situation and improves the overall efficiency of an organization.

(2) Each unit/section shall prepare desktop procedures for each billet involving administrative and management functions. It is not intended for desktop procedures to be all inclusive or formalized, but rather a simple listing of significant items or notes pertinent to everyday operations within a particular billet. Normally, they would include such items as current references, procedures for carrying out required duties, telephone numbers of individuals who might need to be contacted, and reports required. The listing of procedures will not be voluminous or a reproduction of users manuals or Marine Corps orders and directives, as this will tend to discourage their use. Each will prescribe steps to be followed in the accomplishment of all billet tasks. Procedures will standardize requirements, actions, and recordkeeping relevant to the individual's local operating environment.

b. Turnover folders, along with desktop procedures, greatly assist incoming personnel in becoming familiar and proficient in their assigned mission. Supply clerks' desktop procedures will be included as appendices in the Supply Officer and supply chief's turnover folders.

(1) A turnover folder will include information about policy, personnel, status of pending projects, references, management controls, functioning of the section, ways and means of accomplishing routine as well as infrequent tasks, and other information of value to an individual assigned to that billet. Turnover folders will contain, at a minimum, statements concerning the following:

(a) Title of the billet.

(b) To whom the individual occupying the billet reports and incumbent billets subordinate thereto.

(c) The mission of the billet (billet responsibilities).

(d) The functions involved in accomplishing the mission (principal action taken).

(e) Tasks and basic operations regularly performed in accomplishing specific functions.

(f) List of orders or directives pertinent to the billet.

(g) List of required reports, dates of submissions.

(h) List the relationship with activities both within and outside of the official chain of command, including unofficial liaison and

coordinating functions. Brief statements as to the relationship with these agencies will be included.

(i) Personnel contacts within or external to the command, listing telephone numbers and/or addresses.

(j) List of internet resources regularly used in daily operations. Include web addresses and a brief description of each web site and their relationship to the billet.

(k) Miscellaneous information; for example, administrative or operational procedures peculiar to the billet, such as dual responsibility for certain functions or limitations in responsibility or authority within particular functions. Include any other information that might assist in carrying out the responsibilities.

(2) Folders will be arranged in such a manner as to permit ease in changing those sections requiring frequent modification. The degree of detail included must necessarily be flexible and is subject to the discretion of organizational COs. The important consideration is that the content of folders be directed towards rendering maximum assistance to the relief.

c. Desktop procedures and turnover folders may be electronically managed as long as they are maintained in a centralized location to support full access.

13. Records Inspection

a. Supply accounting records will be analyzed and inspected by representatives of the CMC, MSCs or equivalent higher headquarters, and as directed by the CO.

b. Analyses, metric performance reviews, examinations, and inspections will determine the effectiveness of supply management, operations, procedures, and methods which are implemented at the using unit; as well as provide liaison, assistance, and guidance in the interpretation and application of Marine Corps supply instructions.

c. Inspections by authorized personnel/agencies ensure command awareness of management, accountability, and capability to perform the mission. Inspections should be used as a secondary training and management tool.

14. Policy Waivers. COs may request deviations from Marine Corps maintenance/supply policy by submitting a written request to DC, I&L (LP) via the appropriate chain of command. The request must provide a full justification and impact statement. Waivers may be granted for both geographical peculiar instances and Marine Corps-wide deviations as may be deemed necessary by DC, I&L (LP). If approved, waivers will be for one year. After evaluating the impact of the waiver, DC, I&L (LP) will make appropriate changes to Marine Corps policy. A request for waiver is not authorization to deviate from Marine Corps policy; therefore, units shall not deviate until the waiver has been approved in writing by DC, I&L (LP). Waivers will only be granted for Marine Corps policy.

15. Training. COs shall ensure that unit Supply Officers have an ongoing and effective training program established for all aspects of ground supply

MCO 4400.150
29 JAN 2014

operations within the command, to include responsible officer training as well as training in organic supply functions. Training will be conducted per the references, utilizing the Marine Corps Ground Supply Training and Readiness Manual, reference (ak).

Chapter 2

Inventory Management and Control

1. General Information

a. The Marine Corps mission requires a high degree of operational readiness so that tasks assigned can be accomplished. For unit COs to exercise command responsibility in supply operations, property control must be meticulously maintained. A CO will not be restricted from exercising the prerogative to effect intra-command distribution of supplies and equipment to accomplish operational requirements.

b. Inventory within a consumer-level supply account is by definition retail inventory. At the consumer-level, retail inventory is further differentiated into two categories. The categories are: allowance items and demand supported items.

2. Allowance Item Information. The Marine Corps uses several different methods of identification and classification in order to distinguish between allowance items. These include the classes of supply, the National Stock Number (NSN) or National Item Identification Number (NIIN), the Marine Corps Stock Number (MCSN), the Table of Authorized Materiel Control Number (TAMCN), the SAC, and the UID.

a. Classes of Supply. All supplies found in the Marine Corps inventory are grouped into ten classes and further divided by subclass. See Appendix O.

b. National Stock Number (NSN). The NSN is a 13 digit number that is used to identify items, and is assigned by the Federal Logistics Information System (FLIS) to convey specific information about an item of supply. It is comprised of the Federal Supply Class (FSC), which is four digits, and the NIIN, which is nine digits.

(1) National Item Identification Number (NIIN). The NIIN is the last nine digits of the NSN that differentiates each individual supply item from all other supply items. The first two digits signify the National Codification Bureau that assigned the NIIN, while the last seven digits are non-significant and are sequentially assigned by the FLIS.

(2) NSN/NIINs will be assigned to items of supply in the Federal Supply System (FSS) that are recurrently used, bought, stocked, managed, or distributed. These items will be named, described, classified, and numbered so that only one distinctive combination of numerals (an NSN/NIIN) identifies the same item throughout the FSS. This includes, but is not limited to, items selected for central management, procurement, and stockage, including both centrally and locally procured items, and items stocked in the main or consumer, retail, or wholesale installation to provide supply support for local requisitions.

(3) The Defense Logistics Agency, Logistics Information Service (DLIS) assigns all NSNs at the request of the military services, certain federal and civil agencies, and foreign friendly countries. Each NSN assigned to an item of supply is the result of a careful review process known as cataloging. Cataloging is the process whereby each item of supply is named, assigned a FSC, described to identify all known characteristics and performance data,

and ultimately assigned a NSN. This information is contained and maintained in FLIS, managed by the DLIS. DLIS is the only organization authorized to assign NSNs.

(4) For a complete listing of NSN assignment criteria and request procedures refer to references (e) and (be).

c. Marine Corps Stock Number (MCSN). A MCSN is a 13-digit designator assigned by MARCORLOGCOM to support numerous non-traditional support methodologies, such as Contractor Logistics Support (CLS), Just-In-Time Inventory and Out-of-Stores Initial Issue. The MCSN provides a capability that uniformly records item information in all DoD supply chain systems. A MCSN will only be assigned when it is neither possible nor practical to assign a NSN or the item is considered to be excluded from the Federal Catalog System (FCS) as indicated in reference (e). This includes, but is not limited to, items procured on a one-time basis for immediate use in research and development, experimentation, construction, installation or maintenance, and items being fielded prior to the availability of technical data to support cataloguing actions. For a complete listing of MCSN assignment criteria and request procedures refer to reference (be).

d. Table of Authorized Materiel Control Number (TAMCN). The TAMCN is the chief method of identifying allowance items, and is assigned by HQMC. There can be several NSN/NIINs that fall within the same TAMCN (e.g., D01987K, Truck Cargo 7T). The TAMCN consists of three elements: the commodity designator, the item number, and the class (and subclass of supply). TAMCNs typically fall under one of five commodities (Communications/Electronics, Engineer, General Supply, Motor Transport, and Ordnance), and four types of property. See Appendix P for a detailed listing.

(1) Type 1 TAMCN items are defined as non-expendable military equipment with allowances established by HQMC based on formal Table of Organization (T/O) Mission Statements. Type 1 TAMCNs have an "A" through "E" commodity designator and a catalogued NSN.

(2) Type 2 TAMCN items are defined as non-expendable which are ancillary to Type 1 TAMCN items with initial allowances established by HQMC based on local mission requirements. Type 2 TAMCNs have a "H", "J", "K", "M", and "N" commodity designators and a catalogued NSN.

(3) Type 3 TAMCN items are defined as non-expendable military equipment which require special measures of control since they are used for particular conditions or situations (e.g., items which are uniquely required in cold weather or desert operations). Such items are typically not held at the unit level, but temp-loaned as the operational status of a unit may require. Standard Type 3 TAMCNs have a "T" through "X" commodity designators and a catalogued NSN.

(4) Non-Standard Equipment (NS-E) is defined as non-expendable equipment that is rapidly acquired and fielded to bridge mission capability gaps to meet urgent warfighter or garrison requirements. NS-E can be assigned any TAMCN commodity designator and will always have a MCSN assigned rather than a NSN/NIIN catalogued within FLIS. If an item has an NSN catalogued in FLIS, it is not considered NS-E. NS-E can be either tactical (military equipment) or non-tactical (general property).

(a) Tactical NS-E is defined as military equipment obtained to support assigned mission capabilities or force protection through the UNS, Urgent UNS (U-UNS), Joint Urgent Operational Needs Statement (JUONS), other commercial purchases authorized by HQMC, or via a loan agreement with another DoD agency. Tactical NS-E will be accounted for in the ground equipment APSR (e.g., GCSS-MC). Tactical NS-E can be classified as Standard Tactical NS-E or Special Item Equipment (SIE).

1. Standard Tactical NS-E are defined as non-expendable assets obtained through the current development process (i.e., UNS, U-UNS or JUONS) or with approval from HQMC. These assets can be assigned any TAMCN commodity designator, but will always have a MCSN until the requirement is properly vetted by HQMC thru the current development process. When applicable, the asset will be reassigned a catalogued NSN making it a Type 1, 2, or 3 TAMCN item.

2. Special Item Equipment (SIE) are defined as non-expendable assets provided to support Marine Corps commands/activities conducting special operation missions at the Combatant Command (COCOM) or national security levels which do not currently have a catalogued NSN/NIIN within FLIS. They will be assigned a "Q" TAMCN commodity designator and a MCSN, regardless if those assets were provided to the Marine Corps on a permanent or temporary basis. Assets provided which have a catalogued NSN/NIIN within FLIS will receive a Type 1, 2, or 3 commodity designation and is not considered SIE.

(b) Non-Tactical NS-E is defined as general equipment commercially purchased to support administration, base operations functions, and garrison support services. This includes government owned NS-E used by service support contractors whether provided as Government Furnished Property (GFP) or Contractor Acquired-Government Owned Property. Non-Tactical NS-E is not considered for program of record candidacy and will be accounted for as general equipment in accordance with paragraph 19 of this chapter. The following items are considered Non-Tactical NS-E: inert small arms trophy weapons, band equipment, garrison use only office equipment (copiers, scanners, cameras, televisions and monitors, display equipment, etc.) and ceremonial weapons.

e. Stores Account Code (SAC). The SAC is used to differentiate between items that are financed through different methods.

(1) SAC 1. Items financed through the Department of the Navy (DON) stock fund account (SFA) (Marine Corps Division) or Operations and Maintenance, Marine Corps (O&M,MC), which are normally low cost and high demand, and are the budget responsibility of the requesting unit.

(2) SAC 2. Repairable secondary items that are stocked, stored, issued, procured, and repaired at the depot level and are financed through DoD Working Capital Funds. The customer (requesting unit) submits funded requisitions and holds the budget responsibility when requesting SAC 2 items from the depot level.

(a) Modification Kits. Program Manager (PM) procured modification kits are stocked as SAC 2 items and are used to upgrade weapons systems quickly and economically. These kits will be issued on a non-reimbursable basis (i.e. free issue).

(b) Only SAC 2 controlled items required to support Marine Special Operations Command (MARSOC) operations with a controlled item code of "J", as catalogued by other DoD Agencies, will be captured in the allowance management information system (i.e., TFSMS) and ground military equipment APSR.

(3) SAC 3. Military equipment of major importance and major components which require detailed analysis and examination, are financed through appropriation other than the DON SFA (Marine Corps Division), and are not the requesting unit's budget responsibility.

f. Unique Identification (UID). DoD unique item identification is a system of marking items delivered to the DoD with unique item identifiers (UIIs) that have machine-readable data elements to distinguish an item from all other like and unlike items. For items that are serialized within the enterprise identifier, the unique item identifier shall include the data elements of enterprise identifier and a unique serial number. For items that are serialized within the part, lot, or batch number within the enterprise identifier, the UII shall include the data elements of enterprise identifier; the original part, lot, or batch number; and the serial number. Enterprise refers to the entity (e.g., a manufacturer or vendor) responsible for assigning unique item identifiers to items. The enterprise identifier is a code that is uniquely assigned to an enterprise by an issuing agency. Within the Marine Corps, UID is a 50-character data string that represents the machine-readable, two-dimensional dot matrix mark which contains all the pedigree data of that particular item. Some of the pedigree data includes: serial number, part number, contract number, Commercial and Government Entity (CAGE) code, DoDAAC, etc. Enterprise efforts continue to leverage UID technology and capabilities with enterprise serialized item management.

3. Acquisition Objective (AO). Reference (bp) defines AO as the required quantity of the new item, broken down by unit (to the UIC level of detail) based on the Concept of Employment/Concept of Distribution and documented in TFSMS as unfunded requirements in a pending request. This establishes the total requirement for a TAMCN across the Future Years Defense Plan (FYDP) and is briefed to the Marine Corps Oversight Council (MROC) for approval. Once the AO is approved by the MROC it becomes the AAO.

4. Approved Acquisition Objective (AAO). References (f) and (bp) define the AAO as the quantity of a given item authorized for peacetime and wartime requirements to equip and sustain U.S. and allied forces. It represents the total approved materiel quantity for each TAMCN required by all units for its peacetime and wartime missions. AAOs are categorized into the OPFORs and Reserves, Supporting Establishment (SE), Depot Maintenance Float Allowance (DMFA), and War Reserve Materiel Requirement (WRMR) consisting of prepositioned equipment ashore (e.g., Norway, Kuwait, Albany, etc.) and afloat (e.g., Maritime Prepositioning Ships (MPS)). Unit COs maintain records of their respective portion of the currently established AAOs and changes through the management of Table of Equipment allowances.

5. Allowance Items. Allowance items are military equipment, supply classes VII and II respectively, and are formally published by DC CD&I, Total Force Structure Division (TFSD) via the unit T/O&E. Allowance changes are requested and authorized by the CMC per reference (bp), the Total Force Structure Process (TFSP) Order. Every unit CO who has an allowance or

special allowance established by the CMC will maintain a formal account to control items.

a. Table of Equipment (T/E) Allowance. AAOs for equipment are represented in TFSMS as T/E allowances. This quantity represents the unit's full wartime requirement for the allowance item, at the Unit Identification Code (UIC) level, against which readiness is to be reported. The T/E allowance quantity is a critical number since it is the AAO quantity that is transferred from TFSMS to the APSR for Supply, and reported at the unit Activity Address Code (AAC) level for centrally managed UNS items.

b. Type 1 Allowances. Except for items managed under a Consolidated Storage Program (CSP) or when specifically directed by higher authority, OPFORs and SEs, are required to have all Type 1, SAC 1, T/O&E allowances on hand, on order, or identified as an unfunded deficiency in the quantities specified by unit's T/O&E and/or current allowance directives. Type 1, SAC 3 controlled items will be sourced to commands via the ground equipment asset manager. Thus, all items, regardless of the method of purchase or type of funds used, which have a HQMC assigned Type 1 TAMCN associated to it, will be accounted for on unit property records and have associated allowances formally established. SAC 3 items will be distributed to deficient units based on operational requirements established by HQMC. A TOECR must be submitted to DC CD&I (TFSD) via the chain of command to increase, decrease, add, or delete an established enterprise Type 1 allowance.

c. Type 2 Allowances. Allowances for initial fielding of Type 2 TAMCN items are established by DC CD&I on units' T/O&Es; however, MEF/SE/Marine Forces Reserve (MARFORRES) Commanders do have the flexibility to adjust Type 2 allowance quantities after initial fielding for its respective subordinate commands. This authorization will be established in writing and reviewed annually by the MEF/SE/MARFORRES Commander or equivalent higher headquarters based on mission/geographic location and forwarded to DC CD&I (TFSD) for TFSMS allowance quantity adjustment via the chain of command and DC I&L (LP). A TOECR must be submitted to CD&I (TFSD) via the chain of command as required to add or delete an established enterprise Type 2 allowance (i.e., Type 2 TAMCN allowance does not exist on the unit T/O&E or Type 2 TAMCN item is not required to be on the unit T/O&E). Approved Type 2 allowances will be on hand, on order, or identified as an unfunded deficiency.

d. Type 3 Allowances. Such items are typically not held at the unit level, but temp-loaned as the operational status of a unit may require (e.g., items which are uniquely required for cold weather or desert operations). Units are responsible for requesting and coordinating Type 3 items through their MSCs.

e. Non-Standard Equipment Allowances

(1) Tactical NS-E Allowances. Allowances for tactical NS-E items, both standard and SIE, are established by DC CD&I (TFSD) on units' T/O&Es. Standard Tactical NS-E allowances will be established during the initial phase of the current development process (i.e., Research and Development (R&D) testing). Units in receipt of SIE items will submit a TOECR to DC CD&I (TFSD) via the chain of command to add the allowance to the T/O&E. Subsequent allowance adjustments (increases, decreases, or deletions) will be requested via a TOECR to DC CD&I (TFSD) via the chain of command.

(2) Non-Tactical NS-E Allowances. Requirements for Non-Tactical NS-E allowance items will be routed to the installation Personal Property Manager (PPM) via locally established procedures.

f. Allowances for Consolidated Storage Program (CSP) Managed Equipment. For most OPFOR units, certain per-individual and unit equipment assets are managed by a CSP. Such assets managed by the CSP can be further defined as Individual Combat Clothing and Equipment (ICCE); Chemical, Biological, Radiological, Nuclear and Enhanced Conventional Weapons (CBRNE); and Soft-Walled Shelters and Camouflage Netting (SWS&CN) assets. In these situations, CSP allowances are established based on a consolidation of the supported unit's T/O&E and the CSP maintains full equipment accountability. In such cases, the aforementioned T/O&E allowances will remain in TFSMS, but should not actually be on hand nor accounted for on unit property records (even when issued from the CSP to support a unit requirement). OPFOR units not supported by a CSP will maintain equipment in accordance with the guidance published in this Policy

g. Readiness Reportable Equipment. Readiness reportable equipment is published annually in reference (as) and readiness reporting policy is outlined in reference (at). To ensure accurate ground equipment readiness reporting, visibility, and accountability of T/E assets, command adjustments may be warranted. Refer to paragraph 7 of this chapter for more information on command adjustments.

h. Special Allowances. Authority to issue equipment from MARCORLOGCOM inventory stores to fill a temporary Marine Corps unit requirement may be granted via the establishment of a special allowance. Formal request for special allowances will be routed by the gaining unit and endorsed by the chain of command to DC I&L (LP) via MARCORLOGCOM. Request will contain the UIC; AAC; impact and explanation to unit mission; item description (TAMCN, NSN, nomenclature, current authorization, current on-hand, recommend adjustment); justification; ship to address; accountable point of contact (POC) (Supply Officer); and any additional supporting documents. Special allowances are intended to fill emerging short term operational requirements (e.g., R&D testing) and approvals will not exceed one year. Enduring requirements requiring long term adjustment to established allowances will continue to be submitted via a TOECR to DC CD&I (TFSD) via the chain of command for staffing through the development process in accordance with reference (av). Units with an approved special allowance are directed to initiate a positive command adjustment in accordance with paragraph 7 of this chapter and to maintain a copy of the approved special allowance documentation on file.

i. Training Allowances (T/As). T/As are unique to the Reserve Component and are defined as the minimal amount of T/E assets required to conduct unit training based on Mission Essential Tasks (METs) in consideration of facility, manpower, fiscal and maintenance constraints. T/As are established only for Type 1 TAMCN items necessary to maintain training to core METs. It is considered a subset of the unit's wartime requirement. Reserve units are not required to maintain full T/E allowances, but instead are authorized the establishment of a T/A for Type 1 TAMCN items. T/As will be established, in writing, by the Commander, Marine Forces Reserve (COMMARFORRES). This authority may be delegated, in writing, to the MSC level (e.g., CG, 4th Marine Division).

(1) T/As will be reflected in the unit's property records using a command adjustment in accordance with paragraph 7 of this chapter. The total allowance field in the ground equipment accountability APSR will reflect that quantity as approved by the COMMARFORRES or MSC Commander. Total T/A will not exceed the aggregate of MARFORRES T/E allowances.

(2) T/As will be reviewed and updated bi-annually (i.e., once every two years).

(3) Equipment represented by the delta between T/A and T/E will be held at MARCORLOGCOM as In-Stores assets if MARCORSYSCOM procurement actions have been completed or will be identified as unfunded WRMR deficiency.

j. Research and Development (R&D). Items maintained/provided for R&D by MARCORSYSCOM will be accounted for per this manual. Refer to paragraphs 5e and 5h of this chapter and paragraph 9b of chapter 6 for additional information.

k. Other Types of Allowances. Allowance authorizations for other types of materiel may exist; however, all legitimate allowance authorizations must derive from HQMC, either directly or indirectly. Further information concerning certain other types of authorized materiel can be found in chapters 4 and 6.

6. Allowance Item Management. References (c) and (f) require a minimum 98 percent physical inventory accuracy rate to be achieved and maintained for the management of allowance items; and 100 percent accuracy for classified or sensitive property, and items with a Controlled Item Code of "A". Allowance and serially managed items, to include parent/child relationships, will be accounted for in the appropriate supply APSR (e.g., GCSS-MC for military equipment or DPAS for general equipment). In most instances, these items will be issued to a RO or RI for custody/subcustody.

a. CO. The CO of a unit having a consumer-level supply account has the overall responsibility for ensuring accounting records are current, complete and accurate. To that end, the CO must ensure sound supply procedures are conducted in a complete and timely manner, to include all applicable inventories, submission of all applicable reports, completion of investigations, processing of adjustments, and the proper issue and recovery of equipment. In addition, only the CO has the authority to approve certain adjustments to the accounting records, as outlined in paragraph 11b of this chapter.

b. Supply Officer. The Supply Officer manages property accounting functions on behalf of the CO, and has the responsibility to ensure that accounting systems and records are accurate and updated at all times. The Supply Officer is the official conduit for equipment coming in to and out of a unit and will approve the custody of unit property. The Supply Officer will ensure that all supply actions are recorded on the appropriate forms or documents. The Supply Officer has the authority to approve certain adjustment records, unless otherwise directed by the CO, as outlined in paragraph 11b of this chapter. Supply officers will ensure the following allowance item management principles are applied:

(1) On a monthly basis, validate allowance item information (e.g., TAMCNs, NSN/NIINs, nomenclature, authorized quantities, etc.) on the unit's T/O&E is accurate and properly recorded on the unit's supply APSR.

(2) Ensure that physical inventories are being conducted as required (e.g., annual, quarterly CMRs, RO turnovers, etc.) and that accountable records are being adjusted accordingly.

(3) Track monthly serialized inventories (MSI) of small arms and report to the Commanding Officer when monthly inventories of small arms are not conducted. Ensure account and custody records are being adjusted accordingly, and weapons reporting procedures are being followed in accordance with references (bq) and (ce).

(4) Serve as the unit RO for loans received from external commands and agencies (e.g., Unit general equipment from the Base Commander or Theater Provided Equipment from the Theater Property Book Office in contingency environments).

c. RO. Unit COs with consumer-level supply accounts will appoint ROs in writing for the command. The RO should be an individual having administrative command and/or control over all personnel who will use assigned equipment. ROs will not be assigned equipment or supplies used outside their span of control. ROs will ensure that the following supply management principles are applied (as well as those identified in chapter 1):

(1) Receipt for all on hand equipment.

(2) Maintain assigned equipment in a ready-for-use and serviceable condition.

(3) Account for equipment received and maintain a record of custody for such equipment on a CMR.

(4) Report changes of equipment custody to the Supply Officer on an as-occurring basis. Additionally, a new RO will be appointed, in writing, by the CO when the RO is separated from assets for more than 60 calendar days.

(5) Request necessary investigative action in writing for equipment abuse, gains, or losses, via the Supply Officer, to the CO. See paragraph 4 of chapter 5.

(6) Conduct quarterly CMR reconciliations with the supply section. This requirement may be semi-annual if approved in writing by unit CO.

(7) Assist Supply Officer in conducting periodic inventories, at least annually, for all equipment assigned to the account. The annual inventory should be part of the command-wide annual physical inventory and should coincide with one of the quarterly CMR reconciliations.

(8) When sub-signing equipment (selected items on the RO CMR) to a RI internal to the unit, the RO will ensure the RI is appointed in writing and signs for all applicable equipment.

(9) If an RO elects to delegate their authority for the receipt/request/turn-in of equipment affecting their CMR, a NAVMC 11869 will

be prepared by the RO and forwarded to the Supply Officer in accordance with paragraph 5f of chapter 1. The NAVMC 11869 must be current and certified quarterly by the RO (semi-annually if approved in writing by the unit CO). If no changes have occurred during the quarter, the RO may certify by initialing and dating the current NAVMC 11869 on file with the Supply Officer.

(10) Validate configuration management (parent/child relationship) by NIIN and serial number within the supply APSR for each item on hand.

(11) Request a change of RO from the Supply Officer and conduct a joint inventory no less than 30 calendar days prior to your date of relief. The account must be transferred prior to your transfer from the command.

7. Command Adjustment Management

a. Purpose. The purpose of command adjustments is to facilitate management and provide flexibility/visibility in the APSR for Task Organized units and units with an approved training allowance, per paragraph 5i of this chapter. Command adjustments assist in providing accurate ground equipment readiness reporting, visibility, and accountability of T/E assets transferred between MAGTF organizations/activities. All types of accountable equipment, unless otherwise specified below, are eligible for command adjustments when transferred from supporting organizations to supported organization's property records.

b. Accountable Property System of Record (APSR). Reference (bp) establishes TFSMS as the authoritative information system for Marine Corps ground equipment AAO/Table of Equipment allowances. Command adjustments do not change the approved AAO/Table of Equipment allowance quantities registered within TFSMS. The APSR for ground equipment accountability (on hand quantities) is the asset management system for supply (e.g., GCSS-MC for military equipment). A command adjustment will not change the on-hand quantity, but will modify (add to or subtract from) the allowance in the ground equipment accountability APSR (e.g., MAL allowance field in the GCSS-MC).

c. Policy. Command adjustments are not intended to be a method for correcting outdated or erroneous allowances. Command adjustments are used by exception in limited circumstances as delineated in this policy to capture unit requirements. The following paragraphs outline the policy and occasions where command adjustments will be used.

(1) All MARFOR and SE Commanders having a consumer-level supply activity will adhere to this policy for managing command adjustment allowances. Guidance provided in reference (at) will be followed for readiness reporting of ground equipment in order to provide a more consistent and accurate readiness assessment of Marine Forces.

(2) Command adjustments for task organized units will be approved, in writing, by the first common Commanding General in the chain of command (MARFOR, MEF, MSC, or SE Command).

(3) In support of proper asset management as identified in reference (at), supporting units that transfer equipment to task organized units are directed to continue reporting readiness against AAO/Table of Equipment allowance quantities in TFSMS. As such, supporting units will not induct

negative command adjustments for the transfer of equipment to task organized units.

(4) In support of proper asset management, supported task organized units that receive equipment transfers from supporting units are directed, if applicable, to report readiness against approved requirements per reference (at). As such, supported task organized units will induct positive command adjustments in the supply APSR to accurately capture approved requirements for the transfer of military equipment from supporting units.

(5) In support of proper asset management, Marine Force Reserve units with approved T/As, in accordance with paragraph 5i of this chapter, are directed to continue reporting readiness against T/E quantities in TFSMS per reference (at); however, these units will induct negative command adjustments to subtract from their TFSMS allowances in order to establish the proper T/A within the supply APSR.

(6) Occasions for Command Adjustments. Command adjustments for occasions listed below are authorized for approval below the HQMC level.

(a) Positive command adjustments for the formation of task organized units with an approved Equipment Density List (EDL) (e.g., MEUs, annual US-South American Allied Exercise (UNITAS), temporary inventory plus-up for unit deployment, etc.).

(b) Positive command adjustments for the initial formation of a permanent long-standing detachment with an approved EDL (e.g., EEAP, Combined Arms Training Center (CATC) Camp Fuji, Combat Logistics Company (CLC)). Enduring requirements in excess of 1 year with no known end date require long term adjustment to established allowances and will continue to be submitted via a TOECR through the development process in accordance with reference (av).

(c) Negative Command Adjustments of T/E allowances to reflect authorized T/As. This applies only to reserve units per paragraph 5i of this chapter.

(d) Positive command adjustments for DC I&L approved special allowances.

(7) Duration of Command Adjustments.

(a) Command adjustments will not be authorized for less than 120 calendar days. Short term commitments of equipment should be executed utilizing temporary loan procedures outlined in paragraph 9 of chapter 6.

(b) Command Adjustments will end upon any of the conditions listed in the sub-paragraphs below.

1. One year from authorization date. Authorization can be extended by the original approval authority.

2. Tasked organized mission is completed and unit is standing down.

3. Supported unit or higher headquarters identifies that the assets are no longer required to support the mission.

4. Equipment is replaced at the supported unit by a different TAMCN.

5. Expiration of the DC I&L approved special allowance or conversion to T/E allowance (i.e., TOECR was approved and allowance was increased).

8. Remain Behind Equipment (RBE). Reference (a) defines RBE as unit equipment left by deploying forces at their bases when they deploy. Reference (az) further defines and establishes policy for RBE when units deploy as part of a MAGTF using prepositioned equipment. All unit equipment not deployed forward will continue to be accounted for in accordance with this policy. COs deploying forward of their RBE shall be formally relieved of their Accountable Officer responsibilities for the RBE. The criteria for Accountable Officer appointment for RBE are addressed in paragraph 8 of chapter 1 of this policy. Further, the outgoing Accountable Officer will issue a letter of Certification of Relief reporting the status of supply operations to the interim Accountable Officer in accordance with paragraph 7 of chapter 1 of this policy.

9. Inventory. Physical inventories are management tools for ensuring effective control, accounting, and physical security of materiel and are a valuable part of the CO's Physical Internal Control Program. All materiel maintained on hand will be inventoried at a minimum annually, unless otherwise stated below, in order to determine the accuracy of the formal account property records (or APSR).

a. General. Accountable materiel, per paragraph 9 of chapter 1, on hand at supply and property control activities; retail activities (intermediate and consumable); RSAs (Consolidated Issue Facilities or CSPs), or other service provided storage facilities, excluding Defense Logistics Agency (DLA) managed inventory) managed by MARCORLOGCOM or Marine Corps Activities; MCPPP-N; Marine Corps Distribution Activities or depots; MPS; and Installation support activities co-located with Marine Corps Maintenance Depots will be inventoried once a year according to reference (d). This includes activities that manage newly provisioned materiel; depot maintenance float materiel; and government property managed by commercial contractors, other DoD agencies, and coalition partners. The following inventory guidelines apply:

(1) All accountable materiel will be accounted for in an APSR and inventoried annually or more often when prescribed by other regulatory guidance, or directed by the CO/Accountable Officer, or Supply Officer.

(2) All accountable materiel will be physically inventoried incident with the change of the CO, Supply Officer, or Responsible Officer in accordance with paragraph 7 of chapter 1. The inventory associated with the change of CO or Supply Officer will be documented, the results reconciled with the APSR, and may be used in lieu of the annual command-wide physical inventory requirement.

(3) Inventories will be conducted as annual, cyclic or spot inventories, as described below. The Supply Officer will ensure inventories are conducted when required.

(4) Inventory adjustments to the accountable property records, or requests for investigative action will be initiated on an "as occurring" basis in accordance with paragraph 11 of this chapter.

(5) The person having possession of, or having command/direct responsibility over the property is responsible for the physical conduct of the inventory (i.e., the RO will physically inventory all accountable materiel listed on their respective CMR and within appropriate sub-inventories).

(6) A record of the inventory, and all adjustment documents resulting from the inventory, will be maintained by the Supply Officer in accordance with paragraph 11i of this chapter.

(7) Equipment which has been borrowed from other organizations must not be included in physical inventories; however, accountable materiel on the accountable records that is on loan to another organization must be included.

b. Inventory requirements. All accountable materiel within the custody of the command/activity will be inventoried. A summary of inventory requirements is as follows.

(1) Nonexpendable and expendable items held for issue as defined in paragraph 9a of chapter 1 will be inventoried annually and as directed by references (bq) and (ce). This includes controlled items as defined in paragraph 9a(1)(a) of chapter 1 and classified, sensitive, and pilferable items as described in paragraph 12g of this chapter.

(2) Materiel requiring a high degree of protection and control because of statutory requirements or regulations.

(3) High-value, highly technical, or hazardous items.

(4) Real property heritage assets will be inventoried at least once every 3 years.

(5) Real property and stewardship land will be inventoried at least once every 5 years.

(6) Marine Corps property may be furnished to, or acquired by, contractors under the provisions of a contract as GFP. Property provided to a contractor as GFP remains Marine Corps property centrally managed by the Management Control Activity (MCA) per reference (bd). The MCA will ensure the contractor performs, records, and discloses physical inventory results as set-forth within the contract. The MCA will semi-annually report GFP inventory and financial value to DC I&L (LP) in accordance with reference (bd).

(7) Marine Corps property may be furnished to external DoD agencies or coalition partners as property furnished to a third party. Marine Corps property provided to DoD agencies or coalition partners remains Marine Corps property centrally managed by the MCA per reference (bd). The MCA will ensure the gaining organization performs, records, and discloses physical inventory results as set-forth within the binding agreement. The MCA will semi-annually report GFP inventory and financial value to DC I&L (LP) in accordance with reference (bd).

(9) A 100 percent inventory will be conducted on Marine Corps equipment and materiel positioned on MPS when ships are downloaded in port during cyclic maintenance vessel berthing.

(10) Installation support activities co-located with Marine Corps Maintenance Depots will inventory their materiel assets using the inventory rules in accordance with ref (p) if the materiel is warehoused and inventory management is the responsibility of DLA. If not, this materiel will be inventoried annually and will be reported to DC I&L (LP) during the semi-annual and annual OM&S reporting schedule during the months of April and January.

c. Inventory Types

(1) Annual. Annual physical inventories act as the CO's/Accountable Officer's physical internal control program for ensuring the accurate accountability of accountable materiel. An annual physical inventory of all accountable materiel, by serial number for all items serially managed, is to be completed during each fiscal year or as identified in paragraph 9b above to ensure accuracy in unit property records, and to ensure accuracy in the reporting of mission critical assets to the Marine Corps financial statement.

(2) Cyclic. Due to the volume of assets warehoused and managed, RSAs may perform cyclic inventories in lieu of the annual inventory. Cyclic inventories will be conducted on a monthly, quarterly, or semi-annual basis. The frequency of cyclic inventories will determine the required percentage of total inventory to be inventoried each cycle. Monthly cyclic inventories will include 10 percent of total inventory; quarterly cyclic inventories will include 25 percent of total inventory; and semi-annual cyclic inventories will include 50 percent of total inventory per inventory cycle.

(a) Care must be taken to ensure that the same items/serial numbers are not repeatedly inventoried.

(b) Procedures, reporting requirements, and file retention for cyclic inventories will be consistent with annual inventory procedures as discussed in paragraph 9d below.

(3) Spot. A spot inventory is a one-time physical inventory of selected items outside of a scheduled inventory (annual or cyclic). It is a tool for use by the Supply Officer and/or CO/Accountable Officer to address suspected differences between the APSR and actual on-hand balances. Discrepancies will be addressed in accordance with paragraph 11 of this chapter; however, unlike annual and cyclic inventories, a summary of the results is not required to be formally reported to the CO/Accountable Officer for certification/endorsement nor reported to the next higher headquarters for trend analysis.

d. Annual Inventory Execution. General procedures and responsibilities for conducting an annual physical inventory are provided below.

(1) Annual physical inventories must be viewed as a command-wide event and thus should be included in the unit training schedule when training operations are at a minimum. The command-wide physical inventory should be

the focus of effort for the supply section, all ROs, and the CO as the overall Accountable Officer.

(2) The physical inventory must include all accountable materiel managed by RO's, and all accountable materiel physically managed by the supply section (note: this does not apply to non-tactical NS-E unless during the conduct of a PPM directed inventory).

(3) All equipment, whether currently accounted for or not must be identified and included in the inventory.

(4) The annual physical inventory should coincide with a quarterly CMR reconciliation, or with scheduled location information file validations at RSA's, e.g. MARCORLOGCOM/Barstow, etc.

(5) Supply Officer Responsibilities

(a) Act as overall coordinator of the annual physical inventory and ensure proper procedures are followed to accurately execute and document the inventory.

(b) Begin the physical inventory by providing current CMR's, location information file property, and inventory instructions to all appointed RO's in the command. RO's will be given 15 calendar days to physically sight and inventory all assets within their control.

(c) As separate RO inventories are completed, the Supply Officer will conduct reconciliations with each RO in accordance with paragraph 11b(2) of this chapter. CMR discrepancies will be addressed in accordance with paragraph 11b(3) of this chapter.

(d) Concurrent with RO inventories, or for those commands responsible for warehousing accountable materiel, conduct a wall-to-wall inventory of all accountable materiel that is physically managed by the Supply Officer (i.e., not issued to an RO).

(e) Once all warehouse locations, CMRs, and/or RSA inventories are completed, conduct reconciliations in order to validate the accuracy of on hand assets and serial numbers versus what is identified on the APSR. Detailed causative research will be conducted in accordance with paragraph 11c of this chapter in order to resolve all discrepancies identified during the inventories.

(f) Upon conclusion of inventory, prepare a naval letter stating the results of the inventory and the CO's/Accountable Officer's certification letter, refer to paragraph 9b(7) below. For all inventory discrepancies where causative research was non-conclusive, provide recommendations to the CO/Accountable Officer for resolution. The CO/Accountable Officer will direct appropriate adjustments or initiate a command directed investigation in the certification letter.

(g) Per references (k) and (bq), MLSR report, or the Financial Liability Investigation of Property Loss (DD Form 200) reporting requirements, will not be subjected to delays pending the outcome of internal investigations or causative research. Such reporting requirements will be

accomplished immediately upon discovery of the loss and in accordance with paragraph 13 of chapter 5.

1. MLSR and DD Form 200 reportable items include all Marine Corps Automated Readiness Evaluation System equipment as published in the Marine Corps Bulletin (3000 series), regardless of dollar value.

2. The reporting of MLSR or DD Form 200 incidents via message is independent of normal supply survey/adjustment procedures or command investigations. COs are still required to initiate appropriate investigations.

(h) Adjustments to the balance records when directed by the CO through certification to the inventory results letter will be conducted in accordance with paragraph 11g of this chapter. When directed by the CO, initiate CO directed investigative action in accordance with paragraph 4a of chapter 5. Adjustments to the balance records when direct by the CO through endorsement of a completed investigative report will be conducted in accordance with paragraph 11g of this chapter.

(6) Responsible Officer Responsibilities

(a) Once a current CMR or a location information file (for RSAs) is provided by the Supply Officer, conduct a physical inventory of all accountable materiel assigned to the account within the 15 calendar day time period and reconcile the results against what is listed on the CMR or location information file in accordance with paragraph 11b(2) of this chapter.

(b) Report all discrepancies, to include variances in NSN, quantity, or serial number, to the Supply Officer in accordance with paragraph 11b(2) of this chapter.

(c) Support the Supply Officer in the conduct of causative research to resolve all discrepancies.

(7) Reporting Inventory Results and Commanding Officer/Accountable Officer Certification

(a) The results of the inventory, to include Supply Officer recommendations for adjustments to the balance records when causative research was non-conclusive, will be documented and provided to the CO/Accountable Officer for certification/endorsement. At a minimum, the following documents will be provided and points will be addressed.

1. State the total dollar value of the account prior to inventory.

2. State the total dollar value and percentage (compared to initial account value) of net losses/gains.

3. State the total dollar value and percentage (compared to initial account value) of net losses/gains attributed to administrative errors as a result of causative research.

4. State the total dollar value and percentage (compared to initial account value) of net losses/gains resulting from recommended adjustments due to non-conclusive causative research.

5. State the total dollar value and percentage change (compared to initial account value) of the account after the inventory.

6. Make gain/loss recommendations resulting from non-conclusive causative research.

7. State opinions, if any, as to the cause of variances for which causative research was non-conclusive.

8. State any corrective action required or initiated to eliminate future variances.

9. Include as an enclosure, the NAVMC 11867 to identifying the appointed individuals identified in this chapter.

(b) The CO/Accountable Officer will review the Supply Officer's Inventory Results letter and endorse the results via certification letter and will include, if applicable, directive comments to adjust property records, directive comments to initiate a command directed investigation, and/or corrective actions to strengthen internal control procedures in order to reduce inventory variances in the future

(c) The Supply Officer's letter documenting the results of the annual physical inventory; the listing of all inventory gain and loss transactions as a result of the inventory; the CO/Accountable Officer certification; and all money value gain loss notices (MVGL/N) applicable to the annual physical inventory will be retained on file in accordance with paragraph 11i of this chapter.

(d) A copy of the annual physical inventory results letter and CO's Certification will be forwarded to the next higher headquarters for trend analysis.

(8) Trend Analysis. In accordance with reference (f), MARFORs (to include MEF and MSC's) and major SE commands (to include Marine Corps Combat Development Center (MCCDC), MARCORLOGCOM, MARCORSYSCOM, TECOM, and MCICOM) are required to obtain, track, and trend the results of annual inventories performed by units/activities for five years. This data will be used to monitor and improve unit equipment accountability. At a minimum, the absolute values associated with paragraph 9d(7)(a)2 above shall be graphed, with the absolute value of inventory adjustments (total value of gains plus total value of losses) displayed along the y-axis and the inventory completion dates displayed along the x-axis.

10. Warehousing. Units will maintain all equipment and supplies in a state of readiness and in suitable storage containers (if applicable). All items shall be inspected at least annually for serviceability (more often for shelf-life sensitive items), adequate preservation, and item identification (accuracy of tactical/embarkation markings and location designators), and unit of issue identification, as appropriate. Periodic inspections shall be made based on the CO's judgment of climatic conditions, container exposure, and item deterioration/shelf-life considerations to ensure that all items are

maintained in a ready for-issue condition. Unit warehousing operations shall be conducted in accordance with references (f), (m), and (bi).

11. Balance Record Transactions, Adjustments, Causative Research and Record Retention

a. Change of Custody Transactions. Property accounting records are to be kept current on an as-occurring basis. To facilitate this requirement, change of custody transactions will be submitted as occurring (within one work day) of the physical change of custody of equipment. Furthermore, a record of all transactions indicating a change in custody of materiel (i.e., receipts, issues, redistributions, and disposals) will be retained with all supporting documentation for an audit trail, regardless of dollar value, in accordance with paragraph 11i of this chapter from the date the transaction(s) processed in the APSR.

(1) Audit Trail. Supporting documentation will be retained to show that the materiel reflected on the change of custody transaction was properly delivered, issued, or disposed of. Supporting documentation can consist of receipt documentation or Letters of Unserviceable Property issued in lieu of return of property from repair. Supporting documentation must contain, at a minimum, the NSN/NIIN, quantity, serial number and UII (if applicable), document number, condition code of the materiel, signature of the person authorized to accept custody of the materiel, and date received. When the supporting documentation contains no document number or a document number different from that of the transaction used to adjust the property record, a copy of the associated change of custody transaction(s) will be made and attached as supporting documentation to the voucher. Files providing an audit trail will be maintained in such a manner as to easily cross-reference between change of custody transaction(s) and supporting documentation.

(2) Change of Custody Transactions With No Supporting Documentation. When a change of custody transaction has been processed/posted which changes the unit's on hand balance, but no supporting documentation can be found, causative research will be conducted to determine the circumstances resulting in the missing documentation. When warranted, a request for investigation may be required and a MLSR report may be required per reference (bq) and paragraph 13 of chapter 5. The change of custody transaction will be vouchered per chapters 2 and 5 of this Policy.

b. Balance Record Adjustments. The accounting record must be brought into alignment with the actual on hand quantity upon conclusion of required inventories and at any other time imbalances are discovered. The actions outlined in paragraphs 11b(1) through 11b(3) apply to variances discovered through Supply Officer inventories or identified by the RO.

