

GLOSSARY

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The original publication date of this MCO (right header) will not change unless/until a full revision of this MCO is completed.

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GLOSSARY

A

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 Property. A term used to identify property that is recorded in the Accountable Property System of Record and is controlled by an identification system and supporting records from its acquisition through final disposition.

Accountable Property Record. The record contained within the Accountable Property System of Record (APSR).

Accountable Property System of Record (APSR). An APSR is a government information system used to control and manage accountable property records. It represents the "official" record keeping system for controlling 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, Global Combat Support System – Marine Corps (GCSS-MC), Stock Control System (SCS), and Defense Property Accountability System (DPAS). See also "Information System."

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 U.S.C. responsibilities relative to the proper accountability of appropriations or materials and services associated to an activity.

Accountable Property Officer (APO). An APO is an individual who, based on his or her training, knowledge, and experience in property management, accountability and control procedures, is appointed by proper authority to establish and maintain an organization's accountable property records, systems, and/or financial records, in connection with property, irrespective of whether the property is in the individual's possession. Comparable terms include:

- Army – Supply Support Accountable Officer/Property Book Officer
- Navy – Personal Property Manager
- Air Force – Accountable Officer/Chief of Supply/Chief of Material Management
- Marine Corps – Supply Officer
- Joint Commands – Joint Property Book Officer
- Defense Logistics Agency – Accountable Property Officer.

Acquisition. The act of acquiring. Acquiring hardware, supplies, or services through purchase, lease, or other means, including transfer or fabrication, whether the supplies or services are already in existence or must be created, developed, demonstrated, and evaluated. Also, acquiring by contract with appropriated funds of supplies or services.

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).

Administrative Property. 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.

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.

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."

Appointing Authority. An individual designated in writing by the approving authority. The approving authority may act as the appointing authority. The appointing authority appoints financial liability officers, if required; approves or disapproves the recommendations of the accountable property officer, reviewing authority, or financial liability officer; and recommends actions to the approving authority. The appointing authority is normally senior to the reviewing authority, accountable property officer, and financial liability officer.

Appropriation Stores Account (ASA). Identifies items financed through appropriations other than a revolving working capital 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 Authority. The approving authority makes determinations to either relieve involved individuals from responsibility and/or accountability or approve assessment of financial liability. The approving authority's responsibilities may be delegated; however, the delegations must be in writing. The approving authority may act as the appointing authority or designate an appointing authority in writing. DoD Component regulations shall designate who may serve as the approving and appointing authority. The approving authority is normally senior to the appointing authority.

Approving Official (AO). Department of the Navy 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 can be disassembled (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.

Automatic Identification Technologies (AIT). AIT is the family of technologies that improves the accuracy, efficiency, and timeliness of materiel identification and data collection. AIT media and devices include, but are not limited to, linear and two-dimensional bar code symbols and their readers; magnetic stripe cards; integrated cards, (i.e., smart cards; optical memory cards); radio frequency identification (active and passive); contact memory-button devices; and magnetic storage media.

B

Bargaining Unit. A bargaining unit is a group of employees found appropriate for representation by Federal Labor Relations Authority (FLRA) and voted upon by employees who are represented by a labor union in their dealings with agency management.

C

Capitalize. To record and carry forward into one or more future periods any expenditure the benefits from which will then be realized.

Capital Lease. Leases that transfer substantially all the benefits and risks of ownership to the lessee. If at its inception, a lease meets one or more of the following criteria, the lease is considered a capital lease:

- (1) The lease transfers ownership of the property to the lessee by the end of the lease term.
- (2) The lease contains an option to purchase the leased property at a bargain price.

(3) The lease term (non-cancelable portion, plus all periods, if any, representing renewals or extensions that can reasonably be expected to be taken) is equal to or greater than 75 percent of the estimated economic life of the leased property.

(4) The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

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.

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.

Collateral Materiel (CM). Items furnished with SAC 3 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.