(1) Vouchering Gain and Loss Transactions. The adjustments identified in the below sub-paragraphs require authorization from the Accountable Officer in writing prior to the induction of a physical gain or loss transaction (i.e., the value of the adjustment increases or decreases the value of the inventory). Accountable Officers may elect to establish a lower dollar value threshold for their personal review, but in no case will a higher threshold be established. Unless otherwise directed by the Accountable Officer, Supply Officers have the authority to authorize adjustments below the identified thresholds in sub-paragraphs (b) and (c).

(a) Sensitive and controlled items (both locally and Marine Corps) regardless of dollar value.

(b) Pilferable items with a unit price of \$2,500 or more, or a total dollar value per transaction of \$50,000 or more.

(c) Non-controlled, non-sensitive, and non-pilferable items with unit price of \$5,000 or more, or a total dollar value per transaction of \$50,000 or more (serialized and non-serialized).

(2) CMR Reconciliations. When an RO receives a new CMR and CMR update letter, all on hand assets and USMC serial numbers will be verified and reconciled against what is listed on the CMR. A signed and dated copy of the CMR and CMR update letter shall be returned to the Supply Officer with the bottom of each page of the CMR initialed. The RO will report all discrepancies in a Discrepancy Letter to the CO via the Supply Officer, identifying errors that exist on the CMR and fully stating the circumstances of each discrepancy. This action will be completed within 15 calendar days of having received the new CMR update letter.

(a) If the Supply Officer and the RO agree that the CMR is in error and there is supporting documentation, the Supply Officer will make appropriate pen changes (NSN/NIIN, serial number, quantity) to the CMR and both the Supply Officer and RO will initial the changes.

(b) If the Supply Officer and RO do not agree on disputed CMR errors as identified in the Discrepancy Letter, the RO will still sign the CMR and CMR update letter. The CMR will be annotated with the statement "Discrepancy Letter dated DD MMM YY has been submitted" and both the Supply Officer and RO will initial the statement. Since the RO will be simultaneously reporting the discrepancies in writing, it will be this letter that documents the RO's position on disputed quantities.

(3) CMR Discrepancies. All discrepancies identified to the CO in an RO Discrepancy Letter will be endorsed by the Supply Officer and forwarded to the CO.

(a) If discrepancies exist which are supported by documentation and were not corrected prior to the reconciliation process, the Supply Officer shall make the necessary adjustments to the CMR to reflect the true physical inventory within five work days. Any discrepancy that does not have supporting documentation shall have causative research conducted to determine the nature of the variance. The Supply Officer will notify the CO of such actions in their endorsement to the RO's Discrepancy Letter.

(b) Unless the CO has stated otherwise, the Supply Officer is authorized to approve adjustments that do not meet the criteria in paragraph 11b(1), once all causative research has been completed. The Supply Officer will direct such adjustments and notify the CO of such actions in their endorsement to the RO's Discrepancy Letter.

(c) If discrepancies still exist after causative research, the Supply Officer shall make a recommendation to the CO as to their recommend disposition in the Supply Officer's endorsement of the RO's Discrepancy Letter within five work days.

1. The Supply Officer will identify on the endorsement, by TAMCN/NSN/NIIN, the results of the causative research and make appropriate recommendations to adjust the property records or whether or not he/she feels an investigation is warranted.

2. The CO will review the Supply Officer's recommendations and direct the Supply Officer to make appropriate adjustments to the property records or initiate a JAGMAN investigation within five work days. If the CO determines an item should be investigated, refer to paragraph 4a of chapter 5 for follow on action.

(d) Known loss, damage, or destruction of government property is not a discrepancy to be reported by the RO in a Discrepancy Letter. In these situations, the RO will submit a Request for Investigation to the CO via the Supply Officer in accordance with paragraph 4b of chapter 5.

c. Causative Research. Causative research may identify administrative errors that have been made, which may negate the need to investigate and/or process a gain/loss transaction. Causative research also assists in determining the correct type of adjustment transaction required. More importantly, causative research helps to identify procedural deficiencies that can then be corrected to prevent waste or theft and to improve supply support. It is always possible to adjust the balance record by means of a properly vouchered gain/loss transaction; however, this method will not be used until the required research into the cause of the variance has been conducted. The benefits of causative research must be weighed against the time required to perform it. Timely adjustment of the balance record is necessary so that action to dispose of excesses and replenish deficiencies can occur. This paragraph establishes minimum requirements for causative research of variances at all consumer-level activities.

(1) Post-Count Validation. Verify the accuracy of the count by considering all assigned locations, to include: items in laundry, items in repair, items temp-loaned to external organizations, temporary holding areas, Unit of Issue (U/I)/unit of measure and NSN/NIIN, to include FSC changes to cataloging data, and on hand balances reflected in other condition codes.

(2) Causative Research Required. Causative research is required on NSN/NIINs with variances from the official accounting records for all inventories (annual, cyclic, and spot) meeting the criteria in paragraph 11b(1) of this chapter.

(3) Change of Custody Transaction/Audit Trail File Research. Review all transactions that have been processed or posted within the last two years or since the last annual inventory, whichever is more recent. Compare the transactions with the proof of delivery file and attempt to identify administrative errors, such as double processing/posting of receipts, actual issues (as shown by supporting documentation) without a corresponding change of custody transaction, etc. If appropriate, submit the correct change of custody transaction to adjust the balance record. Vouchered administrative gain/loss transactions may also be required. Causative research ends when the administrative cause of the variance has been found or when, after review, there are no conclusive findings.

(4) Causative Research Results. The results of causative research will be considered representative of the account as a whole. For example, if

administrative errors were found for most of the variances, then attention may be required in receipt processing or issue control. However, if causative research is inconclusive, especially for pilferable items, then theft must be suspected as a cause. The Supply Officer will prepare a Request for Investigation summarizing the results of the inventory, subsequent causative research, and any recommendations. Causative research results will also be reflected on adjustment documents. These same statements will be either annotated or attached to the supporting MVGL/N once adjustments have been approved by the CO and Supply has inducted the appropriate gain/loss transaction.

(5) Incidental Gains/Losses Other Than as a Result of Annual Inventories. Individual explanatory statements/requests for investigation will be prepared by the Supply Officer. Explanatory statements are appropriate when the required adjustment is administrative in nature; otherwise, a Request for Investigation should be submitted. Explanatory statements/Requests for Investigation will be made on an as-occurring or daily basis whenever imbalances are discovered. Explanatory statements must be approved by the CO before the gain/loss transaction is processed/posted by the Supply Officer for transactions that meet the criteria in paragraph 11b(1) of this chapter.

d. CO's Review of Requests for Investigation. The CO must make a determination concerning the need for further investigation per chapter 5 of this policy.

(1) If an investigation is conducted, the Request for Investigation (with all endorsements and enclosures) will be made the second enclosure to the investigative report, after the Investigating Officer's appointing order.

(2) If the CO feels that an investigation would have little or no chance of recovering missing items, the CO may direct the Supply Officer to adjust the accountable records accordingly. The CO will notify the Supply Officer of all required actions via an endorsement to the Request for Investigation. This endorsement will constitute authority for the Supply Officer to adjust the account balance by means of miscellaneous gain/loss transaction.

e. Cash Collection. When cash collections are made in accordance with Volume 5 of reference (k), balance records will be adjusted with the appropriate transaction.

f. Supporting Documentation

(1) All gain/loss transactions must be supported by completed investigations, Requests for Investigation, or explanatory statements signed or endorsed by the CO and or the Supply Officer per paragraphs 11b(1) and 11c(5) of this chapter. This supporting documentation constitutes the voucher file. The voucher file will be maintained in such a manner as to easily cross-reference between gain/loss transactions and supporting documentation. The preceding criteria is based on the fact that the non-voucherable losses and gains will be documented, reviewed, and certified by the CO on the passed edit listing and/or the MVGL/N.

(2) All investigations, as delineated in chapter 5, will be assigned an investigative voucher number (the voucher number will consist of the AAC,

the Julian date, and a four digit number) by the unit Supply Officer. All associated gain/loss transactions (and DD Form 1131 for cash collection, if any) will be annotated with the investigation voucher number and the gain/loss transaction document number, and a copy will be filed with the investigative report. The original gain/loss transactions (and a copy of DD Form 1131 for cash collection, if any) will be filed in the voucher/cash collection file.

g. Types of Gain/Loss Transactions. Gain/loss transactions can be inventory, administrative, or miscellaneous in nature. A special case is a "lost shipment" which can be processed as a loss only. Use of the correct type of gain/loss transaction is necessary because it is used by higher headquarters to analyze loss trends throughout the Marine Corps.

(1) Inventory Gain/Loss. Inventory gain/loss transactions are authorized for all adjustments as a result of an inventory, whether a spot, cyclic, annual, or command directed. The Document Identifier Code (DIC) is D8A (gain)/D9A (loss) and the corresponding Defense Logistics Management System (DLMS) transaction is 947I.

(2) Administrative Gain/Loss. Administrative gain/loss transactions must be vouchered to indicate that no physical gain or loss occurred. Any transaction(s) processed in error to cause the record imbalance must be specifically identified by document number and date processed in the explanatory statement. In the case where a misidentified item is being dropped/picked up simultaneously, the voucher file must cross-reference the related administrative gain/loss transaction. The DIC is D8B (gain)/D9B (loss) and the corresponding DLMS transaction is 947I.

(3) Miscellaneous Gain/Loss. Miscellaneous gain/loss transactions will be used when the circumstances surrounding the adjustment do not fit into any of the other categories. These adjustment transactions are normally associated with a gain or loss of assets signed for by an RO or in the possession of an RI and when investigative action becomes necessary. Adjustment transactions will be vouchered with detailed justification pertaining to their use. The DIC is D8Z (gain)/D9Z (loss) and the corresponding DLMS transaction is 947I.

(4) Lost Shipment. All required tracer actions and SDRs utilizing Product Data Reporting and Evaluation Program (PDREP) must be accomplished prior to inducting lost shipment transactions. Copies of the tracer action and/or the SDR and copies of any replies will be maintained on file and cross-referenced as supporting documentation for lost shipments. The explanatory statement for those lost shipments meeting the voucher criteria must state "Processed as a lost shipment due to non-receipt within time frames established by Source of Supply or other regulation. All required tracer and or SDR actions have been accomplished." The DIC is D9Z and the corresponding DLMS transaction is 947I. Refer to paragraph 14 of chapter 3 for information regarding SDRs.

h. Money Value Gain Loss Notice (MVGL/N). This report contains a listing of all gains/losses processed. The notice will have the following statement certified by the CO/Accountable Officer or acting CO/Accountable Officer: "I have reviewed the documents on this notice and verify that required documents have been properly certified."

i. Retention of Records

(1) Federal law requires the Marine Corps to maintain an active records management program that provides for the accurate and efficient tracking and retrieval of command records. Command records shall adequately document the organization, operations, functions, policies, procedures, decisions, and transactions of the Marine Corps at all levels and provide information necessary to protect the legal and financial rights of persons, commands, and the government.

(a) Record. The information, regardless of medium, that details business transactions. Records include all books, papers, maps, photographs, machine-readable materials, and other documentary materials, regardless of physical form or characteristics. Records are made or received by an Agency of the United States Government under Federal law or in connection with the transaction of public business. Records are preserved or appropriate for preservation by that Agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the Government or because of the value of data in the record.

(b) Electronic Record. The information recorded in a form that requires a computer or other machine to process it and that satisfies the definition of a record. Reference (x) establishes guidelines for electronic record management.

(2) In accordance with Volume 5, chapter 21 of reference (k), original disbursing office records and associated papers, and supporting documentation must be retained for six years and three months, consistent with guidance in the National Archives and Records Administrations General Records Schedule 6. As a result, all supply records (i.e., proof of delivery, voucher files, and supply appointment letters) will be maintained in an active file for a period of two years after which they will be archived for an additional period of no less than five years.

(a) Voucher Files. Voucher files include all records relating to the gain, loss, return, disposal, transfer, and any other supporting documentation affecting the on hand balance of property. Other supporting documentation includes, but is not limited to: recoverable items reports, letters of unserviceable property, MVGL/N, cash collection vouchers, investigations, inventory result/certification letters, MLSRs, and SDRs. In addition, voucher files include financial account records that directly or indirectly result in a recordable accounting transaction (i.e., initiation, commitment, obligation, expense, and liquidation).

(b) Appointment Letters. Applicable supply appointment letters are discussed in paragraph 5 of chapter 1. Appointment letters include the associated appointment DD Form 577s, the CO and Supply Officer Certificate of Relief's, and RO acceptance endorsements.

(c) Supply Active File. The storage of supply records (hard-copy or electronic) used in the daily operations of an organization (less than 2 years old). The active file will be maintained to allow for immediate record recovery to support daily operations and auditability.

(d) Supply Archive File. The storage of supply records (hard-copy or electronic) which contain the historical documentation (between two and seven years old) of an organization's supply activities. The supply archive file is maintained to meet federal law requirements and to meet potential future audit requests. Unlike the supply active file, the supply archive file will be maintained to allow for the ease of record recovery vice immediate record recovery.

(3) Time-Event Disposition. Supply record retention is based on time-event disposition. Time-event disposition specifies that a record shall be disposed of at a fixed period of time after a specified event. Once the specified event has occurred, then the retention period is applied (e.g., induction of a transfer transaction, appointment revocation, etc.).

12. Serialized Item Management (SIM). MARCORLOGCOM, Program Executive Officers, Product Group Directors, and PMS will ensure that items/NIINs requiring serialized management are registered using the following attributes.

a. Marine Corps Stores Account Code (SAC) equal to "3". All Type 1 through 3 cataloged Marine Corps appropriated stores account military equipment shall be serially managed.

b. Marine Corps Controlled Item Code (CIC) equal to "A". All Type 1 cataloged Marine Corps items identified as requiring special control shall be serially managed.

c. Source, Maintenance, and Recoverability Code (SMRC). Marine Corps DLIS registered NIINs with the fifth position of the registered SMRC equal to "D", "F", "H", and "L" shall be serially managed:

(1) "D" Reparable item. When beyond lower level repair capability, return to depot level. Condemnation and disposal not authorized below depot level.

(2) "F" Reparable item. When uneconomically repairable, condemn and dispose at the field level.

(3) "H" Reparable item. When uneconomically repairable, condemn and dispose at the sustainment level.

(4) "L" Reparable item. Repair, condemnation, and disposal not authorized below depot/specialized repair activity level.

Note: NIINs with the fifth position of the registered Recoverability codes of F and H will only be serially managed when the mandatory SIM/UID clauses in the Defense Federal Acquisition Regulations (DFAR) for new solicitations and contracts are issued and the NIINs are being delivered with their serial number and/or UUI affixed to the items by the manufacturer or the DoD Inventory Control Points (e.g., DLA, General Services Administration (GSA), U.S. Army Materiel Command, etc.).

d. Marine Corps Operational Test Code "3" (OTC 3). OTCs are cataloged and used within the Marine Corps to identify items of supply where special procedures must be performed while under care-in-stores or as a part of the issue process. These special procedures are in addition to normal care-in-stores, shelf life (to include Lot numbers), and electrostatic discharge

handling procedures. OTCs are used to assure that the quality of the item is maintained and to ensure that the item will perform its intended function(s) upon issue from Condition Code A (serviceable, ready for issue) stocks. OTC 3 items require established calibration procedures (e.g., electronic test equipment, meters, gauges, torque wrenches, etc.), whether technical or non-technical in nature, and will therefore be serially managed.

e. Sets, Kits, Outfits and Tools (SKOT). SKOTs are assemblages of components, support items, and common tools in a container (bag, pouch, box, chest, van, trailer or shelter) that are used in association towards being mission specific. SKOTs are primarily designed to accomplish a specific mission or maintenance function. They are identified, cataloged, authorized and issued as a single unit. They may be made up of components, support items and tools included in more than one class of supply; may include end items; and may include nonexpendable, durable, and expendable components. A SKOT is an item of supply, configuration controlled by a TAMCN or NSN/NIIN.

(1) A SKOT will be serially managed if it meets the qualifying criteria provided in this directive, as long as it resides in the Marine Corps Inventory. If any of the components of the SKOT are serially managed items, they will be uniquely identified separately as embedded items (child components) in the parent item. Refer to paragraph 17 of this chapter for the management of non-serialized SKOT components.

(2) COs will ensure that serially managed embedded (child) components are properly accounted for as configurations in the GCSS-MC Installed Base module.

(3) A SKOT may consist of components for a single assembly part, or packaged together as a single TAMCN where no centralized military equipment (parent) contains the system serial number. For example, the Army Navy/Vehicle Radio Communications (AN/VRC) may consist of multiple radio transmitters and multiple radio amplifiers that are also serially managed in their own right; however, there is no parent serial number. In cases like this, the parent serial number will be captured in GCSS-MC in the following fashion:

(a) Legacy SKOT. SKOT legacy "unique serial numbers" comprised of the owning units property control DoDAAC, minus the service code, plus three additional numbers (e.g., 12001001) will transition into GCSS-MC and endure for the lifecycle of the SKOT.

(b) New SKOT Equipment Fielding. All newly fielded SKOT Parent TAMCN/NIINs requiring serialization will be assigned a GCSS-MC serial number.

(c) Once assigned, the SKOT serial number will be placed on a data plate which may be retained and reapplied when the major component to which it is affixed is replaced.

(d) Serial numbers will remain ("as is") when equipment is transferred between units. Legacy and GCSS-MC assigned serial numbers will remain on the parent (TAMCN and NIIN) until such time as MARCORLOGCOM and MARCORSYSCOM publish permanent serial numbers/UII and data plate placement instructions for these assets.

f. Controlled Inventory Item Code (CIIC). The CIIC is a one-position cataloged code that indicates the security classification and/or pilferage controls required for, or the security risks associated with, storage and/or transportation of assets. When the Marine Corps is registered in DLIS as the Primary Inventory Control Activity (PICA), the Secondary Inventory Control Activity (SICA), or a NIIN registered user, assignment of any of the following CIIC codes to an item/NIIN will require that item/NIIN be serially managed. Refer to table 61 of reference (e) for additional descriptions of the CIIC codes summarized below.

(1) Classified Item Code. A cataloged code indicating the materiel requires protection in the interest of national security. Per table 61 of reference (e), the following codes apply:

- (a) "A" Confidential - formerly restricted data.
- (b) "B" Confidential - restricted data.
- (c) "D" Confidential - cryptologic
- (d) "E" Secret - cryptologic
- (e) "F" Top Secret - cryptologic
- (f) "G" Secret - formerly restricted data
- (g) "H" Secret - restricted data
- (h) "K" Top Secret - formerly restricted data
- (i) "L" Top Secret - restricted data
- (j) "O" Caution - store and handle in a manner that will prevent unauthorized access to this materiel
- (k) "7" Items assigned a Demilitarization Code other than A, B, Q or P for which another CIIC is inappropriate in accordance with reference (e). Note: The loss, theft, unlawful disposition, and/or recovery of an item with CIIC 7 will be investigated in accordance with references (k) and (m).

(1) "9" CCI

(2) Sensitive Item Code. Materiel which is cataloged and requires a high degree of protection and control due to statutory requirements or regulations, such as narcotics and drug abuse items; precious metals; items which are of high value, highly technical or of a hazardous nature; and Arms, Ammunition, and Explosives (AA&E) and demolition materiel will be serially managed. Per Table 61 of reference (e) and references (l), (n), and (bt), the following codes apply:

(a) "1" Highest Sensitivity (Security Risk Category (SRC) I). Cataloged Unclassified AA&E. Man portable missiles and rockets in a ready-to-fire configuration. Included are the Redeye, Stinger, Javelin, light antitank (LAW) (66mm), shoulder-launched and cartridge (84 mm). These weapons, when jointly stored or transported with the launch tube and/or grip

stock and the explosive round, though not in a ready-to-fire configuration, shall be considered Category I items.

(b) "2" High Sensitivity (SRC II) - Unclassified AA&E

(c) "3" Moderate Sensitivity (SRC III) - Unclassified AA&E

(d) "4" Low Sensitivity (SRC IV) - Unclassified AA&E

(e) "5" Highest Sensitivity (SRC I) - Secret AA&E

(f) "6" Highest Sensitivity (SRC I) - Confidential AA&E

(g) "7" Non-Sensitive (SRC-N/A) - Unclassified AA&E

(h) "8" High Sensitivity (SRC II) - Confidential AA&E

(i) "C" Moderate Sensitivity (SRC III) and Low Sensitivity (SRC IV) - Confidential AA&E

(3) Pilferage Code. This code indicates the materiel has a ready resale value or civilian application for personal possession and, therefore, is especially subject to theft. Pursuant to reference (c), all pilferage code "J" items shall be serially managed. Refer to table 61 of reference (e) for additional pilferage codes that may further categorize pilferage items.

g. Class I. Consumable subsistence supplies will not be serially managed.

h. Class II. Clothing, expendable individual equipment, consumable administrative and housekeeping supplies will not be serially managed.

i. Class VIII. Consumable medical supplies will not be serially managed.

j. Class IX Items. Consumable repair parts and consumable components with a recoverability code of "Z" and "O", unless it is catalogued with an OTC = 3, will not be serially managed.

13. Small Arms Control

a. Small arms will be accounted for by the CO of a unit having a consumer-level supply account per this policy, applicable Logistics Automated Information Systems (Log AIS) user's manuals, and TM-4700-15/1. The CO will also report all small arms to the Naval Surface Warfare Center (NSWC) in Crane, Indiana in accordance with reference (ce). Inventory accuracy for small arms accountability shall be maintained at 100 percent, in accordance with references (c) and (f).

b. In accordance with reference (ce) and this policy, the CO will appoint in writing an inventory officer, other than the Supply Officer, appointed armory RO, or supply/armory personnel, to conduct the MSI of small arms. In addition to using the unit current CMR(s), units will download their current asset information and incoming and outgoing shipments reports from the NSWC Crane website and use these additional files in the conduct of the monthly serialized inventory. Discrepancies will be noted and researched. Missing, lost, stolen or recovered weapons will be reported to NSWC Crane in

accordance with references (bq) and (ce). The appointed inventory officer will sign the MSI, submit results to the CO via the Supply Officer, and provide a copy to the appropriate RO(s). Within 5 working days, the Supply Officer will endorse the letter to the CO noting causative research results and recommended actions to be taken for all identified discrepancies, when required. The CO will endorse the MSI back to the Supply Officer or appoint an Investigating Officer within 5 calendar days after receiving the Supply Officer endorsement. MSIs will be completed and endorsed by the CO within the month the inventory is conducted.

14. Unserviceable Assets

a. Each unit CO will maintain all on hand items as serviceable and ready-for-issue. Unserviceable materiel will not be commingled with serviceable materiel. Procedures for handling and accounting for unserviceable assets are detailed in the corresponding Log AIS user's manuals. Use the applicable TM/TI, when available, to determine materiel serviceability.

(1) Unserviceable SAC 3 military equipment will be maintained in such a manner which will prevent further deterioration until disposition instructions are requested and provided.

(2) All other unserviceable assets shall be disposed of directly through the Defense Logistics Agency - Disposition Services (DLA-DS) in accordance with references (f), (h), and (i).

b. All disposal transactions require a transaction voucher to maintain an audit trail per paragraph 11 of this chapter.

15. Excesses. Consumer-level supply accounts are not authorized to retain excess materiel. COs will guard against having materiel in excess of established authorized quantities. Quantities of items on hand or on order greater than authorized levels must be redistributed, returned, disposed of, or canceled per the guidance in the corresponding Log AIS user's manuals and reference (bb), if applicable.

16. Demand-supported Items

a. Demand-supported stocks are those quantities of expendable and nonexpendable items which are on hand based on supported or limited stockage criteria and are authorized to support mission requirements. Demand-supported items typically, but not exclusively, consist of class IX, repair parts such as:

(1) Commonly used hardware items, such as nuts, bolts, and battery terminals.

(2) Items used during scheduled preventive maintenance, such as filters, belts, and hoses.

(3) High usage items that affect readiness of a unit, such as voltage regulators, weapons parts, and radio handsets.

b. Purpose. The primary purpose for maintaining demand-supported items is to place fast moving, low-cost items at the same location as the customer

who requires them. Stocking these items at the maintenance commodity allows an expedited return of critical assets to an operational status; accordingly, it is imperative the COs monitor demand-support item usage to ensure that only required items are stocked and to prevent these items from becoming an undue logistical burden.

c. Demand-Supported Stockage Criteria. Consumer-level supply organizations may maintain demand-supported items as long as all of the following requirements are met:

(1) Approval, in writing, by the unit CO on an annual basis.

(a) The Supply Officer in coordination with the Maintenance Management Officer (MMO) will formally request demand-supported stockage levels by NSN to the CO.

(b) Prior to routing the request to the CO for approval, all requests will be reviewed by the appropriate supporting Supply Management Unit (SMU) for endorsement (MSC G-4 if not supported by a SMU). The SMU's endorsement does not dictate final stockage levels, rather it is their recommendations based on existing inventory levels and analysis of past demand history. SMU input will be provided as an endorsement to the annual formal request to the CO.

(c) If an enclosure is used to list the demand-supported items, the CO must initial each page of the enclosure.

(d) Once approved, the Supply Officer and MMO will review the demand-supported stockage listing quarterly to ensure that the expenditure of funds is consistent with the needs of the unit. Periodic reviews during the year will be conducted to ensure that demand-supported stockage levels are maintained at the appropriate range and depth. COs may approve changes to the approved annual listing based on quarterly reviews without SMU endorsement; however this does not preclude the requirement for the SMU review on an annual basis.

(2) Usage history (issues) is sufficient to justify maintaining readily available stocks on hand. The usage history is as follows:

(a) For those items applied/consumed as a full U/I, the usage history is six U/Is applied/consumed in 12 months.

(b) For those items applied/consumed as less than a full U/I (e.g., roll, hundred, or box) the usage history is one U/I applied/consumed in 12 months.

(3) Stocks are consistent with a unit's funding and embarkation capability, and the unit's maintenance requirements.

d. Demand-supported items stocked using the above criteria must be reviewed and, if required, adjusted quarterly. Once an item is eligible, stock levels will consist of the following elements:

(1) Operating Level (OL). The OL determines the frequency at which supplies are reordered. Typically, the OL is the 30-day usage requirement for each individual item.

(2) Safety Level (SL). The quantity of materiel required to be on hand to permit continued operation in the event of a minor interruption of normal replenishment or a fluctuation in demand. Typically, the SL is set at 30 days.

(3) Customer Wait Time (CWT). CWT is the total elapsed time between issuance of a customer order and satisfaction of the order. CWT is the portion of the total OL quantity which covers the CWT replenishment requisitions.

(4) Min/Max. The Min/Max is established by the CO to support requirements as defined in paragraph 16b of this chapter. The Min represents the minimum quantity to be maintained on hand to sustain operations. The Max represents the maximum quantity authorized by the Commanding Officer to be maintained on hand to sustain operations.

e. Broken Unit of Issue

(1) Broken U/Is of common hardware (e.g., bolts, nuts, screws, or washers) costing less than or equal to \$5 per U/I which are ordered against a corrective maintenance service request that do not meet demand-supported stockage criteria, do not require further control or accounting once the U/I is applied to the equipment. The leftover portion will be displayed in a parts bin, in plain view of the shop's maintenance personnel, and used until exhausted. Strict control and accountability is not required, but maintenance supervisors must ensure mechanics/technicians know how to use the on hand supply before ordering more.

(2) Broken U/Is not considered common hardware or costing more than \$5 per U/I will be added to the authorized demand-supported stockage listing. They must be identified on the list as broken U/Is and reflect the date they were added to the list. They may be retained as a demand-supported stockage item until exhausted.

f. Inventory adjustments to demand-supported inventory will be executed in accordance with paragraph 9 and 11 of this chapter.

17. SL-3 Components List

a. The SL-3 lists all components of collection-type items, such as chests, sets, kits, outfits and assortments, and components to such military equipment as vehicles, weapons, and communications equipment. However, in some instances a TM is used in lieu of an SL-3.

b. The categories for the components of an SL-3 are divided into three general areas: Supply System Responsibility Items (SSRI), Collateral Materiel (CM), and Using Unit Responsibility Items (UURI). In TMs, the categories may be listed using the Army terminology: Components of End Items (COEI), Basic Issue Items (BII), and Additional Authorization List (AAL). These terms parallel the Marine Corps terminology SSRI, CM, and UURI. However, these terms cannot be unilaterally applied. The responsibility of obtainment and control is not always interpreted the same by both services.

(1) SSRI/COEI. Items listed under this category are furnished by the supply system when the end item is issued and will be transferred with

the end item during redistribution or other changes of custody unless otherwise specifically directed by appropriate authority. If SSRI/COEI are serially managed items, they will be uniquely identified separately as embedded items (child components) in the parent item. SSRI/COEI items are required to be maintained on hand, on order, or identified as an unfunded deficiency unless otherwise specifically directed within the SL-3. Requisitioning of SSRI/COEI assets needing replacement, when the end item is outside the stores distribution system, is the responsibility of the using unit.

(2) CM/BII. Items listed under this category are furnished with the end items upon initial issue and normally remain with the using unit during redistribution/rebuild or other change of custody of the end item unless otherwise directed by MARCORLOGCOM. These items are required to be maintained on hand, on order, or identified as an unfunded deficiency unless otherwise specifically directed within the SL-3. CM will be maintained and replaced by the using unit, except for materiel with 9999 series NSNs. Using units are not authorized to requisition items using the assigned 9999 series NSNs. The 9999 series NSN shown under the heading of "Collateral Materiel" is for control within the distribution system only, and is not authorized for requisitioning purposes. Items under this category will be requisitioned by individual NSN/NIIN, and/or part number and CAGE) Codes.

(3) UURI/AAL. These are items that are not issued with the end item during initial provisioning and subsequent fielding. Items in this category will be requisitioned/sourced in accordance with paragraph 5 of this chapter.

(a) UURIs that are identified as having a Type 1 TAMCN should be validated against the unit's T/O&E and accounted for on the unit property records. These items remain in the unit and are not transferred with an end item during redistribution/rebuild or other changes in custody. An exception would be a directed redistribution because of force modernization, retrograde, or a unique maintenance requirement where the UURI is not needed by the unit but may be of use with the associated end item. Policy for UURIs/AALs to support cadre units, reserve initial issue, and that part of active forces' WRMR is contained in reference (az).

(b) Types 1 and 2 TAMCN Items

1. DC CD&I (TFSD) and MARCORSYSCOM will ensure UURI Type 1 TAMCN allowances are established or adjusted within the unit's T/O&E. New T/O&E allowances for UURI Type 1 TAMCN items will be published in the Materiel Fielding Plan of the item for which the SL-3 is written.

2. For Type 2 items refer to paragraph 5 of this chapter for guidance on establishing allowances.

(4) Ammunition. Ammunition is listed in the SL-3/TM for clarification only. Refer to chapter 4 of this policy for more information.

(5) Small Arms. Small arms (as defined in reference (ce)) which are SL-3/TM components will have allowances established on the unit's T/O&E. MARCORSYSCOM will ensure that these allowances are established within the unit's T/O&E for newly fielded items. The accountable/owning unit CO is responsible for reviewing and recommending T/O&E allowances for fielded items.

(6) Associated Expendables. Expendable items used with end items are often listed for informational purposes in SL-3s, TMs, and other component listings. For example, the Expendable/Durable Supplies and Materials Lists (EDSML) for a radio would list the batteries and other expendable items used with the radio. Associated expendable items may be procured and held by consumer-level activities in limited quantities on an "as required" basis and do not require stockage levels in writing.

c. When SL-3 components received through the supply system (including purchases from a commercial vendor) to replace missing or unserviceable items do not match the exact descriptive data of the stocklist, units are authorized to maintain those items if the item received meets the "form", "fit", and "function" of the SL-3 component.

d. Items listed as SSRI and CM will be on hand or on order at all times. Training aids at formal Marine Corps schools are the only exception to this rule. The CO/director of the school will designate in writing (by end item) the quantity of SSRIs and CM to be maintained for those end items used as training aids.

e. Detailed instructions for SL-3/TM inventory and recordkeeping requirements are contained in reference (bj). The procedures specified there apply to all SL-3/TM inventories.

f. Batch SL-3 Inventories. Batch SL-3 inventories are appropriate for certain types of end items to reduce the administrative burden associated with performing individual SL-3 inventories for numerous items. If military equipment requires the SL-3 in order to be fully operational and ready for use (e.g., tentage and first aid kits), then each end item must have an individual SL-3 inventory performed and documented. If the end item is fully operational and ready for use without its associated SL-3 items (e.g., cleaning gear for weapons, pioneer tools and gas/water cans for vehicles), the associated SL-3 items may be accounted for by using the batch inventory method. Class II, organizational property items in the supply warehouse which require periodic SL-3 inventories, with the exception of ICCE, must have individual SL-3 inventories documented for each end item. One record jacket is permitted, but an SL-3 inventory sheet for each end item is required.

18. Garrison Tool Allowances. OPFOR unit COs (not to go below the battalion/squadron level except for detached units) are authorized to establish in writing special tool allowances for tools not currently maintained within T/O&E sets, kits, and chests needed to meet garrison peculiar requirements, and for required locally fabricated tools.

a. Garrison specific tools are defined as those tools needed to support requirements that would not exist in a deployed situation. The tools required to conduct authorized levels of maintenance on organic equipment or in support of the unit mission will be either T/O&E items or components of T/O&E items.

b. Locally fabricated tools are those tools whose fabrication is directed by a technical publication. The authorization list for locally fabricated tools will reference the technical publication that requires the tool.

c. Prior to submitting SL-3/TM changes (especially for tools that are unit specific), other end items/tool kits already on the unit's T/O&E should be checked as a source of required tools.

19. General Equipment (Garrison Property). General equipment is personal property which is not used for tactical purposes and does not deploy. The term garrison property is synonymous with general equipment; however, it is not all inclusive as general equipment includes garrison property, garrison mobile equipment (GME) and non-tactical NS-E.

a. Commands in possession of general equipment; owned, on loan, leased or otherwise responsible for, shall account for such items as prescribed by this policy and reference (s) .

b. COs with general equipment accounts or sub-accounts will coordinate with the Accountable Officer (normally the Installation Commander) for the transfer of all accounts prior to unit deployments/rotations, ensuring joint inventories are conducted and account discrepancies are addressed prior to unit departure.

c. Due to the organizational structure of most bases, posts and stations, the base Logistics/Supply Officer may be tasked with the functions normally accomplished by the CO (i.e., vouchering, priority approval, review requests for investigations, and turnover letters); however, the Accountable Officer for garrison equipment remains the installation Commander, in accordance with the current version of reference (s). The Logistics/Supply Officer will continually keep the CG or CO appraised of the status of the supply account and, upon change of command, will ensure a certificate of relief is prepared.

20. Local Purchase of Authorized Allowance Items

a. This order and reference (bp) address the policy for establishing, maintaining, and adjusting authorized allowances of Types 1, 2, 3, and NS-E items. Reference (av) specifically identifies the process within the Marine Corps for determination and approval of operational needs for weapon systems and equipment. This formal process is initiated by identification of needs by commands and individual Marines. Operational requirements for weapon systems and equipment will be formally identified when prescribed equipment does not meet mission capabilities and to document unprogrammed mission needs.

b. The "Purpose Statute" provides that agencies shall apply appropriations only to the objects for which the appropriations were made, except as otherwise provided by law, 31 U.S.C. § 1301(a). The Comptroller General has determined the following three conditions must be met in order to expend appropriated funds:

(1) The expenditure of an appropriation must be for a particular statutory purpose, or necessary and incident to the proper execution of the general purpose of the appropriation.

(2) The expenditure must not be prohibited by law.

(3) The expenditure must not be otherwise provided for; it must not fall within the scope of some other appropriation.

(a) Expenses are the cost incurred to operate and maintain an organization, such as personal services, supplies and utilities. This includes consumable supplies and materials, and principal/secondary items which are generally financed with O&M appropriations. Refer to volume 2A of reference (k) for additional information.

(b) Investments are costs to acquire capital assets such as real property and equipment that will benefit both current and future periods and generally have a long life span. This includes principal items that are subject to centralized item management and asset control which are generally financed with procurement appropriations. Refer to volume 2A of reference (k) for additional information.

c. Even though reference (ae) and local contracting agencies provide flexibility to Commanders to locally acquire non-system item support to satisfy an immediate end-use requirements, it does not address the limitations identified in the proceeding paragraphs to have a validated requirement (i.e., established allowance) or the appropriate use of appropriations (i.e., expense vs. investment appropriations). In view of the preceding, authority for the local purchase of authorized allowance T/E items is not delegated to the OPFOR/SE, unless the item is coded for local purchase. Refer to paragraphs 8 and 9 of chapter 3 for additional guidance.

e. Universal Needs Statement (UNS). Requests by the OPFORs to locally purchase nonexpendable equipment without an established enterprise authorized allowance will be submitted as an UNS per reference (av) (other circumstances may also require the submission of an UNS). Such items may be pilferable, hazardous, or require augmented control. Local purchases will not be made until the UNS is approved and local purchase authority is granted. Accountability for these items shall be facilitated by a request for a MCSN/TAMCN in accordance with paragraph 2 of this chapter. See paragraph 5 of this chapter for guidance concerning the establishment of Type 2 allowances for established enterprise authorized allowances.

21. Electronic Key Management System (EKMS) Equipment. EKMS equipment will be accounted for in both the Marine Corps Supply System and the Department of the Navy's Naval Communications Security Material System, per the provisions of this policy and reference (ar). Neither system has precedence and the requirements of both systems must be met. The EKMS custodian is responsible for the requisitioning and disposition of cryptographic equipment. It is imperative that the EKMS custodian and the Supply Officer communicate regarding all adjustments to the EKMS account and provide each other with the necessary supporting documentation (e.g., DD Form 1348, DD Form 1149, SF-153) that affects the unit's accountable records.

Chapter 3

Requisitioning

1. General Information

a. One of the objectives of consumer-level supply operations is providing the correct quantity of items to the customer at the correct place and time. This is supported by the accurate and timely requisition, receipt, and issue process to put the supplies in the hands of the users when required, not before (creating double handling and storage costs) nor late (delaying repairs and increased safety factors).

b. COs of Marine Corps activities may requisition principal and secondary items within prescribed authorizations as described in chapter 2 of this policy. Authorized equipment and supplies may be obtained by consumer-level supply organizations through the submission of requisitions.

c. COs shall ensure repair parts and other maintenance supplies are requisitioned, funded, accounted for, and safeguarded. It is imperative for required repair parts to be requisitioned as soon as the requirement is identified, consistent with the urgency of need. Requisitions will be submitted and managed within appropriate timeframes as established within reference (ay).

2. Requisitioning. Reference (f) identifies the process for fulfilling requirements as materiel support, which includes both stocking of inventory within the DoD supply chain as well as materiel support alternatives for fulfilling requirements. The process of fulfilling requirements or customer demands at the consumer-level of supply is known as requisitioning.

3. Financial Management. The process of requisitioning is directly linked to financial management, since all requisitions obligate financial resources. All requisitions, to include all types of Marine Corps funds, shall be managed in accordance with both the Marine Corps Financial Management Standing Operating Procedures Manual, reference (bu), and this policy.

a. All funds appropriated for use by the Marine Corps, either directly or indirectly, will be utilized toward achieving maximum operational potential. Every effort will be devoted toward obtaining the highest level of efficiency and economy. It is incumbent on every level of command, and all personnel, to ensure that financial resources are expended only to sustain or further the operational capability of the Marine Corps.

b. Within restrictions imposed by law and higher authority, and the requirements of efficient management, funds will be made available to subordinate COs with minimum restrictions as to their use. COs will be allowed maximum flexibility in managing their financial resources.

4. Financial Responsibility. The management of finances is inherent to command. The CO is responsible for the administration of all authorizations of funds formally granted through an operating budget or allotment. This responsibility cannot be delegated in whole or in part within the command. Accordingly, Commanding Officers are personally responsible for any act of their own or an act of a subordinate which causes an overcommitment, overobligation, or overexpenditure of an authorization of funds and may be

subjected to the penalties as set forth in chapters 13 and 15 of U.S.C. 31. In discharging these responsibilities COs shall:

- a. Adequately plan for the use of funds.
- b. Continually review commitments, obligations, and expenditures to ensure that funds are being utilized in the most efficient manner and only for the purpose for which appropriated.
- c. Retain flexibility to meet the unexpected or unplanned requirement.
- d. Exercise close personal supervision.
- e. Devote the command's financial resources to achieving and maintaining maximum operational readiness.
- f. Maintain such controls, records and accounts so as to ensure that commitments, obligations, and expenditures are within amounts authorized.

5. Staff Action

a. In those commands (e.g., Commanding General) where the complexity of financial management requires it, the Commandant of the Marine Corps will authorize assignment of a comptroller to assist the Commander. The comptroller will be a general staff officer and will have general staff cognizance over the broad area of financial management to include both appropriated and nonappropriated funds.

b. In those commands not authorized a comptroller, COs will discharge their financial responsibilities in the most efficient manner, formally assigning financial management and execution functions to the members of their staffs as outlined in paragraph 5c of chapter 1 (i.e., Supply Officer, Fiscal/Budget & Accounting Officer, and Supply Resource Manager).

c. COs may allocate funds in the overall financial plan to support a given function which are subsequently administered by the staff officer who has primary staff cognizance over the function supported. In these scenarios, the staff officer will be appointed by the CO as a fund holder responsible for coordinating execution and reconciliation of funds with the Supply Resource Manager as outlined in paragraph 5c of chapter 1.

d. COs are authorized, at their discretion, to organize a committee consisting of appropriate staff officers to provide coordinated staff recommendations in financial matters. In those commands assigned a comptroller, the comptroller should be a member of this committee.

6. The Requisitioning Process. In order to properly manage requisitions, it is imperative to understand the four components to the requisitioning process and their respective relationship with the financial resources they commit. This relationship applies to all types of Marine Corps funding. The requisitioning process involves two cycles -- supply and fiscal -- which parallel one another as each event in the process occurs. The parallel cycles of the four components of the requisitioning process, to include the identification of roles (refer to paragraph 5c of chapter 1), is provided in Figure 3-1 and the sub-paragraphs below.

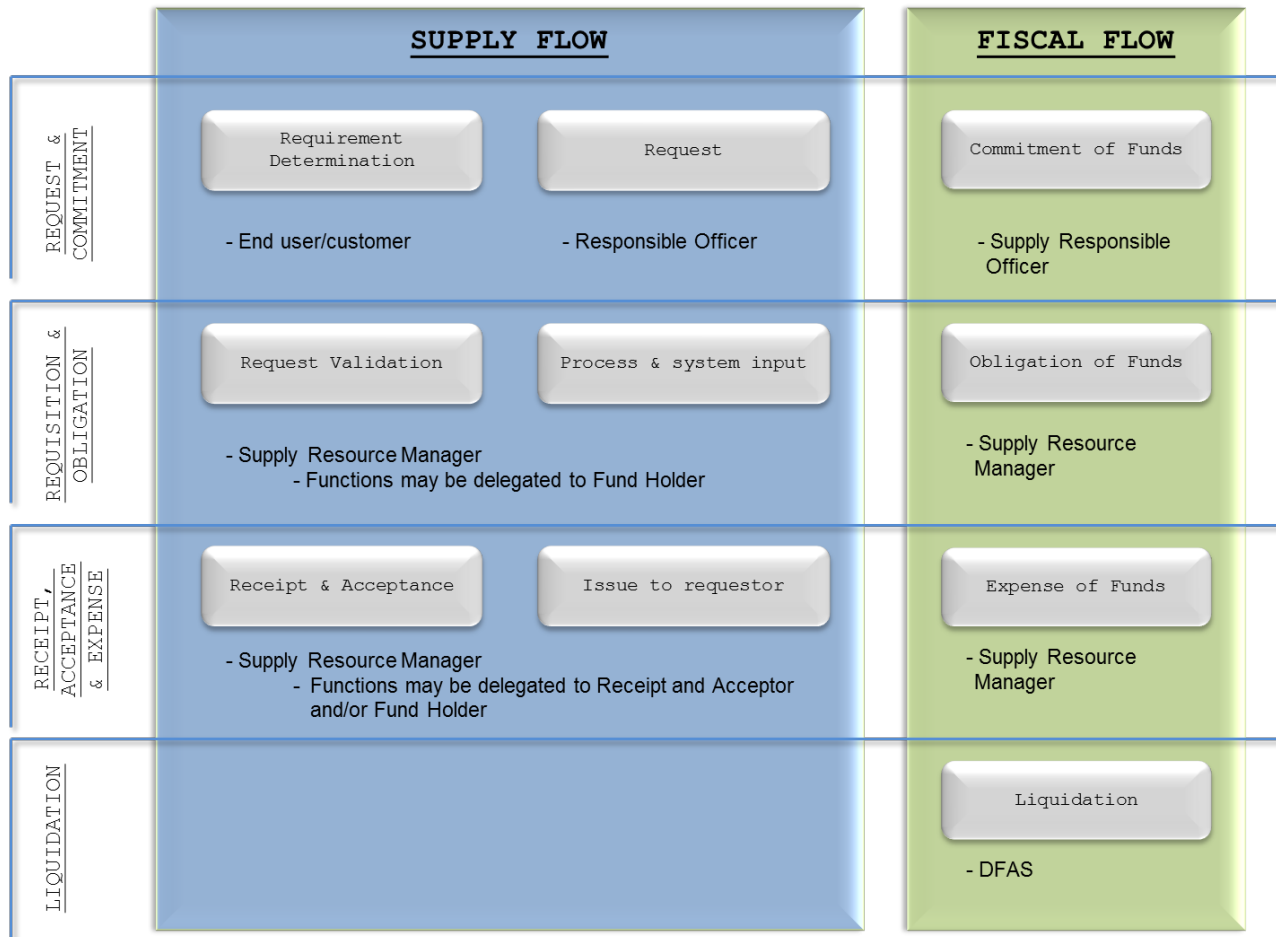


Figure 3-1.--The Requisitioning Process.

a. The Request/Commitment. The requisitioning process begins with a request, which has two components. First, requirement determination is accomplished by an end user or customer who identifies a requirement to the commodity Responsible Officer. The Responsible Officer reviews the requirement to confirm the necessity and, if warranted, makes a formal request to the Supply Resource Manager, an inherent function of the Supply Officer. The request action generates a commitment in the fiscal cycle. A commitment is the reservation of funds based upon firm request, orders, directives, and equivalent instruments.

b. The Requisition/Obligation. The request becomes a requisition when it is validated and entered into a process or system to facilitate its fulfillment (e.g., GCSS-MC, Garrison Retail Support Activities, purchase requests, purchase card, etc.) by the Supply Resource Manager or a delegated Fund Holder. The requisition action generates an obligation in the fiscal cycle. An obligation is the definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the U.S. that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the U.S. In some instances, the request becomes a requisition and is receipted/accepted simultaneously at the point of sale (e.g., credit card purchase).

c. The Receipt and Acceptance/Expense. When the purchased item is received (or service requested is complete), it is receipted and accepted for by the Supply Resource Manager. The Supply Resource Manager, or a delegated Receipt and Acceptor, validates the received item (or service) meets a valid requisition identified in paragraph 6b above. If it does, the Supply Resource Manager begins the formal receipt and acceptance process. If it does not, the Supply Resource Manager contacts the vendor/source of supply to resolve disputes and/or initiates a SDR in accordance with paragraph 13 of this chapter. Finally, the received item is issued by the Supply Resource Manager to the commodity Responsible Officer or delegated individual. If the item was of substantial consequence as to require its physical accounting on property records, per chapter 2, it is entered into the respective property accounting system using the receipt and issue documentation. The Receipt and Acceptance action generates an expense in the fiscal cycle. An expense occurs when material and services ordered are received and accepted by a designated authorized receiving point. The expense amount creates the accounts payable amount in the accounting system and controls the amount billed for reimbursable transactions. This closes out the requisitioning process for the supply chain.

d. Liquidation. Closure of the fiscal cycle occurs once the provider of the item or service is actually paid by DFAS. Liquidations or payments are made after DFAS receives an invoice from a vendor or government agency requesting payment. This constitutes a financial liquidation against the original commitment, obligation, and expense. The Supply Resource Manager and the Fiscal/Budget and Accounting Officer will conduct a periodic reconciliation with the comptroller to ensure the posting of valid liquidations against commitments, obligations, and expenses.

7. Requisition, Receipt, and Issue Management. Requisitions are the supply lifeline for Marine Corps units. The CO must ensure adequate supply procedures are implemented to control requisitions, and adequate funding is available to support them. Requisitions must be prepared, submitted, and maintained promptly and accurately for continuous supply support of unit operations. Additionally, the second phase of the supply process is the accountability and timely issuing of the requisitioned materiel.

a. Commodity Requirements. A commodity within an organization will submit requests for supplies to the unit's consumer-level supply section (Supply Resource Manager or delegated Fund Holder) for processing and obligation of unit funds, via the appointed commodity Responsible Officer. This requisition creates an initial requirement record so outstanding requisitions may be confirmed. Consumer-level supply personnel will provide the commodity current supply status of all outstanding requisitions as required.

b. Supply Officer. The Supply Officer, through their inherent responsibility as the Supply Resource Manager, is responsible for requisition management within the unit. These responsibilities include:

(1) Maintaining all document numbers for the command's DoDAAC(s) used for requisitioning.

(2) Preparing requisitions.

(3) Compliance with the Uniform Movement and Issue Priority System (UMMIPS). On behalf of the CO, and in accordance with references (f) and (ay):

(a) Ensure that the assignment of priority designators is valid and accurate, and consistent with Force/Activity Designator (F/AD) assigned by higher authority, as well as the existing urgency of need, and the required delivery dates assigned to requisitions are valid.

(b) Review and forward to the CO, or delegated individual, for approval, all requirements that are assigned an urgency of need designator (UND) A on the basis of an inability to perform a mission; the review precedes the transmission of requisitions to the source of supply; and in cases where the assignment of UND A is sustained, ensure it constitutes a certification that the assignment is correct.

(c) When delegated by the CO, review all requirements based on UND B to certify that the urgency was accurately determined and the review precedes the transmission of requisitions to the source of supply.

(4) Inducting of requisitions into the supply system.

(5) Retaining requisition records.

(6) Maintaining requisition status information.

(7) Ensuring that available stock is issued (if authorized and held) before induction of requisitions into the supply system (except replenishment action).

(8) Following up and/or conducting causative research on outstanding requisitions.

(9) Modifying existing requisitions, when appropriate.

(10) Processing cancellations, when appropriate.

(11) Processing receipts, when appropriate.

(a) Conducting internal backorder validation with supported commodities in conjunction with the quarterly Materiel Obligation Validation (MOV)/Back-Order Validation (BOV) process.

(b) In addition, report the results to the supporting supply chain (i.e., Logistics Combat Element (LCE), SMU, or directly to DLA for isolated commands).

(12) Conducting ULO and Outstanding Travel Orders (OTO) validations.

(13) Making liaison with supply activities providing support to the unit for any additional action required.

(14) Ensuring appropriate fiscal transactions process correctly.

(15) Managing related reports.

c. Control of Priority Designator (PD). The COs of requisitioning activities will assign PDs consistent with the F/AD assigned by higher authority and with urgency of need. The validity of required delivery dates assigned to requisitions is also the CO's responsibility. COs (to include the Commanders of Marine Corps installations and separate non-OPFOR requisitioning activities) will either personally review, or delegate in writing to specific personnel, the authority to review all requirements based on Urgency of Need Designators A and B per reference (ay).

d. Requisition Validation. COs will ensure that the Supply Officer and commodity Responsible Officers conduct a reconciliation and validation of all outstanding requisitions at least every 2 weeks (once a month for non-OPFOR units).

(1) COs are encouraged to include the reconciliation process on the unit's training schedule.

(2) Outstanding requisitions will be confirmed to ensure necessary cancellation, follow-up, or modification actions are initiated between the Supply Officer and commodity Responsible Officer. The commodity Responsible Officer is responsible for following up on all requirements given to supply. Continuous exchange of information between the commodity Responsible Officer and the Supply Officer is essential for optimal supply support.

(3) Quarterly, the commodity Responsible Officers and the Supply Officer will revalidate all previously submitted requirements as part of the MOV/BOV cycle.

e. Receipts. Appointed Receipt & Acceptors are the only individuals authorized to receipt for supply and services. Exceptions to this include TAD execution, instances in which an execution mechanism and authority has been issued by the supply office (e.g., fuel or garrison retail support activity cards), or the responsibility has been appointed to a Contracting Officer Representative.

(1) A record of receipts will be retained for all requisitions in accordance with paragraph 11i of chapter 2. Materiel received which is no longer required by the customer will be applied to other outstanding requisitions or will be treated as excess materiel

(2) Receipt Validation. COs will ensure that the Supply Officer conducts a reconciliation and validation with the comptroller of all receipts against ULOs. Aged ULOs will be validated with the commodity Responsible Officers during the MOV/BOV reconciliation addressed in paragraph 7d(3) above.

(3) Outstanding Travel Orders (OTO) Validation. COs will ensure the Supply Officer and the unit travel section conduct a reconciliation and validation of travel claims against OTO (10 days past end of travel).

f. Issues.

(1) The Supply Officer ensures that only authorized individuals are issued materiel. Authorized recipients will be assigned in writing, via a NAVMC 11869, by commodity Responsible Officers with sample signatures. A sample signature for each authorized recipient will be kept on file by the Supply Officer in accordance with paragraph 11i of chapter 2. If available,

an electronic signature system may be utilized. See paragraph 5f of chapter 1.

(2) When retail stock or requisitioned materiel is issued, a supply audit trail will be maintained in accordance with paragraph 11i of chapter 2.

8. Materiel and Services Support. Ideally, and to the maximum extent possible, all requests for materiel and services support at the consumer-level of supply should be fulfilled through the Marine Corps Supply System from existing Marine Corps held stores and supporting activities; however, not all requests for materiel and services support from existing resources are fulfilled through the same process or system. In most instances, the type of materiel or services support requested will determine what type of requisition will be necessary to fulfill the requirement (e.g., PORs, Petroleum, Oil, and Lubricants (POLs), Meals Ready to Eat (MREs), Class V(W), etc.). Normally such materiel and services will fall into the following categories:

- a. T/O&E Type 1 and Type 2 SAC 1 allowance items,
- b. Maintenance items (chiefly Class IX repair parts and components of T/O&E allowance items),
- c. Office supplies, hand tools, and cleaning equipment type items, and
- d. "Other" types, such as service contracts, transportation requirements, maintenance repairs, subscriptions, and Blanket Purchase Agreement (BPA) contract calls by authorized unit personnel.

9. Types of Requisitions. When materiel support or services are not available within current inventory or resources to fulfill the request and it is not obtainable through submission of an authorized system requisition (as discussed in paragraph 8 above), the request must be fulfilled through the outsourcing of the requirement. Whether it requires fulfillment from another service, DLA, or commercial industry, there is a specific process by which to fulfill the requirement from each of these potential sources of supply. The following types of requests and requisitions outline some of these processes:

a. T/O&E Type 1 and Type 2 SAC 1 Allowance Items

(1) Commands with consumer level supply activities must have a validated Type 1 or Type 2 T/O&E allowance prior to executing a local purchase for allowance items. Refer to paragraph 5 of chapter 2 for guidance on establishing allowances.

(2) Authority for the local purchase of authorized allowances is not delegated to the OPFOR/SE, unless the item is coded for local purchase. Requests for such local purchases (i.e., not coded for local purchase) will be forwarded for approval via the chain of command to DC I&L (LP) with an information copy to MARCORLOGCOM. In those instances where local purchase of nonexpendable substitutes have been approved by DC I&L (LP), the quantity acquired will be accounted for as addressed in this policy.

(3) Requisition and invoice/shipping documents will cite the unit T/O&E allowance and the approval document from the MEF/SE/MARFORRES authorizing the allowance quantity.

(4) If a similar item has been procured locally and is already on the property records, the purchase request document will cite this information. This includes the established TAMCN, NSN/MCSN, current on hand quantity, and approved allowance quantities

(5) Upon receipt of the item by the using unit, all nonexpendable deployable assets procured in this manner will be added to unit property records and custody records per chapter 2 of this policy.

b. Maintenance-related Items (Class IX Repair Parts and Components of T/E Allowance Items)

(1) Using unit maintenance and supply sections must perform basic technical research to determine if a valid NSN/NIIN already exists for a particular part number and its Manufacturers' Code. If a standard NSN/NIIN is found, the unit will order the requirement through the normal requisition process. A request to locally purchase a standard NSN/NIIN should only be made when it has an Acquisition Advice Code (AAC) directing such; if the source of supply has previously rejected a requisition citing local procurement or fabrication; or a current backorder has a long lead time which will degrade the unit's ability to carry out its mission. A complete justification will accompany the purchase request, to include copies of message traffic and applicable supporting documentation, such as a record of cancellation status or long lead-time back order from the sources of supply or the AAC.

(2) To provide visibility and usage, the using unit Supply Officer will ensure usage is reported to the appropriate supply source, in order to validate stockage data for future procurements if required.

c. Office Supplies or Commercial Industrial Products

(1) Garrison Retail Support Activities. The purchase of office supplies or commercial industrial products (e.g., hand tools, cleaning supplies, etc.) is mandatory through garrison retail support activities (e.g., USMC ServMart, GSAMart, etc.). Prior to procuring these types of items, the using unit's Supply Officer will screen requirements list and determine whether they are stocked at the local garrison retail support activity. If the item is stocked, the unit will procure from the supporting garrison retail support activity in accordance with local procedures. Virtual garrison retail support activities (e.g., Virtual ServMart, DOD EMALL, etc.) serve as an extension for local garrison retail support activities. Regardless of payment method (e.g., direct billing, ServMart Card, GCPC, etc.), GCPC micro-purchase thresholds as published in the references identified in paragraph 10e of this chapter will be adhered to. Purchasing office supplies from commercial vendors is a using unit's last option.

(2) Exceptions. While use of the garrison retail support activities is mandatory, there are certain exceptions:

(a) Commands with established Inter-Service Support Agreements (ISSAs) and/or established prime vendor contracts will continue to execute those agreements and contracts through the base periods only. Requests for new agreements, renewal of existing agreements, and execution of option years on contracts will be approved by DC I&L (LP) based on the inability of the garrison retail supply chain to support the requirement. Commands with this

type of support agreement or contract will use the garrison retail support activity network and submit new-item requests to garrison retail support activity store managers.

(b) Commands with geographically dislocated units from brick and mortar stores (reserve units, recruiting stations, etc.) shall use the virtual store as a primary source of requisition and follow established policy for purchases from other sources of supply.

(c) As per the Federal Acquisition Regulations (FAR 8.002), local commercial or other web-based sources may be used if the garrison retail support activity (on-site and Virtual) and other mandatory sources of supply cannot provide the requested items by the required delivery date; however, these items will be identified to the garrison retail support activity in order to obtain a waiver.

(d) For items not in stock (NIS), the unit may procure utilizing the GCPC in accordance with paragraph 10e of this chapter.

d. Other Types of Supplies and Services. Requests for other types of supplies or services which are not available through garrison retail support activities, DLA, DoD stock points, or GSA, and which must be fulfilled from an alternative source of supply (e.g., commercial industry) should be forwarded to the Supply Officer as a purchase request as outlined in paragraph 10 below. Examples include, but are not limited to, service contracts, maintenance repairs, BPAs, etc.

10. Purchase Requests (PR). A purchase request is a requirement for supplies or services which must be fulfilled from an alternative source of supply. Purchase requests can be fulfilled either by submitting requirements to the supporting RCO or by using the GCPC. In either case, the requisitioning process is the same as outlined in paragraph 6 of this chapter. The purchase request shall be routed to the Supply Resource Manager, via the respective commodity Responsible Officer, using PR Builder to ensure it cannot be fulfilled through the supply system. The Supply Resource Manager will determine the best source and method to fill the requirement (e.g., RCO, GCPC, Military Interdepartmental Purchase Request (MIPR), miscellaneous pay, etc.). Using units are authorized to request materiel support alternatives through purchase requests submitted to the supporting LCE, the SMU, Garrison Retail Support Activity, the RCO, or executed using government purchase cards. It is important to note that certain procedural elements identified in this paragraph may be modified during contingency operations (e.g., the use of PRBuilder/WAWF for routing, requirement for board approval, availability of GCPC, etc.).

a. Criteria. Section 8 of the FAR, provides the order of precedence for acquiring supplies and service. This means using the DLA/DoD/GSA supply systems prior to initiating a purchase request. Fulfillment of material/service support alternatives through commercial sources is authorized if the requirement meets one of the following criteria:

(1) The item is not currently available within DoD inventories,

(2) DoD sources cannot fulfill the requirement by the using unit's required delivery date,

(3) The item/service can be purchased commercially for less cost.

b. Procedural Requirements. Purchase request for material or service support meeting the criteria outlined in paragraph 10a of this chapter will meet the below procedural requirements.

(1) Requested commercial vendors will have an assigned Commercial and Government Entity (CAGE) code and/or Data Universal Numbering System (DUNS) number. Commercial vendors can request a CAGE code and DUNS number online.

(2) Purchase request for material without a catalogued NSN or with a catalogued NSN in which the Marine Corps is not a registered user which are recurrently used, bought, stocked, or distributed will require and accompanying catalogue request. See reference (be) for guidance on catalogue request.

(3) Purchase requests for general equipment (discussed in paragraph 19 of chapter 2) must be reviewed and approved by the supporting PPM (supporting base, post or station property office). At that time, a determination will be made as to whether the assets will be added to their property accounting records and sub-custodied to the requesting unit. In addition, the supporting PPM will direct purchase execution in accordance with locally established policy.

c. Purchase Descriptions

(1) A purchase description may be used in lieu of a specification where no applicable specification exists. An adequate purchase description is an aid to competition and, in the absence of competition, aids in determining the fair and reasonable price. A purchase description should set forth the essential physical and functional characteristics of the materials or services required. As many of the following characteristics as are possible should be used in preparing purchase descriptions:

- (a) Common nomenclature.
- (b) Kind of material (e.g., type, grade, alternatives, etc.).
- (c) Electrical data, if any.
- (d) Dimensions, size, or capacity.
- (e) Principles of operation.
- (f) Restrictive environmental conditions.
- (g) Intended use, including:
 - 1. Location within an assembly.
 - 2. Essential operating conditions.
- (h) Equipment with which the item is to be used.

(i) Other pertinent information that further describes the item, material, or service required. Purchase descriptions shall not be written so

as to specify a product, or a particular feature of a product, peculiar to one manufacturer and thereby precluding considerations of a product manufactured by another company, unless it is determined that the particular feature is essential to the Government's requirements and that similar products of other companies lack the particular feature to meet the minimum requirements for the item. Generally, the minimum acceptable purchase description is the identification of a requirement by use of brand name followed by the words "or equal." This technique should be used only when an adequate specification or more detailed description cannot feasibly be made available by means other than reverse engineering in time for the purchase under consideration. Purchase descriptions of services to be purchased should outline, to the greatest degree practicable, the specific services the contractor is expected to perform.

(2) The words "or equal" should not be added when it has been determined per paragraph 10c(1)(i) above that only a particular product meets the essential requirements of the Government as, for example:

(a) When the required supplies can be obtained only from one source.

(b) Purchases negotiated for specified medicines or medical supplies, when it has been determined that only a particular brand name product will meet the essential requirements of the Government.

(3) Brand name or equal purchase description:

(a) The term "brand name product" means a commercial product described by brand name and make or model number or other appropriate nomenclature by which such product is offered for sale to the public by the particular manufacturer, producer, or distributor. Where feasible, all known acceptable brand name products should be referenced. When a "brand name or equal" purchase description is used, prospective contractors must be given the opportunity to offer products other than those specifically referenced by brand name if such other products will meet the needs of the Government in essentially the same manner as those referenced. If modifications to manufacturers' standard products to meet the purchase description requirements are anticipated, a minimum of 30 calendar days shall be allowed between issuance of the solicitation and opening of bids or receipts of proposals, provided that periods of less than 30 calendar days may be set in cases of urgency.

(b) Brand name or equal purchase descriptions should set forth those salient physical, functional, or other characteristics of the referenced products which are essential to the needs of the Government. For example, when interchangeability of parts is required, such requirement should be specified. Purchase descriptions should contain the following information, to the extent available, and include such other information as is necessary to describe the items required.

1. Complete common generic identification of the item required.

2. Applicable model, make, or catalog number for each brand name product referenced, and identity of the commercial catalog in which it appears.

3. Name of manufacturer, producer, or distributor of each brand name product referenced (and address, if company is not well known).

(c) When necessary to describe adequately the item required, applicable commercial catalog descriptions or pertinent extracts may be used if such description is identified in the invitation for bid or Request for Proposals as being that of the particular named manufacture, producer, or distributor. Referenced specifications and standards shall be tailored in their application. Tailoring consists of the exclusion of those sections, paragraphs, or sentences of individual specifications and standards not required for a specific purchase so that each document applied states only the minimum requirements of the Government.

d. Purchase Request Builder (PR Builder)

(1) PR Builder is a secure, web-based system developed and implemented by the Marine Corps to create, track, and approve purchase requests (PRs). It is the first system in the Marine Corps' paperless acquisition business enterprise.

(2) Workflow

(a) The requirement is entered into PR Builder by the requiring commodity Responsible Officer, or their delegated official, and is then routed according to the DoDAAC or cross-DoDAAC workflow (i.e., request flows from the commodity Responsible Officer to the Supply Officer for appropriate routing).

(b) Once the proper authority within the workflow approves the PR, it then moves to the fiscal portion of the work flow which can involve multiple personnel depending on individual DoDAAC requirements and workflows.

(c) When the PR is approved by the Supply Resource Manager, or their delegated appointed Fund Holder, a real-time fiscal transaction is generated and sent to the Standard Accounting, Budget and Reporting System (SABRS) for validation and posting.

(d) If the transaction passes the validation checks, the transaction is posted to SABRS and the Supply Resource Manager, or their delegated appointed Fund Holder, is notified almost immediately of a successful transaction.

(e) If the transaction fails one of the validation checks, the transaction is not posted, and the Supply Resource Manager, or their delegated appointed Fund Holder, is provided an error code that identifies why the transaction failed.

(3) PR Builder also interfaces with the Standard Procurement System (SPS). For requirements that involve the creation of a contract, PR Builder provides the contracting office the information needed to begin the contracting process.

(4) DoDAACs that use PR Builder must have a requisition code of "00" in the DoDAAD. Reference (d) and paragraph 13 of this chapter contains additional information regarding requisition authority requirements and codes.

(5) The following website contains additional information on PR Builder: <http://www.marcorsyscom.usmc.mil/sites/pa/>

(6) Commands who are unable to be supported via the use of PRBuilder will request a waiver from DC I&L (LP).

e. Purchase Card Procedures. When purchase requests are below a prescribed dollar-value threshold, or they are for a particular type of requirement, they can often be fulfilled through use of the GCPC or the Fleet Fuel Card/Key.

(1) Government-wide Commercial Purchase Card (GCPC). Use of the GCPC for fulfilling requirements for goods and services should be by exception and not standing operating procedure. The GCPC is used for ordering supplies that are not available through the normal supply system or have an extended lead time for delivery. The GCPC allows units to receive supplies in a more timely manner; however, this card should not be used to procure repair parts, repair services, or POL by using units, unless the purchase meets the criteria outlined below.

(a) GCPC personnel must comply with reference (ae), the DON Purchase Card Instruction, and the USMC GCPC Standing Operating Procedures, Appendix H to the Marine Corps Acquisition Procedures Supplement (MAPS), when making purchases by GCPC.

(b) The GCPC is used to purchase supplies and services for official government business valued at or below the micro-purchase threshold, as published in the references identified in paragraph 10e(1)(a) of this chapter.

(c) Cardholders must comply with restrictions on purchase of items that are dangerous, have special security characteristics, or are critical to the safe operation of a weapon system. In addition, items associated with safety of flight, configuration controls or technical orders should not be purchased through the GCPC purchase card.

(d) All GCPC purchases should be screened by the command/activity GCPC Approving Official and the Supply Officer prior to executing the purchase via the PR procedures outline in this chapter. When GCPC cardholders are not part of a command/activity's supply office and shipments are not received by the supply office, a Receipt and Acceptor must be appointed to accept goods and services on behalf of the command. Receipts for goods that are deemed accountable, per chapter 2, shall be reported to the Supply Officer within 2 work days of physical receipt for addition to the command/activity's accountable record for equipment (e.g., GCSS-MC or DPAS) and subsequent issue to the commodity Responsible Officer.

(e) Units are required to coordinate with their supporting RCO when commercial repair or a service is required prior to execution.

(f) Allowance Items. Prior to processing a Type 1 or 2 SAC 1 T/O&E allowance item purchase via the use of a GCPC, the requirements identified in paragraph 9a of this chapter must be met. After receipt, the unit will place the asset on the appropriate unit or general equipment records as per chapter 2 of this policy.

(g) Cardholders remain responsible for performing essential screening requirements. For example, the statutory requirements to purchase supplies which are on the procurement list maintained by the Committee for Purchase From People Who Are Blind or Severely Disabled, the federal agency that administers the Ability One Program. Purchasing restrictions exist for many items. Exceptions to the mandatory sources and restricted items must be approved by the APC.

(h) Additional guidance on the administration of the GCPC Program is available from the Marine Corps' Contract Management Process Guide located at: <http://www.hqmc.usmc.mil/CMPG/>

(2) Fleet Fuel Card/Key. The Fleet Fuel Card and/or Key is an effective and convenient method to pay for fuel and related maintenance services, when applicable, for DoD owned or leased vehicles and equipment at base fueling locations (Key) or commercial service stations (Card). The Fleet Fuel Key is the primary option and must be used when in close proximity to a base on station. When the use of the Fleet Fuel Key is not supportable (base/station fueling location is out of range, emergency situation, or on duty where base is not co-located), the Fleet Fuel Card may be used. Recruiters, Base/Post/Station Motor Transport Sections, and others may use the Fleet Fuel Card in support of GSA leased commercial vehicles to pay for repairs done on those types of vehicles, when turn in of the vehicles to a central motor pool or repair facility cannot be accomplished or the breakdown occurs at inaccessible or remote locations.

f. Receipt and Acceptance. Receipt and acceptance is the acknowledgment that supplies or services conform to applicable quality and quantity requirements, and may take place before, at time of, or after delivery. The organization(s) responsible for acceptance shall be specified in the contract (refer to paragraph 7e of this chapter regarding authority to receipt). Acceptance ordinarily is evidenced by execution of an acceptance certification on an inspection or receiving report form, commercial shipping document, or packing list. The receiving report shall be prepared at the time of delivery, or completion of services, and include the information specified in 5 Code of Federal Regulations 1315.9(c) and FAR 32.905(f). Acceptance reports shall be forwarded to the designated agency office by the second working day after acceptance. The following correct information is required on a receiving report or delivery ticket:

- (1) Vendor name
- (2) Contract number or other delivery authorization
- (3) Item description, unit of measure, and quantity received
- (4) Date of receipt and date of acceptance
- (5) Printed name, title, telephone number, mailing address, and signature (or electronic alternative) of the accepting or approving official.

(6) Upon receipt of goods or completion of contracted services, activities will "certify" all reports of property received (RPR) on invoices from vendors and/or appropriate DD forms, and memorandums for receipts for contract services and materials. The unit will use the certification block of the DD forms or enter a statement on the commercial invoice certifying

that the property has been received. The unit will also identify thereon the unit document number and contract number for cross-referencing at the paying activity. These are then required to be forwarded to the supporting DFAS for payment purposes.

(a) The RPR itself or the Contract for Supplies and Services (DD 1155) should be forwarded to the appropriate DFAS; (e.g., Kansas City, Indianapolis, Columbus), and to the activity listed on the internal code of the certified invoice.

(b) If the using unit supply cannot determine where to forward the invoice, they are to contact the supporting RCO (e.g., base, post, or station, MARFORRES, Marine Corps District).

(c) Independent organizations at remote locations who receive contracted services and materials and the bill paying activity cannot be readily determined should contact the DC P&R (RFA).

g. Wide Area Workflow (WAWF)

(1) WAWF - Receipt and Acceptance (WAWF-RA) is a secure, web-based system implemented throughout the DoD to automate the preparation and submission of invoices by vendors who provide (under contract) goods and/or services to the DoD. It is also used by the DoD to electronically perform the business functions associated with the receipt and acceptance of the goods and/or services provided. The Marine Corps fully supports the DoD's goal of a 100 percent paperless acquisition enterprise. Marine Corps acceptance and receiving DoDAACs must have a requisition code of "00" in the DoDADD in order to use WAWF-RA.

(2) WAWF-RA creates a virtual folder to combine two of the three documents typically required to pay a vendor. Specifically, the vendor invoice and the government acceptance/receiving report. When the Contracting Officer Representative (COR) certifies in WAWF-RA that the goods and/or services were provided as required by the contract, the acceptance completes the requirements for a payment package and WAWF-RA then sends a record of invoice acceptance to SABRS to record an expense transaction. WAWF usage has also significantly increased the number of discounts the Marine Corps "earns and accepts" when a vendor offers a discount for early payment.

(3) The following websites contain additional information on WAWF:

(a) Marine Corps Systems Command, Paperless Acquisitions:
<http://www.marcorsyscom.usmc.mil/sites/pa/>

(b) Web based training (www.wawftraining.com). This web site provides the required training for the WAWF system. The government staff may focus only on the course introduction, WAWF-RA Overview, inspection/acceptance, or LPO functions.

(c) WAWF Test Site (<https://wawftraining.eb.mil>). Users can practice WAWF business functions at this test site. Click on the "Training Instructions" link on the left side of the page to get the User ID and Passwords to use in the training database.

(d) WAWF Production Site (<https://wawf.eb.mil>). Once transitioned to WAWF, users will be working on this web site for production invoice processes.

(e) E-Invoicing Information (<http://www.dcma.mil> - click on Electronic Invoicing).

11. Publication Requisitioning. Requisition management shall be conducted using MCPDS within the administrative section per references (bk) and (br).

12. Source Documents. The process of requisitioning supplies and services begins by creating a request using a source document. Source documents contain all the required data required to obtain the needed supplies or services. Source documents can be created in two ways: manually (physically typing in the required information in a pre-established or standard form) or electronically (entering the data into a computer system with the required elements to create the order). Requests for goods and services are fulfilled by entering data into various business feeder systems (e.g., GCSS-MC, PR Builder, etc.) using a standard document number assigned by the Supply Officer/Resource Manager. Copies of all source documents used to fulfill requirements for goods and services shall be maintained by the command/activity Supply Officer on behalf of the CO. For a complete listing of source documents refer to Appendix S. For materiel and service type transactions, the most common types of requisition source documents are:

a. DD 1348 DoD Single Line Item Requisition System Document. The DD 1348 is used to requisition materials from federal sources using the interfund process (e.g., DLA Transaction Services, etc.). The DD 1348 can be used to commit and obligate funds. A fund code is used to identify the appropriation to be charged, and uses a Military Standard Requisitioning and Issue Procedures (MILSTRIP) document number.

b. DD 1149 Requisition and Invoice/Shipping Document. The DD 1149 is used to initiate the requisition of materials or services from federal and non-federal sources. The document will use both the MILSTRIP document number and the Standard Document Number (SDN). This form is used to request goods and services, and when approved, becomes a commitment. This form can also be used as a request for shipping (transportations of things) through the Defense Transportation Office receipt/receiving report once goods and services are delivered and becomes the evidence for recording an expense in SABRS.

c. DD 1155 Order for Supplies or Services. The DD 1155 is a multi-purpose form used throughout the DoD to document the legal, binding contract issued to a private business for providing goods or services to the government. The DD 1155 is an obligation document that can also be used as a receipt document if the receipt block has been signed. If the bottom left-hand blocks are complete, it is an expense document. If neither of these blocks is completed, the DD 1155 is always an obligation document. If additional space is required when completing the DD 1155, the SF 36 Continuation Sheet is used. The SF 1449 is phasing out the DD 1155.

d. SF 1449 Solicitation/Contract/Order for Commercial Items. The SF 1449 is replacing the DD 1155. The form contains identical information as the DD 1155 and serves the same purpose for contract award.

e. SF 30 Amendment of Solicitation/Modification of Contract. The SF 30 is used to amend or modify an existing DD 1155 or SF 1449 (i.e., obligating document). This form is commonly used to change price, quantity, color, etc. on the original contract. It is also used to cancel a contract in its entirety. Some changes, such as color or size, may not have a financial impact, while other modifications or even a cancellation, will impact SABRS and a Resource/Fund Manager's account.

f. DD 250 Material Inspection and Receiving Report. The DD 250 is used to record the receipt of goods shipped by a commercial vendor to a government receiving point. For example, when a vendor ships goods to the government, the receiving point will verify receipt, inspect the goods to ensure they conform to the specifics of the contract, and complete the DD 250 when goods are determined acceptable. The purpose of this form is to document the receipt of material and is therefore considered an expense document.

g. DD 448 Military Interdepartmental Purchase Request (MIPR). The DD 448 authorizes funds for an external command outside the Department of the Navy (DON) to perform work or services for the requesting command. For example, if a Marine unit is training at an Army base, the Marine unit will send funds to the Army Base comptroller with the DD 448 to fund work or services required by the Marine unit. The external command has the option of accepting or declining the work request.

h. DD 448-2 Acceptance of MIPR. The DD 448-2 is the formal acceptance to the DD 448 used with other government agencies outside the DON. If the external agency determines they can perform the requested work or services, the external agency will complete the DD 448-2 and forward the document to the requesting activity. Receipt of this document from the performing activity constitutes an obligation of funds from the requesting unit's accounts. The performing activity can choose whether to accept the funds on a direct cite or reimbursable basis by checking Block 6a or 6b on the DD 448-2.

i. NAVCOMPT 2275 Order for Work and Services. The NAVCOMPT 2275 is used to request reimbursable work or services from any organization within the DON. The form authorizes funds for an external command to perform work or services for the requesting command. For example, a Marine unit is training at a Navy base. The training unit will send funds to the external fiscal office or comptroller to perform work or services for the unit that is conducting the training. The NAVCOMPT 2275 requires an SDN with a Document Type Code (DTC) of WR. Prior to the acceptance by the performing activity, the NAVCOMPT 2275 is considered a commitment document to the requestor. Once signed and accepted by the performing activity, the form becomes an obligation document.

j. NAVCOMPT 2276 Request for Contractual Procurement. The NAVCOMPT 2276 is used to request contracting action for work or services from a Navy contracting office or office in support of the command such as a facility maintenance contract (2276 is used to request contracting support from Navy Public Works). This form is a commitment when accepted. The obligation is created once the actual contract (DD 1155 or SF1449) is issued. This form requires an SDN with a DTC of RC.

k. DD 282 DoD Printing Requisition/Order. The DD 282 is used to request printing/publication orders from the Navy or other DoD components. This form requires an SDN with a Document Type Code (DTC) of "PT". This form is

considered a commitment when it has been created but not approved. After the document has been approved and subsequently delivered to the printing office, it becomes an obligation document. This document can also be used as an expense document if the total amount of the order (i.e., actual cast) is written on the form after it has been returned with the order from the printing office.

l. SF 182 Authorization, Agreement, and Certification of Training. The SF 182 is used to request and authorize payment for reimbursement for training classes for both civilians and military personnel. (Note: DoD memorandum of 25 September 1998 directs that the purchase card be used as the method of payment for all training requests valued at or below \$25,000.) This form is considered a commitment form when it has been created but not approved. After the document has been approved, it becomes an obligation document.

m. SF 1164 Claim for Reimbursement for Expenditures on Official Business. The Standard Form 1164 is used to reimburse government employees for expenses they have incurred during the conduct of official government business. This form is usually used to reimburse employees for mileage when authorized to use a Privately Owned Vehicle for official government business. Since this form authorizes reimbursement, and it is classified as a commitment, obligation, and expense in one transaction. This form requires an SDN with a DTC of "RV".

n. Miscellaneous Pay. All supply requisitions that may result in a miscellaneous payment must still be processed through the Supply Officer for approval. Miscellaneous pay is only a method of payment. Each requirement must still follow all approval routing to ensure proper internal controls are present to eliminate unmitigated risks. All requirements must have an approved purchase request prior to government obligation. A miscellaneous payment is defined as a valid obligation of the government having one or more of the following attributes:

(1) Payment per special authoritative arrangements other than a formal contracting arrangement. These may include special acts through legislative and executive orders. Example: DoD or Military Service directives that are based on acts and executive orders.

(2) Payments authorized under formal contracting arrangements that necessitate subsequent funding arrangements. Example: Funding in support of centrally billed travel that is provided by individual travel order rather than by funding on the contract.

(3) Payments and funding made by other federal agencies under special authority that necessitates special billing/reimbursement conditions. Example: Fees paid by Department of Justice (DoJ) or per instruction from DOJ.

(4) Payments for non-recurring, non-contractual purchases. Example: Payments for morale, welfare, and recreation or Marine Corps Community Services functions when use of the GCPC is not feasible.

13. Department of Defense Activity Address Directory (DoDAAD) Management. The DoDAAD is an interactive database table managed by DLA Transaction Services. The DoDAAD is the single authoritative source of address information for DoD component application systems' data requirements. The address data is used by military services, federal agencies, and civil agencies for identification purposes and to requisition, ship, or receive materiel; fund/pay bills; and/or account for DoD-owned supplies and materiel.

a. Department of Defense Activity Address Code (DoDAAC). The DoDAAC is a six-position code that uniquely identifies a unit, activity, or organization. The first position designates the particular service/agency element of ownership. An alpha character in the first position indicates DoD, and a numeric character in the first position indicates non-DoD. The remaining five positions are assigned by the service's Central Service Point (CSP). As a result, a commercial activity may be identified by different DoDAACs assigned by each of the services. Two general categories of DoDAACs applicable to the Marine Corps will be published in reference (d): "M" prefixed codes, identifying Marine Corps units of the functional areas within a Marine Corps activity; and, "L" prefixed codes, identifying contractors with which the Marine Corps conducts business.

b. DoDAAC Assignment. DLA Transaction Services is the official repository for DoDAACs and routing identifier codes (RICs) and is responsible for the editing, routing, and electronic transmission of logistics transactions to the military services, federal agencies, and contractors.

c. DoDAAD Central Service Point (CSP). Each service has a CSP which is responsible for ensuring the accuracy and currency of the DoDAACs assigned to that service. DC I&L (LP) is the DoDAAD CSP for the Marine Corps.

d. Authority Codes. In order to restrict requisitioning, shipment, and billing by DoDAAC, DLA Transaction Services establishes authority codes for each DoDAAC which are applicable to all services. The CSP assigns authority codes to all new DoDAACs. There are eight authority codes which may be assigned to a DoDAAC (see Figure 3-2 below):

CODE	DESCRIPTION	DEFINITION
00	Requisition	Full authority. Authorized to initiate a requisition/purchase for goods and services. Authorized ship-to and bill-to.
	Required:	POC, Transportation Account Code (TAC) 1
	Business Rules:	No restrictions
01	Ship-To Only	Can only be used as a ship-to address with no other implicit authority.
	Required:	POC, TAC 1, (TAC 2 and/or TAC 4)
	Business Rules:	Not authorized to requisition or bill-to
02	Finance (Bill-to Only)	DoDAAC can only be used as a bill-to
	Required:	POC, TAC 1, TAC 3
	Business Rules:	Cannot requisition, cannot be used as a ship-to designation
03	Do Not Ship to	Cannot be used as a ship-to destination
	Required:	POC, TAC 1
	Restriction:	TAC 2 and TAC 4 are not allowed
	Business Rules:	Cannot be used as a ship-to designation
04	DLA-DS Only	DLA-DS (e.g., State agencies surplus). Used to identify activities who have no requisition authority other than for DDS.
	Required:	POC, TAC 1
	Business Rules:	Cannot requisition new material. Only authorized to obtain materials from DLA-DS (DoD excess only)
05	Non-Requisition	Cannot initiate a purchase or request for goods and services
	Required:	POC, TAC 1
	Business Rules:	Cannot requisition/purchase any good/services.
06	Free Issue	No cost option. This item is given away with no associated costs (e.g., DLS-DS, National Geospatial-Intelligence Agency (NGA) Maps)
	Required:	POC, TAC 1
	Business Rules:	Cannot requisition/purchase any good/services. Similar to DLS-DS, but can request free of cost items (e.g., NGA maps)
07	Administrative	Administrative only. This code is used for information/identification purposes only (e.g., Defense Courier Service, or contingency/emergency use)
	Required:	POC, TAC 1
	Business Rules:	Cannot requisition, cannot be used as a ship-to designation, and cannot be used for billing. Information/identification use only.

Figure 3-2.--DoDAAC Authority Codes.

e. Business Partner Number (BPN). The BPN was implemented by DoD in 2003 to identify federal agencies and DoD units/activities who have requisition authority to enter into agreement with one another for the acquisition of, or provision for, goods and services. Activities must identify themselves with a unique BPN on all intra-governmental transactions. All of the BPNs must be registered in the Federal Registry System (FedReg) via the DoDAAD. The BPN for DoD activities is a 9-character, alpha-numeric identifier consisting of "DoD" followed by the 6-character DoDAAC (e.g., "DoD" plus "M67353" is a BPN of "DoDM67353"). The FedReg BPN is loaded automatically from the DoDAAD; consequently, proper DoDAAC assignment is critical to maintaining proper management control over requisition authority.

f. Unit Responsibilities. All Marine Corps activities who have a DoDAAC are responsible for ensuring their DoDAAC is maintained up to date with DLA Transaction Services via their Major Command DoDAAC Monitor and the USMC CSP, in accordance with reference (d). Marine Corps activities establishing or changing DoDAAC or RIC information must contact the USMC CSP, via their Major Command DoDAAC Monitor. The USMC CSP can be contacted at: Deputy Commandant for Installations and Logistics, Headquarters, U.S. Marine Corps (LPC-2), 3000 Marine Corps Pentagon (Room: 2E211), Washington, DC 20350, Com: 571.256.7123 (DSN 260), or E-mail: USMCDODAACMGR@USMC.MIL.

g. Marine Corps activities requiring Navy DoDAAC listing/changes (Service Designator Codes N, Q, R, and V) shall submit requirements to the CSP, via their Major Command DoDAAC Monitor.

14. Supply Discrepancy Reports (SDR). Whenever there is a variation between physical goods received and the data shown on the corresponding shipping document(s) which is not the result of a transportation discrepancy or product quality deficiency, the variation must be reported by the receiving activity as a SDR. Reference (d) establishes the policy for submitting SDRs.

a. Criteria. SDRs encompass variations in condition or quantity, incorrect and misdirected materiel, receipt of cancelled requirements, improper or inadequate technical data or supply documentation, and/or any unsatisfactory condition due to improper packaging which causes the materiel to be vulnerable to loss, delay, or damage, or which imposes unnecessary expense to the government. Shipping or packaging discrepancies attributable to the responsibility of the shipper, including contractors, manufacturers, or vendors, will be reported via SDR by the receiving activity. Submission of SDRs applies to any requisitioned items, to include local purchases, credit card purchases, and acquisitions made by acquisition program managers. Amplifying guidance for discrepancies which meet SDR submission criteria is contained in reference (d).

b. Reporting. Reporting of SDRs is an automated process within the PDREP. Reference (q) provides detailed instructions on the use of PDREP.

(1) Product Data Reporting and Evaluation Program (PDREP). PDREP is the central DON database used to collect, screen and provide discrepancy, product quality deficiency and contractor/supplier performance data for activities responsible for design, development, purchase, production, supply, maintenance, contract administration and other acquisition functions as appropriate, per reference (q). It is utilized by DON activities to collect and evaluate product quality data, deficiency trends, and supplier

performance history, to include the submission of SDRs via PDREP's SDR application module.