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 Item. An item of supply or an individual item (except explosive ordnance and major end items of equipment) that is normally expended or used up beyond recovery in the use for which it is designed or intended.

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 tactical.

Contract. Any enforceable agreement, including rental and lease agreements and purchase orders, between an agency and a business concern for the acquisition of property or services.

Contractor-Acquired Property (CAP). 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 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.

Controlled Inventory Items. Property with characteristics that require them to be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safekeeping and integrity. Controlled inventory items include (in descending order of the degree of control normally exercised):

- Classified Items. Property requiring protection in the interest of national security.
- Sensitive Items. Property requiring a high degree of protection and control due to statutory requirements or regulations (e.g., narcotics and drugs, precious metals, high value or highly technical assets, hazardous assets, small arms, ammunition, explosives, and demolition material).
- Pilferable Items. Property that has a ready resale value or application to personal possession and that are, therefore, especially subject to theft.

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.

Custodial Area. A segment of the accountable area (e.g., a ward in a hospital, a division in an organization, within an accountable area). There may be as many custodial areas and responsible officers (RO's) or responsible individuals (RI's) as are required to execute effective property management.

D

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.

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.

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 Official (DAO). 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 are "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. See volume 2 within this publication for detailed information.

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. The 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. 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 garrison property.

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).

Disposition of Property. The method by which the Department of Defense or Component is formally relieved of accountability by authorized means, including, but not limited to, consumption, transfer, donation, sale, or destruction; or through a completed evaluation and investigation for lost, damaged or destroyed property.

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 system. DICs will have a corresponding DLMS supplement action code to support DLMS interoperability, see “DLA Logistics Management Standards.”

E

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.

End Item. A final combination of end products, component parts, or materials that is ready for its intended use, e.g., ship, tank, mobile machine shop, or aircraft.

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. Personal property that is functionally complete for its intended purpose, durable, and nonexpendable. 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. Materiel at a retail supply activity that is excess to that activity’s requirements and is subject to return to the wholesale materiel manager, redistribution within the DoD supply chain, or to disposal by DLA Disposition Services.

Existence and Completeness. The terms existence and completeness refer to DoD efforts for validating asset accountability on the path to achieving complete financial statement audit readiness. The terms are defined as follows:

- Existence – All accountable property (military and general equipment, real property, inventory, and operating materials and supplies) in DoD systems of record exists and their records match actual physical assets.
- Completeness – All accountable property is identified and accurately recorded in a DoD system of record.

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," "Principal Items," 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.

F

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.

Full Cost. A baseline value that includes all (material) costs incurred to acquire and bring the property to a form and location suitable for its intended use and, as applicable, depreciated over its useful life.

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.

G

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). GME is used to perform transportation and automotive maintenance functions at Marine Corps facilities. Commercially available GME includes passenger vehicles, cargo vehicles, non-tactical material handling equipment, engineer equipment, and railway rolling stock. The Marine Corps classifies GME as a sub-category of general equipment.

Garrison Property. 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, office equipment, automated data processing equipment, industrial plant 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 property of any kind (i.e., general PP&E) except real property (land and improvements to facilities). It 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. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. General equipment consists of, but is not limited to, military equipment, garrison property, and garrison mobile equipment. Synonymous with "Personal Property."

General Property, Plant and Equipment (PP&E). 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, 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 Commercial Purchase Card (GCPC). The program is intended to streamline small purchase methods; minimize paperwork; eliminate impress 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. Note: this is synonymous with the government purchase card (GPC).

Government-Furnished Property (GFP). 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.

Government-Furnished Equipment (GFE). A sub-category of GFP defined 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.

Government-Furnished Information (GFI). GFI is data and information in the possession of or acquired by the Government and made available to the contractor. For training development contracts, proponents will most commonly provide the contractor with GFI in the form of outputs from the in-house performance of previous SAT phases. For example, if a proponent decides to contract out the development of a training course, the proponent would provide the contractor with the analysis and design data as critical inputs to the development phase.