(2) SDR Application. Reporting of SDRs is an automated process within the PDREP. The PDREP/SDR application permits records to flow between PDREP and DoD's WEBSDR. This interface ensures that SDRs submitted to a valid RIC or DoDAAC are electronically routed to the action points within the SDR application. Vendors and suppliers may also access the application to answer SDRs submitted to them by government activities. PDREP has the ability to migrate SDRs submitted as quality issues into Product Quality Deficiency Reports (PQDR) and forward them via the DoD's PQDR Inter-Service interface to the appropriate PQDR action point. The primary purpose of the PDREP/SDR application is to satisfy customer's needs when submitting SDRs, to collect data and generate metrics from the SDR System, and to improve supply chain efficiency.

c. Action. Marine Corps users will utilize PDREP, and no other means, for submission of SDRs. Utilizing electronic submission enables the Marine Corps enterprise to collect data and generate metrics from the SDR system, conduct trend analysis, and improves supply chain efficiency.

(1) Refer to reference (d) for detailed SDR submission procedures.

(2) SDR Originators. First time PDREP users must submit a User Access Request Form to gain access to the system. The form must be completed, printed out, signed, approved by a supervisor, and faxed to Naval Sea Logistics Center (NSLC) at the number provided by their web page. Users can access and submit the Request Form from NSLC's web page at: www.nslcptsmh.csd.disa.mil/accessforms/uarform.htm.

(3) PDREP SDR Support. Assistance with PDREP is available from the NSLC Customer Support Desk at:

(a) Phone: Commercial: (207) 438-1690, DSN: 684-1690

(b) Fax: Commercial: (207) 438-6535, DSN: 684-6535

(4) On-line training for the use of the SDR application is available at:
https://www.pdrep.csd.disa.mil/pdrep_files/reference/guides_manuals/pdf/PDREP-SDR_UserGuide.pdf

Chapter 4

Ammunition and Explosives (A&E)

1. Purpose. The purpose of this chapter is to provide overarching policy for the effective management of ground A&E. While this order has historically provided in-depth guidance on the management of conventional ammunition and explosives, the publication of the Marine Corps Orders referenced in the following paragraphs now provides the requisite detail in the day-to-day administration and management of conventional ground A&E (Class V (W)) assets.

2. Responsibilities.

a. DC I&L. Establishes policy for ammunition accounting in accordance with references (b) and (c).

b. DC CD&I. Establishes policy, assigns responsibilities, and prescribes the procedures for the Marine Corps Munitions Requirements Process for Class V(W) to include the approval and publishing of the total munitions requirements in accordance with reference (bw).

c. DC PP&O. Responsible for the Marine Corps Physical Security Program and serves as the service level point of contact for coordination, development, and execution of Marine Corps Physical Security policies for AA&E, including MLSR reports in accordance with reference (bq).

d. CG TECOM. Publishes the annual ammunition training allowances prior to the beginning of each fiscal year, in accordance with reference (bz).

e. MARCORSYSCOM. Provide policy and guidance for Class V(W) in the following functional areas:

(1) Class V(W) Total Life Cycle Management (TLCM). Reference (bx) integrates the processes that compose the total life cycle for Class V(W), including requirement development, acquisitions, fielding, sustainment, explosives safety and demilitarization.

(2) Class V(W) Administration and Management Program. Reference (by) amplifies policy for the accountability, maintenance, requisitioning, and serviceability of Marine Corps conventional ground ammunition for supported units and supporting activities.

(3) Marine Corps Class V(W) Physical Inventory Control Program. Reference (ca) provides Inventory Accuracy and Accountability guidance, policy development, compliance oversight, and trend analysis, with the standard of continually maintaining the DoD inventory accuracy standards.

(4) Marine Corps Explosive Safety Management Program. References (bx) and (cb) is designed to manage, control, or mitigate the risks and hazards inherent with A&E operations (i.e., storage, handling, and transportation). It provides policy for the implementation, guidance, and oversight of the Marine Corps A&E safety program and identifies specific command responsibilities as they apply to the program.

(5) Personnel Qualification and Certification Program. Reference

(cc) establishes policy for the implementation, guidance, and oversight of the Qualification/Certification Program for Class V ammunition and explosives.

(6) Class V(W) Malfunction and Defect Reporting. Reference (cd) establishes procedures for the reporting of Class V(W) in the event of a malfunction or identification of a defect.

Chapter 5

Investigations

1. Definitions

a. Investigation. For the purpose of this policy, "investigation" refers to a procedure used by the Accountable Office (i.e., the CO) to determine the facts related to the loss, damage, or destruction of Government property; determine the present condition of such property; receive recommendations to dispose, retain, and/or further account for such property; and/or determine responsibility and extent of responsibility. Investigations may be initiated as administrative inquiries or investigations based on the parameters identified within reference (ag).

b. Accountable Individual. For the purpose of this policy, an "accountable individual" is an individual detailed to duty involving financial responsibility for Government property and/or funds in that individual's custody. Such individuals may be held financially liable through administrative means as discussed in paragraph 1e of this chapter. Also refer to the local office of the Staff Judge Advocate or counsel and/or the servicing Human Resource Office (for civilian employees) for additional guidance.

c. Nonaccountable Individual. For the purpose of this policy, "nonaccountable individual" is defined as an individual other than an accountable individual. This individual may come into possession of Government property in the performance of duty; however, this in itself does not constitute accountability as it relates to the definition of an accountable individual. There is no statutory authority to administratively hold nonaccountable individuals financially liable for the loss, damage, or destruction of property which results from their fault or negligence. However, there is recourse available for COs against DoD personnel, as discussed in paragraph 1e of this chapter. In addition, individuals may be permitted to make voluntary restitution under the provisions of paragraph 11 of this chapter; and setoff action may be taken under section 0167 of reference (ag) when they have been convicted by courts-martial for any of the offenses listed there. Such setoff action is against the final pay and allowances due at the time of dismissal, discharge, or release from active duty. Additionally, setoff action may be taken from courts-martial conviction or administrative determination resulting from investigations pursuant to reference (ag) when approved on review by a general court-martial authority, per section 0167 of reference (ag).

d. Fault or Negligence. For the purpose of this policy, "fault or negligence" is defined as the omission of doing something which a reasonable person, guided by those considerations which ordinarily regulate human affairs, would do, or the doing of something which a reasonable and prudent person would not do, which is the proximate cause of the loss, damage to, or destruction of government property.

e. Indebtedness. The provisions of Section 0167 of reference (ag), the DON Civilian Resources Manual, collective bargaining agreements, and/or local command policy may establish indebtedness. When a service member is found guilty by court-martial of one of the offenses listed in Section 0167 of reference (ag), establishing indebtedness will be a separate action of the

convening authority. The servicing Human Resource Office will advise on indebtedness for civilian employees. Indebtedness established under either of these conditions may be liquidated by a voluntary reimbursement by the individual concerned. Imposing nonjudicial punishment does not prove indebtedness.

2. Applicability

a. Policy

(1) General Information. As a matter of policy, all missing, destroyed, or damaged government property belonging to the Marine Corps (including ammunition), on charge to the Marine Corps, and belonging to other government departments in the custody of the Marine Corps will be made the subject of investigation as prescribed in reference (ag). An investigation will be initiated when the cause of such condition is unknown, individual culpability is suspected, or to determine responsibility for the loss, damage, or destruction of the property. Investigative action should not be conducted when the CO accountable for the property believes no fault or negligence is indicated in the loss, damage, or destruction of government property; or for reasons known to the CO, no fault, negligence, or responsibility can be found and an investigation would constitute an unnecessary administrative burden. Additionally, investigative action is not normally conducted when an individual accepts responsibility for loss, damage, or destruction of government property and voluntarily offers to reimburse the Government for such loss, damage, or destruction.

(2) Property Not on Charge. Government property will not be picked up on the accounting records for the sole purpose of initiating investigative action. However, this does not preclude the CO from initiating an investigation for government property below the dollar value accounting threshold as detailed in this policy.

(3) Property of the Navy or Other Government Departments

(a) Manner and Format. Investigations conducted on property of the Navy or other Government departments will be conducted as on Marine Corps-owned property, and in the same report format.

(b) Recommendations. In making recommendations regarding disposition of articles readily identified as Navy property, Investigating Officers will be guided, insofar as possible, by the JAGMAN and all other applicable orders. Copies will be distributed in accordance with the JAGMAN.

(4) Losses Involving a Shortage of Public Funds or Property. Proceeds of sales of property or services not yet deposited with a DoD disbursing officer are considered accountable property and require an investigation to be conducted per reference (k). However, investigations will not be required for the following cases:

(a) If there is no evidence a particular loss or deficit of funds was caused by theft or fraud by an individual or by fault or negligence on the part of an individual designated as accountable for the funds or property.

(b) Retail shortages or differences not considered to be disproportionate under chapter 2 of this policy and reference (bd), as applicable, which authorize adjustments in accounting.

(5) If civilian employees are a subject of an investigation and/or are required to provide a statement during the execution of an investigation, coordination must be made with the servicing Human Resources Office for applicable laws, rules, regulations, collective bargaining agreements, and/or policies. Copies of all such investigations will be provided to the servicing Human Resource Office if follow on administrative action (if any) upon conclusion of the investigation.

b. Scope. Investigations will be conducted and reported as prescribed by reference (ag) and will be combined with other investigations outlined in reference (ag) and the contents of this chapter when government property is involved. Disposition of the record of proceedings will be routed per instructions contained in this chapter. The original or a copy of the signed completed investigation shall be provided to the supply/property control officer who administers the account for final endorsement and all applicable accounting actions.

c. Exception. At the discretion of the CO, an investigative report of Motor Vehicle Accident (SF 91A) may be used instead of JAGMAN investigation when the investigation involves a motor vehicle accident and when:

- (1) There is no death or injury.
- (2) The total property damage does not exceed \$5,000.
- (3) There is no probable claim against the Government.

3. Accountability. Aside from any disciplinary action which might be taken or contemplated for a military offense, accountable or nonaccountable persons who cause government property to be lost, damaged, or destroyed may become indebted to the United States Government for the amount involved, per the provisions of paragraph 1e of this chapter. In each case involving the loss, damage, or destruction of government property, it must be determined whether the loss, damage, or destruction of government property occurred as a result of fault or negligence of any person, as defined previously, and if indebtedness exists as a result.

4. Investigative Action. Investigative action to inquire into the circumstances surrounding the loss, damage, or destruction of government property can be initiated in one of two methods; CO directed, or through a request for investigation.

a. CO Directed. The CO may direct investigative action to determine the circumstances surrounding the lost, damage, or destruction of government property at any time upon notification. In most circumstances, CO directed investigations will result from the CO's decision to initiate investigative action to properly address unresolved discrepancies surrounding a RO Discrepancy Letter (refer to paragraph 11b(3) of chapter 2) or the command's Inventory Results Letter (refer to paragraph 9d(7) of chapter 2). Regardless of the original notification, the CO will determine if an investigation is necessary and initiate investigative action through his subsequent endorsements or via separate correspondence.

(1) Upon receipt of notification (i.e., Supply Officer Discrepancy Letter, Supply Officer Inventory Results, or other correspondence such as accident reports), the CO shall decide whether or not to conduct an investigation.

(2) After reviewing the notification, the CO may determine investigative action is not warranted and will direct the Supply Officer to make the necessary adjustments to the property records through endorsement of the Supply Officer's endorsed RO discrepancy letter, endorsement of the Supply Officer's Inventory Results Letter, or via separate correspondence. This will serve as adjustment approval for the Supply Officer to make the necessary adjustments to the balance records in accordance with paragraph 11 of chapter 2.

(3) When investigative action is deemed necessary, the CO must direct such investigative action in writing (i.e., endorsement of the Supply Officer's endorsed RO discrepancy letter, endorsement of the Supply Officer's Inventory Results Letter, or via separate correspondence). The CO shall appoint an Investigating Officer within five calendar days of the original notification (i.e., date of Supply Officer's endorsed Discrepancy Letter, date of Supply Officer's Inventory Results Letter, or date of other initiating notification such as e-mail or accident report).

(4) The Supply Officer will assign an internal voucher number to the investigation to ensure proper tracking and maintaining of investigations per paragraph 11f2 of chapter 2.

(5) The original notification documents (e.g., Discrepancy Letter, Inventory Results Letter, etc.) with all endorsements and enclosures will be made the second enclosure to the investigative report, after the Investigating Officer's appointing order.

(6) Once the investigation has concluded and the CO has reviewed the recommendations from the Investigating Officer, the CO will provide his final decision(s) as an endorsement on the investigation. The CO decision(s) must state directed actions required to adjust the property records. Once the Supply Officer receives an endorsed signed copy of the investigation, he/she will perform the following actions:

(a) Complete all approved recommendations from the investigation (e.g., adjust the accountable records, dispose of damaged property, etc.). Adjustments to the balance records will be conducted in accordance with paragraph 11 of chapter 2.

(b) Certify the bottom of the last page of the investigation that all actions have been accomplished as directed and include the document number(s) that were used to adjust the supply records.

(c) After completing all required actions, retain a copy of the investigation in the voucher file in accordance with paragraph 11i of chapter 2. Additionally, provide sufficient copies of the completed report as specified in paragraph 10a of this chapter.

b. Request for Investigation. When there is known loss, damage, or destruction of government property; or any unaccounted for controlled,

sensitive, or pilferable item is discovered, a Request for Investigation will be submitted to the CO via the Supply Officer. In most circumstances, the Request for Investigation will be initiated by an RO, but any individual within the command can initiate the request. The request will be in naval letter format and will be submitted within five calendar days of the discovery. The letter should describe the property and its current condition; state whether or not the requesting individual accepts responsibility for the loss or current condition of the property; state whether or not the reporting individual wants to voluntarily reimburse the government; and describe the circumstances surrounding the loss, damage, destruction, or discovery. The mere fact an investigation is requested may not mean investigative action is required. The CO's prerogative should be exercised in consonance with guidance prescribed here to ensure needless administrative action is minimized. The CO will determine if an investigation is necessary and initiate investigative action through his subsequent endorsement.

(1) Upon receipt of a Request for Investigation, the Supply Officer will evaluate the facts and circumstances surrounding the loss, damage, destruction, or discovery of the property and will recommend to the CO whether or not investigative action is warranted via endorsement. The Request for Investigation and Supply Officer endorsement, will be forwarded to the CO, within five calendar days of the original Request for Investigation. Upon receipt of the endorsed request for investigation from the supply officer, the CO shall decide whether or not to conduct an investigation.

(2) After reviewing the Request for Investigation and Supply Officer endorsement, the CO may determine investigative action is not warranted and will direct the Supply Officer to make the necessary adjustments to the property records through endorsement of the Request for Investigation. This will serve as adjustment approval for the Supply Officer to make the necessary adjustments to the balance records in accordance with paragraph 11 of chapter 2.

(3) When investigative action is deemed necessary, the CO must direct such investigative action in writing through endorsement to the Request for Investigation. The CO shall appoint an Investigating Officer within five calendar days of the Supply Officer's endorsed Request for Investigation.

(4) The Supply Officer will assign an investigation voucher number to the investigation to ensure proper tracking and maintaining of investigations per paragraph 11f(2) of chapter 2.

(5) The original Request for Investigation with all endorsements and enclosures will be made the second enclosure to the investigative report, after the Investigating Officer's appointing order.

(6) Once the investigation has concluded, and the CO has reviewed the recommendations from the Investigating Officer, the CO will provide his final decision(s) as an endorsement on the investigation. The CO decision(s) must state directed actions required to adjust the property records. Once the supply officer receives an approved, signed copy of the investigation (to include CO's endorsement), he/she will perform the actions identified in paragraph 4a(6) above.

5. Convening Authority

a. Authorization. Convening authority (CA) relates to the authority to convene general or special courts-martial, per the Manual for Courts-Martial. The CA can direct a JAGMAN investigation. Officers in the following categories are authorized CA to direct JAGMAN investigations.

(1) All CGs.

(2) All officers having general or special court-martial convening authority.

(3) Any other officer so designated by the CMC.

b. Command Authority. At Marine Corps activities where there is no commissioned Marine officer, or where the CO personally affects supply administration, investigations will be ordered by the CO of the next level of command.

c. Reserve Applicability. COs of Marine Corps Reserve battalions or separately administered companies or batteries are authorized to convene JAGMAN investigations. When the best interest of the Government would be served, or when there are no eligible persons in the unit to serve as Investigating Officers, the next level of command will convene the investigation.

6. Investigating Officer

a. Appointment

(1) The convening authority will be governed by reference (ag) in appointing a member or members to a court of inquiry, formal fact-finding body, or informal fact-finding body.

(2) Informal fact-finding body action will be undertaken by one or more officers, Staff Non-Commission Officers (SNCOs), or civilian employees of the Department of the Navy working with the Marine Corps, as a member or members, and will be appointed in writing by the convening authority.

(3) The type of investigation and number and grade of members appointed will vary directly with the circumstances and the value of the property, as determined by the convening authority to best serve the interest of the Government. Once appointed, the investigation becomes the individual's primary duty. The investigation will be conducted in accordance with reference (ag). Extensions may be authorized by the convening authority. The extension request and reply will be in writing and become part of the completed investigation (a printed copy of an electronic request and approval will also suffice).

b. Special Qualification. When the material subject to investigative action is technical in nature, an officer, SNCO, or civilian employee possessing technical knowledge of the materiel required should be assigned as (one of) the Investigating Officer(s). When technical knowledge of the item is required and not available within the command, commercial services, if applicable, may be obtained to determine the extent of damage and/or cost of repair. Statements and estimates provided by commercial services shall be

attached to the report of investigation to assist the Investigating Officer and reviewing authority in making their recommendations/determinations.

c. Restriction. The following officers, SNCOs, or civilian employees will not be appointed as Investigating Officers:

- (1) The CO of the activity convening the investigation.
- (2) The officer/SNCO/civilian charged with custody of the articles.
- (3) Any officer/SNCO/civilian for whom the officer administering supply functions submits fitness reports or performance ratings.
- (4) Any officer/SNCO/civilian junior to an officer/SNCO/ civilian whose conduct is being investigated, except when circumstances make such an appointment mandatory as determined by the convening authority.
- (5) The officer/SNCO/civilian administering supply and fiscal functions over government property involved in the investigation.
- (6) Officers/SNCO/civilians serving with the FSMAO.
- (7) Any officer/SNCO/civilian who may have vested interest in the findings or recommendations of the Investigating Officer.
- (8) Bargaining unit employees.

7. Duties of Investigating Officers

a. General Information. Except in cases of missing, lost, or stolen property, Investigating Officers will inspect government property subject to investigation and thoroughly review the circumstances attending its status. In cases of lost, stolen, or missing property, Investigating Officers will inquire into the measures taken to prevent such loss or theft by the person whose custody the property was placed in. When damage results as a violation of specific instructions or orders regarding the use or manipulation of equipment or vehicles, the person(s) violating such instructions will be held responsible, unless it can be clearly shown that there were sufficient extenuating circumstances to offset a finding of fault or negligence.

b. Determinations. In all cases of damage, Investigating Officers will determine the value of such damage and whether economical repairs can be made. As a general rule, an article of government property is considered economically reparable if the cost of the repair does not exceed 65 percent of the replacement cost, and the article is necessary and required for further use. This judgment is based on a technological evaluation, age of the equipment, cost of new parts and labor to install, availability of parts, original and replacement cost. The urgency for the items to be restored or replaced for deployment or contingency will be considered in such recommendations and will be briefly indicated in the report of investigation.

c. Statements. Investigating Officers will obtain statements, as appropriate, from persons involved in or cognizant of the circumstances but will not be limited in the investigations to an examination of the statements. When physical indicators contradict or amplify such statements, these matters will be reported to the convening authority. Investigating officers should

ensure statements are obtained in compliance with the Privacy Act of 1974, Article 31 of the UCMJ, and Section 0215 of reference (ag). If investigative action was CO-directed per paragraph 4a of this chapter, the Investigating Officer is required to obtain a statement from the Responsible Individual stating whether he/she is willing to reimburse the Government for all or part of the loss or damage. All individuals are required to be counseled per paragraph 11 of this chapter. This counseling statement will be included as an enclosure to the investigative report.

d. Recommendations

(1) Responsibility. The Investigating Officer will include an opinion about the probable cause for the loss, damage, or destruction. When the Investigating Officer indicates fault or negligence, he/she will also make a recommendation indicating the applicable service member or service members be held, or not be held, responsible for the loss or damage. The Investigating Office will not make a recommendation indicating civilian employees be held, or not be held, responsible for the loss or damage. At the conclusion of the investigation, such investigations will be forwarded to the servicing Human Resource Office for appropriate coordination and action. In case of loss, when cause and responsibility cannot be fixed, the Investigating Officer will substantiate why the cause and responsibility cannot be fixed. Recommendation(s) made must be based entirely on the facts and opinions presented in the report, as the reviewing authorities may have no other information.

(2) Disposition of Property. In all cases, appropriate recommendations for disposition of property and its further accountability will be included in the report.

(3) Additional Recommendations. Pertinent recommendations on other matters, such as safety and beneficial suggestions, should also be included for consideration and possible adoption.

e. Examination of Property. Articles reported as worn out will be carefully examined to see if their condition was caused by reasonable usage and was not due to misapplication or other than intended use. Items "worn out in service" will not be made the subject of investigation but, rather, condition coded and disposed of per references (d), (f), (h), and (i). Excessive wear in numerous items should be monitored for quality defects. If quality defects are the cause, the unit Supply Officer will ensure the appropriate documents (i.e., SDRs and PQDRs) are submitted.

f. Preparation of Report. Investigating officers responsible for the report of investigation will ensure submission to the convening authority for review and appropriate action. If multiple Investigating Officers have been appointed, the original (majority) report will be signed by each member who concurs in the findings. Should a member not concur, the member will submit an additional signed "minority" report. The minority report will be embodied in the record immediately after the majority report. The report will then be submitted to the convening authority for review and appropriate action. Reports of investigation will embody the following elements:

(1) General Summary.

(a) Finding of fact.

(b) Opinions, if a finding of fact has not been definitely established.

(c) Recommendations.

(2) Present condition of the Property.

(a) Serviceable.

(b) Operational ready.

(c) Altered without authorization.

(d) Unserviceable.

(e) Obsolete.

(f) Missing, lost, or stolen.

(3) Cause of Present Condition. Describe the circumstances leading to the present condition.

(4) Disposition Recommendation. The following will be used as a guide for appropriate terminology and instruction. Items included in rebuild, recovery, or repair program, such as the recoverable item program, will be processed and/or disposed of as instructed by the individual program.

(a) Retain for use.

(b) Excess and dispose of as required by current regulations.

(c) Cannibalize; usable parts returned to stock for repair of like items and residue to authorized DLA-DS for disposition per references (d), (f), (h), (i), and (bm).

(d) Dispose of per references (d), (f), (h), and (i).

(e) If serviceable, drop and take up under new size or nomenclature.

(f) Drop from the property records.

(g) Additional recommendations.

8. Reports Submission. The investigative report will normally be completed and returned to the convening authority within 30 calendar days from the Investigating Officer's appointment date. This reporting requirement is exempt from reports control per reference (u), part IV, paragraph 7k. When an individual is assigned an investigation, it becomes that person's primary duty. When complications are met, the convening authority may authorize extensions until the report is submitted. The request for extension and reply to the request will be in writing and will become a permanent part of the completed investigation (a printed copy of an electronic request and approval will also suffice).

9. Reviewing Authority

a. Local Command. Reports of investigation will be submitted via the convening authority/CO to the reviewing authority (the next higher major command) for review and final action.

b. Higher Authority. A copy of the following investigations involving property will be submitted to the DC I&L (LP):

(1) Investigations involving a finding of "significant fraud, waste, abuse, or significant shortage of public funds."

(2) Investigations directed by separate Marine Corps directives.

(3) Investigations of incidents reportable under reference (bt) for MLSR Government Property.

c. Transmittal Letters. A copy of Letters of Transmittal and all endorsements will be appended to the file copy of the investigation held by the initiating activity for all reports of investigations forwarded to DC I&L (LP).

10. Review and Approval of Investigation

a. Action Required. In the course of the review, the convening authority will ensure the Investigating Officer has either fixed the cause and responsibility for any loss of Government property or has substantiated why the cause and/or responsibility cannot be fixed. Except in cases of investigations convened by COs of Reserve units, the convening authority will take final action on the report or will forward it, with such comments and recommendations as the CO desires, to the reviewing authority for final action, or when appropriate, to DC I&L (LP) via the chain of command. In cases of investigations convened by COs of Reserve units, the convening authority will forward the completed report of investigation, with such comments as that person may desire to make, to COMMARFORRES, through the appropriate levels of command, for final action; or when appropriate, to DC I&L (LP). In all cases, after final action has been taken, the organization that maintains the stock records carrying the property involved will be furnished sufficient approved copies, together with supporting papers, for property accounting purposes.

b. Limitations. Convening/reviewing authorities may not disregard the findings of the Investigating Officer if established by fact. However, since the investigation is purely advisory in nature, exception may be taken to the opinions and recommendations. Exceptions taken will be set forth in detail in the convening/reviewing officer's action. If, for any reason, final action cannot be taken, reports of the investigation will be returned to the Investigating Officer, by endorsement, for reconsideration, pointing out the matter of differences. Should the Investigating Officer adhere to the first report and the convening authority not agree, the reviewing authority may disapprove the report in whole or in part. The reviewing authority will forward the entire record to the DC I&L (LP) stating in detail the parts which are disapproved and including recommended final action for approval. Additionally, reviewing authorities forwarding endorsements should, where practical and not detrimental to final action/judgment by higher authority, direct the supply/property control officer to effect the necessary

disposition, adjustment, and replacement actions for the property under investigation. When the original copy is forwarded to DC I&L (LP), which will be answered by letter, a tentative pending copy should be filed; and, upon receipt of the original from DC I&L (LP), the pending copy will be replaced by the original.

c. Referral to Responsible Person. When it is recommended that a service member be held responsible for the loss, damage, or destruction of government property by reason of "fault or negligence" and the convening and reviewing authority concurs, the entire matter will be referred in writing to the individual for a statement of whether that person accepts or disclaims the findings. Service members will be allowed the opportunity to consult with a judge advocate. Should the person accept the finding, the individual will sign a statement, consenting or declining (in whole or in part) to voluntarily reimburse the Government for the amount of loss or damage. At the time of referral, the individual will be advised of the provisions of Parts A and B of Volume 7 of reference (k) (the DoD Pay and Allowances Entitlement Manual) relative to voluntary repayment by installment for the remaining period of active service. Should the service member concerned consent to voluntarily reimburse the Government, a Cash Collection Voucher (DD Form 1131) will be prepared and submitted to the disbursing officer for action per Volume 5 of reference (k), after the requirements of paragraph 11 of this chapter have been completed. Payments will be scheduled to permit liquidation before the service member's normal date of discharge or release from active duty.

d. Further Action. Upon completion of the action contained in the preceding paragraphs, the matter will be turned over to the convening authority who will conduct a final review and take appropriate action. When administrative action is being administered, considered, or not considered, an appropriate remark to that effect (with results, if appropriate) will be contained in the convening authority's endorsement, along with a report of action taken to effect reimbursement for the loss or damage involved. If desired, a statement from the disbursing officer may be attached. Supply action on property involved will not be withheld pending disciplinary action. Any investigation involving civilian employees will be provided to the servicing Human Resource Office for appropriate coordination and action.

11. Acceptance of Responsibility for Loss, Damage, or Destruction of Government Property. Reference (k) establishes the policy, process, and procedures for financial liability for government property that is lost, damaged, destroyed or stolen.

a. General Information. Voluntary reimbursement or replacement for the loss, damage, or destruction of government property will be considered as a free act for personal reasons and will not imply an admission of responsibility for fault or negligence for any purpose. No threat of administrative action or offer to withhold such action shall be made to influence an individual's decision whether to accept responsibility for the loss, damage, or destruction of government property and to voluntarily reimburse the Government. If reimbursement is offered, such reimbursement should be for the full value of the property or, if applicable, the cost of restoring the property to its past condition. Reasonable caution will be taken to decide that such offers are not employed as a means to acquire, for personal use, articles not customarily offered for sale or in short supply. Voluntarily reimbursement does not relieve an individual from the

consequences of wrongful acts. When an individual consents to reimburse the Government for public property lost, damaged, or destroyed, the transaction will be handled as a cash collection, using a DD Form 1131. A cash collection requires an administrative unit diary entry. A record of such action will become part of the investigation.

b. Specific Action to be Taken Prior to Acceptance of an Individual's Voluntary Reimbursement. The following action will be taken before a service member's voluntary reimbursement.

(1) The service member will be advised, as certified in writing by a senior commissioned or staff noncommissioned officer, of the contents of the preceding paragraph. Receipt of such advice will be acknowledged in writing by the individual. Both statements will be brief. It is not necessary to include the contents of paragraph 11a of this chapter in the written statement.

(2) In addition, the service member will be advised, in writing, of the right to consult with a judge advocate concerning the reimbursement, if a judge advocate is reasonably available in the immediate geographical area. In the event a judge advocate is not available or if the individual waives, in writing, the right to consult with a judge advocate, a written statement of such nonavailability or the written waiver will be appended to the relevant investigative report (if any); and a copy will be attached to the voluntary consent for reimbursement.

(3) All matters regarding civilian employess will be forwarded to the servicing Human Resource Office for appropriate guidance and action.

c. DD Form 1131 (Cash Collection Voucher). Upon election to make voluntary payment and after the provisions of the preceding paragraphs have been met, a DD Form 1131 will be filled out per Volume 4 of reference (k). In the interest of economy and efficiency, annotations of the counseling and required signatures should be done on the same form, where possible.

12. Ordnance Materiel

a. General Information. Ordnance materiel which is subject to investigation will be described with detailed nomenclature. Reports of investigation should never recommend "automatically" that ordnance materiel be disposed of or sold. Reports should recommend ordnance materiel be returned to the normal source of supply for repair or other authorized disposition, per the supporting system users manual or current disposition instructions.

b. Small Arms. Investigating officers, when examining the circumstances of the condition or status of unserviceable small arms, will refer to all applicable Technical Manuals, and consider the following:

(1) Examination of property as stated previously.

(2) Maintenance of property by cannibalization is not normally authorized; therefore, if parts are missing due to apparent cannibalization, such condition will not be accepted as a legitimate cause of unserviceability, unless one of the following is involved:

(a) Extreme urgency, in forward areas only.

(b) Specifically authorized by MARCORLOGCOM using the Recoverable Item Report process.

c. Serviceability Standards for Small Arms. Serviceability standards for small arms are prescribed in pertinent directives issued by the CMC and in Department of the Army TMs. When qualified ordnance maintenance personnel are available, weapons will be thoroughly inspected by these personnel. A statement of their findings will be included in the report of investigation.

13. Missing, Lost, Stolen, or Recovered (MLSR) Government Property. Reference (bt) prescribes the policy and procedures within the Marine Corps for reporting MLSR Government property. Reports required are mandatory and will be submitted per the guidance contained in reference (bt). MLSR reporting is not required for administrative gain and loss transactions since these transactions represent no physical gain or loss. MLSRs submitted for CCI equipment will be conducted as a parallel effort to the Communication Security (COMSEC) Incident Report EKMS 1B. EKMS Managers and Supply Officers will reconcile both reporting and investigation results upon authorization for adjustments to respective APSRs. A record of MLSR reports will be maintained in accordance with paragraph 11i of chapter 2

14. Subsistence Investigations. Refer to reference (cj).

Chapter 6

Miscellaneous Accounting

1. General Information. This chapter concerns accounting for assets not specifically addressed elsewhere in this policy.

2. Retention of Records and Secure Storage for Cash Collection

a. A record of each cash collection transaction involving reimbursement for missing, lost, destroyed, or damaged Government property will be kept in accordance with paragraph 11i of chapter 2.

b. Appointment and revocation letters, signed by the CO, for the authorized custodian, alternate custodian(s), and audit and verification officer will be maintained on file in accordance with paragraph 11i of chapter 2.

c. Records of the collection of funds, quarterly audit and verification, and deposit of funds with the disbursing officer will be kept in accordance with paragraph 11i of chapter 2.

d. Safes less than 750 pounds and safes up to 1,500 pounds which are mounted with wheels or casters shall be bolted to the deck unless protected by controlled access, to include alarm systems, security guard/patrols, or monitoring systems.

e. Specific procedures are provided in Volume 5 of reference (k).

3. Initial Issue Provisioning (IIP)

a. Definition. IIP encompasses identification, selection, acquisition, and instructions for positioning of necessary initial support items in the appropriate segments of the supply system and levels of maintenance before new equipment is placed in service.

b. General Information. IIP provides the unit with range and depth in repair parts, special tools, and special equipment until the supply system can adequately predict and provide for support based on supply and maintenance usage history.

c. Accounting Policy. IIP operating stock forwarded to units will not be released until authorized and notified in writing by the MEF/MARFORRES Commander to place the supporting item into service. Units that are not authorized operating stocks will roll back the stocks to the supporting LCE. Provisioning policy is further addressed in reference (ba), the Marine Corps Provisioning Policy. Equipment specific information, to include procedures concerning repair parts, will be provided to the unit by the IIP.

4. Sensitive/Controlled Blank Forms Accountability

a. Sensitive/controlled blank forms will be provided accounting and physical security measures to prevent theft or misuse. Part II of SL-8-09993A identifies these forms. Serialized control will be required when sensitive blank forms have serial numbers. Issues of sensitive blank forms will be to authorized recipients only. Those individuals authorized to

receipt or maintain sensitive/controlled blank forms will be designated, in writing, by the CO. Each authorized recipient will provide a sample signature to be kept on file by the Supply Officer. Sensitive/ controlled blank forms maintained by supply will be inventoried monthly and receipts, issues, and on hand quantities will be reconciled.

b. Supply accountability and inventory requirements pertain only to sensitive blank forms within the supply distribution system until issued to the user. After procurement, a record of issue including serial numbers will be maintained by the supply office per chapter 3 of this policy.

5. Personal Effects and Baggage. The handling of uniform clothing, personal effects, and Government property for certain individuals (for example, individuals who become deceased, hospitalized, or in an unauthorized absence) is the responsibility of the CO. The control, safeguarding, and processing of personal effects and baggage will be administered as established in reference (ax).

6. Packaged Operational Rations (PORs)

a. PORs will be requisitioned as required and in accordance with references (cg) and (ch). Rations will not be stocked at the unit unless directed by higher headquarters.

b. Sales of PORs will be conducted per references (cg) and (ch).

7. Accounting for Classified Materiel. Units will receipt for, store, and issue materiel coded in the management data list as "classified" per instructions contained in reference (w).

8. Accounting for Medical and Dental Supplies and Equipment. Consumer-level accounts will not expend O&M,MC or Operations and Maintenance, Marine Corps Reserve (O&M,MCR) funds in support of in-garrison medical/dental care. The management and procurement of Authorized Medical and Dental Allowance List (AMAL/ADAL) materiel will be issued, recorded, and controlled the same as Marine Corps organic property. Class VIII medical materials, specifically AMALs and ADALs, are included in a unit's T/E to formalize the requirement for such medical material in support of the unit's mission. AMALs/ADALs are considered war reserve/continuance stocks with a 15-day requirement held and managed by the OPFORs. Medical Logistics (MEDLOG) companies will account for, maintain physical custody of, sustain, and modernize the AMALs/ADALs for their supported units while those units are at home station. See references (al) and (bu) for further guidance.

9. Temporary Loans of Organic Property

a. Internal Temporary Loans. Internal temporary loans include the loaning of organic equipment from an owning Marine Corps unit to another Marine Corps unit within the same MARFOR and will be tracked using the APSR.

(1) Internal temporary loans of organic property to another command are neither desired nor encouraged. However, upon determination by the next higher level of command (i.e., the lowest level in which the supporting and supported unit have in common) that such a loan is necessary and in the best interest of the unit, a loan may be authorized. As a general rule, a temporary loan of organic property will be made for 30 calendar days. If

necessary, the loan must be renewed every 30 calendar days, not to exceed 1 year. If the requirement for the equipment exceeds one year, the applicable unit must identify the requirement through the submission of a TOECR.

(2) Internal temporary loans will not be used in lieu of authorized allowances. Requirements should be anticipated and changes to T/O&E allowances will be initiated whenever possible.

(3) The CO who controls the account will establish procedures ensuring recovery of property issued on temporary loan. The time of the loan will be annotated on the loan document. Temporary loan records will be maintained separate from permanent issue records of organic equipment and supplies. While the NAVMC 10359 is the preferred document to be used for temporary loans, locally generated documents may be used. The unit property records will not be adjusted as a result of temporary loans.

(4) Cost to return temporarily loaned materiel to serviceable condition, to include SL-3 deficiencies, resulting from the use of the loaned equipment will typically be borne by the unit loaned the equipment. When possible, a joint Limited Technical Inspection (LTI) will be done to determine associated costs.

(5) Issue of equipment from MARCORLOGCOM inventory stores to fill a temporary Marine Corps unit requirement is not authorized as an internal temporary loan. Refer to paragraph 5h of chapter 2 for information regarding the establishment of a special allowance.

(6) Requests for temporary loans between units under separate MARFORs will be routed to DC I&L (LP) for approval. Authorization is granted for the establishment of Memorandum of Understandings between MARFORRES and the MARFORs to support the temporary loan of equipment for MARFORRES annual training events without DC I&L (LP) approval.

(7) Temporary loans to DoD agencies or contractors are not authorized at the consumer level of supply. Refer to paragraph 9b of this chapter for additional information.

b. Enterprise Temporary Loans. Enterprise temporary loans include the loaning of organic equipment to a third party (i.e., an organization other than an established Marine Corps unit). In these scenarios, the temporary loan will be approved by HQMC; and coordinated with and accounted for by MARCORLOGCOM. Refer to reference (bd) for additional information regarding enterprise loan procedures.

(1) Temporary Loans to DoD and Government Agencies. Prior to the execution of the temporary loan to a DoD or Government agency, a binding agreement (e.g., ISSA, Memorandum of Agreement, message traffic, etc.) will be agreed to by HQMC and the requesting DoD agency.

(a) All formal requests for temporary loan of USMC enterprise assets will be sent to DC I&L (LP) through the DoD or Government agency chain of command. All formal requests will receive a feasibility of support assessment to determine the operational impacts prior to releasing an appropriate response.

(b) MARCORSYSCOM, in coordination with MARCORLOGCOM, is authorized to establish binding agreements for the temporary loan of USMC enterprise assets with DoD agencies when the loan is to support R&D and/or testing of a previously established HQMC requirement.

(2) Temporary Loans to Contractors. Temporary loans to contractors are not authorized. However, Marine Corps property may be furnished to, or acquired by, contractors under the provisions of a contract as GFP. Property provided to a contractor as GFP must be coordinated with MARCORSYSCOM and MARCORLOGCOM and procedures are discussed in reference (bd).

(3) Temporary Loans to Veteran Organizations. Temporary loans to Veteran Organizations is discussed in reference (bd).

(4) Temporary Loans to Coalition Forces. Temporary loans to Coalition Forces is discussed in reference (bd).

(5) Temporary Loans to Non-Government Organizations (NGOs). Refer to paragraph 26 of this chapter for information regarding the loaning of equipment to NGOs.

c. Receipt of Temporary Loans from External Agency. Requirements may dictate the need to receive a temporary loan from an external agency to meet certain mission requirements (e.g., MARCORSYSCOM R&D, support contingency operations, training exercises, etc.). Such loans will be executed in accordance with the supporting unit policies and be coordinated with and executed by the gaining unit Supply Officer. The Supply Officer will act as the RO to the supporting unit and will coordinate the internal issue to a responsible individual/commodity. The receipt of temporary loans from external agencies, with the exception of SIE assets discussed in paragraph 2e(1) of chapter 2, will not be added to enterprise property records.

10. Heritage Assets and Display Equipment

a. General Information

(1) Definitions

(a) Heritage Assets. In accordance with references (k) and (s), heritage assets are recognized to be of historical or natural significance; cultural, educational, or artistic importance; or possess significant architectural characteristics. As a result, DON heritage assets are expected to be preserved in museums or registered with the Naval Historical Center or the National Museum of the Marine Corps (NMMC). Although Heritage Assets consist of items whose physical properties resemble those of general Property, Plant and Equipment (PP&E), their values may be indeterminable or may have little financial meaning (e.g., museum collections, monuments, assets acquired in the formation of the nation) and allocating the cost of such assets to certain accounting periods may not be meaningful in accordance with Volume 4 of reference (k). As a result, units in the possession of heritage assets will maintain stewardship responsibility with no financial reporting requirements.

(b) Display Equipment. Per reference (k), display equipment is defined as old or obsolete military equipment which is not considered to warrant museum-level heritage significance, but is on display at military

installations. Display equipment is not considered a heritage asset and will be accounted for as general equipment.

(2) National Museum of the Marine Corps. In accordance with reference (bs), the responsibility for recording, preserving, and disseminating the cumulative operational and institutional experience of the Marine Corps rests with the NMMC, History Division, and the Archives and Special Collections Branch of the Library of the Marine Corps. Along with other missions outlined in reference (bs), the NMMC is tasked to preserve and exhibit the material history of the U.S. Marine Corps; honor the commitment, accomplishments, and sacrifices of Marines; and provide the public with a readily accessible platform for the exploration of Marine Corps history. As part of this mission, the NMMC provides collection and collection management services as well as loans of artifacts to others who demonstrate the ability to provide temporary stewardship responsibility for them. As such, the NMMC will be the sole organization responsible for the management of USMC heritage assets and commands will execute stewardship responsibility.

(3) Reporting Categories. Material with a potential to be identified as a heritage asset or display equipment may fall into one of three reporting categories: Class VI military equipment, other than class VII military equipment, or foreign small arms/light weapons (SA/LW).

(a) Class VII Military Equipment. As defined in chapter 1, these major end items required centralized individual management and require MARCORLOGCOM and MARCORSYSCOM screening prior to designation as heritage assets or display equipment. Only Class VII military equipment that are excess to enterprise requirements or unserviceable beyond repair will be considered for retention as heritage assets or display equipment.

(b) Other than Class VII Military Equipment. These items include non-Class VII items which are not centrally managed and do not require MARCORLOGCOM and MARCORSYSCOM screening prior to designation as heritage assets or display equipment; and non-DoD funded property (i.e., acquired through some other means such as contingency operations or private donations). This typically includes, but is not limited to, individual clothing and combat equipment (e.g., uniforms, canteens, etc.), unit identification items (e.g., flags, guidons, etc.), or non-SA/LW foreign military assets (e.g., vehicles, communication equipment, etc.). Due to its nature, foreign SA/LW systems are not included in this category (see paragraph 10a(3)(c) below).

(c) Foreign SA/LWs, as classified in reference (ce). Only material that is excess to enterprise requirements or unserviceable beyond repair will be considered for retention as heritage assets or display equipment.

(4) Maintenance Funding. Installation commanders are responsible for funding the maintenance of authorized display equipment and heritage assets on conditional loan to unit-level commands. Accordingly, commands with physical possession of the assets must identify maintenance funding requirements in advance to the supporting installation commander to ensure that resources are available to maintain assets in an acceptable and safe condition. This requirement must be considered when requesting display equipment or heritage assets on conditional loan.

(5) Approval Authority.

(a) Heritage Assets. The final approval authority to accept material as a heritage asset is the NMMC.

(b) Conditional Loans of Heritage Assets. The acceptance of an asset into the NMMC collection as a heritage asset is not authorization for a command to physically retain the asset. The final approval authority to accept a heritage asset on conditional loan from the NMMC is MCICOM.

(c) Display Equipment. The final approval authority to accept material as display equipment is MCICOM. Requests will only be considered if the NMMC has denied to add the requested asset to their heritage asset collection.

b. Procedural Overview. To ensure that all enterprise equities are met, all requests for classifying and retaining material as heritage assets or display equipment will follow the below two-step procedure.

(1) Step 1 - Heritage Asset Determination. Regardless of the reporting category, units in the possession of a potential heritage asset will forward the asset information to the NMMC. The NMMC will determine whether or not the asset will be accepted into their collection as a heritage asset. Refer to paragraph 10c of this chapter for additional guidance.

(2) Step 2 - Request for Physical Retention. Units which desire to maintain physical possession of an approved heritage asset must request approval from their chain of command and appropriate Marine Corps equities (i.e., MARCORLOGCOM, MARCORSYSCOM, and MCICOM). The request will be submitted as a request for conditional loan retention (for assets accepted as a heritage asset) or a request for display equipment retention (for assets denied acceptance as a heritage asset). Refer to paragraphs 10d and 10e of this chapter for additional guidance.

c. Heritage Asset Determination. Units must submit a request for heritage asset determination to the NMMC using the format provided in Appendix T. This request is not authorization for the unit to physically retain the asset; rather it is to report the item to the NMMC as a potential heritage asset due to its possible historical significance.

(1) Requests will be forwarded to: National Museum of the Marine Corps, (Attention: Registrar), 2014 Anderson Avenue, Quantico, VA 22134-5002, DSN 278-2608.

(2) The NMMC will review the request to determine the reporting category of the item and whether to accept the asset into their collection as a heritage asset. When required, the NMMC will consult with DC I&L (LP) to determine the appropriate reporting category. The NMMC will respond to the request by approving or denying the asset's acceptance as a heritage asset, identifying the appropriate reporting category, and by providing the requesting unit with appropriate follow-on action.

(a) The NMMC will coordinate with MARCORSYSCOM and MARCORLOGCOM prior to responding to any request for assets in the reporting categories identified in paragraphs 10a(3)(a) and 10a(3)(c). If the item is accepted into the NMMC collection as a heritage asset, the asset will be added to the

NMMC accountable records and the requesting unit will be directed to conduct the actions identified in paragraph 10d. If denied acceptance as a heritage asset, the requesting unit will be directed to conduct the actions identified in paragraph 10e.

(b) The NMMC will directly respond to the requesting agency for any request for assets in the reporting category identified in paragraph 10a(3)(b). If accepted into the NMMC collection as a heritage asset, these assets will be added to the NMMC accountability records and the requesting unit will be directed to conduct the actions identified in paragraph 10d. If denied acceptance as a heritage assets, requesting units will be directed to conduct the actions identified in paragraph 10e.

d. Requesting Conditional Loan Retention. The requesting unit will perform the following actions within 90 days of notification that an item has been accepted into the NMMC collection as a heritage asset.

(1) If the unit does not desire to maintain physical possession of the heritage asset, the heritage asset will be delivered to the NMMC.

(2) If the unit desires to maintain physical possession of the heritage asset, a request for conditional loan will be submitted using the letter format provided in Appendix U. All requests will be endorsed by the unit's chain of command and supporting (i.e., home station) installation commander. In operational environments, endorsements will include the component and combatant commander. Endorsed requests will then be routed to the appropriate Marine Corps equities based on the asset reporting category. The following procedures apply:

(a) Requests for conditional loan retention of assets in the reporting categories identified in paragraphs 10a(3)(a) and 10a(3)(c) will be submitted to MARCORLOGCOM via the Recoverable Item Report (WIR/WER).

1. MARCORLOGCOM will validate the request against current inventory levels and requirements, provide a favorable or unfavorable endorsement, and forward to MARCORSYSCOM.

2. MARCORSYSCOM will validate the request against life cycle requirements, provide a favorable or unfavorable endorsement, and forward to MCICOM.

3. MCICOM will review the request and endorsements and make a final determination to approve or deny the request. If denied for retention on conditional loan, the requesting unit will be directed to deliver the asset to the NMMC. If approved for retention on conditional loan, the requesting unit will be directed to maintain physical possession of the asset and to establish stewardship responsibility using the general equipment procedures discussed in paragraph 19 of Chapter 2. The final determination will be coordinated with the NMMC in order to develop the conditional loan agreement for inclusion in the final disposition instructions, when applicable.

4. Final disposition instructions will be provided to the requesting unit in the reverse order of the above endorsements with the final response by MARCORLOGCOM via the original WIR/WER. The WIR/WER response will include the approving/denial endorsements, appropriate disposition

instructions as identified in paragraph 10d(2)(a)3, and any additional required instructions (e.g., demilitarization instructions, asset identification number, transfer procedures, MCICOM maintenance requirements, etc.).

(b) Requests for conditional loan retention of assets in the reporting category identified in paragraphs 10a(3)(b) will be submitted to MCICOM.

1. MCICOM will review the request and applicable endorsements and make a final determination to approve or deny the request. If denied for retention on conditional loan, the requesting unit will be directed to deliver the asset to the NMMC. If approved for retention on conditional loan, the requesting unit will be directed to maintain physical possession of the asset and to establish stewardship responsibility using the general equipment procedures discussed in paragraph 19 of Chapter 2. The final determination will be coordinated with the NMMC in order to develop the conditional loan agreement for inclusion in the final disposition instructions, when applicable.

2. Final disposition instructions will be provided to the requesting unit by MCICOM. Disposition instructions will include the approving/denial endorsement, appropriate disposition instructions as identified in paragraph 10d(2)(b)1, and any additional required instructions (e.g., demilitarization instructions, asset identification number, transfer procedures, MCICOM maintenance requirements, etc.).

e. Requesting Display Equipment Retention. The following actions will be conducted by the requesting unit when an item has been denied acceptance into the NMMC collection as a heritage asset.

(1) If the unit does not desire to maintain physical possession of the asset, they will dispose of the asset in accordance with references (f), (h), and (i).

(2) If the unit desires to maintain physical possession of the asset, a request for retention as display equipment will be submitted using the letter format provided in Appendix U. All requests will be endorsed by the unit's chain of command and supporting (i.e., home station) installation commander. In operational environments, endorsements will include the component and combatant commander. Endorsed requests will then be routed to the appropriate Marine Corps equities based on asset reporting category. The following procedures apply:

(a) Requests for retention of display equipment in the reporting categories identified in paragraphs 10a(3)(a) and 10a(3)(c) will be submitted to MARCORLOGCOM via the Recoverable Item Report (WIR/WER).

1. MARCORLOGCOM will validate the request against current inventory levels, provide a favorable or unfavorable endorsement, and forward to MARCORSYSCOM.

2. MARCORSYSCOM will validate the request against life cycle requirements, provide a favorable or unfavorable endorsement, and forward to MCICOM.

3. MCICOM will review the request and endorsements and make a final determination to approve or deny the request. If denied for retention as display equipment, the requesting unit will be provided appropriate disposition instructions in accordance with references (f), (h), and (i). If approved for retention as display equipment, the requesting unit will be directed to maintain physical possession of the asset and to establish accountability using the general equipment procedures discussed in paragraph 19 of Chapter 2.

4. Final disposition instructions will be provided to the requesting unit in the reverse order of the above endorsements with the final response by MARCORLOGCOM provided as a response to the original WIR/WER. The WIR/WER response will include the approving/denial endorsements, appropriate disposition instructions as identified in paragraph 10c(2)(a)3, and any additional required instructions (e.g., demilitarization instructions, asset identification number, transfer procedures, MCICOM maintenance requirements, etc.).

(b) Requests for retention of display equipment in the reporting category identified in paragraphs 10a(3)(b) will be submitted to MCICOM.

1. MCICOM will review the request and applicable endorsements and make a final determination to approve or deny the request. If denied for retention as display equipment, the requesting unit will be directed to dispose of the asset in accordance with references (f), (h), and (i). If approved for retention as display equipment, the requesting unit will be directed to maintain physical possession of the asset and to establish accountability using the general equipment procedures discussed in paragraph 19 of Chapter 2.

2. Final disposition instructions will be provided to the requesting unit by MCICOM. Disposition instructions will include the approving/denial endorsement, appropriate disposition instruction as identified in paragraph 10c(2)(b)1, and any additional required instructions (e.g., demilitarization instructions, asset identification number, transfer procedures, MCICOM maintenance requirements, etc.).

f. Amplifying Accountability Instructions.

(1) If approval is granted to maintain an asset on a conditional loan, ownership will be transferred to the NMMC to include small arms/light weapons reporting responsibilities.

(a) The conditional loan agreement will be signed, attested to by the CO/AO, and returned to the NMMC.

(b) The requesting unit will provide a copy of the conditional loan agreement and disposition instructions to the installation PPM in order to establish stewardship responsibility for the asset within the APSR for general equipment (i.e., garrison property).

(c) Heritage assets will be inventoried and reconciled annually with the NMMC in accordance with reference (s).

(d) If approved heritage assets are no longer desired, requests for disposition instructions shall be submitted to the NMMC via the chain of command.

(2) When MCICOM authorizes an asset for retention as display equipment, the supporting installation commander will establish/maintain ownership to include small arms/light weapons reporting responsibilities. If approved display equipment is no longer desired, requests for disposition instructions shall be submitted to MCICOM via the chain of command.

(3) Small arms/light weapons, as classified by reference (ce), authorized as heritage assets or display equipment will be physically accounted for by the unit with stewardship responsibility; however, serialized reporting to Naval Surface Warfare Center, Crane Indiana will be accomplished by the owning organization (i.e, the NMMC for heritage assets or the installation commander for display equipment).

(a) For the purposes of serialized control of small arms/light weapons reporting, units in custody of small arms/light weapons classified as heritage assets or display equipment will report any movement of such assets to the owning organization.

(b) This is an additional accounting function required for all small arms/light weapons, regardless of origin and must be accomplished on all small arms/light weapons retained within the organization, (e.g., an AK-47 Rifle attached to a plaque mounted in the CO's office or in a hallway).

(c) Limited demilitarization will not be performed prior to receiving disposition instructions. Upon demilitarization, a copy of the demilitarization certificate must be kept on hand for all small arms/light weapons. In addition, all displays (heritage assets and display equipment) must be bolted and firmly secured to the bulkhead or displayed in a secure locked case. Any small arm/light weapon not having a proper demilitarization certificate or not securely bolted or displayed, must be stored in the armory until these requirements are met.

(d) If small arms/light weapons are no longer desired as display equipment, requests for disposition instructions shall be submitted to MCICOM for subsequent coordination with the Army Depot, Anniston Alabama for disposal.

(4) All correspondence and supporting documentation must be retained by the possessing unit in accordance with paragraph 11i of Chapter 2. All documentation must accompany the item(s), if transferred.

(5) If the conditional loan includes assets that require limited demilitarization for display, the approving activity will provide the applicable demilitarization instructions. In the case of museum property, no demilitarization may be performed without NMMC authorization and instructions.

11. Flags or Clothing Issued for Burial of Marine Corps and Navy Personnel

a. Guidance regarding the deceased and the burial ceremony are provided in references (s), (au), (ax), (cj), and FMFM 4-8.

b. Burial escorts who have not previously been issued dress blues are entitled to receive them under guidance in references (az) and (ci).

c. When uniform items are not immediately available or organizations are not near a Retail Clothing Outlet/Clothing Sales Store/Marine Corps Exchange the items can be purchased through the Marine Corps Exchange mail order services at 1-800-368-4088. Retired Marines and their spouses are authorized to use these facilities for the purchase of uniforms for burial.

d. Reference (ah) contains specific policy and procedures for requisitioning burial flags and clothing for Navy personnel.

e. Burial flags will be provided by the Casualty Assistance Call Officer per reference (au).

12. Repair, Replacement, and Disposition of Flags and Standards

a. Repair, replacement and disposition instructions for Flags and Standards are contained in reference (cj).

b. Battle standards and guidons which belong to deactivating units or which become unserviceable will be reported to the NMMC as a potential heritage asset utilizing the procedures identified in paragraph 10 of this chapter. National standards which are worn and unserviceable are not required to be reported unless they are historically significant.

c. Flags and battle standards which are to be disposed of will be dropped from the property records with the appropriate adjustment transaction.

(1) The adjustment document will contain the statement, "This Flag/Standard does not contain any historical value and is beyond economical repair."

(2) The following certification will appear on the adjustment document: "I certify that on this date I have burned the Flag/Standard appearing on this adjustment document."

13. Gas Cylinders and Vapor Fuels. Gas cylinders, whether filled or empty, will be manually accounted for using sub-custody procedures established in chapter 2 under the applicable stock numbers and unit price for empty cylinders. The contents of the cylinders will be carried under the applicable stock numbers for the materiel.

14. Radiological and Hazardous Items. Radiological/hazardous items will be controlled, stored, disposed of, and replaced when lost or stolen per all pertinent technical and special instructions.

15. Transfer of Property to Foreign Governments. Separate accounting instructions for the transfer of Marine Corps property to foreign governments will be furnished by the DC I&L (LP) at the time the transfer authority is provided.

16. Sales of Government Property. While the sale of government property is not a consumer level supply function, certain consumer-level activities still perform this function (e.g., MARFORRES units). The following guidance is provided:

a. Authorized Patrons. Such sales as authorized may be made to the following authorized persons:

(1) Officers and enlisted personnel of the Army, Navy, Marine Corps, Coast Guard, and Air Force, active and retired.

(2) Officers of the public health service, active and retired.

(3) Commissioned officers, ships officers, and members of the crews of the Coast and Geodetic Survey.

(4) Civilians who are part of an expeditionary force sent to a foreign country.

(5) Commercial firms (approved uniform manufacturers or their respective distributors) under the following circumstances:

(a) Uniform materials stocked by the Marine Corps will be sold to approved manufacturers of officer's uniforms only when materials, as approved by the MARCORLOGCOM, are not available from approved commercial sources.

(b) When approved materials are not available from approved commercial sources, requests submitted must include a statement of intended use; e.g., used in the manufacture of the Marine Corps officer blue dress uniform USMC Serial Number____.

(c) Credit may be extended on the purchase of uniform materials or findings by commercial firms. Subsequent to shipment of materiel or findings requested, payment for the total cost of the entire purchase shall be for cash or its equivalent within 60 calendar days.

(6) When not on active duty, officers of the Marine Corps Reserve and Navy may be permitted to purchase such articles of clothing as they would be required to have when ordered to active duty. Such officers may be permitted to purchase items of equipment not issued to officers under current allowance lists but which are required for active duty.

(7) Enlisted personnel of the Marine Corps Reserve and the Navy Reserve on active duty will be limited to articles and quantities required by the reservists for their personal use. Enlisted personnel of the Marine Corps Reserve in an inactive status may be permitted to purchase individually for their personal use, on application to the DC I&L (LP), such articles of uniform equipment as DC I&L (LP) may authorize.

(8) Marine Corps Junior Reserve Officer Training Corps (MCJROTC) cadets may purchase individual uniform clothing items as authorized within the established items normally issued to the cadet. All cash sales of uniform clothing items will be made per the instructions contained in reference (ap).

b. Disabled Veterans. Honorably discharged veterans of the armed services who are totally disabled (as determined by the Veterans' Administration) and who are being cared for and are receiving medical treatment from the Veterans' Administration, but who are not in retired status, will be permitted to purchase such Marine Corps supplies as may be

authorized under existing regulations while undergoing such care and treatment. Totally disabled veterans, not in retired status, receiving medical care and treatment as an occasional outpatient service, but gainfully employed, do not qualify.

c. Former Marines. Former members of the Marine Corps who are separated under honorable conditions may purchase exterior articles of uniform upon presentation of evidence of honorable discharge to the Clothing Sales Stores of the Marine Corps Exchange. Marine Corps dress blue uniform articles may be sold to spouses of deceased former Marines and will be limited to the amount necessary for interment of the body. See reference (ax).

d. Authorized Activities. Sales may be made to Marine Corps exchanges, recreation funds, officer's messes (open and closed), SNCO clubs, NCO clubs, enlisted clubs, hostess houses, and American Red Cross facilities upon approval of the CO concerned. However, supplies for resale will not be sold to such organizations except when authorized by DC I&L (LP).

e. Exception for Disabled Veterans. As an exception to paragraph 16b of this chapter, honorably discharged veterans of the uniformed services with 100 percent service-connected physical disability may be authorized to purchase merchandise in commissary stores. In this instance, the requirements for medical care, treatment, and gainful employment expressed in paragraph 16b of this chapter do not apply.

f. Prices to be Charged. Prices established by the Marine Corps pricing publications and the FEDLOG database will apply for all purposes. For property not covered by Marine Corps pricing publications, the last invoice or purchase price will govern.

g. Surcharges. No surcharge will be charged on sales made under the authority of this policy.

h. Items Authorized for Sale. The following Government property may be sold to eligible patrons under the provisions and within the limitations outlined:

- (1) Uniform clothing.
- (2) Cloth for the manufacture of uniform clothing.
- (3) Housekeeping supplies.
- (4) Industrial safety goggles.
- (5) Protective footwear.
- (6) Heating and cooking fuel.
- (7) Suitcases, trunk lockers, and Marine Corps NCO swords.
- (8) Stationery and envelopes.
- (9) Utility items and services (including steam, gas, electricity, water, refrigeration, sewage disposal, telephone, laundry, and dry-cleaning services).

(10) Forage and veterinary services.

(11) Gasoline, diesel fuel, motor oil, and lubricants.

(12) Wall plaque, USMC.

(13) Service belt.

i. Limitations

(1) General Restrictions. Articles of Government property falling within any of the categories in paragraphs 16h(1) through 16h(13) of this chapter, may be sold in limited quantities to eligible patrons when the following conditions prevail:

(a) The items are intended for use by the authorized purchaser.

(b) The officer on whose accounts such property appears determines that sufficient stocks exist to satisfy demands and to permit sales

(c) The sale is not prohibited by specific restrictions set forth in paragraph 16i(2), following.

(2) Specific Restrictions

(a) Uniform clothing may be sold only to patrons authorized to have uniform clothing in their possession or to dependents (next of kin for unmarried deceased former Marines) acting as agents for Marine Corps officers and enlisted.

(b) Cloth for the manufacture of uniform clothing may be sold to officers, SNCOs, and commercial firms under certain conditions.

(c) Housekeeping supplies, including brooms, mops, soap, and similar items may be sold subject to the following restrictions:

1. Overseas Stations. Sales to authorized patrons are permitted.

2. United States activities, except in the States of Alaska and Hawaii. Sales of housekeeping supplies will not be made within the contiguous limits of the United States, except by specific authority of the DC I&L (LF). Requests for permission to transact such sales will emanate from the CO and must be justified by the fact that similar items are not available from local commercial sources at reasonable prices.

3. Marine Corps Exchanges, Hostess Houses, and similar activities. Sales of housekeeping supplies may be made to commissioned officer's messes, SNCO clubs, NCO clubs, enlisted clubs, hostess houses, Marine Corps exchanges, and like organizations.

(d) Heating and cooking fuel may be sold only to Government-sponsored nonappropriated fund activities; occupants of Government-owned rental housing, including trailers; and owners of private trailers located in

Government-owned on-station trailer parks. Sales may be made either in bulk to the program manager or directly to individual tenants.

(e) Authorized items of individual equipment required in the performance of duties may be sold to Marine Corps officers and enlisted and to officers and enlisted personnel of other branches of the military services when attached to the Marine Corps. The Marine Corps NCO sword and scabbard are authorized to be sold to Marine Corps enlisted only if required in the performance of duties.

(f) Stationery and envelopes may be sold only to Marine Corps exchanges, hostess houses, commissioned officers messes, SNCO clubs, NCO clubs, enlisted clubs, and other like organizations.

(g) Forage and veterinary services may be sold when incidental to the care of private mounts or animals owned by recreational activities when such animals are stabled in a Government stable or corral.

(h) Sales of subsistence items will be made only as authorized by reference (cg), the Food Service Standing Operating Procedures.

(i) Sales of gasoline, diesel fuel, motor oils, and lubricants will be made only to Government-sponsored nonappropriated fund activities.

(j) Sales of the USMC wall plaque may be made to civilian activities and individuals when specifically authorized by the DC I&L (LP).

(k) Sales of the service belt will be made only to those Marine Corps personnel authorized by reference (an), Marine Corps Uniform Regulations.

j. Replacement Sales. The foregoing restrictions will not preclude the sale of items of Government property to an individual for the purpose of voluntarily replacing items determined to have been lost, damaged, or destroyed by such person. However, COs will ensure that this provision is not used as a way to purchase items, the sale of which is otherwise restricted.

k. Specific Prohibition. The sale of any articles of Government property not addressed in paragraphs 16a through 16c of this chapter is prohibited.

l. Disposition of Proceeds of Sales. Except as otherwise authorized in reference (k) and current directives, proceeds of sales of Government property will be delivered to the disbursing officer or appropriately deposited.

m. Individual Clothing. Specific instructions governing proceeds of sales by individual clothing outlets is in reference (ci), and as outlined in this policy.

17. Sales of Individual Equipment to Individual Marines

a. Information

(1) The sale of individual equipment and linen to individual Marines for the in-kind replacement of lost, damaged, or destroyed equipment is

authorized. Sales will be voluntary in nature. Those items lost, damaged, or destroyed through normal usage or operational circumstances will continue to be budgeted for and managed by using units through O&M,MC and O&M,MCR funding.

(2) Individual equipment purchased for personal use is not required by an entry in the recipients qualification record or service record book.

b. Supported Using Unit Responsibilities/Procedures

(1) The individual Marine will inform their unit CO via the chain of command of loss or damage of equipment by filling out a Missing/Lost/Stolen Gear Statement.

(2) The unit CO will review the circumstances surrounding the loss/damage.

(3) The unit CO will determine whether the statements support the Marine's claim and recommends replacement at government expense, or if the individual will be requested to reimburse the government due to their negligence.

(4) If the individual Marine decides to replace the item by purchase through the Retail Clothing Outlet or other approved source, the matter will be considered closed.

(a) Replacement by the individual Marine will not be construed as admission of guilt or fault in any disciplinary proceeding.

(b) No further involvement is required by the command. The CO does not have to approve the missing gear statement and counseling by a commissioned officer is not required.

(5) If the unit CO believes the individual Marine is responsible but he or she decides not to purchase or reimburse the government, the only recourse remaining to the unit CO is disciplinary proceedings, if appropriate.

c. Establishment/Disestablishment of Sales. Those commands wishing to establish or cease the sales of individual equipment to individual Marines will request authority to do so from DC I&L (LP).

18. Property Issued for Use of the Guard. Property used by guard units will be issued and controlled as follows:

a. General Information. Such property will be issued to a designated RO, the same as other property.

b. Guard List. Designated ROs of units maintaining guard sections will prepare a list of all articles issued for use by the guard. The list will bear certification that the property listed is in the hands of the guard, the sergeant of the guard will inventory such property prior to assuming the duties and responsibilities as sergeant of the guard, and the individual will receipt for the property in the guard book as follows: "Property on charge to the guard is correct" or "Property on charge to the guard is correct with the following exceptions (naming the missing articles)."

c. Weapons. Weapons and other nonexpendable end items bearing serial numbers will be listed by serial number. No changes will be made to this list except by the designated RO who will initial such changes when they are made.

d. Procedures. The guard property list will be kept in a convenient place in the guard room. In case of a discrepancy noted by the sergeant of the guard receipting for the property, responsibility will rest with the sergeant turning over the property. The designated RO will be notified immediately and will take proper action to make replacement.

19. Paintings

a. Accountability. Original paintings and copies of original paintings procured with appropriated or nonappropriated funds or by donation will be accounted for on Marine Corps base, post or station property records for inventory purposes only. Lithograph reproductions of paintings are not copies of original paintings and will not be accounted for.

b. Exceptions. Original paintings and copies of original paintings purchased with officer mess funds, enlisted dining facility funds, or club funds or donated to such messes or clubs will be carried on mess or club property accounts.

c. On Loan. Original paintings and copies of original paintings received as a loan from organizations or individuals will not be taken up on accounts or property records, subject to any controls imposed by the lender or CO.

20. The Official Marine Corps Seal and Emblem

a. Background. The symbolic significance and inherent dignity of the official Marine Corps seal require complete uniformity in its design, coloration, and reproduction for official use. The basic design for the official seal of the United States Marine Corps was established by Presidential Executive Order 10538 of 22 June 1954 and was officially promulgated and adopted for the Marine Corps by the Secretary of the Navy in reference (r). Coincident with the approval of the seal by the President, the Marine Corps emblem centered on the Marine Corps seal was adopted.

b. The Official Marine Corps Seal

(1) The official Marine Corps seal, hand impression, will be used for the authentication of official records of the Marine Corps and will be affixed to those forms and documents on which the use of a seal is indicated. Official records of the Marine Corps, or copies which are authorized to be produced in response to a court order or request of personal representatives of personnel of the Marine Corps or other interested parties, may be authenticated by an attesting certificate under the official seal of the Marine Corps.

(2) The official Marine Corps seal will be issued to Marine Corps bases, posts, stations, organizations, activities, and units whose duties require use of the seal. It will not be issued to OPFOR organizations smaller than the battalion or squadron, except in the case of separate or detached commands.

(3) Marine Corps units requiring the official seal, hand impression, lettered, "Department of the Navy - United States Marine Corps," with insignia of the United States Marine Corps (TAMCN C6030, NSN 7520-00-269-8773), shall submit requisitions to MARCORLOGCOM.

(4) In view of the historical background, significance, and dignity of the official Marine Corps seal and its use, the CO of each post, station, organization, activity, or unit authorized possession of the official seal will designate a custodian in writing. Rules necessary for proper safekeeping and use will be established by the CO.

(5) Upon disestablishment of an activity or whenever excess to the needs of the command, the quantity held will be reported to MARCORLOGCOM, using established excess procedures as outlined in reference (bb).

c. Bronze Replica of the Marine Corps Seal

(1) Procurement of replicas of the official Marine Corps seal, cast in bronze and 15 inches in diameter, for use as entrance markers on main gates and official administration buildings of Marine Corps installations will be approved by DC I&L (LF). They may also be used on military service monuments which may be erected and dedicated on a military post or station.

(2) Upon disestablishment of an activity or whenever excess to the needs of the command, disposition instructions will be requested from the DC I&L (LF).

(3) Bronze replicas of the Marine Corps seals will not be sold or given to private individuals or organizations.

d. Wall Plaque Replica of the Marine Corps Seal. Wall plaque replicas of the official Marine Corps seal, suitable for indoor use (NSN 9905-00-912-3089), are standard items of supply and are authorized for issue to Marine Corps activities.

(1) Requisitions from Marine Corps activities will be submitted to MARCORLOGCOM.

(2) Requests (NAVMC 10710) from active duty, Reserve, and retired Marine Corps personnel to purchase wall plaques should be sent to MARCORLOGCOM.

(3) Requests for wall plaques from individuals, other military and civilian activities not included in paragraphs 20d(1) and 20d(2) of this chapter will be addressed to the DC I&L (LP).

e. Bronze Replica of the Marine Corps Emblem. Replicas of the official Marine Corps emblem (eagle, globe, and anchor, without inscription) cast in bronze, 15 inches in diameter, for use as markers on main gates such as nonmilitary cemeteries and on nonmilitary-dedicated monuments to the military service may be approved by the DC I&L (LF). They may also be approved for use under circumstances that will not reflect unfavorably on the Marine Corps or its personnel and will conform to good taste and propriety. Requests from non-Marine Corps activities or individuals will be addressed to the DC I&L (LF). Upon approval of the specific use of the bronze replica, purchasers

will be authorized to place their orders directly with the specified manufacturer. Headquarters Marine Corps will authorize the manufacturer to honor the purchase order.

f. Printing Reproduction and Use

(1) General rules regulating the printing, reproduction, and use of the official Marine Corps seal and emblem are in reference (br), Marine Corps Publications and Printing Regulations.

(2) The use of reproductions of the Marine Corps emblem on merchandise sold in the Marine Corps exchange is in reference (aq).

21. Personal Retention Items. Personal retention items are those select items designed for permanent issue; or clothing items that are worn close to the body, so that it would be unhygienic to recover them following use by an individual. Personal retention items are identified in reference (ci) and will be issued under the conditions and per the guidance contained in references (bl), (bm), and (ci). Issues will be made by signed receipt and will be the basis for an entry in the individual's qualification record or service record book, as appropriate. Upon reenlistment, this entry will be transcribed into the new service record book. Upon CO discretion, unserviceable or obsolete items may be exchanged (i.e., one for one replacement) when warranted and unit funds are available.

22. General Officer's Stationery Items. Marine Corps organizations requiring stationery for use by general officers on active duty when used in the conduct of official U.S. Marine Corps social functions, as authorized in Marine Corps SL-8-09993, will submit requisitions to the local Navy Printing and Publication Office. For uses other than the preceding, General Officer's stationery may be obtained by contacting the MARCORLOGCOM.

23. Organizational Clothing and Equipment. Organizational clothing and equipment are those items on a unit/organization's allowance list designed for temporary issue to individuals; including T/E or other items approved in writing by Headquarters Marine Corps (HQMC) through the UNS or other designated process. Refer to reference (ci) for additional information regarding organization clothing and equipment.

a. Procurement. The initial procurement, replacement, and maintenance of these allowances will be by local O&M,MC or O&M,MCR funds.

b. Accounting. COs may issue organizational clothing or equipment as necessary for mission accomplishment, as long as allowances are established. Whenever possible, allowances should be consolidated and items maintained at a central facility such as the CSP, or other authorized consolidated issue facility/organization. Clothing articles issued under this authorization will be accounted for as nonexpendable items per this policy and the LogAIS users manual. Refer to paragraph 5 of chapter 2 for guidance on the establishment of a new unit allowance for organizational clothing and equipment.

c. Laundry. Laundry services for organizational clothing will be budgeted for under the unit's O&M,MC and O&M,MCR funding, except for campaign covers which are covered under paragraph 23e of this chapter.

d. Recovery. Expect when otherwise directed by DC I&L (LP), all articles, except head gear (see paragraph 23e of this chapter for guidance on campaign service hats) and personal retention items (see paragraph 21 of this chapter) will be recovered prior to the reassignment of the individual to other duties. Recovered clothing will be processed for reissue or disposed of in the best interest of the Government if the condition so warrants.

e. Campaign Service Covers

(1) Authorized to Wear. Reference (an) lists individuals authorized to wear campaign service covers.

(2) Accountability. A Marine assigned to a billet as a drill instructor or primary marksmanship instructor will be issued three campaign covers. The campaign covers will be accounted for as nonexpendable items and will be issued on custody records until completion of a tour of duty, as specified in the following paragraphs:

(a) If a Marine completes a successful tour as a drill instructor or primary marksmanship instructor, the campaign covers will not be recovered from the individual.

1. The check-out sheet will be annotated with the document number for issue and drop of the campaign covers from the property records.

2. Record of issue and drop will be maintained in accordance with paragraph 11i of chapter 2.

(b) If a Marine does not complete a successful tour as a drill instructor or primary marksmanship instructor due to cause, fault or negligence, all three campaign covers will be recovered and disposed of in accordance with references (f), (g), (h) and (i).

1. There will be an entry of the issue placed in the Marine's Service Record Book.

2. A Service Record Book (SRB) entry will be made citing "Three campaign covers were recovered on (date) due to relief from duty for cause, fault or negligence."

3. A record of the above SRB entry will be cited on the unit's check-out sheet for use by the clothing or property control officer to recover the campaign covers.

4. In addition, the personnel officer will forward an advance copy of the SRB entry to the clothing or property control officer to ensure recovery of campaign covers take place.

(c) Maintenance. Costs associated with maintaining the campaign cover will be at the individual's expense; however, covers which become unserviceable due to normal wear (no negligence by the individual) will be replaced by the unit.

f. Aiguillettes. An allowance is established of one dress aiguillette and two service aiguillettes per Marine officer detailed to duty as outlined in reference (an). They will be procured and accounted for as follows:

(1) The Supply Officer of the organization to which the aide is attached will procure aiguilletes from an approved commercial source as identified by the local Marine Corps exchange service. The procurement will be furnished by funds from the activity to which the aide is attached.

(2) Approved sources are listed in the Marine Corps Exchange Service publication "Approved Sources of Marine Corps Uniforms."

(3) Aiguilletes procured by Marine Corps activities in the foregoing manner will be accounted for as organizational property/clothing.

(4) Staff Commands. Marine officers detailed to duty as aides to flag officers and/or naval attaches will normally be furnished aiguilletes by the flag or staff activity to which they are assigned. Conversely, officers from other services detailed to duty as aides to a Marine General Officer will be furnished aiguilletes by the activity to which they are assigned.

24. Marking of Organizational Clothing and Equipment. The marking of organizational clothing and equipment is permitted at the discretion of the organization CO as long as the marking is not permanent and does not damage or degrade the combat effectiveness of the item. Exceptions are as follow:

a. Permanent marking by authorized CSP staff personnel that does not damage or degrade the combat effectiveness of the clothing and equipment is authorized to identify it as government owned property and to segregate it from individual issue from personally owned clothing and equipment.

b. The items identified in paragraph 21 of this chapter that are issued for personal retention may be permanently marked by individuals at their own cost.

25. Animals

a. General PP&E includes those animals that are used in the performance of military missions. These animals will be carried on the property records as nonexpendable property. Required formal accounting records will establish an audit trail recording the receipt and disposal transaction for each animal.

b. Policy and guidance for Marine Corps Military Working Dogs is contained in references (y) and (ck), which provides specific guidance on the procurement and handling of both explosive and narcotics training aids.

26. Loan of Property to Non-Government Organizations (NGOS)

a. Policy. Title 10 U.S.C. 2544 authorizes OSD to lend certain equipment to NGOs, per references (g) and (h). This statute also authorizes OSD, without reimbursement, to furnish services and expendable medical supplies as may be necessary or useful, provided that the items are in stock and the items or services are available.

b. General Provisions

(1) The Secretary of the Army is the designated representative of OSD in entering into arrangements with NGOs for these services. The Marine Corps

will cooperate with the Department of the Army in furnishing necessary equipment and services where available and when requested.

(2) Tents, cots, blankets, commissary equipment, flags, refrigerators, and other equipment as may be necessary or useful, provided such items are in stock and available, may be loaned to NGOs. Such loans will not jeopardize Marine Corps operations or commitments.

c. Procedures

(1) The equipment is authorized to be delivered prior to the requirement and will be returned after the completion of the requirement as agreed upon by the Secretary of the Army or the secretary's designee and the NGO. The NGO shall pay for the delivery, return, rehabilitation, or replacement of such equipment. No expense shall be incurred by the United States Government.

(2) Sufficient bond shall be obtained from the NGO before furnishing the equipment, property, or transportation authorized. The bond is to assure the safe return of such property in good condition and the reimbursement of actual transportation costs.

(3) Refer to reference (bd) for additional information regarding enterprise loan procedures.

27. Materiel Without Table of Organization & Equipment (T/O&E) Allowances. For categories of materiel without T/O&E allowances, the pertinent Navy and Marine Corps directives and Stock Lists (SLs) list amplifying allowance instructions (see Figure 6-1).

MATERIEL	REFERENCE
Aeronautical Supplies	(v)
Individual Clothing	(ci)
Rifle and Pistol Team	(cf)
Junior Reserve Officer Training Corps (JROTC) Schools	(ap)
Medical Controlled Substance	(ai)
Heraldic Items	(cj)

Figure 6-1.--Materiel Without T/O&E Allowances.

Appendix A

Glossary of Key Terms

Administrative Property. Per reference (c), a grouping of property that is operationally distinct from military and other equipment and is typically less than mission critical. Examples include: copiers, scanners, cameras, televisions and monitors, furniture, and other non-deployable office equipment (desktop computers, peripherals, etc.). The Marine Corps categorizes administrative property as non-tactical NS-E, a sub-category of general equipment.

Accountable Property Systems of Record (APSR). The APSR is the government information system used to control and manage accountable property records. It represent the "official" record keeping system for controlling government property. To be considered an APSR, the system must be able to perform property management functions capturing all life cycle events affecting the assets. The APSR must be integrated with the core financial system(s) and must maintain an auditable record of all life cycle events. Individual property records must be maintained for each asset managed in the APSR. Examples of Marine Corps APSRs include, but are not limited to, GCSS-MC or SCS for military equipment or DPAS for general equipment. See also "Information System".

Accountability. The obligation imposed by law, a lawful order, or regulation to an officer or other individual for keeping accurate records of property, documents, or funds. The individual having this obligation may or may not have actual possession of the property, documents, or funds. Accountability is concerned primarily with records, while responsibility is concerned primarily with custody, care, and safekeeping. See also "Accountable Officer" and "Responsibility".

Accountable Officer (AO). Accountability of public resources is inherent to command. In pecuniary and fiduciary terms, this responsibility is a Commander's role as an AO. This function is tied to both Title 10 and Title 31 of USC responsibilities relative to the proper accountability of appropriations or materials and services associated to an activity. Additionally, reference (k) defines the AO as an individual appointed by proper authority to establish and maintain an organizations accountable property records, systems, and/or financial records, in connection with government property, irrespective of whether the property is in the individual's possession.

Acquisition Objective (AO). Quantity of a new item, broken down by unit (to the UIC level of detail) based on the Concept of Employment/Concept of Distribution and documented in Total Force Structure Management System (TFSMS) as unfunded requirements in a pending request. This establishes the total requirement for a TAMCN across the Future Years Defense Plan (FYDP) and is briefed to the Marine Corps Oversight Council (MROC) for approval. Once the AO is approved by the MROC it becomes the Approved Acquisition Objective (AAO).

Agency Program Coordinator (APC). Establishes and ensures execution of the local DON Purchase Card program in accordance with DoD and DON policies and procedures. Ensures program personnel, AOs and purchase cardholders are properly appointed, trained, and are capable of performing their respective

duties. In addition, no less than annually, ensures that only personnel who require purchase cards for mission requirements are issued purchase cards and have a continuing need for purchase cards. Refer to references (ae) and (aj) for further information.

Allowance. A quantity of materiel authorized for an activity or unit and validated by MCCDC (CD&I) to accomplish their mission. Allowances are listed in unit T/O&E's in TFSMS.

Allowance Items. Items of supply or equipment prescribed by Marine Corps T/Es and other authorized allowance publications. See also "Allowance."

Appropriation Stores Account (ASA). Identifies items financed through appropriations other than a revolving stock fund account. Items include ammunition, small arms, and military equipment. Issues from this account are non-reimbursable at the customer level (free issue).

Approved Acquisition Objective (AAO). The quantity of a given item authorized for peacetime and wartime requirements to equip and sustain U.S. and allied forces. It represents the total approved materiel quantity for each TAMCN required by all units for its wartime mission. AAOs are categorized into the Operating Forces (OPFOR) and Reserves, Supporting Establishment (SE), Depot Maintenance Float Allowance (DMFA), and War Reserve Materiel Requirement (WRMR) consisting of prepositioned equipment ashore (e.g., Norway, Kuwait, Albany, etc.) and afloat (e.g., Maritime Prepositioning Ships (MPS)). Consumer level supply activities maintain records of their respective portion of the currently established AAOs through the management of T/E allowances.

Approving Official (AO). DON Purchase Card program AOs ensure that all purchases accomplished by the purchase cardholders within their cognizance are appropriate and the charges accurate. They serve as a Certifying Officer, verifying supporting transaction documentation (proper receipt, acceptance, and inspection) on all card accounts prior to certifying the monthly invoice. See also "Certifying Officer".

Assembly. A group of two or more physically connected or related parts which is capable of disassembly (e.g., carburetor, power pack, amplifier, etc.). A unit which is normally removed and replaced as a single item and consists of accessories and components which perform a specific functional operation.

Cardholder (CH). DON Purchase Card program CHs ensure proper and adequate funding is available prior to any purchase card action. They screen all requirements for availability from mandatory Government sources of supply, and purchase only mission essential requirements at fair and reasonable prices. They maintain supporting documentation to provide an audit trail of all transactions. In addition, they review for accuracy the monthly purchase card statement prior to forwarding to the AO with the applicable supporting documentation, (e.g., sales slips, documentation of receipt and acceptance, purchase log, etc.) in a timely manner to maximize rebates and minimize prompt payment penalties.

Certifying Officer. An individual appointed in writing as required by 31 USC 3325(a)(1)(B) to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher, and certifying the voucher as correct and

proper for payment. In addition, they provide oversight to DAOs to strengthen internal controls.

Collateral Materiel (CM). Items furnished with military equipment upon initial issue and normally remain with the using unit during redistribution/rebuild or other change of custody of the end item unless otherwise directed by MARCORLOGCOM.

Command Adjustment. Command adjustments facilitate the management and provide flexibility/visibility in the APSR for task organized units and units with an approved training allowance and assist in providing accurate ground equipment readiness reporting, visibility, and accountability of T/E assets transferred between Marine Air-Ground Task Force (MAGTF) organizations/activities.

Commercial and Government Entity (CAGE). The CAGE code is a five-character data element assigned by DLIS to identify a commercial or government entity. The CAGE code is used to support a variety of mechanized systems throughout the government and provides for a standardized method of identifying a given facility at a specific location. The code may be used for a facility clearance, a pre-award survey engineering rights, automated bidders lists, pay processes, source of supply, etc.

Commitment. A commitment is a firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority to the extent that it is not already obligated.

Consumable Inventory. Per reference (f), a type of OM&S which consists of the items of supply (except explosive ordnance, military equipment, and reparables) that are normally expended or used up beyond recovery in the use for which it is designed or intended. Consumable supplies are generally expended upon issue.

Consumer-level Inventory. Inventory usually of limited range and depth held only by the final element in an established supply distribution system for the sole purpose of internal consumption within that final element. A consumer level inventory is independent of echelon of command and can exist at any level whether strategic, operational, or at the tactical level.

Contractor-Acquired Property (CAP). Per references (c) and (k), CAP is property acquired by a contractor on behalf of a DoD component for use in the performance of a contract, and to which the government has title. Accountable property records shall not be established for CAP until delivery to the DoD has occurred. CAP that is subsequently delivered and accepted by the government for use on the same or another contract is considered GFP (GFE or GFM).

Controlled Inventory Item Code (CIIC). The CIIC is a one-position cataloged code that indicates the security classification and/or pilferage controls

required for, or the security risks associated with, storage and/or transportation of assets. When the Marine Corps is registered in DLIS as the PICA, the SICA, or a NIIN registered user, assignment of any of the CIIC codes identified in paragraph 12 of chapter 2 to an item/NIIN will require that item/NIIN to be serially managed.

Controlled Item. Those items designated as having characteristics that require that they be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safeguard or integrity. Controlled items normally fall into the category of classified, sensitive, and/or pilferable and thus require more stringent inventory controls.

Classified Items. Materiel that requires protection in the interest of national security and requires serialized management.

Classified Item Code (CIC). A CIIC cataloged code indicating the materiel is a classified item. Refer to paragraph 12 of chapter 2 for a listing of CICs.

Data Universal Numbering System (DUNS). The DUNS is a unique nine-digit identification number to better identify organizations on a location specific basis, which includes the business name, physical and mailing addresses, tradestyles ("doing business as"), principal names, financial, payment experiences, industry classifications, socio-economic status, and government data. The DUNS number is widely used by both commercial and federal entities and was adopted as the standard business identifier for federal electronic commerce in October 1994. It was incorporated into the FAR in April 1998 as the federal government's contractor identification code for all procurement-related activities.

Defense Logistics Management Standards (DLMS). DLMS exists as a DoD enterprise logistics services provider responsible for managing and administering the electronic implementation of DoD-wide logistics materiel management operations through electronic business systems, the business rules that govern logistics business processes in electronic systems, and the standards for electronic data interchange between logistics business systems. DLMS is responsible for managing the structure of electronic business transactions, data interchanges and business rules that enable accurate and interoperable logistics operations to occur between DoD and external logistics activities at any level of the DoD organizational structure. DLMS provides business rules, standard procedures and data formats to link the various component organizational elements of the defense logistics community including: inventory control points, distribution depots, maintenance depots, transportation nodes, and end users in posts, camps, stations, ships, and with deployed units. DLMS also provides standards for electronic interchange of data (exchange of business data in a standard format between entities) across the military services, defense agencies, other federal agencies, foreign military sales customers and non-government participants. MILSTRAP DICs have a corresponding DLMS supplement action code to support this electronic interchange of data and interoperability. DLMS is mandated by reference (b) with more specific policy found in references (d) and (f).

Defense Property Accountability System (DPAS). DPAS is a DoD property management system used by over 20 DoD agencies as their APSR and provides users with accountability and asset management capabilities. Program oversight and management of DPAS is provided by the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics (OUSD

(AT&L)), Acquisition Resource and Analysis Directorate, Property, Plant, and Equipment Office. The Marine Corps utilizes DPAS as the general equipment APSR.

Demand. An indication of a requirement (requisition, request, issue, generation, etc.) for issue of serviceable materiel. Demands are categorized as either recurring or nonrecurring.