Government-Furnished Material (GFM). A sub-category of GFP defined as inventory or 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.

Government Property (GP). GP is all property (e.g., real and personal, including facilities, materiel, special tooling, special test equipment, and agency-peculiar property) owned by or leased to the government, acquired by the government under the terms of the contract, or property acquired by the contractor for performing a contract and to which the Government has title. It includes Operating Materials and Supplies (OM&S); Inventory; and Property, Plant and Equipment (PP&E). Unless specified, all references to property refer to these three categories.

Government Purchase Card (GPC). The program is intended to streamline small purchase methods; minimize paperwork; eliminate impress 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. Note: this is synonymous with the government commercial purchase card (GCPC).

H

Heritage Asset. 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.

I

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 (IIP). 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.

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 Controls. Relates to an organization’s system of internal control that is designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial and performance reporting, and compliance with applicable laws and regulations. Internal controls comprise the plans, policies, methods, and procedures used to meet the organization’s mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations, and management’s system for measuring, reporting, and monitoring program performance.

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 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 property.

Inventory. Materiel, titled to the U.S. Government, held for sale or issue, held for repair, or held pending transfer to disposal. This definition covers the same population of items as the definition for inventory in chapter 4 “Inventory and Related Property,” of DoD 7000.14-R, Volume 4. Inventory

does not include tangible personal property to be consumed in normal operations, or operating materials and supplies.

Inventory Adjustments. Changes made to the accountable property record when the record and the physical count do not agree. All such changes require specific approval and documentation to support the adjustment, normally to include the results of reconciliation efforts to determine and resolve the cause of such disagreement, or a completed evaluation and investigation for lost, damaged, destroyed, or stolen property.

Inventory Control Point (ICP). An organizational unit or activity within the DoD supply system that is assigned the primary responsibility for the materiel management of a group of items either for a particular Military Service or for the Department of Defense as a whole. In addition to materiel management functions, an ICP may perform other logistics functions in support of a particular Military Service or for a particular end item (e.g., centralized computation of retail requirements and engineering tasks associated with weapon system components). Marine Corps Logistics Command serves as the ICP for the Marine Corps.

J

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.

K

L

Liability. The state of being responsible or answerable for the loss, damage, or destruction of government property.

Lifecycle Management. A management process, applied throughout the life of a system, which bases all programmatic decisions on the anticipated mission-related economic benefits derived over the life of the system. This encompasses the acquisition program, in-service support and sustainment, modernization, and final disposal.

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.

M

Management Control Activity (MCA). Each DoD Component authorizing the use of DoD materiel by contractors shall establish one or more MCAs to maintain control over all requisitions submitted to the DoD wholesale supply system by contractors and by DoD Component activities when requisitions indicate shipment to a contractor. In addition, the CMC has designated and charged the MCA with the property accountability function for all Marine Corps property in the possession of a third party (i.e., GFP or external Marine Corps agencies). CMC has designated MARCORLOGCOM and MARCORSYSCOM as MCAs for the Marine Corps.

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. Property is defined as “anything that may be owned.” Marine Corps property includes Operating Materials and Supplies (OM&S); Inventory; and Property, Plant and Equipment (PP&E). Unless specified, all references to property refer to these three categories.

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 DoD 4100.39-M, “Federal Logistics Information System (FLIS) Procedures Manual”.

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.

Material. Property that may be consumed or expended during the performance of a contract, component parts of a higher assembly, or items that lose their individual identity through incorporation into an end-item. Material does not include equipment, special tooling, special test equipment, or real property.

Materiel. Materiel includes all items necessary to equip, operate, maintain, and support military activities without distinction as to its application for administrative or combat purposes, excluding real property, installations, and utilities. Materiel is either serviceable (i.e., in an issuable condition) or unserviceable (i.e., in need of repair to make it serviceable).