Demand-supported Items. Those quantities of expendable and nonexpendable items which are on hand based on supported or limited stockage criteria and are authorized to support mission requirements. Demand-supported items typically, but not exclusively, consist of class IX repair parts.

Demilitarize. The act of destroying the offensive or defensive characteristics inherent in certain types of equipment and materiel including mutilation, scrapping, burning, washout, steam-out, incineration, or alteration designed to prevent further use for its originally intended military or lethal purpose. Demilitarization of a munitions item may include recycling, reuse, renovation, inserting, destruction, or treatment of munitions items or components.

Departmental Accountable Officials (DAOs). An individual who provides Certifying Officers information, data, or services that they rely upon in certifying vouchers for payment.

Department of Defense Activity Address Code (DoDAAC). The DoDAAC is a six-position code that uniquely identifies a unit, activity, or organization. The first position designates the particular service/agency element of ownership. An alpha character in the first position indicates DoD, and a numeric character in the first position indicates non-DoD. The remaining five positions are assigned by the service's Central Service Point (CSP). Two general categories of DoDAACs applicable to the Marine Corps will be published in reference (d): "M" prefixed codes, identifying Marine Corps units of the functional areas within a Marine Corps activity; and, "L" prefixed codes, identifying contractors with which the Marine Corps conducts business.

Department of Defense Activity Address Directory (DoDAAD). The DoDAAD is an interactive relational database serving as a single authoritative source of identification, routing and address information for authorized uses, including military components and agencies, participating federal agencies, authorized contractors and authorized special program activities, such as state and local governments. DoDAAD supports business application systems data and interoperability requirements, including, (but not limited to) supply chain, materiel management, distribution, transportation, maintenance, finance, and acquisition systems. Among other uses, DoDAAD information is used throughout the FSS for identification, requisitioning, shipping and billing.

Depot Maintenance Float Allowance (DMFA). A quantity of mission essential, maintenance significant equipment developed to permit the withdrawal of equipment from organizations for scheduled repair (performed at the depot level) without detracting from a unit's readiness condition).

Depth. The quantity of an item stocked. See also "Range."

Direct Custodian. Any individual required to have personal possession of public property to carry out normal duties when working under the supervision of an RO.

Display Equipment. Per reference (k), display equipment is old or obsolete military equipment that is not considered to warrant museum-level heritage significance, but is on outside display at military installations. Display equipment is not considered a heritage asset. The Marine Corps classifies display equipment as non-tactical NS-E, a sub-category of general equipment.

Disposal. Process involving the discharge, deposit, injection, dumping, spilling, leaking, or placing of any solid waste or hazardous waste into or on any land or waters so that such solid or hazardous waste or any constituent may enter the environment (e.g. burial).

Document Identifier Code (DIC). The MILSTRAP DIC is a three digit code that provides a means of identifying a given product (e.g., receipt, issue, demand, inventory count, inventory adjustment, etc.) to the logistics system and processing operation(s) to which it pertains and further identifies such data as to the intended purpose, usage, and operation dictated. The DIC enables automatic data processing equipment to select the appropriate program(s) and to mechanically perform operations dictated by the code, and provides a corresponding function for manual processing. The DIC is a mandatory entry on all documents entering and leaving the supply distribution systems per reference (m). DICs will have a corresponding DLMS supplement action code to support DLMS interoperability, see "DLA Logistics Management Standards."

Economic Retention Stock. That portion of the quantity of an item greater than the AAO determined to be more economical to retain for future peacetime issues than to dispose and satisfy/projected future requirements through new procurement and/or repair. To warrant economic retention, an item must have a reasonably predictable demand rate.

Electronic Record. The information recorded in a form that requires a computer or other machine to process it and that satisfies the definition of a record. Reference (x) establishes guidelines for electronic record management.

End Items. End items are the final combination of end products, component parts, and/or materiel which is ready for its intended use (e.g., radio, tank, or generator). End items typically refer to centrally managed military equipment.

Enterprise Temporary Loans. Enterprise temporary loans include the loaning of organic equipment to a third party (i.e., an organization other than an established Marine Corps unit). In these scenarios, the temporary loan will be approved by HQMC; and coordinated with and accounted for by MARCORLOGCOM.

Equipment. Per reference (c), equipment is personal property that is functionally complete for its intended purpose, durable, and non-expendable. Equipment generally has an expected service life of 2 years or more; is not intended for sale; does not ordinarily lose its identity or become a component part of another article when put into use; has been acquired or constructed with the intention of being used.

Excess. That quantity of items held by an activity which exceeds the quantity required or authorized for retention. See also "Economic Retention Stock."

Expendable Supplies. All consumables and repair parts, regardless of price, and other items of supply not defined as nonexpendable property. When issued to end use, expendable supplies and materiel are normally dropped from the accounting records; e.g., balance files. See also "Consumables," "Nonexpendables," and "Secondary Items."

Expense. An expense occurs when material and services ordered are received and accepted by a designated authorized receiving point. The expense amount creates the accounts payable amount in the accounting system and controls the amount billed for reimbursable transactions.

Fault or Negligence. The act or omission which a reasonable person would not commit under similar circumstances and which is the proximate cause of the loss of, damage to, or destruction of government property.

Federal Logistics Information Service (FLIS). FLIS is a component of the FCS and is the primary computer system through which users are able to access, maintain, store and retrieve necessary information related to an item of supply.

Financial Liability. The statutory obligation of an individual to reimburse the government for loss, damage, or destruction of government property arising from that person's negligence.

Fiscal/Budget & Accounting Officer. In the absence of a comptroller, the Fiscal/Budget & Accounting Officer performs the financial management functions for the command.

Force/Activity Designator (F/AD). The F/AD is an integral part of the UMMIPS. The F/AD is a roman numeral (I to V) assigned by the Secretary of Defense, the Chairman of the Joint Chiefs of Staff, or a DoD component to indicate the relative mission essentiality of a unit, organization, installation, project, or program.

Formal Account. A system or procedures, specifically defined and permanently or semi permanently maintained, used by unit COs to account for and control T/E allowances established by the CMC.

Fund Holder (Fiscal). Fund holders are responsible for the proper assignment of funding on an obligation document before the obligation is incurred, and for maintaining a system of positive funds control.

Garrison Retail Support Activities. Garrison retail support activities are established at installations to provide material support for low-cost, fast-moving commodity areas and general support items such as office type supplies, cleaning supplies, etc. They consist of a collection of various RSAs, including any combination of the following types of customer outlets: self-service centers, shop stores, subsistence accounts, and ammunition dumps.

Garrison Mobile Equipment (GME). Per reference (s), GME is used to perform transportation and automotive maintenance functions at Marine Corps facilities. Commercially available GME includes passenger vehicles, cargo

vehicles, material handling equipment, engineer equipment, and railway rolling stock. The Marine Corps classifies GME as a sub-category of general equipment.

Garrison Property. Per reference (s), garrison property is used to provide general government services or goods in the support of end item development, maintenance, storage, and/or to support the operations of a Marine Corps installation and its tenant activities. Garrison property includes, but is not limited to, material handling equipment, training equipment, special tooling, and special test equipment. The Marine Corps classifies garrison property as a sub-category of general equipment.

General Equipment (GE). General equipment is a type of general PP&E which is not available for the use of the reporting entity in the performance of battlefield missions (i.e., not used for tactical purposes and does not deploy). General Equipment consists of garrison property, GME and non-tactical NS-E.

General Property, Plant and Equipment (PP&E). Per reference (k), general PP&E is a category of PP&E which is used in providing goods or services, or supports the mission of the entity, and has one or more of the following characteristics: (1) could be used for alternative purposes (e.g., by other DoD or federal programs, state or local governments, or nongovernmental entities), but it is used to produce goods or services, or to support the mission of the entity; (2) is used in business-type activities; and (3) is used by entities in activities whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals). General PP&E examples include but are not limited to real property, general equipment, military equipment, construction in progress, assets under capital lease, leasehold improvements, and internal use software. General PP&E excludes OM&S, items in which the department has a reversionary interest, stewardship PP&E, stewardship investments (nonfederal physical property), and items that should be expensed as research, development, test, and evaluation costs, unless they are associated with the development of an end item that is produced for operational use.

Global Combat Support System-Marine Corps. GCSS-MC is a Marine Corps specific logistics chain management system which provides cross-functional information to enhance ground supply and maintenance operations. The Marine Corps utilizes GCSS-MC as a military equipment APSR.

Government-Furnished Property (GFP). Per reference (c), GFP is property in the possession of, or directly acquired by, the government and subsequently furnished to the contractor (includes sub-contractors and alternate locations) for performance of a contract. DoD components shall establish and maintain records and accountability for property (of any value) furnished to contractors as GFP. Categories of GFP include: GFE and GFM. See reference (be).

Government-Furnished Equipment (GFE). A sub-category of GFP defined by reference (k) as property (i.e., PP&E) furnished to a contractor by DoD, which is used in producing an end product. It is not consumed, but is returned in the same form at the end of the contract. See reference (bd).

Government-Furnished Material (GFM). A sub-category of GFP defined by reference (k) as inventory (i.e., OM&S) furnished to a contractor as government property. GFM may be incorporated into or attached to a deliverable end item or may be consumed or expended in performing a contract. GFM does not include material sold by the government to a contractor, equipment, special tooling, special test equipment or real property. See reference (bd).

Government-wide Commercial Purchase Card (GCPC). The program is intended to streamline small purchase methods; minimize paperwork; eliminate imprest fund transactions; streamline payment processes; and simplify the administrative effort associated with traditional and emergent purchase of supplies and services below an established micro-purchase threshold. Refer to chapter 3 of this policy.

Heritage Asset. Per reference (k), a category of stewardship PP&E recognized to be assets of historical or natural significance; cultural, educational, or artistic importance; or possess significant architectural characteristics. They are expected to be preserved in museums or registered with the Naval Historical Center or the NMMC. Display equipment is not considered a heritage asset.

Inert. Formally reactive munitions that have had the reactive characteristic removed.

Information System. The organized collection, processing, transmission, and dissemination of information in accordance with defined procedures, whether automated or manual. Information systems include non-financial, financial, and mixed systems. See also "Accountable Property System of Record".

Initial Issue Provisioning. The process that establishes the range and quantity of initial support items, to include principal and secondary items, required to support military equipment for that period of time which extends from placing the military equipment in service until full responsibility for support can be assumed by the supply system through routine replenishment. See references (az) and (ba).

Intermediate-level Inventory. An inventory required between the consumer and wholesale levels of inventory for support of a defined geographic area or for tailored support of specific consumer organizations or activities.

Internal Temporary Loans. Internal temporary loans include the loaning of organic equipment from an owning Marine Corps unit to another Marine Corps unit within the same MARFOR and will be tracked using the APSR.

Investigation. Means of determining the facts related to loss, damage, or destruction of government property; determining the present condition of such property; receiving recommendations as to disposition, retention, and further accountability for such property; and/or determining the responsibility for loss, damage, or destruction of government property.

Inventory. Per reference (k), inventory is defined as tangible personal property that is held for sale, in the process of production for sale, or to be consumed in the production of goods for sale or in the provisions of services for a fee.

Joint Urgent Operational Needs Statement (JUONS). An urgent operational need identified by a COCOM involved in an ongoing named operation. A JUON's main purpose is to identify and subsequently gain Joint Staff validation and resourcing of a materiel solution, usually within days or weeks, to meet a specific high-priority combatant commander need. Refer to references (o) and (av) for additional information.

Liability. The state of being responsible or answerable for the loss, damage, or destruction of Government property.

Limited Technical Inspection (LTI). A maintenance inspection directed to determine the current condition of equipment, or the level and extent of maintenance required to restore equipment to a specified condition.

Liquidation. A liquidation is the payment for goods or services that were ordered and received. Liquidations or payments are made after the finance officer receives an invoice from a vendor or government agency requesting payment.

Manual for Courts Martial (MCM). The MCM is the official guide to the conduct of courts-martial in the United States military.

Marine Corps Controlled Item Code (CIC). A Marine Corps specific single digit/alpha numeric code used in SASSY and SCS to identify items which require specific control.

Marine Corps Manual (MARCORMAN). The MARCORMAN is the basic publication of the United States Marine Corps issued by the CMC and approved by the SSECNAV. It is a regulatory publication for the DON as defined in U.S. Navy Regulations. The MARCORMAN is binding upon all persons in the DON in matters concerning marines and the Marine Corps.

Marine Corps Prepositioning Program - Norway (MCPN). The MCPN includes selected items of equipment prepositioned for training and MAGTF contingency use.

Marine Corps Property. Marine Corps OM&S and PP&E inventory.

Marine Corps Stock Number (MCSN). A MCSN is a 13-digit designator assigned by MARCORLOGCOM to support numerous non-traditional support methodologies, such as CLS, just-in-time inventory and out-of-stores initial issue. The MCSN provides a capability that uniformly records item information in all DoD supply chain systems. A MCSN will only be assigned when it is neither possible nor practical to assign a NSN or the item is considered to be excluded from FCS as indicated in reference (e).

Maritime Prepositioning Ships (MPS). Government owned and government/contractor operated ships, loaded with prepositioned Marine Corps and Navy combat equipment and supplies; organized into Maritime Prepositioning Squadrons (MPSRONs).

Maritime Prepositioning Ships Squadron (MPSRON). A squadron comprised of 6 of the 12 government owned and government/contractor operated ships, loaded with prepositioned Marine Corps and Navy combat equipment and supplies per reference (bp).

Matériel Obligation. That unfilled portion of a requisition (for a stocked or non-stocked item) that is not immediately available for issue but is recorded as a commitment for a future issue, either by direct delivery from a vendor or back-ordered from stock.

Matériel Obligation Validation (MOV). A DoD-mandated program which requires reconciliation/validation of supply source matériel obligation records with the due-in records of requisitioning activities. The MOV assists in highlighting the continuing need for overage requisitions eligible for cancellation.

Military Equipment. Per reference (k), military equipment is a type of general PP&E and includes weapons systems and related support equipment which is used by the armed forces to carry out battlefield missions. Military equipment does not ordinarily lose its identity or become a component part of another article; and is available for the use of the reporting entity for its intended purpose. The Marine Corps classifies tactical NS-E as military equipment.

National Item Identification Number (NIIN). The NIIN is the last nine digits of the NSN that differentiates each individual supply item from all other supply items. The first 2 digits signify the National Codification Bureau that assigned the NIIN, while the last 7 digits are non-significant and are sequentially assigned by the FLIS.

National Stock Number (NSN). The NSN is a 13 digit number that is used to identify items, and is assigned by FLIS to convey specific information about an item of supply. It is comprised of the FSC, which is four digits, and the NIIN, which is nine digits. NSN/NIINs will be assigned to items of supply in the FSS that are recurrently used, bought, stocked, managed, or distributed. These items will be named, described, classified, and numbered through the cataloging process so that only one distinctive combination of numerals (an NSN/NIIN) identifies the same item throughout the FSS. This includes, but is not limited to, items selected for central management, procurement, and stockage, including both centrally and locally procured items, and items stocked in the main or consumer, retail, or wholesale installation to provide supply support to local requisitions. For a complete listing of NSN assignment criteria and request procedures refer to references (e) and (be).

Nonexpendable Supplies. Matériel which, after issue, is not chemically or physically altered with use to such an extent that would preclude economical reuse of its original purpose and/or which is normally returned to a storage or industrial activity for repair. Nonexpendable supplies do not lose their identity in the process of work or in the rendering of services, this includes weapons, vehicles, machines, tools, furniture, instruments, etc. Nonexpendable property requires formal supply accounting down to the user level throughout the life of the asset.

Non-Standard Equipment (NS-E). NS-E is non-expendable equipment that is rapidly acquired and fielded to bridge mission capability gaps to meet urgent warfighter or garrison requirements. It can be assigned any TAMCN commodity designator and will always have a MCSN assigned rather than a NSN/NIIN catalogued within FLIS. If an item has an NSN catalogued in FLIS, it is not considered NS-E. NS-E can be categorized as military equipment (tactical NS-E) or general equipment (non-tactical NS-E).

Non-Tactical Non-Standard Equipment (NS-E). General equipment commercially purchased to support administration, base operations functions, and garrison support services. This includes government owned NS-E used by service support contractors provided as GFP. Non-tactical NS-E is not considered for program of record candidacy and will be accounted for as general equipment. The following items are considered non-tactical NS-E: garrison use only administrative property, display equipment, band equipment, and ceremonial weapons.

Obligation. A definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future. An agency incurs an obligation, for example, when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another. Once funds are obligated, the official unobligated available balance of the fund manager's account is decreased. An obligation may be de-obligated when both parties agree and supporting documentation is provided to update the accounting system.

Operating Force (OPFOR). OPFORs include all elements of the MAGTF except for the SE.

Operating Material and Supplies (OM&S) Inventory. Per reference (k), O&MS inventory consist of tangible property (reparable and consumable inventory) that is held for use; held for future use; held for repair; or excess, unserviceable and obsolete. Excluded are (a) goods that have been acquired for use in constructing real property, (b) stockpile materials, and (c) inventory held for sale.

Operating Level (OL). The quantity of materiel required to sustain operations during the interval between the initiation of replenishment action and the arrival of successive replenishment shipments.

Operating Stock. Those quantities of expendables and nonexpendables which are not allowance items but are authorized to support mission requirements based on usage or authorized protected levels.

Personal Property. Per reference (k) and OMB Circular A-110, personal property is property of any kind (i.e., PP&E and OM&S) except real property (land and improvements to facilities). It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.

Physical Inventory. Per reference (c), a physical inventory is the verification of property existence, accountable property record completion, location, and quantity. The process may also involve verifying additional information, performing reconciliations, and modifying APSR.

Pilferable Items. Items which are easily transportable or concealable; have a ready resale value or application to personal possession; and are subject to theft. These items include television sets, monitors, computers, electrical devices with data input and output on a flat information display tablet (tablet pc, personal digital assistant), video communication systems,

desktop appliances and pc video conferencing systems (e.g., Tandberg, etc.), mobile telephones, projectors, global positioning navigation equipment, commercial tents or shelters. Pilferable property requires formal supply accounting down to the user level throughout the life of the asset. See "Regulated Item" and "Controlled Item".

Pilferage Code. A CIIC cataloged code indicating the materiel is a pilferable item. Refer to paragraph 12 of chapter 2 for more information on the pilferage code.

Principal Items. A principal assembly or a replacement assembly of such importance to operational readiness that management techniques require centralized individual item management throughout the supply system to include items stocked at depot-level, base level, and using unit level. These are principal assemblies and are reported within the Supply System Inventory Report (SSIR). Includes aircraft engines, munitions and related "equipment", tank "subsystems", railway "equipment", and propulsion systems. Principal assemblies do not include military equipment such as complete aircraft, ships, tanks, helicopters, other combat and tactical vehicles, ICBMs, intermediate range ballistic missiles, or space vehicles. Principal items are a category of OM&S inventory and can be repairable or consumable.

Priority Designator (PD). A two-digit numerical value derived from combining the appropriate F/AD and the appropriate urgency of need as prescribed by reference (ay). Each force/activity can choose normally from only three priority designators.

Probable Cause. Reasonable ground for belief, especially on justifying legal procedures against a person.

Property. Marine Corps property consists of OM&S inventory and PP&E. Unless specified, all references to property refer to these two categories.

Property, Plant and Equipment (PP&E). Per the Statement of Federal Financial Accounting Standards Number 6, PP&E is defined as tangible assets that (1) have an estimated useful life of 2 or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity. Per reference (k), PP&E consists of two categories: General PP&E and Stewardship PP&E.

Protected Levels. That portion of authorized on hand stocks not authorized for issue unless certain criteria, specified in current directives, are met. In certain instances, items designated as protected stock are exempt from being excess.

Purchase Request Builder (PR Builder). PR Builder is the Marine Corps' web-based enterprise-wide electronic procurement generator system for in-garrison requirements. PR Builder automates the process of generating, tracking, and submitting PR from anywhere in the world where internet access is available through a web browser and shall be used in non-contingency environments. It is available to anyone in the purchase request process and allows for fast and easy access to purchasing data. PR Builder interfaces real-time with the Marine Corps accounting system, SABRS, to automate the commitment process for all goods and services that are purchased.

Range. In determining stock levels, the number of different types of items stocked, regardless of quantity. See "Depth."

Real Property. Per reference (k), real property is a type of general PP&E which includes fixed assets that are comprised of land and the rights to land; buildings to include capitalized additions, alterations, improvements, and rehabilitations; and other structures and facilities. Real property does not include personal property (general and military equipment).

Receipt & Acceptor. The Receipt & Acceptor is a DAO which provide timely and accurate receipt data to the Supply Resource Manager/Fund Holder, Fiscal/Budget & Accounting Officer, and/or the Certifying Officer (i.e., quantity and receipt date).

Record. The information, regardless of medium, that details business transactions. Records include all books, papers, maps, photographs, machine-readable materials, and other documentary materials, regardless of physical form or characteristics. Records are made or received by an agency of the United States Government under federal law or in connection with the transaction of public business. Records are preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the government or because of the value of data in the record.

Recoverable Item. An item which normally is not consumed in use and is subject to return for repair or disposal.

Regulated Item. Any item over which proper authority exercises close supervision of distribution to individual units or commands because the item is scarce, costly, or of a highly technical or hazardous nature. In the Marine Corps, "controlled item" is a term frequently used to describe regulated items. See reference (bb).

Repair Part. Any part, subassembly, assembly, or component required for installation in the maintenance or repair of a military equipment, subassembly, or component.

Reparable Inventory. Per reference (k), a type of OM&S inventory which consists of items that can be repaired economically and for which repair (at either field or depot level) is considered in meeting computed inventory requirements. DoD authorizes supply management activity groups to finance reparable items, including their transportation, acquisition, overhaul, progressive maintenance, renovation, rework, repair, manufacture, reclamation, alteration, and/or software support. Reparables can also be in an unserviceable condition when furnished to the contractor for repair, modification, or overhaul. Unserviceable reparables are often referred to as carcasses.

Reparable Issue Point (RIP). A RIP is an issue point established as a point of exchange for secondary depot reparables and field level reparables, as defined by the SMRC. Formerly known as maintenance floats, RIPs may preposition assets as required to support geographically separated/deployed units.

Reparable Item. An item which can be reconditioned or economically repaired for reuse when it becomes unserviceable.

Requisition Authority. The lawful authority to obligate appropriated funds whereby accountability and liability for such obligation can be attached to an individual delegated by the CMC to perform such obligations.

Requisition. The process in which a request is validated and entered into a process or system to facilitate its fulfillment (e.g., MILSTRIP, garrison retail support activities, purchase requests, purchase card, etc.) by the Supply Resource Manager and/or their delegated Fund Holder. The requisition action generates an obligation in the fiscal cycle.

Responsibility. The obligation of an individual for proper management, custody, care, and safeguarding of property entrusted to an individual's possession or under their supervision.

Responsible Individual (RI). Sub-custody holders of accountable supplies, originally signed for by the RO.

Responsible Officer (RO). An individual who assume custodial responsibility for property and accountability for finances assigned to them by the CO for mission accomplishment. These resources are issued from the supply office in the performance of the RO's regular duties and will be properly accounted for within their span of control.

Retail Inventory. Supplies/materiel held below the wholesale level (the intermediate and consumer levels of inventory).

Safety Level (SL). The quantity required to be on hand to permit continuous operations in the event of minor interruption of normal replenishment or unpredictable fluctuations in demand.

Scrap. Property that has no reasonable prospect of being sold except for the value of its basic materiel content.

Secondary Items. An item of supply that is not defined as a principal item and includes reparable components; subsystems and assemblies; consumable repair parts; bulk items and material; subsistence; and expendable end items, including clothing and other personal gear. Secondary items are a category of OM&S inventory and can be repairable or consumable.

Sensitive Items. Materiel which requires serialized management due to a high degree of protection and control due to statutory requirements or regulations, such as narcotics and drug abuse items; precious metals; items which are of high value, highly technical or of a hazardous nature; and AA&E.

Sensitive Item Code. A CIIC cataloged code indicating the materiel is a sensitive item. Refer to paragraph 12 of chapter 2 for a listing of Sensitive Item Codes.

Serialized Item Management (SIM). The serialized management of materiel in the Marine Corps property control systems. MARCORLOGCOM, Program Executive Officers, Product Group Directors, and PMs will ensure that items/NIINS requiring serialized management are registered using the applicable FLIS codes.

Sets, Kits, Outfits and Tools (SKOT). SKOTs are assemblages of components, support items, or mission specific and common tools in a container (bag, pouch, box, chest, van, trailer or shelter) that are used in association. SKOTs are primarily designed to accomplish a specific mission or maintenance function. They are identified, cataloged, authorized and issued as a single unit. They may be made up of components, support items and tools included in more than one class of supply; may include end items; and may include nonexpendable, durable, and expendable components. A SKOT is an item of supply, configuration controlled by a TAMCN or NIIN.

Source, Maintenance, and Recoverability Codes (SMRC). Codes used by all services to indicate maintenance and supply instructions to the various logistics support levels and using commands for the logistics support system, equipment, and end items. These uniform codes will promote interservice and integrated materiel support within and among the military services. SMRCs are assigned to each support item based on the logistics support planned for the end item and its components. See reference (cl).

Special Allowance. Temporary allowances granted that authorizes the issue of equipment from MARCORLOGCOM inventory stores to fill a temporary Marine Corps unit requirement.

Special Item Equipment. A category of tactical NS-E which is composed of non-expendable assets provided to support Marine Corps commands/activities conducting special operation missions at the COCOM or national security levels which do not currently have a catalogued NSN/NIIN within FLIS. They will be assigned a "Q" TAMCN commodity designator and a MCSN, regardless if those assets were provided to the Marine Corps on a permanent or temporary basis. Assets provide which have a catalogued NSN/NIIN within FLIS will receive a Type 1, 2, or 3 commodity designation and is not considered SIE.

Standard Tactical Non-Standard Equipment (NS-E). A category of tactical NS-E which is composed of non-expendable assets obtained through the current development process (i.e., UNS, U-UNS, or JUONS) or with approval from HQMC. These assets can be assigned any TAMCN commodity designator, but will always have a MCSN until the requirement is properly vetted by HQMC thru the current development process. When applicable, the asset will be reassigned a catalogued NSN making it a Type 1, 2, or 3 TAMCN item.

Stewardship Land. Per reference (k), a category of stewardship PP&E which is land and land rights owned by the federal government but not acquired for or in connection with general PP&E. "Acquired for or in connection with" is defined as including land acquired with the intent to construct general PP&E and land acquired in combination with general PP&E. Without exception, all land provided to DoD from the public domain, or at no cost, shall be classified as stewardship land, regardless of its use. Therefore, public domain or no-cost land used in a general PP&E context shall be reported as stewardship land and not reported as general PP&E.

Stewardship Property, Plant and Equipment (PP&E). Per reference (k), a category of PP&E which consists of tangible assets classified as either heritage assets or stewardship land.

Stewardship Responsibility. Per reference (c), the requirement placed on an organization or individual who acts as the custodian of another individual's

property by controlling, supervising, and managing the property in their care.

Stock Fund Account (SFA). Items financed through the stock fund which are normally low cost, high demand items. The costs are chargeable, when issued, to a customer.

Stockpile Materials. Per reference (k), stockpile materials are strategic and critical materials held due to statutory requirements for use in national defense, conservation or national emergencies. They are not held with the intent of selling in the ordinary course of business. The following items are specifically excluded from stockpile materials: (a) items that are held by an agency for sale for use in normal operations and (b) items that are held for use in the event of an agency's operating emergency or contingency.

Stores Account Code (SAC). A code employed by the Marine Corps to differentiate between items in the SFA or the ASA. Generally, SAC 1 identifies Marine Corps SFA items, SAC 2 identifies Marine Corps ASA principal or secondary items, and SAC 3 identifies Marine Corps ASA military equipment.

Supply Active File. The storage of supply records (hard-copy or electronic) used in the daily operations of an organization (less than 2 years old). The active file will be maintained to allow for immediate record recovery to support daily operations and auditability.

Supply Archive File. The storage of supply records (hard-copy or electronic) which contain the historical documentation (between 2 and 7 years old) of an organizations supply activities. The supply archive file is maintained to meet federal law requirements and to meet potential future audit requests. Unlike the supply active file, the supply archive file will be maintained to allow for the ease of record recovery vice immediate record recovery.

Supply Automated Information System (AIS) Administrators. Supply AIS administrators are responsible for the command's access control to the purchase request, requisitioning, receipt and acceptance, equipment accountability systems, financial management and other supply chain management systems.

Supply Discrepancy Reports (SDR). A SDR is prepared by the receiving activity to report a variation between physical goods received and the data shown on the corresponding shipping document(s) which is not the result of a transportation discrepancy or product quality deficiency.

Supply Officer. The Supply Officer performs the supply administrative and property accounting functions for the command. As a special staff officer to the CO, they are responsible for ensuring the CO is made fully aware of the unit's current supply and fiscal postures; and recommend corrective procedural changes so detrimental supply situations may be prevented or corrected. In most cases, the roles of Fiscal/Budget & Accounting Officer, Supply Resource Manager, Certifying Officer, and Supply AIS administrator is inherent to the Supply Officer billet, in addition to supply administration and property accounting functions.

Supply Resource Manager. Supply Resource Managers receive authorized funds, on behalf of the CO, as a resource to accomplish and execute their assigned missions.

Supply System Responsibility Items (SSRI). Items furnished by the supply system when an end item is issued and will be transferred with the end item during redistribution or other changes of custody unless otherwise specifically directed by appropriate authority. These items are required to be maintained on hand, on order, or identified as an unfunded deficiency unless otherwise specifically directed within the SL-3. May be listed using the Army terminology of COEI.

Supply System Stock. Wholesale and retail stock in the distribution system under control of Marine Corps components for ultimate sale or issue to users.

Supported Command. A supported command receives equipment from a supporting command. The supported command will increase their allowance quantity on the supply accountability APSR using the command adjustment column on the property records by the approved sourcing quantity.

Supporting Command. A supporting command redistributes equipment to a supported command. The supporting command will not reduce the allowance quantity on the supply accountability APSR using the command adjustment column on the property records.

Supporting Establishment (SE). The Marine Corps element which includes bases, stations, joint billets, external billets, civilian, and military billets that are not organized under the OPFORs. The SE provides the development, procurement, training, administration, and logistics required to perform the Marine Corps mission.

Table of Authorized Materiel Control Number (TAMCN). The TAMCN is the chief method of identifying allowance items, and is assigned by HQMC. The TAMCN consists of three elements: the commodity designator, the item number, and the class (and subclass of supply). TAMCNs typically fall under one of five commodities (communications/electronics, engineer, general supply, motor transport, and ordnance), and three types of property. For additional information refer to chapter 2. For a detailed listing, see Appendix P.

Table of Organization and Equipment (T/O&E). A report which contains the organizational mission statement, manpower, and equipment requirements and authorizations for the organization to perform its mission.

Tactical Non-Standard Equipment. Tactical NS-E is military equipment obtained to support assigned mission capabilities or force protection through the UNS, U-UNS, JUONS, other commercial purchases authorized by this headquarters, or via a loan agreement with another DoD agency. Tactical NS-E will be accounted for in the military equipment APSR and can be classified as standard tactical NS-E or SIE.

Tangible Assets. Per reference (k), depreciable general PP&E and software developed, manufactured, transferred or acquired for a determinable cost meeting or exceeding the established capitalization threshold; are used over a period (useful life) estimated to be 2 years or greater; and generally become economically worthless (except for residual value) at the end of their estimated useful lives.

Task Organized Units. Task organized units are temporary organizations approved by HQMC and are structured and equipped to accomplish a specific assigned mission. These organizations are generally formed using a designated unit as the core element with augmentation of temporary reassigned personnel and equipment from other organizations based on an assessment of the assigned mission.

Time-Event Disposition. Time-event disposition specifies that a record shall be disposed of at a fixed period of time after a specified event. Once the specified event has occurred, then the retention period is applied (e.g., induction of a transfer transaction, appointment revocation, etc.). Supply record retention is based on time-event disposition.

Total Force Structure Management System (TFSMS). Information technology (IT) application that supports the Marine Corps TFSP and provides integrated, accurate, synchronized, and timely force structure information (T/O&E) to include AAOs, equipment pedigree data, billet identification codes, etc.

Training Allowances (T/As). T/As are unique to the reserve component and are defined as the minimal amount of T/E assets required to conduct unit training based on METs in consideration of facility, manpower, fiscal and maintenance constraints. T/As are established only for Type 1 TAMCN items necessary to maintain training to core METs.

Unique Identification (UID). The DoD UID is a system of marking items delivered to the DoD with unique item identifiers that have machine-readable data elements to distinguish an item from all other like and unlike items.

Unit Table of Equipment Allowance. AAOs for equipment are represented in TFSMS as T/E allowances. This quantity represents the unit's full wartime requirement for the allowance item, at the UIC level, against which readiness is to be reported. The T/E allowance quantity is a critical number since it is the AAO quantity that is transferred from TFSMS to the APSR for supply, and reported at the unit AAC level for centrally managed UNS items.

United States Code (USC). The USC is a consolidation and codification by subject matter of the general and permanent laws of the United States. It is prepared and published by a unit of the United States House of Representatives.

United States Navy Regulations. The United States Navy Regulations is the principal regulatory document of the DON, endowed with the sanction of law, as to duty, responsibility, authority, distinctions and relationships of various commands, officials and individuals. Other directives issued within the DON may not conflict with, alter or amend any provision of Navy Regulations. Navy Regulations are issued by the SECNAV and are permanent regulations of general applicability, as opposed to other regulations that he or she may issue in accordance with law.

Universal Needs Statement (UNS). The UNS is designed to act as a "work request" for current and future desired capabilities. It identifies operational enhancements, opportunities, and deficiencies in terms of a stated capability set. Opportunities may include new capabilities, improvements to existing capabilities, and elimination of redundant or unneeded capabilities. Refer to reference (av) for additional information.

Unserviceable. An item in a condition unfit for use but which can be restored to a serviceable condition after repair, rework, or overhaul. This definition does not apply to clothing items.

Urgent Universal Needs Statements (U-UNS). The U-UNS is an exceptional request from a COCOM-level Marine component commander for an additional warfighting capability critically needed by OPFORs conducting combat or contingency operations. Failure to deliver the capability requested by the U-UNS is likely to result in the inability of units to accomplish their missions or risks increased probability of casualties and loss of life.

Using Unit Account. A consumer-level supply activity holding a consumer level of inventory (supply account, organic account, and consumer-level account are synonymous terms.)

Using Unit Responsibility Items (UURI). Items that are not issued with an end item during initial provisioning and subsequent fielding. Items in this category must be requisitioned by the using unit, not to exceed the stated quantity. Additionally, where "AR" (as required) is the stated quantity, the CO must establish in writing the authorized quantity to be held by the command. These quantities will be reviewed and updated at least annually. May be listed using the Army terminology as AAL.

Voucher Files. Voucher files include all records relating to the gain, loss, return, disposal, transfer, and any other supporting documentation affecting the on hand balance of property. Other supporting documentation includes, but is not limited to: recoverable items reports, letters of unserviceable property, MVGL/N, cash collection vouchers, investigations, inventory result/certification letters, MLSRs, and SDRs. In addition, voucher files include financial account records that directly or indirectly result in a recordable accounting transaction (i.e., initiation, commitment, obligation, expense, and liquidation).

War Reserve Materiel Requirement (WRMR). Equipment items needed to replace mission essential/critical assets expected to be destroyed as a direct result of combat operations. These losses typically cannot be readily replenished through normal supply means.

Wholesale Inventory. Inventories over which an inventory manager at the national level has asset knowledge and exercises unrestricted asset control to meet worldwide inventory management responsibilities. The Marine Corps link to wholesale inventory is the inventory control point/remote storage activity which is managed by MARCORLOGCOM.

Wide Area Workflow (WAWF). DoD has identified WAWF as the system to implement Section 1008 of the National Defense Authorization Act (PL 106-398) which requires the electronic submission and processing of claims for payments under DoD contracts. WAWF creates a virtual folder to combine the three documents required to pay a vendor - the contract, the invoice and the receiving report. WAWF helps to mitigate interest penalty payments due to lost or misplaced documents and highlights vendor offered discounts so that the Marine Corps benefits on both fronts, in addition to streamlining the whole process from weeks to days or minutes.

Appendix B

Abbreviations and Definitions

AA&E	Arms, Ammunition, and Explosives
AAC	Acquisition Advice Code or Activity Address Code
AAL	Additional Authorization List
AAO	Approved Acquisition Objective
AAC	Activity Address Code
ACE	Aviation Combat Element
A&E	Ammunition and Explosives
AIS	Automated Information System
ADAL	Authorized Dental Allowance List
AMAL	Authorized Medical Allowance List
AN/VRC	Army Navy/Vehicle Radio Communications
AO	Acquisition Objective, Accountable Officer, or Approval Official
APSR	Accountable Property Systems of Record
APC	Agency Program Coordinator
ASA	Appropriation Stores Account
BII	Basic Issue Item
BOV	Back-order Validation
BPA	Blanket Purchase Agreement
BPN	Business Partner Number
BUMEDINST	Bureau of Medicine and Surgery Instruction
C4	Command, Control, Communications, and Computers
CA	Convening Authority
CAGE	Commercial and Government Entity
CATC	Combined Arms Training Center
CBRNE	Chemical Biological Radiological, Nuclear and Enhanced Conventional Weapons
CCI	Controlled Cryptographic Item
CG	Commanding General
CH	Cardholder
CIC	Classified Item Code (DoD CIIC) or Controlled Item Code (Marine Corps specific)
CIIC	Controlled Inventory Item Code
CJCSI	Chairman of the Joint Chiefs of Staff Instruction
CLC	Combat Logistics Company
CLS	Contractor Logistics Support
CM	Collateral Materiel
CMC	Commandant of the Marine Corps
CMR	Consolidated Memorandum Receipt
CO	Commanding Officer
COCOM`	Combatant Command
COEI	Components of End Items
COMMARFOR	Commander, Marine Forces
COMMARFORRES	Commander, Marine Corps Reserve Forces
COMSEC	Communication Security
COR	Contracting Officer Representative
CSP	Central Service Point (DoDAAD) or Consolidated Storage Program (Class II)
CWT	Customer Wait Time

DAO	Departmental Accountable Official
DCP	Directive Control Point
DC I&L	Deputy Commandant, Installations and Logistics
DC PP&O	Deputy Commandant, Plans, Policies, & Operations
DC CD&I	Deputy Commandant, Combat Development and Integration
DC AVN	Deputy Commandant, Aviation
DC P&R	Deputy Commandant, Programs and Resources
DFAR	Defense Federal Acquisition Regulations
DFAS	Defense Finance Accounting Service
DIC	Document Identifier Code
DLA	Defense Logistics Agency
DLA-DS	Defense Logistics Agency - Disposition Services
DLIS	Defense Logistics Information Services
DLM	Defense Logistics Manual
DLMS	DLA Logistics Management Standards
DLR	Depot Level Repairable
DMFA	Depot Maintenance Float Allowance
DoD	Department of Defense
DoDI	Department of Defense Instruction
DoDM	Department of Defense Manual
DoDAAC	Department of Defense Activity Address Code
DoDAAD	Department of Defense Activity Address Directory
DoJ	Department of Justice
DON	Department of the Navy
DPAS	Defense Property Accounting System
DTC	Document Type Code
DTR	Defense Transportation Regulation
EBUSOPSOFFINST	eBusiness Operations Office Instruction
EDL	Equipment Density List
EDSML	Expendable/Durable Supplies and Materials List
EEAP	Enhance Equipment Allowance Pool
EKMS	Electronic Key Management System
F/AD	Force/Activity Designator
FAR	Federal Acquisition Regulation
FCS	Federal Catalog System
FEDLOG	Federal Logistics Data
FEDREG	Federal Registry System
FYDP	Fiscal Year Defense Plan
FLIS	Federal Logistics Information System
FSC	Federal Supply Class
FSS	Federal Supply System
GCPC	Government Commercial Procurement Card
GCSS-MC	Global Combat Support System-Marine Corps
GE	General Equipment
GFE	Government-Furnished Equipment
GME	Garrison Mobile Equipment
GFM	Government-Furnished Materiel
GFP	Government-Furnished Property
GSA	General Services Administration
HQMC	Headquarters Marine Corps

IC	Identifier Code
ICCE	Individual Combat Clothing and Equipment
ID	Item Designator
IIP	Initial Issue Provisioning
IMM	Integrated Materiel Manager
ISSA	Inter-Service Support Agreement
JAG	Judge Advocate General
JAGINST	Judge Advocate General Instruction
JAGMAN	Judge Advocate General Manual
JROTC	Junior Reserve Officer-Training Corps
JUONS	Joint Urgent Operational Needs Statement
LCE	Logistics Combat Element
LogAIS	Logistics Automated Information Systems
LTI	Limited Technical Inspection
MAGTF	Marine Air-Ground Task Force
MAL	Mechanized Allowance List
MAPS	Marine Corps Acquisition Procedures Supplement
MARCORMAN	Marine Corps Manual
MARFOR	Marine Forces
MARCORSYSCOM	Marine Corps System Command
MARCORLOGCOM	Marine Corps Logistics Command
MARSOC	Marine Special Operations Command
MCA	Management Control Agency
MCBUL	Marine Corps Bulletin
MCCDC	Marine Corps Combat Development Center
MCICOM	Marine Corps Installations Command
MCJROTC	Marine Corps Junior Reserve Officer Training Corps
MCSN	Marine Corps Stock Number
MCO	Marine Corps Order
MCPDS	Marine Corps Publications Distribution System
MCSN	Marine Corps Stock Number
MEDLOG	Medical Logistics
MEF	Marine Expeditionary Force
MET	Mission Essential Task
MEU	Marine Expeditionary Unit
MILSTRAP	Military Standard Transaction Reporting and Accounting Procedures
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MLSR	Missing, Lost, Stolen, or Recovered
MMO	Maintenance Management Officer
MOV	Materiel Obligation Validation
MPS	Marine Corps Prepositioning Ships
MPSRON	Maritime Prepositioning Ships Squadron
MRE	Meals Ready to Eat
MROC	Marine Corps Oversight Council
MSC	Major Subordinate Command
MSI	Monthly Serialized Inventory
MVGL/N	Money Value Gain Loss Notice
NavCompt	Navy Comptroller
NAVMC	Navy/Marine Corps
NAVSEA	Naval Sea Systems Command

NavSup	Naval Supply Systems Command
NCO	Non-Commissioned Officer
NGA	National Geospatial-Intelligence Agency
NGO	Non-Government Organization
NIIN	National Item Identification Number
NIS	Not In Stock
NMMC	National Museum of the Marine Corps
NS-E	Non-Standard Equipment
NSLC	Naval Sea Logistics Center
NSN	National Stock Number
NSWC	Naval Surface Warfare Center
NULO	Negative Unliquidated Obligation
OIC	Officer in Charge
OL	Operating Level
O&M	Operation and Maintenance
O&M,MC	Operation and Maintenance, Marine Corps
O&M,MCR	Operation and Maintenance, Marine Corps Reserve
OM&S	Operating Material and Supplies
OPFOR	Operating Forces
OPNAVINST	Chief of Naval Operations Instruction
OSD	Office of the Secretary of Defense
OTC	Operational Test Code
OTO	Outstanding Travel Orders
PD	Priority Designator
PDREP	Product Data Reporting and Evaluation Program (PDREP)
PICA	Primary Inventory Control Activity
PL	Publication Listing
PLMS	Publication Library Management System
PM	Program Manager
POC	Point of Contact
POL	Petroleum, Oil, and Lubricants
POR	Packaged Operational Ration
PP&E	Property, Plant and Equipment
PPM	Personal Property Manager
PQDR	Product Quality Deficiency Report
PR	Purchase Request
PR Builder	Purchase Request Builder
RBE	Remain Behind Equipment
RCO	Regional Contracting Office
R&D	Research and Development
RI	Responsible Individual
RIC	Routing Identifier Code
RO	Responsible Officer
RPR	Reports of Property Received
RSA	Remote Storage Activity
SAAR	System Authorization Access Request
SABRS	Standard Accounting, Budget and Reporting System
SAC	Stores Account Code
SASSY	Supported Activities Supply System
SCS	Stock Control System
SDN	Standard Document Number
SE	Supporting Establishments

SECNAV	Secretary of the Navy
SECNAVINST	Secretary of the Navy Instruction
SF	Standard Form
SFA	Stock Fund Account
SICA	Secondary Inventory Control Activity
SIE	Special Item Equipment
SIM	Serialized Item Management
SKOT	Sets, Kits, Outfits, and Tools
SL	Safety Level or Stocklist
SMRC	Source, Maintenance, and Recoverability Code
SMU	Supply Management Unit
SNCO	Staff Non-Commissioned Officer
SOP	Standing Operating Procedures
SPS	Standard Procurement System
SRB	Service Record Book
SRC	Security Risk Category
SSN	Social Security Number
SSRI	Supply System Responsibility Item
SWS&CN	Soft-Walled Shelters and Camouflage Netting
T/A	Training Allowance
TAC	Transportation Account Code
TAD	Temporary Additional Duty
TAMCN	Table of Authorized Materiel Control Number
TDMS	Technical Data Management System
T/E	Table of Equipment
TECOM	Training and Education Command
TFSD	Total Force Structure Division
TFSMS	Total Force Structure Management System
TFSP	Total Force Structure Process
TM	Technical Manual
T/O	Table of Organization
T/O&E	Table of Organization and Equipment
TOECR	Table of Organization Change Request
UCMJ	Uniform Code of Military Justice
U/I	Unit of Issue
UIC	Unit Identification Code
UID	Unique Identification
UII	Unique Item Identifiers
ULO	Unliquidated Order
UMD	Unmatched Disbursement
UND	Urgency of Need Designator
UNITAS	US-South American Allied Exercise
UM	User's Manual
UMMIPS	Uniform Materiel Management and Issue Priority System
UNS	Universal Need Statement
U-UNS	Urgent Universal Need Statement
U.S.C.	United States Code
UUAM	Using Unit Account Manager
UURI	Using Unit Responsibility item
WAWF	Wide Area Work Flow
WAWF-RA	Wide Area Work Flow - Receipt and Acceptance
WRMR	War Reserve Materiel Requirement
WRMS	War Reserve Management System

Appendix C

Legal Foundation Overview

1. Public Law - United States Code. The United States Code is the codification by subject matter of the general and permanent laws of the United States. The United States Code (USC) was first published in 1926. The next main edition was published in 1934, and subsequent main editions have been published every six years since 1934. In between editions, annual cumulative supplements are published in order to present the most current information. It is divided by broad subjects into 51 titles and published by the Office of the Law Revision Counsel of the U.S. House of Representatives. Title 10 of the USC outlines the role of the armed forces

a. Subtitle A - General Military Law, Chapter 2 - Department of Defense, Section 111, Executive Department. The Department of Defense is an executive department of the United States, consisting of "The Office of the Secretary of Defense...The Department of the Navy...".

b. Subtitle C - Navy and Marine Corps, Chapter 555 - Administration, Section 6011, Navy Regulations. USC Section 6011 states that "United States Navy Regulations shall be issued by the Secretary of the Navy."

2. United States Navy Regulations

a. Authority. Chapter 1, Statutory Authority for United States Navy Regulations, states that "Title 10, United States Code, Section 6011, provides that United States Navy Regulations shall be issued by the Secretary of the Navy. Regulations issued under this authority are permanent regulations of general applicability, as opposed to regulations issued by the Secretary under Article 0104." (chapter 1, paragraph 0102).

b. Purpose. The "United States Navy Regulations is the principal regulatory document of the Department of the Navy, endowed with the sanction of law, as to duty, responsibility, authority, distinctions, and relationships of various commands, officials and individuals. Other directives issued within the Department of the Navy shall not conflict with, alter or amend any provision of Navy Regulations." (chapter 1, paragraph 0103).

c. Commandant of the Marine Corps. As part of the Department of the Navy, the United States Marine Corps is subject to the statutory requirements set forth in the United States Navy Regulations.

(1) "Subject to the authority, direction and control of the Secretary of the Navy, the Commandant of the Marine Corps shall...exercise supervision, consistent with the statutory authority assigned to Commanders of the unified or specific combatant commands, over such of the members and organizations of the Navy and the Marine Corps as the Secretary determines." (chapter 5, paragraph 0503).

(2) Delegated Authority and Responsibility. "The Commandant of the Marine Corps...shall command: (1) the operating forces of the Marine Corps; and (2) such shore activities as may be assigned by the Secretary." (chapter 5, paragraph 0505).

(3) "The Commandant shall be responsible to the Secretary of the Navy for the utilization of resources by, and the operating efficiency of, all commands and activities under such command." (chapter 5, paragraph 0505).

(4) "In addition, the Commandant has the following specific responsibilities:"

(a) "To plan for and determine the needs of the Marine Corps for equipment, weapons or weapons systems, materials, supplies, facilities, maintenance, and supporting services...". (chapter 5, paragraph 0505).

(b) "Subject to guidance from the Assistant Secretary of the Navy (Financial Management), to formulate budget proposals for the Headquarters, Marine Corps, the Operating Forces of the Marine Corps, and other activities and programs as assigned." (chapter 5, paragraph 0505).

d. Headquarters Marine Corps. The United States Navy Regulations also lay out the parameters for Headquarters Marine Corps (HQMC), which are to assist the Commandant, and "prepare detailed instructions for the execution of approved plans and supervise the execution of those plans and instructions." (chapter 5, paragraph. 0504).

3. Marine Corps Manual (MARCORMAN). While the United States Navy Regulations apply to the Marine Corps, 10 USC, Section 6012 also makes provision for "Additional regulations for Marine Corps." Accordingly, the Commandant, as a member of the Joint Chiefs of Staff, is also responsible for promulgating these additional statutory regulations, in consonance with United States Navy Regulations, as prescribed by 10 USC, for how the Marine Corps operates as a part of the Department of the Navy. To that end, the Commandant of the Marine Corps publishes the MARCORMAN, in accordance with United States Navy Regulations, for the instruction and guidance of all persons in the Department of the Navy in matters concerning the Marine Corps.

a. Purpose

(1) The MARCORMAN is the basic publication of the United States Marine Corps issued by the Commandant of the Marine Corps and approved by the Secretary of the Navy. It is a regulatory publication for the Department of the Navy as defined in U.S. Navy Regulations.

(2) The MARCORMAN is binding upon all persons in the Department of the Navy in matters concerning Marines and the Marine Corps.

b. Scope

(1) The MARCORMAN supplements U.S. Navy Regulations with:

(a) Regulations of the Secretary of the Navy for the Marine Corps.

(b) Delineations of the fields of authority of the Commandant of the Marine Corps.

(c) Regulations of the Commandant of the Marine Corps implementing U.S. Navy Regulations.

(2) The MARCORMAN contains broad regulatory policies of the Commandant of the Marine Corps either originated within the Marine Corps or derived from statutes and from directives of the President of the United States, the Secretary of Defense, and the Secretary of the Navy.

c. Use

(1) The MARCORMAN is designed primarily for use by Marine Corps Commanders and their staffs, Navy officers exercising command over Marines, the staff of the Commandant of the Marine Corps, and the staffs of the bureaus and offices of the Navy Department.

(2) The MARCORMAN should be used with U.S. Navy Regulations to ascertain departmental policy as it relates to the Marine Corps. When details on a specific subject are desired, the manual should be used with Marine Corps directives and other applicable issuances of the Department of the Navy.

(3) MARCORMAN is the foundation to how the Marine Corps organizes, trains, and equips forces as Service Component defined by 10 USC.

4. Accountability and Responsibility

a. Subtitle C - Navy and Marine Corps. The foundation for a Commander's responsibilities relative to the accountability of equipment and property charged to them is found in Title 10, USC Subtitle A, Part IV provides this framework in two chapters as follows:

(1) Chapter 161, Section 2721

(a) Under regulations prescribed by him, the Secretary of Defense shall have the records of the fixed property, installations, major equipment items, and stored supplies of the military departments maintained on both a quantitative and a monetary basis, so far as practicable.

(b) The regulations prescribed pursuant to subsection (a) shall include a requirement that the records be maintained as follows:

1. To the extent practicable, provide up-to-date information on all items in the inventory of the Department of Defense.

2. Indicate whether the inventory of each item is sufficient or excessive in relation to the needs of the Department for that item.

3. Permit the Secretary of Defense to include in the budget submitted to Congress under section 1105 of title 31 for each fiscal year, information relating to the amounts proposed for each appropriation account in such budget for inventory purchases of the Department of Defense; and the amounts obligated for such inventory purchases out of the corresponding appropriations account for the preceding fiscal year.

(2) Chapter 165, Section 2788. The Secretary of a military department may prescribe regulations for the accounting for the property of that department and the fixing of responsibility for that property.

b. Title 31 - Money and Finance, Subtitle II - The Budget Process. Title 31 of USC frames the etymology behind the definition of Requisition Authority, because therein is found that law requires there be traceability (and liability) to a person for the over-obligation of appropriated funds. Specifically, the following Sections apply.

(1) Chapter 13 - Appropriations

(a) Section 1301 - Application. Appropriations shall be used only for purpose for which the appropriations were made, except as otherwise provided by law.

(b) Section 1341 - Limitations on expending and obligating amounts. An officer may not make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation.

(c) Section 1349 - Adverse personnel actions. An officer or employee of the United States Government or of the District of Columbia government violating section 1341 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.

(d) Section 1350 - Criminal penalty. An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341 (a) or 1342 of this Title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

(2) Chapter 15 - Appropriation Accounting

(a) Section 1511 - Definition and application. "Appropriations" mean appropriated amounts, funds, and authority to make obligations by contract before appropriations.

(b) Section 1514 - Administrative division of apportionments. The official having administrative control of an appropriation shall prescribe a system of administrative control which can restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation, and enable the official to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment. The system shall also be able to administratively divide appropriations with the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.

(c) Section 1517 - Prohibited obligations and expenditures. An officer shall not make or authorize an expenditure, or obligation exceeding an apportionment; or the amount otherwise permitted by regulations.

(d) Section 1518 - Adverse personnel actions. An officer violating section 1517 shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.

(e) Section 1519 - Criminal penalty. An officer who knowingly and willfully violates section 1517 of this Title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

5. Requisition Authority

a. Background. Requisition Authority is that authority vested in someone to expend real appropriated dollars. Before the advent of a mechanized supply system (e.g., SASSY or GCSS-MC), expenditure of appropriated dollars started with the creation of a document number in a log book, usually maintained by a Supply Officer. That document number had unit identification and financial information attached to it that enabled the expenditure of appropriated dollars. The owner of that document number (i.e., a Commander) was accountable and liable for the obligation of appropriated dollars created by the processing of that document number. The authority to create this obligation is Requisition Authority.

b. Definition. The lawful authority to obligate appropriated funds whereby accountability and liability for such obligation can be attached to an individual delegated by the Commandant of the Marine Corps to perform such obligations. This delegation is conferred upon Commanding Officers as defined by the MARCORMAN. Requisition Authority is inherent to commands/activities with the Table of Organization (T/O) mission to submit and process financial transactions to fill requirements, and to manage both the fiscal and supply responsibilities inherent to the full life cycle of the transactions and the goods/services procured by them (i.e., from creation of a request through to closing/retirement/disposal). Commands charged with this mission must also possess the T/O structure necessary to perform these functions. A Supply Officer or civilian equivalent (position description must include designation as a property and funds manager) with appropriate supporting supply staff are authorized to submit requisitions on behalf of these commands to obligate appropriated funds, unless stated otherwise in the most current MCBul 5400 or mission statement. The following activities typify commands that require Requisition Authority: Supply operations, purchasing, acquisition, creation of orders for temporary additional duty, and labor (to include time keeping).

c. Application. To be appointed with requisition authority, it is not enough that someone is able to expend appropriated dollars, but there must also be a mechanism in place whereby the goods/services for which these funds were expended are tracked in a lifecycle management process (i.e., generation of requirement all the way through to disposal). By law, someone has to be held accountable for the obligation of appropriated funds (more specifically, the over-obligation of funds). Similarly, this same person has the responsibility to physically account for the supplies and equipment that are bought with appropriated funds. This mission is delegated down by the CMC to Commanding Officers through the issuance of orders and through Tables of Organization and Equipment (T/O&E) over which someone is appointed as the Accountable Officer. The distinction on who can serve as an Accountable Officer hinges upon court-martial and NJP authority, because the Accountable Officer needs to be able to adjudicate matters relative to any loss, damage, or theft of government property over which he/she is charged.

d. Principles. To ensure proper authority is associated with the management and use of public resources (e.g., appropriations, materiel, equipment, etc.) associated to and enabled by the use of a requisitioning

Department of Defense Activity Address Code (DoDAAC), the following principles apply for establishing requisition authority for an activity:

(1) Commanders. The MARCORMAN defines a Commander as one who is properly appointed to command an organization, or who under applicable provisions of law, regulations, or orders, succeeds to such command due to transfer, incapacity, death, or absence of the previous Commanding Officer. Marine Corps Commanders are titled as Commandant, Commander, Commanding General, Commanding Officer (CO), Director, Inspector-Instructor. Other titles used to designate Marine Corps Commanders shall be made only with the specific approval of the Commandant of the Marine Corps. The titles Officer in Charge or Noncommissioned Officer in Charge do not normally denote a Commander; however, in specific instances, superiors in the chain of command may delegate command authority to Officers in Charge or Noncommissioned Officers in Charge to the extent required for them to carry out their assigned tasks.

(2) Roles and Responsibilities. The Commandant of the Marine Corps appoints subordinate Commanders to execute the mission of the Marine Corps. The MARCORMAN establishes that, inherent to the appointment of a Commander is the authority to carry out a number of responsibilities.

(a) The management of finances.

(b) Administration of all authorizations of funds formally granted through an operating budget or allotment. This responsibility cannot be delegated in whole or part within the command. Accordingly, Commanding Officers are personally responsible for any act of their own, or an act of a subordinate, which causes an over-commitment, over-obligation, or over-expenditure of an authorization of funds and may be subjected to the penalties as set forth in Section 3679 Revised Statutes (31 USC 665). Note: The information formerly contained in Section 665 of 31 USC has been revised and is now found in chapters 13 and 15, of 31 USC.

(c) Accountable Officer. Accountability of Public Resources is inherent to command. In pecuniary and fiduciary terms, this responsibility is a Commander's role as an Accountable Officer. As stated above, this function is tied to both Title 10 and Title 31 of USC responsibilities relative to the proper accountability of appropriations or materials and services associated to an activity. Additionally, Defense Financial Management Regulation (DFMR) Volume 12, chapter 7; defines Accountable Officer as an individual appointed by proper authority to establish and maintain an organizations accountable property records, systems, and/or financial records, in connection with Government property, irrespective of whether the property is in the individual's possession.

(d) Convening Authority. A Commander must have the requisite authority necessary to adjudicate matters relative the abuse of public resources provided to the command/activity. The Manual for Courts Martial states that the authority to convene courts-martial is independent of rank and is retained as long as the convening authority remains a Commander in one of the designated positions (Rule 504, Convening courts-martial, page II-48, Manual for Courts Martial (MCM)). These designated positions are defined in the Uniform Code of Military Justice (UCMJ).

1. UCMJ. Articles 22-24 establish who can convene the various types of courts-martial, and Article 15 elaborates on Non-Judicial Punishment authority as follows:

a. Article 22 describes the authority to convene a general court-martial as the Commanding Officer of a division, a separate brigade, or a corresponding unit of the Marine Corps, or the Commanding Officer of a wing of the Marine Corps.

b. Article 23 describes the authority to convene a special court-martial as the Commanding Officer of any Marine brigade, regiment, detached battalion, or corresponding unit; the Commanding Officer of any Marine barracks, wing, group, separate squadron, station, base, auxiliary air field, or other place where members of the Marine Corps are on duty.

c. Article 24 describes the authority to convene a summary court-martial. When only one commissioned officer is present with a command or detachment he shall be the summary court-martial of that command or detachment and shall hear and determine all summary court-martial cases brought before him. Summary courts-martial may, however, be convened in any case by superior competent authority when considered desirable by him.

d. Article 15 describes the lowest level of authority necessary to effectively adjudicate matters relative to the role of an Accountable Officer. Article 15 establishes that the following persons may serve as a non-judicial punishment authority for the purposes of administering non-judicial punishment proceedings.

(1) Commander. As provided by regulations of the Secretary concerned, a Commander may impose non-judicial punishment upon any military personnel of that command. "Commander" means a commissioned or warrant officer who, by virtue of rank and assignment, exercises primary command authority over a military organization or prescribed territorial area, which under pertinent official directives is recognized as a "command." "Commander" includes a Commander of a joint command. Subject to subparagraph 1d(2) of the MCM, and any regulations of the Secretary concerned, the authority of a Commander to impose non-judicial punishment as to certain types of offenses, certain categories of persons, or in specific cases, or to impose certain types of punishment, may be limited or withheld by a superior Commander or by the Secretary concerned.

(2) Officer in charge. If authorized by regulations of the Secretary concerned, an officer in charge may impose non-judicial punishment upon enlisted persons assigned to that unit.

(3) Principal assistant. If authorized by regulations of the Secretary concerned, a Commander exercising general court-martial jurisdiction or an officer of general or flag rank in command may delegate that Commander's powers under Article 15 to a principal assistant. The Secretary concerned may define "principal assistant."

2. Punishments. The final piece in determining the lowest level of authority necessary to fulfill Accountable Officer responsibilities is linked to the maximum level of punishment authorized for non-judicial punishment proceedings. Per the MCM, the Secretary concerned may limit the power granted by Article 15 with respect to the kind and amount of the

punishment authorized. The maximum punishment that may be authorized from non-judicial punishment proceedings is dependent upon both the accused and the presiding authority of the proceedings.

(a) If the accused is a commissioned or warrant officer, the presiding authority must be a Commanding Officer over the accused, or an officer exercising general court-martial jurisdiction, an officer of general or flag rank in command, or a principal assistant as defined in paragraph 2c, Part V of the MCM.

(b) If the accused is any other military personnel of the command, the level of authority necessary to impose the broadest scope of punishment rests with Commanding Officers of the grade of major or lieutenant Commander or above, or a principal assistant as defined in paragraph 2c of Part V of the MCM.

(e) Succession to Command. In addition to the foregoing, Accountable Officer responsibilities are also tied to succession to command, as provided in the MARCORMAN. Chapter 1, paragraph 1007.2 of the MARCORMAN lays out the policy for Succession to Command. Whoever lawfully succeeds to command must also possess the requisite legal authority necessary to discharge Accountable Officer legal responsibilities, as previously discussed. This is found in the MCM.

e. Criteria. Based on the foregoing, the following are the criteria which qualify a Commander to have, or the ability to appoint an Accountable Officer to have on his behalf, Requisition Authority for a command/ activity.

(1) Must be officially appointed to office of Commander by orders issued by the CMC.

(2) Must possess sufficient level of judicial authority (courts-martial & NJP) to adjudicate matters relative to the disposition of accountable supplies and equipment (field grade or above).

(3) Command/activity must have authorized mission (by approved mission statement in T/O) to requisition supplies, equipment, materiel, and or services.

(4) Command/activity must have authorized mission (by approved mission statement in T/O) to possess financial management capability (resources and allocated funds) that enable requisitioning.

(5) Command/activity must have authorized mission (by approved mission statement in T/O) to possess supply accountability capability (personnel and resources to account for and track supplies and equipment through life cycle from initial request to retirement/disposal) for requisitioned items.

Appendix D

Supply Officer Appointment Letter Format

The example format below includes all the inherent roles of a Supply Officer in accordance with this policy. In some instances, the Supply Officer may not be assigned all the roles indicated in the example. In these situations, the paragraphs will be excluded from the appointment letter and will be used in a separate CO appointment letter to appoint the appropriate individual. Additionally, certain roles may be delegated to other individuals based on recommendations from the Supply Officer. In these situations, the appropriate paragraph will be used in a separate CO appointment letter to appoint the appropriate individual the delegated responsibilities.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)

Subj: APPOINTMENT AS SUPPLY OFFICER

Ref: (a) DoD 7000.14-R
(b) NAVSUP 4200.99
(c) DON EBUSOPSOFFINST 4200.1A
(d) MCO 4400.150_
(e) UM 4400.124
(f) Local GCPC guidance

Encl: (1) DD Form 577

1. Per the references, you are appointed as the unit Supply Officer for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC): (*add DoDAAC(s)*)/(*add UIC(s)*). You are a special staff officer and are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. Prior to your acceptance of this account, but no later than (*enter date*), you must complete an inventory of all property and equipment belonging to your DoDAAC/UIC and report the findings to me with recommendations for any actions that need to be taken to accurately record the inventory results. (*NOTE-this will be as an endorsement to the outgoing Supply Officer Certificate of Relief*).

3. You are responsible for the property accounting functions for the command and are responsible for ensuring the accounting systems and records are accurate and updated at all times. In addition to properly receiving, accepting, and accounting for all government property received by the command, you will ensure the follow allowance item management principals are applied.

a. On a monthly basis, validate allowance item information (e.g., TAMCNs, NSN/NIINs, nomenclature, authorized quantities, etc.) on the unit's T/O&E as accurate and properly recorded on the unit's supply accountable property system of record.

b. Account for equipment that is issued or signed out to Responsible Officers, individuals, and/or other units and maintain the permanent record of custody for such equipment.

c. Ensure that physical inventories are being conducted as required (e.g., annual, quarterly CMRs, RO turnovers, etc.) and that accountable records are being adjusted accordingly.

d. Track monthly inventories of small arms and report to me when monthly inventories of small arms are not conducted. Ensure account and custody records are being adjusted accordingly, and weapons reporting procedures are being followed.

e. Achieved and maintained a minimum physical inventory accuracy rate (to the serial number for serialized items) of 98 percent (100 percent for classified or sensitive property).

f. Maintain assigned equipment in a ready-for-use and serviceable condition.

4. Serve as the unit Fiscal/Budget & Accounting Officer for DODAAC/UIC (*add DoDAAC(s)/add UIC(s)*). You are responsible for the management of the command's financial resources allocated in the Standard Accounting Budgeting and Reporting System (SABRS) under Work Center Identification (WCI): (*enter applicable WCI*), Budget Execution Activity (BEA): (*enter applicable BEA(s)*), Budget Execution Sub-Activity (BESA): (*enter applicable BESA(s)*). Your specific duties include:

a. Fund Holder internal management control oversight.

b. Provide guidance and direction of financial matters throughout the organization as a staff service to me.

c. Track all activities/programs that will have a financial impact on the organization. This will include budget plans and program schedules.

d. Perform applicable budget formulation, execution, and review functions for future, current, and expired fiscal years.

e. Provide guidance to fund holders responsible for the administration of travel payments (i.e., advances and settlements).

f. Ensure budget authorizations and allotments are passed to subordinate elements in a timely manner, if applicable.

g. Maintain oversight of transactions posted in the accounting system to ensure validity and accuracy of postings. These evaluations should include proper usage of funds, coding structures used, validity of obligations, and timely posting of financial information.

h. Conduct evaluations and analyses of fund holder activities to assist in the prompt detection and correction of problems in connection with established financial procedures, practices, records and accounting system problems and deficiencies.

i. Ensure proper records and source documents supporting fund execution are maintained by appropriate activities such as fund holders.

j. Ensure proper use of appropriations by purpose, time, and amount to include meeting the criteria of bona-fide need.

k. Train delegated fund holders in the proper utilization of the accounting system.

l. Act as a liaison with DFAS on all accounting issues.

m. Maintain required currency in fiscal training.

5. Serve as the unit Supply Resource Manager for DODAAC/UIC (*add DoDAAC(s)/add UIC(s)*). You will receive allocated funds in SABRS under WCI: (*enter applicable WCI*), BEA: (*enter applicable BEA(s)*), BESA: (*enter applicable BESA(s)*) as a resource to accomplish and execute your mission. Your specific duties include:

a. Execution of unit requisition management.

(1) Maintain all document numbers for the command's DoDAAC(s) used for requisitioning.

(2) Prepare requisitions and source documents.

(3) Ensure compliance with the Uniform Movement and Issue Priority System (UMMIPS).

(4) Induction of requisitions into the supply system.

(5) Retaining of requisition records.

(6) Maintain requisition status information.

(7) Ensure that available stock is issued (if authorized and held) before induction of requisitions into the supply system (except replenishment action).

(8) Follow up and/or conduct causative research on outstanding requisitions.

(9) Modify existing requisitions, when appropriate.

(10) Process cancellations, when appropriate.

(11) Process receipts, when appropriate.

(12) Make liaison with supply activities providing support to the unit for any additional action required.

(13) Ensure appropriate fiscal transactions process correctly.

(14) Manage related reports.

b. Recommend Fund Holder assignments and provide Fund Holder oversight for preparing source documents, ensuring the proper assignment of funding on an obligation document before the obligation is incurred.

c. Compile and execute the budget in accordance with the financial plan for the current fiscal year.

d. Monitor the execution of the financial plan for all fiscal years available for obligation.

e. Reconcile the accounting system with source documents on a cyclic basis.

f. Maintain financial records and source documents in accordance with the references.

g. Identify and provide information to the comptroller on Unmatched Disbursements (UMDs) and Negative Unliquidated Obligations (NULOs) on error and exception listings.

h. Conduct Unliquidated Orders (ULO) and Outstanding Travel Orders validations.

6. Serve as a Certifying Officer for DODAAC/UIC (*add DoDAAC(s)/add UIC(s)*). You will promptly certifying vouchers for payment in SABRS under WCI: (*enter applicable WCI*), BEA: (*enter applicable BEA(s)*), BESA: (*enter applicable BESA(s)*). Your specific duties include:

a. Provide oversight to Departmental Accountable Officials (DAOs) (i.e., Responsible Officers, Resource Manager/Fund Holders) to strengthen internal controls.

b. Ensure proper preparation of all source documents and availability of funds prior to certifying payment.

7. Serve as the GCPC Approving Official for DODAAC/UIC (*add DoDAAC(s)/add UIC(s)*). Funding will be allocated to you for execution in the Standard Accounting Budgeting and Reporting System (SABRS) from WCI: (*enter applicable WCI*), BEA: (*enter applicable BEA(s)*), BESA: (*enter applicable BESA(s)*). Your specific duties include:

a. Execute you duties in accordance with reference (a), applicable DON/USMC policies and procedures, NAVSUPINST, 4200.99, and locally established program operating procedures.

b. Provide oversight for appointed GCPC cardholders in your hierarchy, frequently reviewing all available information in order to promptly identify improper use.

c. Ensure timely and accurate processing of monthly billing statements and updates of the cardholder's automated system, if applicable.

d. Ensure assigned GCPC Cardholders are adequately controlling access to their card to preclude unauthorized use.

e. Serve as the certifying officer for the accounts assigned.

8. Serve as the Supply Automated Information System (AIS) Administrator responsible for approving command access to automated system(s) used to support the purchase request, requisitioning, receipt and acceptance, equipment accountability, financial management, and other supply chain management systems. Your specific duties include:

a. Approving System Authorization Access Requests (SAAR) in order to grant access to these systems for an activity.

b. If required, recommend the appointment of additional Supply AIS administrators to assist in the performance of these duties.

9. Recommend to me which personnel should be delegated, in writing, with the following roles on behalf of the command and ensure the appointments are maintained current on file: Supply Resource Manager (*if not appointed*), Fiscal/Budget & Accounting Officer (*if not appointed and in absence of a unit comptroller*), Certifying Officer, GCPC Approving Official (*if not appointed*), Supply AIS Administrator (*if not appointed*), GCPC Cardholders, Fund Holders, Receipt & Acceptors, and Responsible Officers.

10. This letter supersedes all previous letters and will remain in effect until revocation or reassignment.

(Signature)
(FI. MI. LAST Name of CO)

Appendix E

Responsible Officer Appointment Letter Format

Below is an example format of the Responsible Officer appointment letter and COs have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)

Subj: APPOINTMENT AS RESPONSIBLE OFFICER

Ref: (a) DoD 7000.14-R
(b) MCO 4400.150_
(c) UM 4400.124

Encl: (1) DD Form 577
(2) Consolidated Memorandum Receipt

1. Per the references, you are appointed as the Responsible Officer for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC)/Consolidated Memorandum Receipt (CMR) account: (*add DoDAAC*)/(*add UIC*)/(*add CMR account*). You are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. You will receive allocated funds in the Standard Accounting Budgeting and Reporting System (SABRS) under Work Center Identification (WCI): (*enter applicable WCI*), Budget Execution Activity (BEA): (*enter applicable BEA(s)*), Budget Execution Sub-Activity (BESA): (*enter applicable BESA(s)*) as a resource to accomplish and execute your mission.

3. Prior to your acceptance of this account, but no later than (*enter date*), you must complete an inventory of all assigned equipment and return the CMR with the results of your inventory to me via the Supply Officer. You must reconcile with the Supply Officer prior to the deadline and report the status of your account through endorsement of this letter. Your endorsement will be your formal acceptance of the CMR account, with or without identified discrepancies.

4. As indicated in the references, your responsibilities include:

a. Assume responsibility for resources (financial and property) assigned to you for mission accomplishment. These resources are issued from the supply office in the performance your regular duties and will be properly accounted for within your span of control.

b. Serve as a Departmental Accountable Official (DAO), providing information, data, or services to certifying officers upon which the latter rely to certify vouchers for payment. This includes serving as your

commodity representative for coordinating with the supply officer for the proper execution of allocated financial resources (i.e., requisitioning process).

c. Receipt for all equipment on-hand, ensuring the CMR identifies equipment by Marine Corps or manufacturer's serial number, when applicable, and ensure parent-child relationships are maintained within the Installed Base.

d. Maintain assigned equipment in a ready-for-use and serviceable condition in accordance with the applicable equipment's supporting technical manuals and Stock List publications.

e. Enforce a clear chain of custody for all equipment and always sub-custody equipment to others before allowing it to leave your area of responsibility. Any temporary loans outside of the command must be authorized by S-3, coordinated by S-4 and executed via Supply.

f. Report all changes of the accounting records to the Supply as they occur.

g. Report all discrepancies to the supply officer in writing that exist between the CMR and what is actually on hand, and fully state the circumstances of each discrepancy.

h. Request necessary investigative action in writing, for CMR discrepancies resulting from a known loss, damage, or destruction of government property, to me via the Supply Officer in accordance with the references.

i. Conduct inventories of all assigned equipment and reconcile the account with the Supply Officer on a quarterly basis.

j. Delegate in writing, via a NAVMC 11869, the individuals who will perform the following duties:

- (1) Receipt for Equipment, Supplies and/or Service
- (2) Submit/Sign Purchase Request
- (3) Turn-in excess or damaged government property

k. You may and are encouraged to appoint Responsible Individuals (RI) to assist in your property accountability responsibilities. RIs are subcustody holders of accountable supplies, originally signed for by you. They are appointed by you in writing and will sign for all supplies within their possession. Delegation of accounting responsibilities to a RI does not relieve the RO of accountability.

5. Prior to being relieved as the RO, you must request a change of RO from the Supply Officer and conduct a joint inventory no less than 30 calendar days prior to your date of relief. The account must be transferred prior to your transfer from the command. Additionally, if you anticipate being

MCO 4400.150
29 JAN 2014

separated from your property in excess of 60 calendar days, a new RO will be appointed and a joint inventory conducted.

(Signature)
(FI. MI. LAST Name of CO)

Appendix F

Fund Holder Appointment Letter Format

Below is an example format of the Fund Holder appointment letter and COs have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)

Subj: APPOINTMENT AS FUND HOLDER

Ref: (a) DoD 7000.14-R
(b) MCO 4400.150_

Encl: (1) DD Form 577

1. Per the references, you are appointed as a Fund Holder for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC): (*add DoDAAC*)/(*add UIC*). You are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. You will be responsible to the Supply Resource Manager for the proper assignment of funding on obligation documents before obligations are incurred and for maintaining a system of positive funds control in the Standard Accounting Budgeting and Reporting System (SABRS) for Work Center Identification (WCI): (*enter applicable WCI*), Budget Execution Activity (BEA): (*enter applicable BEA(s)*), Budget Execution Sub-Activity (BESA): (*enter applicable BESA(s)*).

3. As indicated in the references, your responsibilities include:

- a. Ensure proper preparation of requisitioning source documents.
- b. Accurately record accounting transactions in the appropriate accounting system.
- c. Conduct reconciliations with the accounting system and source documents on a regular basis.
- d. Maintain appropriate financial records and source documents.

(Signature)
(FI. MI. LAST Name of CO)

Appendix G

Receipt & Acceptor Appointment Letter Format

Below is an example format of the Receipt & Acceptor appointment letter and COs have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)
Subj: APPOINTMENT AS RECEIPT & ACCEPTOR
Ref: (a) DoD 7000.14-R
(b) MCO 4400.150_
Encl: (1) DD Form 577

1. Per the references, you are appointed as a Receipt & Acceptor for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC): (*add DoDAAC*)/(*add UIC*). You are directed to comply with the reference and other applicable directions in the performance of your duties and responsibilities.

2. As indicated in the references, your responsibilities include:

a. Ensure proper receipt of supplies or services on behalf of the command.

b. Provide timely and accurate receipt data, to include source documentation, to the Supply Officer, Supply Resource Manager, applicable Fund Holder, Fiscal/Budget & Accounting Officer, and/or the Certifying officer, (i.e., quantity and receipt date).

(Signature)
(FI. MI. LAST Name of CO)

Appendix H

GCPC Cardholder Appointment Letter Format

Below is an example format of the GCPC Cardholder appointment letter and COs have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments. This does not replace the prescribed local APC appointment letter; however, the prescribed local APC appointment letter can be used in lieu of this example letter if it meets the minimum requirements identified in the below example and it is signed by the CO.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)

Subj: APPOINTMENT AS GOVERNMENT COMMERCIAL PURCHASE CARD (GCPC) CARDHOLDER

Ref: (a) DoD 7000.14-R
(b) NAVSUP 4200.99
(c) DON EBUSOPSOFFINST 4200.1A
(d) MCO 4400.150_
(e) Installation GCPC SOP

Encl: (1) DD Form 577

1. Per the references, you are appointed as a GCPC Cardholder for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC): (*add DoDAAC*)/(*add UIC*). You are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. Your assigned GCPC Approving Official (AO) is: (enter the Rank First Name MI Last Name of the appointed GCPC Approving Official)

3. Funding will be allocated to you via the Supply Resource Manager for execution, upon approval from the GCPC AO, in the Standard Accounting Budgeting and Reporting System (SABRS) for Work Center Identification (WCI): (*enter applicable WCI*), Budget Execution Activity (BEA): (*enter applicable BEA(s)*), Budget Execution Sub-Activity (BESA): (*enter applicable BESA(s)*).

4. As indicated in the references, you responsibilities include:

- a. Ensure proper preparation of requisitioning source documents.
- b. Ensure timely and accurate processing of monthly billing statements and updates of the cardholder's automated system, if applicable.
- c. Maintain appropriate financial records and source documents.
- d. Reconcile source documents with the Supply Resource Manager and GCPC AO to ensure the accurate recording of accounting transactions in the appropriate accounting system.

- e. Adequately control access to the card to preclude unauthorized use.
- f. Frequently review available information from contractor and other automated purchase card support systems in order to promptly identify improper use.
- g. Take timely and proper action when unauthorized charges occur.

(Signature)
(FI. MI. LAST Name of CO)

Appendix I

Certifying Officer Appointment Letter Format

Below is an example format of the Certifying Officer appointment letter and COs have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)

Subj: APPOINTMENT AS CERTIFYING OFFICER

Ref: (a) DoD 7000.14-R
(b) MCO 4400.150_

Encl: (1) DD Form 577

1. Per the references, you are appointed as a Certifying Officer for *(add unit name)*, Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC): *(add DoDAAC)/(add UIC)*. You are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. You will promptly certify vouchers for payment in the Standard Accounting Budgeting and Reporting System (SABRS) under WCI: *(enter applicable WCI)*, BEA: *(enter applicable BEA(s))*, BESA: *(enter applicable BESA(s))*. Your specific duties include:

a. Attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher, and certifying the voucher as correct and proper for payment.

b. Provide oversight to Departmental Accountable Officials (DAOs) (i.e., Responsible Officers, Resource Manager/Fund Holders) to strengthen internal controls.

c. Ensure proper preparation of all source documents and availability of funds prior to certifying payment.

(Signature)
(FI. MI. LAST Name of CO)

Appendix J

DD Form 577: Appointment/Termination Record - Authorized Signature

APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE		
<i>(Read Privacy Act Statement and Instructions before completing form.)</i>		
PRIVACY ACT STATEMENT		
<p>AUTHORITY: E.O. 9397, 31 U.S.C. Sections 3325, 3528, DoDFMR, 7000.14-R, Vol. 5.</p> <p>PRINCIPAL PURPOSE(S): To maintain a record of certifying and accountable officers' appointments, and termination of those appointments. The information will also be used for identification purposes associated with certification of documents and/or liability of public records and funds.</p> <p>ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the the Federal Reserve banks to verify authority of the accountable individual to issue Treasury checks. In addition, other Federal, State and local government agencies, which have identified a need to know, may obtain this information for the purpose(s) identified in the DoD Blanket Routine Uses published in the Federal Register.</p> <p>DISCLOSURE: Voluntary; however, failure to provide the requested information may preclude appointment.</p>		
SECTION I - FROM: APPOINTING AUTHORITY		
1. NAME (First, Middle Initial, Last)	2. TITLE	3. DOD COMPONENT/ORGANIZATION
4. DATE (YYYYMMDD)	5. SIGNATURE	
SECTION II - TO: APPOINTEE		
6. NAME (First, Middle Initial, Last)	7. SSN	8. TITLE
9. DOD COMPONENT/ORGANIZATION	10. ADDRESS (Include ZIP Code)	
11. TELEPHONE NUMBER (Include Area Code)	12. EFFECTIVE DATE OF APPOINTMENT (YYYYMMDD)	
13. POSITION TO WHICH APPOINTED (X as applicable (one only))		
<input type="checkbox"/> DISBURSING OFFICER	<input type="checkbox"/> DEPUTY DISBURSING OFFICER	<input type="checkbox"/> DISBURSING AGENT
<input type="checkbox"/> PAYING AGENT	<input type="checkbox"/> CASHIER	<input type="checkbox"/> COLLECTION AGENT
<input type="checkbox"/> CHANGE FUND CUSTODIAN	<input type="checkbox"/> IMPREST FUND CASHIER	<input type="checkbox"/> CERTIFYING OFFICER
<input type="checkbox"/> DEPARTMENTAL ACCOUNTABLE OFFICIAL		
14. YOU ARE HEREBY APPOINTED TO SERVE IN THE CAPACITY IDENTIFIED IN ITEM 13. YOUR RESPONSIBILITIES INCLUDE:		
SAMPLE		
15. YOU ARE ADVISED TO REVIEW AND ADHERE TO THE FOLLOWING REGULATION(S) NEEDED TO ADEQUATELY PERFORM THE DUTIES TO WHICH YOU HAVE BEEN ASSIGNED:		
SECTION III - ACKNOWLEDGEMENT OF APPOINTMENT		
I acknowledge and accept the position and responsibilities defined above. I understand that I am strictly liable to the United States for all public funds under my control. I have been counseled on my pecuniary liability and have been given written operating instructions. I certify that my official signature is shown in item 17 below.		
16. PRINTED NAME (First, Middle Initial, Last)	17. SIGNATURE	
SECTION IV - TERMINATION OF APPOINTMENT		
The appointment of the individual named above is hereby revoked.		18. DATE (YYYYMMDD)
		19. APPOINTEE INITIALS
20. NAME OF APPOINTING AUTHORITY	21. TITLE	22. SIGNATURE
DD FORM 577, FEB 2011		
PREVIOUS EDITION IS OBSOLETE.		
		<input type="button" value="Reset"/>
Adobe Professional 8.0		

The complete DD Form 577 with instructions is available at <http://www.dtic.mil/whs/directives/infomgt/forms/index.htm>.

Appendix K

NAVMC 11869: Notice of Delegation of Authority

NAVMC 11869 (11-12) (EF)				<input type="button" value="Print Form"/>	
FOUO - Privacy sensitive when filled in.					
NOTICE OF DELEGATION OF AUTHORITY				DATE:	
Purpose: To identify delegated individuals with the authority to request, receipt, or turn-in supplies on behalf of the appointed Responsible Officer in accordance with MCO 4400.150F.					
AUTHORIZED REPRESENTATIVE(S)					
2. ORGANIZATION RECEIVING SUPPLIES			3. LOCATION		
4. LAST NAME, FIRST NAME, MI		AUTHORITY			8. SIGNATURE AND INITIALS
		5. REQ	6. REC	7. TURN IN	
AUTHORIZATIONS BY RESPONSIBLE OFFICER, SUPPLY OFFICER, OR ACCOUNTABLE OFFICER					
9. THE UNDERSIGNED HEREBY <input type="checkbox"/> DELEGATES TO <input type="checkbox"/> WITHDRAWS FROM THE PERSON(S) LISTED ABOVE					
THE AUTHORITY TO:					
10. REMARKS					
I ASSUME FULL RESPONSIBILITY					
11. UNIT IDENTIFICATION CODE			12. DODAAC / ACCOUNT NUMBER		
13. LAST NAME, FIRST NAME, MI		14. GRADE	15. PHONE NUMBER	16. EXPIRATION DATE	
17. SIGNATURE					

Completion instructions by block number for NAVMC 11869:

(1) **Date** - Enter the calendar date the form is prepared.
(2) **Organization receiving supplies** - Enter the name of the unit and, if prepared by a Responsible Officer to delegate authority to request, receipt, or turn-in supplies, the CMR account number or name of the section involved.
(3) **Location** - Enter the name of the Installation on which the unit is located.

AUTHORIZED REPRESENTATIVE(S) Section
(4) **Last Name, First Name, Middle Initial** - Enter the name of authorized representative. When more than four persons are to be delegated and a follow on card is deemed necessary, enter the statement "Continuation to NAVMC 11869 dated" in the remarks block of the follow on card. Enter "not used" on next available line when all lines are not used.
(5) **REQ** - Enter "YES" in this block for each person authorized to request supplies. Otherwise, enter "NO".
(6) **REC** - Enter "YES" in this block for each person authorized to receive supplies. Otherwise, enter "NO".
(7) **TURN IN** - Enter "YES" in this block for each person authorized to turn in supplies. Otherwise, enter "NO".
(8) **Signature and Initials** - Enter the signature and initials of authorized representative.

AUTHORIZATION BY RESPONSIBLE OFFICER OR ACCOUNTABLE OFFICER Section

(9) Enter an "X" in the appropriate box "DELEGATES TO" or "WITHDRAWS FROM" to show that the authorized representative is delegated or withdrawn from the authority to request, receive, and/or turn-in supplies. Specify the classes of supplies for which the representatives may sign in "THE AUTHORITY TO:" section.
(10) **Remarks** - Enter the Supply Section or other activity to which the form is being sent.

I ASSUME FULL RESPONSIBILITY Section
(12) **Unit identification code** - Enter the assigned unit identification code (UIC).
(13) **DODAAC/Account Number** - Enter the unit DODAAC and any locally assigned account number.
(14) **Last Name, First Name, Middle Initial** - Enter the name of the responsible officer.
(15) **Grade** - Enter the grade or rank of the responsible officer.
(16) **Telephone number** - Enter the office telephone number of the responsible officer.
(17) **Expiration date** - Enter the expiration date of the card. This date is determined by the person making the delegation. Do not set a date later than the date the delegating authority expects to remain in the job.
(18) **Signature** - Enter the signature of the responsible officer.

FOR OFFICIAL USE ONLY Adobe LiveCycle Designer 9

The NAVMC 11869 is available at <https://navalforms.documentservices.dla.mil>

Appendix L

Commanding Officer Certificate of Relief Format

Below is an example format of the outgoing CO Certificate of Relief letter. COs have the discretion to modify accordingly; however, the content of the example is provided as an outline to ensure the relieving CO is provided the minimum information required to assess the overall status of the account upon assumption of command. At that time, the relieving CO will conduct the necessary supply inspections to determine the condition of materiel, records, and operating procedures and document the results as an endorsement to the outgoing CO's Certificate of Relief.