Materiel Management. Continuing actions relating to planning, organizing, directing, coordinating, controlling, and evaluating the application of resources to ensure the effective and economical support of military forces. It includes provisioning, cataloging, requirements determination, acquisition, distribution, maintenance, and disposal. The terms “materiel management,” “materiel control,” “inventory management,” “inventory control,” and “supply management” are synonymous.

Materiel 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.

Materiel Obligation Validation (MOV). A DoD-mandated program which requires reconciliation/validation of supply source materiel 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 (ME). A type of general equipment and includes weapon systems that can be used directly by the Armed Forces to carry out battlefield missions. The Marine Corps will assign a Table of Authorized Materiel Control Number (TAMCN) to all ME. Marine Corps examples include: combat vehicles, tanks, artillery and crew serve weapons. ME also includes Marine Corps procured research and development equipment (e.g. prototypes, test gear, Engineering Development Models).

Mission Critical Assets (MCA). Mission Critical Assets are accountable property broadly defined as Military Equipment (ME), Real Property (RP), General Equipment (GE), Inventory (INV), and Operating Materials and Supplies (OM&S).

N

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.

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.

Nonexpendable Supplies. Materiel 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 general 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 garrison property (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 garrison property. The following items are considered non-tactical NS-E: garrison use only administrative property, display equipment, band equipment, and ceremonial weapons.

O

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 Materials and Supplies (OM&S). OM&S consists of tangible property to be consumed in normal operations. OM&S shall be categorized as: held for use; held in reserve 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. Repairables and consumables that are not for sale are considered OM&S.

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.

P

Personal Property. Personal property is property of any kind (i.e., general PP&E) except real property (land and improvements to facilities). It 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. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Personal property consists of, but is not limited to, military equipment, garrison property, and garrison mobile equipment. Synonymous with “general equipment.”

Physical Inventory. 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 Item. An end item 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. Principal items do not include complete aircraft, ships, tanks, helicopters, other combat and tactical vehicles, intercontinental ballistic missiles, intermediate range ballistic missiles, or space vehicles.

Priority Designator (PD). A two-digit numerical value derived from combining the appropriate F/AD and the appropriate urgency of need. 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. Property is defined as anything that may be owned. As used in the military establishment, this term is usually confined to “tangible property,” including real estate and material. For special

purposes and as used in certain statutes, this term may exclude such items as the public domain, certain lands, certain categories of naval vessels and records of the Federal Government.

Property Accountability. The responsibility to ensure security and conscientious inventory management of actual property. This obligation, imposed by public law, requires the maintenance of accurate records of personal property assets, and the conduct of physical inventories to reconcile property records. It also includes maintaining an audit trail for applicable physical property and financial transactions.

Property Control. The physical and administrative protection of property assets to include security, location, identity, and recordation of property transactions. It also includes the care and protection of property, physical inventory, and processing of property transactions.

Property Custodian. An individual appointed in writing, who accepts custodial responsibility for property, typically by signing a hand-receipt. The property custodian is directly responsible for the physical custody of accountable property under their control.

Property, Plant and Equipment (PP&E). PP&E is defined as tangible assets that (1) have an estimated useful life of two 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. 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.

Provisional Unit. A service or combatant commander-directed temporary assembly of personnel and equipment organized for a limited period of time for accomplishment of a specific mission. Provisional units are identified by PP&O-provided UICs. Examples are a Special Purpose MAGTF or a named organization approved by HQMC.

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.

Q

R

Range. In determining stock levels, the number of different types of items stocked, regardless of quantity. See "Depth."

Real Property. 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. A transmission or other acknowledgment made by a receiving entity to indicate that a good, or service has been satisfactorily received. Receipt is often denoted by signing a situation specific form, such as DD Form 250, "Material Inspection and Receiving Report," DD Form 1149, "Requisition and Invoice/Shipping Document," or DD Form 1348-1, "Issue Release/Receipt Document."