4400
(code)
(Date)

From: (Rank First Name MI. Last Name of outgoing CO)
To: (Rank First Name MI. Last Name of relieving CO)

Subj: COMMANDING OFFICER CERTIFICATE OF RELIEF

Ref: (a) MCO 4400.150_
(b) UM 4400.124

Encl: (1) Wall-to-Wall Inventory
(2) CMR Account Listing
(3) BEA/BESA Authorizations and Status
(4) Supply Manning summary
(5) NAVMC 11867

1. Per the references, a comprehensive review of the *(add unit name)* supply account, *(add DoDAAC)/(add UIC)*, has been conducted and all relevant areas have been addressed in the following paragraphs.

2. Property Control. *(Provide a summary of property control to include the following topics: Table of Equipment, Wall to Wall Inventory, Mechanized Allowance Listing, Consolidated Memorandum Receipts, General Equipment (Garrison Property), pending actions (e.g., current/pending investigations/discrepancy letters), miscellaneous property control issues (e.g., TOECRs, UUNS, etc.), and/or additional inventory (e.g., demand supported inventory, etc.).)*

3. Fiscal. *(Provide an overview of the current fiscal posture to include funding allocation (WCI/BEA/BESA), status of funds, unique requisitioning procedures, significant open requisitions, and/or GCPC/fund holder assignments (NAVMC 11867).)*

4. Warehouse. *(Provide an overview of warehouse operations to include personal effects and/or significant warehouse concerns.)*

5. Personnel. *(Provide a summary of current supply manning.)*

6. Summary. (*Provide final thoughts on the status of the account*)

(Signature)
(FI. MI. LAST Name of outgoing CO)

Appendix M

NAVMC 11867: Record of Roles and Responsibilities

NAVMC 11867 (11-12) (EF) FOUO - Privacy sensitive when filled in.				<input type="button" value="Print Form"/>
UNIT ROLES AND RESPONSIBILITIES				
PRINCIPAL PURPOSE: To maintain a cumulative record of appointed roles and responsibilities in accordance with MCO 4400.150F. This information will be updated annually during the annual inventory or upon the Commanding Officer Change of Command and Supply Officer Certificate of Relief/Acceptance				
SECTION 1 - UNIT INFORMATION				
ORGANIZATION			LOCATION	
DODAAC / UIC	WORK CENTER IDENTIFICATION	BUDGET EXECUTION ACTIVITY (BEA)		
BUDGET EXECUTION SUB-ACTIVITY				
SECTION 2 - APPOINTED UNIT ROLES				
ACCOUNTABLE OFFICIAL				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
COMPTROLLER (external to command, indicate in remarks)				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
FISCAL/BUDGET & ACCOUNTING OFFICER (if no comptroller in command)				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
CERTIFYING OFFICER				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
LAST NAME, FIRST NAME, MI		EFFECTIVE DATE	PHONE:	E-MAIL:
REMARKS				
<small>Page 1 of 9</small>				
<input type="button" value="Reset Form"/>	FOR OFFICIAL USE ONLY			<small>Adobe LiveCycle Designer 9</small>

This is page one of nine; the complete NAVMC 11867 with instructions is available at <https://navalforms.documentservices.dla.mil>.

Appendix N

Supply Officer Certificate of Relief Format

Below is an example format of the outgoing Supply Officer Certificate or Relief letter. Supply Officers have the discretion to modify accordingly; however, the content of the example is provided as an outline to ensure the relieving Supply Officer is provided the minimum information required to assess the overall status of the account upon assumption of command. At that time, the relieving Supply Officer will conduct the necessary supply inspections to determine the condition of materiel, records, and operating procedures and document the results to the CO as an endorsement to the outgoing Supply Officer's Certificate of Relief.

4400
(code)
(Date)

From: (Rank First Name MI. Last Name of outgoing Supply Officer)
To: (Rank First Name MI. Last Name of relieving Supply Officer)

Subj: SUPPLY OFFICER CERTIFICATE OF RELIEF

Ref: (a) MCO 4400.150_
(b) UM 4400.124

Encl: (1) NAVMC 11867
(2) Wall-to-Wall Inventory
(3) CMR Account Listing
(4) BEA/BESA Authorizations and Status
(5) Supply Manning summary

1. Per the references, a comprehensive review of the (*add unit name*) supply account, (*add DoDAAC*)/(*add UIC*), has been conducted and all relevant areas have been addressed in the following paragraphs.

2. Property Control. (*Provide a summary of property control to include the following topics: Table of Equipment, Wall to Wall Inventory, Mechanized Allowance Listing, Consolidated Memorandum Receipts, General Equipment (Garrison Property), pending actions (e.g., current/pending investigations/discrepancy letters), miscellaneous property control issues (e.g., TOECRs, UUNS, etc.), and/or additional inventory (e.g., demand supported inventory, etc.).*)

3. Fiscal. (*Provide an overview of the current fiscal posture to include funding allocation (WCI/BEA/BESA), status of funds, unique requisitioning procedures, significant open requisitions, and/or GCPC/fund holder assignments (NAVMC 11867).*)

4. Warehouse. (*Provide an overview of warehouse operations to include personal effects and/or significant warehouse concerns.*)

5. Personnel. (*Provide a summary of current supply manning.*)

6. Summary. (*Provide final thoughts on the status of the account*)

(Signature)
(FI. MI. LAST Name of outgoing Supply
Officer)

Appendix O

Classes and Subclasses of Supply

Class	Description	Subclass	Title	Description
I	Subsistence.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class I—Food packet, inflight, individual.
		C	Operational Rations	Includes the standard B ration, which is used for group feeding in areas where kitchen facilities, except refrigeration, are available and ration supplement sundries packs are issued in conjunction with the standard B ration until normal post exchange facilities are provided.
		R	Refrigerated Subsistence	Consists of two categories of refrigeration—that which is required to be maintained at 0°F to keep frozen meals and foods for extended periods and that which is to be maintained at approximately 40°F to keep perishables in A rations—such as fruits, vegetables, and eggs—for shorter periods.
		S	Nonrefrigerated Subsistence	Includes items in standard B rations and nonperishable items in A rations.
		W	Ground	Class I - Water—When delivered as a supply item.
		X	In Class	Indicates no subclass assigned.
II	Clothing, individual equipment, tentage, organizational tools sets and tool kits, hand tools, maps, and administrative and housekeeping supplies and equipment.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class II—Items of supply and equipment in support of aviation/aircraft.
		B	Troop Support Materiel	Consists of items such as water purification sets, shower, bath, laundry, drycleaning, and bakery equipment; sets, kits, and outfits (includes tool and equipment sets and shop/equipment sets for performing organization, DS, GS, and depot-level maintenance operations); sensors and interior intrusion devices; topographic equipment and related topographic products as outlined in AR 115-11.
		E	General Supply Items	Includes administrative expendable supplies such as typewriter ribbons, paper, cleaning materials, and other supplies normally referred to as office supplies; also includes publications distributed AG channels.
		F	Clothing and Textiles	Includes individual and organizational items of clothing and equipment authorized in allowance tables and tentage/tarpaulins authorized in TOE or other media.
		H	Test, Measurement, and Diagnostic Equipment	Includes items of equipment used to determine the operating efficiency of, or diagnose incipient problems in, systems, components, assemblies, and subassemblies of materiel used by the Army.
		W	Ground	Classes II, VII, and IX—Consist of construction/ road-building and materials-handling equipment.
		X	In Class	Indicates no subclass assigned.
		Z	Chemical	Class II— Battledress overgarments, M256 chemical detector kits.
III	POL: petroleum fuels; lubricants; hydraulic and insulating oils; preservatives; liquid and compressed gasses; bulk chemical products; coolants; deicing and antifreeze compounds, together with components and additives of such products; and coal.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class III—Petroleum and chemical products used in support of aircraft.
		W	Ground	Class III—Includes petroleum/chemical products and solid fuels used in support of ground and marine equipment.
		X	In Class	Indicates no subclass assigned.
		1	Air, Bulk Fuels	Includes jet fuels and aviation gasolines, normally transported by pipeline, rail tank car, tank truck, barge, coastal or oceangoing tankers, and stored in a tank or container having a fill capacity greater than 500 gallons.
		2	Air, Packaged Bulk Fuels	Includes fuels in subclass 1 which, because of operational necessity, are generally packaged and supplied in containers of 5- to 55-gallon capacity, except fuels in military collapsible containers of 500 gallons or less which will also be considered as packaged fuels.
		3	Air, Packaged Petroleum Products	Includes aircraft-unique petroleum and chemical products consisting generally of lubricating oils, greases, and specialty items normally packaged by the manufacturer and procured, stored, transported, and issued in containers or packages of 55-gallon capacity or less.
		4	Ground, Bulk Fuels	Includes motor gasoline, diesel, kerosene, and heating oils normally transported by pipeline, rail tank car, tank truck, barge, coastal or oceangoing tankers, and stored in a tank or container having a fill capacity greater than 500 gallons.
		5	Ground, Packaged Bulk Fuels	Includes ground bulk fuels which, because of operational necessity, are generally packaged and supplied in containers of 5- to 55-gallon capacity, except fuels in military collapsible containers of 500 gallons or less which will also be considered as packaged fuels.
		6	Ground, Packaged Petroleum	Includes petroleum and chemical products, generally lubricating oils, greases, and specialty items normally packaged by the manufacturer and procured, stored, transported, and issued in containers of 55-gallon capacity or less.
7	Ground, Solid Fuels	Includes coal, coke heating tables, or bars.		

Class	Description	Subclass	Title	Description
IV	Construction materials, including installed equipment and all fortification/barrier materials.	T	Industrial Supplies	Common supplies and repair parts such as shop stocks, hardware, and fabrication-type items generally having multiple uses. The Defense Industrial Supply Center generally manages such items.
		X	In Class	Indicates no subclass assigned.
V	Ammunition of all types, including chemical and special weapons, bombs, explosives, mines, fuses, detonators, pyrotechnics, missiles, rockets, propellants, and other associated items.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class V—Munitions delivered by aircraft or aircraft weapons systems.
		L	Missiles	Classes H, VII, and IX include guided missile and rocket systems such as Patriot, MLRS, and Avenger. Class V includes guided missile ammunition items.
		N	Special Weapons	Class V—Includes nuclear and thermonuclear munitions.
		W	Ground	Class V - Conventional munitions—Consists of chemical smoke and illuminating, incendiary, riot control, and improved conventional munitions.
		X	In Class	Indicates no subclass assigned.
VI	Personal demand items (nonmilitary sales items).	X	In Class	Indicates no subclass assigned.
VII	Major end items: a final combination of end products that are ready for their intended use, for example, tanks, launchers, mobile machine shops, and vehicles.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class VII-Major end items of aviation equipment.
		B	Troop Support Materiel	Consists of items such as water purification sets, shower, bath, laundry, drycleaning, and bakery equipment; sets, kits, and outfits (includes tool and equipment sets and shop/equipment sets for performing organization, DS, GS, and depot-level maintenance operations); sensors and interior intrusion devices; topographic equipment and related topographic products as outlined in AR 115-11.
		D	Commercial Vehicles	Includes wheeled vehicles authorized for use in administrative or tactical operations.
		G	Communications-Electronics	Includes signal items such as radio, telephone, satellite, avionics, marine communications and navigational equipment; tactical and nontactical ADPE; radar; photographic, audiovisual, and television equipment; and electronic sensors.
		H	Test, Measurement, and Diagnostic Equipment	Includes items of equipment used to determine the operating efficiency of, or diagnose incipient problems in, systems, components, assemblies, and subassemblies of materiel used by the Army.
		K	Tactical Vehicles	Includes truck tractors, trailers, semitrailers, and personnel carriers.
		L	Missiles	Classes H, VII, and IX include guided missile and rocket systems such as Patriot, MLRS, and Avenger. Class V includes guided missile ammunition items.
		M	Weapons	Includes small arms, artillery, fire control systems, rocket launchers, machine guns, air defense weapons, and aircraft weapon subsystems.
		N	Special Weapons	Class VII-Includes weapon systems that deliver nuclear munitions.
		O	Combat Vehicles	Includes main battle tanks, recovery vehicles, self-propelled artillery, armored cars, and tracked and half-tracked vehicles.
		P	US Army Intelligence and Security Command Materiel	Includes that materiel for which the US Army Intelligence and Security Command has responsibility. Normally authorized in classified authorization tables. Although USAINSCOM items are electronic, they are identified separately because they do not follow the same supply and maintenance channels as subclass G.
		Q	Marine Equipment	Includes marine items of supply and equipment such as amphibious vehicles, landing craft, barges, tugs, floating cranes, and dredges.
		U	COMSEC Material	This subclass is identified separately from subclass G because of specialized supply and maintenance performed through a dedicated COMSEC logistics system.
		W	Ground	Classes II, VII, and IX—Consist of construction/ road-building and materials-handling equipment.
		X	In Class	Indicates no subclass assigned.
Y	Railway Equipment	Includes rail items of supply and equipment such as locomotives, railcars, rails, rail joining, and shifting equipment.		
Z	Chemical	Class II— Battledress overgarments, M256 chemical detector kits.		

Class	Description	Subclass	Title	Description
VIII	Medical materiel, including medical-peculiar repair parts.	A	Medical Materiel	
		B	Blood / Fluids	
IX	Repair parts (less medical-peculiar repair parts): all repair parts and components, to include kits, assemblies, and subassemblies---reparable and nonreparable-required for maintenance support of all equipment.	A	Air (Aviation, Aircraft, Airdrop Equipment)	Class IX—Aircraft repair parts.
		L	Missiles	Classes H, VII, and IX include guided missile and rocket systems such as Patriot, MLRS, and Avenger. Class V includes guided missile ammunition items.
		N	Special Weapons	Class IX—Includes repair parts for Class VII-N.
		T	Industrial Supplies	Common supplies and repair parts such as shop stocks, hardware, and fabrication-type items general having multiple uses. The Defense Industrial Supply Center generally manages such items.
		W	Ground	Classes II, VII, and IX—Consist of construction/ road-building and materials-handling equipment.
		X	In Class	Indicates no subclass assigned.
		Z	Chemical	Class II— Battledress overgarments, M256 chemical detector kits.
X	Materiel to support nonmilitary programs, such as agricultural economic development, not included in Classes I through IX.	X	In Class	Indicates no subclass assigned.

Appendix P

Table of Authorized Materiel Control Numbers

Commodity	Type 1	Type 2	Type 3	Tactical NS-E	
				Standard*	Special Item Equipment (SIE)
Communications- Electronics	A0001-A9999	H0001-H9999	T0001-T9999	A0001-A9999	Q0001-Q9999
				H0001-H9999	
				T0001-T9999	
Engineer	B0001-B9999	J0001-J999	U0001-U9999	B0001-B9999	
				J0001-J999	
				U0001-U9999	
General Supply	C0001-C9999	K0001-K9999	V0001-V9999	C0001-C9999	
				K0001-K9999	
				V0001-V9999	
Motor Transport	D0001-D9999	M0001-M9999	W0001-W9999	D0001-D9999	
				M0001-M9999	
				W0001-W9999	
Ordnance	E0001-E9999	N0001-N9999	X0001-X9999	E0001-E9999	
				N0001-N9999	
				X0001-X9999	
For HQMC Use	TAMCNs starting with F, G, R, Y and Z				
Not Used	TAMCNs starting with I, L, and O				
Petroleum	P0001-P9999				
Subsistence	S0001-S9999				

* Standard Tactical NS-E may have any TAMCN assigned, but will always have a MCSN vice a NSN

Appendix Q

Supply Officer Inventory Results Letter Format

Below is an example format of a Supply Officer Inventory Results letter. Supply Officers have the discretion to modify accordingly; however, the content of the example is provided to identify the minimum content requirements.

4400
(code)
(Date)

From: Supply Officer
To: Commanding Officer, *(add unit name)*

Subj: *(insert inventory type)* WALL TO WALL INVENTORY RESULTS FOR *(insert DoDAAC)*

Ref: (a) DFMR 7000.14-R
(b) DoDI 5000.64
(d) MCO 4400.150_
(e) UM 4400.124

Encl: (1) Wall-to-Wall Inventory Results
(2) Summary of recommended Wall to Wall inventory adjustments
(3) NAVMC 11867

1. Per the references, a physical inventory of all military equipment and accountable materiel for the command was completed on *(insert date)*. Causative research has been conducted for all inventory variances and recommended actions are addressed in paragraph 2. The detailed results of the annual physical inventory are provided in enclosures (1) with the following summary provided.

a. Dollar value of the account prior to the inventory: *(total dollar value of the account at beginning of inventory)*

b. Total dollar value/percentage of net losses: *(total dollar amount of all losses)/(total dollar amount of all losses divided by the dollar value of the account at the beginning of inventory)*

(1) Total dollar value/percentage of net losses attributed to administrative errors as a result of causative research: *(total dollar of administrative losses)/(total dollar of administrative losses divided by the dollar value of the account at the beginning of inventory)*

(2) Total dollar value/percentage of net losses attributed to inventory losses resulting from recommended adjustments due to non-conclusive causative research: *(total dollar of inventor losses)/(total dollar of inventory losses divided by the dollar value of the account at the beginning of inventory)*

c. Total dollar value/percentage of net gains: *(total dollar amount of all gains)/(total dollar amount of all gains divided by the dollar value of the account at the beginning of inventory)*

(1) Total dollar value/percentage of net gains attributed to administrative errors as a result of causative research: *(total dollar of administrative gains)/(total dollar of administrative gains divided by the dollar value of the account at the beginning of inventory)*

(2) Total dollar value/percentage of net gains attributed to inventory gains resulting from recommended adjustments due to non-conclusive causative research: *(total dollar of inventor gains)/(total dollar of inventory gains divided by the dollar value of the account at the beginning of inventory)*

d. Dollar value/percentage change of the account after the inventory: *(total dollar value of the account after adjustments)/(total dollar value of the account after adjustments minus the total dollar value of the account at the beginning of inventory divided by total dollar value of the account at the beginning of inventory)*

2. Administrative adjustments are used to correct inventory discrepancies when causative research has determined within an acceptable level of certainty the cause of the accounting error. It is used when it is ascertained that the accounting error cannot be corrected by reversing the transaction that caused the error. Inventory adjustments are used to correct inventory discrepancies discovered during wall to wall inventories and causative research has proved non-conclusive. A listing of recommended administrative and inventory adjustments, which are reflected in paragraph 1 above, are provided in enclosure (2). *(adjustments may be listed in body of letter as well)*

3. *(State opinions, if any, as to the cause of variances for which causative research was non-conclusive)*

4. *(State any corrective action required or initiated to eliminate future variances)*

5. In accordance with reference (d), enclosure (3) is provided to identify the currently appointed individuals for this consumer level supply activity.

6. A copy of the inventory results and your endorsement will be maintained in the active supply file for 2 years with subsequent retention in the archive supply file for 5 years. In addition, a copy will be forwarded to *(insert higher headquarters)* for trend analysis.

(Signature)
(FI. MI. LAST Name of Supply Officer)

Appendix R

Commanding Officer Inventory Certification Letter Format

Below is an example format of a CO Inventory Certification letter. COs have the discretion to modify accordingly; however, the content of the example is provided to identify the minimum content requirements.

4400
(code)
(Date)

FIRST ENDORSEMENT on Supply Officer ltr 4400 (*insert code*) of (*insert date*)

From: Commanding Officer
To: Supply Officer

Subj: (*insert inventory type*) WALL TO WALL INVENTORY RESULTS FOR (*insert DoDAAC*)

1. I certify that I have reviewed your wall to wall inventory results and concur with your recommendations.
2. I direct you to process the transactions required to properly adjust the property records.
3. I direct you to take the following corrective actions to strengthen internal control procedures in order to reduce inventory variances in the future (*if applicable*).
 - a. (*Insert corrective action(s)*)
4. Upon completion of the approved property transactions identified in paragraph 2, a copy of the inventory results, this endorsement, and all supporting documentation will be maintained in the active supply file for 2 years with subsequent retention in the archive supply file for 5 years. In addition, you will forward a copy of all documentation to (*insert higher headquarters*) for trend analysis.

(Signature)
(*FI. MI. LAST Name of CO*)

Appendix S

Source Document Listing

Travel - TAD

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
DTS	<ul style="list-style-type: none"> DTS authorization with Digital Signature with DTS routing list of approvals and adjustments (i.e. Doc history) Message with approval for training with SDN and LOA Signed and approved TAD request form 	DTS	<ul style="list-style-type: none"> DTS authorization print version that includes Digital Signatures with DTS routing list of approvals and adjustments (i.e. Doc history) DD 1610 	DTS	<ul style="list-style-type: none"> "SA3" DICs and/or EXP transactions with a "SABRS" user id will be referred to SIDI for process explanation. Paid DTS Travel Voucher Paid/Certified Voucher Travel Orders DD 1351-2 with receipts 	DTS, EDA	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
MROWS	<ul style="list-style-type: none"> Approved Request 	ROWS	<ul style="list-style-type: none"> Approved Travel Orders in ROWS and all modifications 	ROWS	<ul style="list-style-type: none"> "SA3" DICs and/or EXP transactions with a "SABRS" user id will be referred to SIDI for process explanation. Paid DTS Travel Voucher Paid/Certified Voucher Travel Orders DD 1351-2 with receipts 	EDA, ROWS	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
SAB1TRVL	<ul style="list-style-type: none"> Signed and approved TAD request form Message with approval for training with SDN and LOA Signed and approved TAD request form 	RG	<ul style="list-style-type: none"> Approved/Authenticated SABRS Travel Order Signed and approved Non-DTS, Non-ROWS Travel Orders DD 1610 	SAB1TRVL	<ul style="list-style-type: none"> "SA3" DICs and/or EXP transactions with a "SABRS" user id will be referred to SIDI for process explanation. Paid DTS Travel Voucher Paid/Certified Voucher Travel Orders DD 1351-2 with receipts 	SAB1TRVL, EDA	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR

Transportation of Things

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
Powertrack / Syncada	<ul style="list-style-type: none"> Approved Request for shipping/transportation services Approved TCPT Request 	RG	<ul style="list-style-type: none"> Print Screen in Powertrack by TCN using Payment Manager Inquiry Signed Commercial/Government Bill of Lading 	Powertrack, Syncada, EDA, EDM, EFR	<ul style="list-style-type: none"> Print Screen in Powertrack by TCN using Payment Manager Inquiry Signed Commercial/Government Bill of Lading 	Powertrack, Syncada, EDA, EDM, EFR	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
Powertrack / Syncada House Hold Goods (HHG)	<ul style="list-style-type: none"> Approved Request for shipping/transportation services PCS Orders 	RG	<ul style="list-style-type: none"> Print Screen in Powertrack by TCN using Payment Manager Inquiry Copy of the Commercial Bill of Lading With a Copy of WO PCS Orders 	Powertrack, Syncada, EDA, EDM, EFR	<ul style="list-style-type: none"> Print Screen in Powertrack by TCN using Payment Manager Inquiry Signed Commercial/Government Bill of Lading 	Powertrack, Syncada, EDA, EDM, EFR	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
Government Bill of Lading	<ul style="list-style-type: none"> Approved Request for shipping/transportation services 	RG	<ul style="list-style-type: none"> SF 1103 	RG	<ul style="list-style-type: none"> SF 1103 Copy of certified invoice 	EDA, EDM, EFR, RG	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR

Contracts

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
PR Builder / SPS	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments 	RG, PRB	<ul style="list-style-type: none"> Contract and/or modifications DD 1155, SF 30, SF 1449 	EDA, RCO, PCO, ACO	<ul style="list-style-type: none"> Proof of Receipt and Acceptance of goods/services WAWF-RA DD 250 SF 1034 	EDA, EDM, EFR	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
NC 2276	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments 	RG, PRB	<ul style="list-style-type: none"> Contract and/or modifications DD 1155, SF 30, SF 1449 	EDA, RCO, PCO, ACO	<ul style="list-style-type: none"> Proof of Receipt and Acceptance of goods/services WAWF-RA DD 250 SF 1034 	WAWF, EDA, EDM, EFR	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
NMCI Contract eMarketplace	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments 	RG, PRB	<ul style="list-style-type: none"> Contract and/or modifications DD 1155, SF 30, SF 1449 	EDA, RCO, PCO, ACO	<ul style="list-style-type: none"> Proof of Receipt and Acceptance of goods/services Screenshot of COR approval from eMarketplace 	EMP	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR

MIPR - Cat 2	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments 	RG, PRB	<ul style="list-style-type: none"> Contract and/or modifications DD 1155, SF 30, SF 1449 	EDA, RCO, PCO, ACO	<ul style="list-style-type: none"> WAWF-RA Approved vendor invoices Proof of receipt/acceptance of goods/services DD 250 SF 1034 SF 1080 	WAWF, EDA, EDM, EFR	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
--------------	---	---------	--	--------------------	--	---------------------	--	---------------

Credit Card

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
GPC	<ul style="list-style-type: none"> Approved Request for supplies/services 	RG	<ul style="list-style-type: none"> Receipts from Purchase (in-store purchases) On-line order confirmation page Cardholder Statement with Doc number and LOA 	CITI	<ul style="list-style-type: none"> Receipts from Purchase On-line order confirmation page NC 2035 Cardholder Statement with Doc number and LOA 	FM, CITI, AS	<ul style="list-style-type: none"> Paid/Certified Voucher 	CITI, EDA, EDM, EFR

MILSTRIP / Inter-fund (Feeder System Screen Shots are acceptable)

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
GCSS-MC	<ul style="list-style-type: none"> GCSS-MC printscreen of approvals as shown in the "Log and Notes" section of the service request.. 	RG	<ul style="list-style-type: none"> WEBVLIPS or LDG history showing A0*/A3* obligating transaction 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Proof of delivery WEBVLIPS or LDG history records showing DRA/DRB DIC 	FM, WEBVLIPS, LDG	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
CLS - Contractor Logistics Support	<ul style="list-style-type: none"> Approved Request for supplies/services 	RG	<ul style="list-style-type: none"> Copy of Approved Contract (w/Correct CLIN) WEBVLIPS or LDG history records showing requisition DIC SABRS screenshot linking the DRN / MILSTRIP 	EDA, WEBVLIPS, LDG	<ul style="list-style-type: none"> Proof of delivery WEBVLIPS or LDG history records showing DRA/DRB DIC WAWF Fast Pay invoice 	EDA, EDM, EFR, WAWF, SASSY, WEBVLIPS, LDG	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR
Subsistence in Kind	<ul style="list-style-type: none"> Approved Request for subsistence 	RG	<ul style="list-style-type: none"> STORES sent order detail documentation 	STORES	<ul style="list-style-type: none"> Proof of delivery STORES receipt order details report 	FM, STORES	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report linking back to SABRS Table 303 rolup document 	MILSBILLS, WITS, AS
DSSC	<ul style="list-style-type: none"> Approved Request for supplies 	RG	<ul style="list-style-type: none"> Receipts from DSSC DSSC Fiscal listing (found under the SI domain under the CPP INFOPAC) 	DSSC, INFOPAC	<ul style="list-style-type: none"> Receipts from DSSC 	FM	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
Fuel - FAS (BSME)	<ul style="list-style-type: none"> Approved Fuel Key Approved Fuel Card 	RG	<ul style="list-style-type: none"> FAS Record - Report or Print Screen from FAS 	FAS	<ul style="list-style-type: none"> FAS Record - Report or Print Screen from FAS 	FAS	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
Fuel - Wright Express	<ul style="list-style-type: none"> Signed Authorized Request Form/Letter 	RG	<ul style="list-style-type: none"> Receipt of fuel purchase with annotated Budget Amt 	FAS	<ul style="list-style-type: none"> Receipt of fuel purchase with annotated Budget Amt 	FAS	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
Materials Return Program (MRP)	<ul style="list-style-type: none"> Request for approval to return materials 	RG	<ul style="list-style-type: none"> WEBVLIPS or LDG history records showing FT* DIC 	FM, WEBVLIPS, LDG	<ul style="list-style-type: none"> WEBVLIPS or LDG history showing DRA If no DRA on WEBVLIPS or DRA history then DD 1348 -1 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report FD2 	MILSBILLS, WITS, LDG
RHICS	<ul style="list-style-type: none"> Approved Request for services DD 1348 DD 1149 	RG	<ul style="list-style-type: none"> Approved Request for services DD 1348 DD 1149 	RHICS, WEBVLIPS, LDG	<ul style="list-style-type: none"> DD 1348 -1 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
SASSY	<ul style="list-style-type: none"> Approved Request for supplies/services 	RG	<ul style="list-style-type: none"> WEBVLIPS or LDG history records showing requisition DIC 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Proof of delivery 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
GSA ServMart - Brick Mortar	<ul style="list-style-type: none"> Approved Shopping List 	RG	<ul style="list-style-type: none"> Proof of Receipt from Goods Received from GSA 	GSA	<ul style="list-style-type: none"> Proof of Receipt from Goods Received from GSA 	FM	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
Web Based Requisition	<ul style="list-style-type: none"> Approved Request for supplies/services 	RG	<ul style="list-style-type: none"> Screenshot of Order Confirmation page Screenshot of Order Submission page 	Various requisition Websites	<ul style="list-style-type: none"> Proof of Delivery 	Supply, Various requisition Websites	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG

Non Web Based Requisition	<ul style="list-style-type: none"> Approved Request for supplies/services Email / Local Form with approval 	RG	<ul style="list-style-type: none"> Email/local form with approvals transmitted to source Copy of form with approvals transmitted to source and documentation of any phone calls made. 	WEBVLIPS, LDG	<ul style="list-style-type: none"> Proof of Delivery 	WEBVLIPS, LDG, GSA Advantage, DODemail	<ul style="list-style-type: none"> Interdepartmental Bill (MILSINO) or detailed WITS report 	MILSBILLS, WITS, LDG
See WAWF_MP TYPES tab	<ul style="list-style-type: none"> Approved Request for supplies/services Approved Purchase Request (PRB) 	RG, PRB	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Approved Request for supplies/services Approved invoice/receipt 	RG, PRB, WAWF	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Approved Request for supplies/services Approved invoice/receipt 	RG, PRB, WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	WAWF, EDA, EDM, EFR

Miscellaneous Payments

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
Training	<ul style="list-style-type: none"> Approved Purchase Request (PRB) Approved Authorization, Agreement and Certification of Training SF 182 	RG, PRB	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Approved Authorization, Agreement and Certification of Training SF 182 Approved invoice/receipt 	RG, PRB, WAWF	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Approved Authorization, Agreement and Certification of Training SF 182 Approved invoice/receipt 	RG, PRB, WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	WAWF, EDA, EDM, EFR
Uniform Funding Management	<ul style="list-style-type: none"> Approved Purchase Request (PRB) Signed MCCS MOA 	RG, PRB	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Signed MCCS MOA 	RG, PRB	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Certified SF 1034 DD Form 2406 	WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	WAWF, EDA, EDM, EFR
Uniform Clothing	<ul style="list-style-type: none"> Approved Purchase Request (PRB) Approved DD 504 Approved NC 604 	RG, PRB	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Invoice/receipt with attached DD 504 or NC 604 	FM	<ul style="list-style-type: none"> Accepted WAWF-MP voucher Invoice/receipt with attached DD 504 or NC 604 	WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	WAWF, EDA, EDM, EFR

Intra-governmental Work Request

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
MIPR - CAT 1	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments (DD 448) MOU/MOA/ISSA/ Support Agreements 	RG, PRB	<ul style="list-style-type: none"> Signed/Accepted DD 448-2 MOU/MOA/ISSA/ Support Agreements 	Seller	<ul style="list-style-type: none"> Proof of receipt/acceptance of goods/services SF 1080 DD250 SF 1034 	Command, PMO	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR, IPAC
Work Request - CAT 1	<ul style="list-style-type: none"> Approved PR Builder Procurement Request to include amendments (NC 2275) 	RG, PRB	<ul style="list-style-type: none"> Signed/Accepted NC 2275 	Seller	<ul style="list-style-type: none"> Proof of receipt/acceptance of goods/services SF 1080 DD250 SF 1034 	Command, PMO	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA, EDM, EFR, IPAC
Printing	<ul style="list-style-type: none"> Local Form/Email request for printing 	RG, PRB	<ul style="list-style-type: none"> Approved Printing Requisition/Order form DD 282 	RG	<ul style="list-style-type: none"> Approved Printing Requisition/Order form DD 282 	WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	WAWF, EDA, EDM, EFR

General Equipment & Real Property

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
Contracts for Garrison Capital Assets	<ul style="list-style-type: none"> Funding Request / Realignment Form DD 1391 	FM	<ul style="list-style-type: none"> DD 1155 SF 1449 SF30 	FM, AS	<ul style="list-style-type: none"> DD 250 Manual Invoice Certification Documentation of Receipt of Materials/Services WAWF-RA 2 in 1 invoice WAWF-RA Non 2 in 1 invoice 	FM, AS, WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA
Garrison Mobile Equipment	<ul style="list-style-type: none"> Funding Request / Realignment Form DD 1391 DD 1149 	FM	<ul style="list-style-type: none"> DD 448-2 SPS Vendor Contract DD 1155 SF 1449 SF30 Approved/Signed DD 1149 	FM, AS	<ul style="list-style-type: none"> DD 250 Manual Invoice Certification Documentation of Receipt of Materials/Services WAWF-RA 2 in 1 invoice WAWF-RA Non 2 in 1 invoice 	FM, AS, WAWF	<ul style="list-style-type: none"> Paid/Certified Voucher 	EDA
Real Property	<ul style="list-style-type: none"> DD1391 	FM	<ul style="list-style-type: none"> NC2275 DD 1155 SF 1449 DD1354 		<ul style="list-style-type: none"> DD 250 		<ul style="list-style-type: none"> Paid/Certified Voucher 	

DNR Corrections

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
SF 1081	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							
Redistribute DNR	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							
SABRS Correction Notice	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							

Reconciliations (Authorization/Budget)

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
Budget Execution Activity	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							
Budget Execution Sub-Activity	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							

Collections

TYPE	REQUEST/COMMITMENT		REQUISITION/OBLIGATION		RECEIPT & ACCEPTANCE/EXPENSE		LIQUIDATION	
	AUTHORIZATION/APPROVAL	SOURCE	OBLIGATION	SOURCE	EXPENSE	SOURCE	LIQUIDATION	SOURCE
Cash Collections	Refer to local Comptroller FMRO or Disbursing Officer for assistance.							

Authorization Ownership

TYPE	DIC	DTC	Responsibility
Allocations	AFO, IAA	AU, FO, IA	MARCORSYSCOM, RPPB
Allocations Withheld	ALW	AW	MARCORSYSCOM, RPPB
Allotment Authority Issue-Direct	DAA	DA	DFAS/RF/MARCORSYSCOM/MARSOC
Allotment Authorization	A04	BB	MARCORLOGCOM/Comptrollers
Allotment Receipt Authority	AL1	AT	RF
Allowance for Doubtful Accounts	ADS	DW	No users currently loaded
Apportionment Unavailable Pursuant to Public Law	UAL	PL	DFAS
Apportionment	APO	AH, AS, PL, OD, WP	DFAS
Appropriation Transfer	AXF	XF	DFAS
Approved Apportionments Withheld	ADW	AH	DFAS
Approved Program Base	APB	AP	DFAS
BEA Authorization	OT1	BE, BS, WA	Field Components
BEA/BESA Authorization Expense	OTX	BE, BS, WA	Field Components
BESA Authorization	OT2	BE, BS, WA	Field Components
Continuing Resolution Allocation	CRA	CR	DFAS/RF/MARCORSYSCOM/MARSOC
In Conference Amount	ICA	IA	DFAS
Lateral Transfer from ARI-Direct	ALD	DT	MARCORLOGCOM/Comptrollers
Reimbursables	ADG, FRA	WA	Field Commands - Providing Funding Document, ISSA, or MOA
Rescissions	REC	RE	No users currently loaded
SRI Authority Direct	AL3	SL	MARCORLOGCOM/Comptrollers
SRW/CI Express Fund Authorization	DEX	DX	DFAS/RF/MARCORSYSCOM/MARSOC/Comptrollers
Transfers (In/Out)	AT*	TP, TC	DFAS
Transfers by Funding Function	SSP	SP	DFAS
Treasury Warrants	WAR	TW	DFAS
Unapportioned Appropriations - OMB Deferred	UAD	OD	DFAS
Unapportioned Authority Pending Rescission	UAR	WP	DFAS
WCI Authority	AL5	AT	MARCORLOGCOM/Comptrollers
Write Off-SRI	WOS	DW	No users currently loaded

Source Document Matrix Key

Abbreviation	Meaning	Abbreviation	Meaning
ACO	Administrative Contracting Officer	PCO	Procuring Contracting Officer
AS	Accounting System	PCS	Permanent Change of Station
CHOOSE	Cash History On-line Operator Search Engine	PMO	Project Management Office
CITI	CITI Direct	PRB	Procurement Requirements Builder
COR	Contracting Officer Representative	PT	PowerTrack (now known as Syncada)
DCPS	Defense Civilian Labor System	RCO	Regional Contracting Office
DNR	Disbursement Notification Record	RG	Requirements Generator
DRA	Materiel Receipt Acknowledgement	RHICS	Regional Hazardous Inventory Control System
DRN	Document Reference Number	ROWS	Reserve Order Writing System
DSSC	Direct Supply Support Center	SAB1TRVL	SABRS On-line Travel Order Writing System
DTS	Defense Travel System	SABRS	Standard Accounting Budgeting Reporting System
EDA	Electronic Document Access	SASSY	Supported Activities Supply System
EDM	Electronic Document Management	SDN	Standard Document Number
EFR	Electronic File Room	SIDI	Systems Integration Development Implementation
EMP	eMarketplace	SLDCADA	Standard Labor Data Collection and Distribution Application
EXP	Expense	SPS	Standard Procurement System
FAS	Fuel Automated System	STORES	Subsistence Total Ordering and Receipt Electronic System (Navy system)

FM	Fund Manager	Syncada	Not an acronym, actual name of multi-bank network, integrated fully electronic financial supply chain platform.
GCPC	Government Commercial Purchase Card	TAD	Temporary Additional Duty
GCSS-MC	Global Combat Support System – Marine Corps	TCN	Transportation Control Number
GSA	General Services Administration	TCPT	Transportation Capacity Planning Tool
LDG	Logistics Data Gateway (Milstrip history including billing)	U&E	Update & Extract
LOA	Line of Accounting	WAWF	Wide Area Work Flow
MCCS	Marine Corps Community Services	WAWF-MP	Wide Area Work Flow-Miscellaneous Pay
MCTFS	Marine Corps Total Force System	WAWF-RA	Wide Area Work Flow-Receipt and Acceptance
MILSBILLS	Military Standard Billing System	WEB BASED REQUISITION SITES	i.e., GSA Advantage, DoD eMail, DSSC, etc.
MILSTRIP	Military Standard Requisitioning and Issue Procedures	WEBVLIPS	Web Visual Logistics Information Processing System (MILSTRIP history, does NOT include billing)
MMPA	Master Military Pay Account	WITS	Web Interfund Transaction Search (MILSTRIP billing summary & detail records)
MOA	Memorandum of Agreement	WO	Web Orders
MRP	Materials Return Program	WRIGHT EXPRESS	Wright Express

Appendix T

Request for Heritage Asset Determination Format

Requests to identify an item as a heritage asset will be submitted using the below format.

5750
Office Code
Date

From: Commanding Officer
To: Registrar, National Museum of the Marine Corps, 2014 Anderson Ave.,
Quantico, VA 22134-5002

Subj: REQUEST FOR HERITAGE ASSET DETERMINATION

Ref: (a) MCO 4400.150_
(b) MCO 5750.1_
(c) MCO P10520.3_ (*if applicable*)

Encl: (1) Digital Image(s) of potential Heritage Asset being reported
(*include images of identify features such as serial number or part
number, if applicable*)
(2) Copy of Limited Demilitarized Certificate (*if applicable*)

1. In accordance with the references, this request is submitted to identify an asset as a potential heritage asset.

2. The following asset description is provided with digital images provided as enclosure (1):

Nomenclature:
Part/Identification Number: (*if applicable*)
National/Marine Corps Stock Number: (*input NA if not assigned*)
Country of Origin:
Unit Price: (*if applicable*)
Unit of Issue: (*if applicable*)
Quantity:
Serially Controlled (Y/N) (*indicate "Yes" or "No"*)
Serial Number(s): (*input NA if not assigned*)

3. The significance of this asset is (*describe significance of object to the unit, date obtained, where obtained, background/provenance of asset, why it contributes to unit's traditions and/or esprit de corps and more readily allows the unit to exploit historical experiences*).

4. The physical condition and current location of this asset is (*describe condition as well as physical location of the asset(s)*).

5. This command understands that approval of this request does not constitute authorization to maintain physical possession of the asset.

6. The point of contact for this matter is (*include rank, full name, telephone number, and e-mail*).

(Signature)
(*FI. MI. LAST Name of CO*)

Appendix U

Request for Conditional Loan or Display Equipment Retention Format

Requests for conditional loan of heritage assets or retention of display equipment will be submitted using the below format.

5750
Office Code
Date

From: Commanding Officer
To: Commanding General, Marine Corps Installations Command
Via: *(insert appropriate chain of command as described in paragraph 10 of chapter 6)*

Subj: REQUEST CONDITIONAL LOAN RETENTION or REQUEST DISPLAY EQUIPMENT RETENTION *(choose appropriate request based on heritage asset determination)*

Ref: (a) MCO 4400.150_
(b) MCO 5750.1_
(c) MCBul 4410
(d) MCO P10520.3_ *(if applicable)*

Encl: (1) NMMC endorsement on REQUEST FOR HERITAGE ASSET DETERMINATION
(2) Digital Image(s) of asset(s) *(if not included in enclosure (1), include images of data plate and both sides (front and back) of the lower receiver for small arms, if applicable)*
(3) Copy of Limited Demilitarized Certificate *(if applicable)*

1. In accordance with the references, this command is requesting conditional loan retention of the below heritage asset. *(Change to "In accordance with the references, this command is requesting display retention of the below asset." if asset was not accepted by the NMMC as a heritage asset.)*

2. The following asset description is provided with digital images provided in enclosure (1): *(change "in enclosure (1)" to "in enclosure (2)" if not provided in enclosure (1))*

Nomenclature:

Part/Identification Number:

National/Marine Corps Stock Number: *(input NA if not assigned)*

Country of Origin:

Unit Price:

Unit of Issue:

Quantity:

Serially Controlled (Y/N) *(indicate "Yes" or "No")*

Serial Number(s): *(input NA if not assigned)*

3. The significance of this asset is *(describe significance of object to the unit, date obtained, where obtained, background/provenance of asset, why it contributes to unit's traditions and/or esprit de corps and more readily allows the unit to exploit historical experiences).*

4. The physical condition and current location of this asset is *(describe condition as well as location asset(s) will be physically displayed. Also describe security measures in place for safeguarding).*

5. If authorized to maintain this asset as a heritage asset on conditional loan, stewardship responsibility will be established using this command's base property sub-custody account (*insert DoDAAC/PPM sub-custody account number of unit requesting conditional loan*), an account currently established under the (*insert installation name*) PPM, (*insert PPM DoDAAC*). (*Use this paragraph if request is for conditional loan retention, use alternative paragraph 5 below if for display equipment retention*)

5. If authorized to maintain this asset as display equipment, accountability will be established using this command's base property sub-custody account (*insert DoDAAC/PPM sub-custody account number of unit requesting conditional loan*), an account currently established under the (*insert installation name*) PPM, (*insert PPM DoDAAC*). (*Use this paragraph if request is for display equipment retention, use alternative paragraph 5 above if for conditional loan retention*)

6. If approved for retention, this command understands its responsibility to maintain the asset in an acceptable condition. Any associated budget requirements for maintenance of the asset(s) will be coordinated with the installation commander identified above. Anticipated maintenance costs for this asset includes (*identify requirements*). (*If there are no expected maintenance requirements associated with the asset, replace the last sentence with "There are currently no expected maintenance support requirements for this asset."*)

7. The point of contact for this matter is (include rank, full name, telephone number, and e-mail).

(Signature)
(*FI. MI. LAST Name of CO*)