Receipt & Acceptor. A departmental accountable official (DAO) which provides 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.

Reconciliation. The process of aligning the physical count with the quantity posted to the accountable property records, researching discrepancies, and determining inventory accuracy, i.e., calculation of loss or overage rates.

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.

Repair Part. Any part, subassembly, assembly, or component required for installation in the maintenance or repair of a principal/secondary item, subassembly, or component.

Reparable Inventory. A type of OM&S or 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 reparable and field level reparable, 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/property custodian.

Responsible Officer (RO). An individual appointed by the accountable officer (AO), who accepts custodial responsibility for property, typically by signing a hand-receipt. The RO is directly responsible for the physical custody of accountable property under their control. Synonymous with "property custodian."

Retail Inventory. Supplies/materiel held below the wholesale level (the intermediate and consumer levels of inventory).

S

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 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.

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.

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 (SIE). Non-expendable assets provided to support Marine Corps commands/activities conducting special operation missions at the COCOM or national security levels. They will be assigned a "Q" TAMCN commodity designator and a MCSN if the NSN is not currently registered in FLIS, regardless if those assets were provided to the Marine Corps on a permanent or temporary basis.

Stewardship Land. 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). A category of PP&E which consists of tangible assets classified as either heritage assets or stewardship land.

Stewardship Responsibility. 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. 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.

Storage Activity (SA). The organization element of a distribution system that is assigned responsibility for the physical handling of materiel incident to its check-in and inspection (receipt), its keeping and surveillance in a warehouse, shed, tank, or open area (storage), and its selection and shipment (issue).

Stores Account Code (SAC). A code employed by the Marine Corps to differentiate between items financed through the Department of Navy stock fund account (SFA) or the appropriation stores account (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 (i.e., end items).

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 Report (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. Synonymous with “Accountable Property Officer.”

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 Inventory Report (SSIR). The SSIR is annual report provided to the Assistant Deputy Under Secretary of Defense (Supply Chain Integration) (ADUSD(SCI)) to report the value of wholesale and retail inventories. It includes materiel held for sale or issue, and materiel in the process of repair for future sale.

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.

T

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.

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 Unit. A temporary grouping of forces designed to accomplish a particular 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 the requirements to accomplish its assigned mission. The core unit's table of organization and equipment (TO&E), resident in the Total Force Structure Management System (TFSMS) and identified by a unit identification code (UIC), serves as the baseline for logistics planning (e.g., personnel and equipment sourcing).

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 Asset Visibility (TAV). The capability to provide timely and accurate information on the location, movement, status, and identify of equipment and supplies. It also includes the capability to act on that information to improve the overall performance of DoD logistics practices.

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.

Total Item Property Record. The record or record set maintained by the materiel manager that identifies the quantity, condition, and value of the items for each organizational entity having physical custody of those items. The total item property record includes materiel that is due in, in transit, in organic wholesale and retail repair facilities, in a contractor's custody, on loan, on hand in wholesale distribution centers, on-hand at retail activities, and for reported assets in the custody of users.

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.

U

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.

Unique Item Identifier (UII). A set of data elements marked on an item that is globally unique and unambiguous. Standardized use of the UII for serialized management within Automated Information Systems (AIS) improves data discovery and interoperability across acquisition and operational logistics domains, providing greater visibility throughout the logistics chain, and improved insight into the health of serialized items throughout their lifecycle.

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.

Unit User Account Manager (UUAM). A senior logistician within a using unit that assigns, revokes, and manages the GCSS-MC system roles and responsibilities for users within their command and/or assigned units.

United States Code (U.S.C.). The U.S.C. 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 (aw) 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 Statement (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.

V

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).

W

War Reserve Materiel Requirements (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 stock. Stock, regardless of funding sources, over which the materiel manager has asset knowledge and exercises unrestricted asset control to meet worldwide inventory management responsibilities. Synonymous with national inventory.

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.

X

Y

Z