# United States Marine Corps MILSTRIP Lifecycle of a Requisition
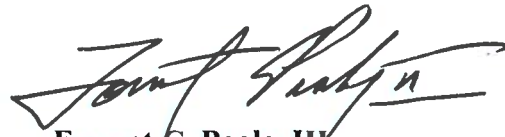
## 2023

# Director, Logistics Plans, Policy, & Strategic Mobility Message

The objective of this Navy and Marine Corps (NAVMC) handbook is to provide the Supply & Logistics Community with an understanding of the end-to-end Military Standard Requisitioning and Issue Procedures (MILSTRIP) requisition process. This document has been significantly revised and is intended to assist the reader's understanding of each event in the procurement business process and its relationship with corresponding financial transactions.

Logistics supply activities initiating MILSTRIP requisitions must also manage the resulting financial transactions. Requisition management ensures that orders are not only correctly placed and tracked, but funds are also obligated and expensed for the correct amount, and within the required timeframe. This manual can help you manage requisitions by identifying and focusing on the key elements of the requisition life cycle that trigger financial events. Further, it highlights the implications of each procurement event and whether those events trigger a corresponding financial transaction in the Marine Corps' accounting system, the Defense Agencies Initiative (DAI).

Properly managing how we obligate and expense our appropriations demonstrates our commitment to proper public fund stewardship. Armed with this manual, MILSTRIP users will have a valuable tool to assist them with accomplishing this goal and promoting an audit ready environment.

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# Contents

# Introduction

## MILSTRIP Defined

Per Defense Logistics Manual (DLM) 4000.25-1 Defense Logistics Management Standards (DLMS), Military Standard Requisitioning and Issue Procedures (MILSTRIP) represents a broad base of logistics transactions and procedures designed to meet Department of Defense (DoD) requirements to establish standard data elements, codes, forms, transaction formats (both legacy 80 record position and DLMS) and procedures to requisition, release/issue, and dispose of materiel and prepare related documents. It prescribes uniform procedures and time standards for the interchange of logistics information relating to requisitioning, supply advice, supply status, cancellation, materiel release/issue, lateral redistribution, materiel return processes, Materiel Obligation Validation (MOV), contractor access to government sources of supply (SoS), and selected security assistance processes. The provisions apply to the Office of the Secretary of Defense (OSD), the Military Departments, the Joint Staff, the Combatant Commands, and Defense Agencies. It also applies, by agreement, to external organizations conducting logistics business operations with DoD including (a) non-government organizations, both commercial and nonprofit; (b) agencies of the U.S. Government other than DoD; (c) foreign national governments; and (d) international government organizations.

## MILSTRIP Requisitioning Platforms

MILSTRIP requisitioning can be performed through a variety of platforms ranging from brick-and-mortar locations (stores) to information systems. For the purposes of this manual, the Marine Corps MILSTRIP Life Cycle of a Requisition will be limited to Global Combat Support System – Marine Corps (GCSS-MC), Fuel, and ServMart requisitioning platforms for supplies/goods.

- **Global Combat Support System – Marine Corps (GCSS-MC)**: GCSS-MC is a Marine Corps specific logistics chain management system which provides cross-functional information to enhance ground supply and maintenance operations. For MILSTRIP requisitions, GCSS-MC serves as an Accountable Property System of Record (APSR) for the management and requisitioning of Operating Materials and Supplies (OM&S) and certain military equipment (e.g., SAC 1 items.). GCSS-MC interfaces with the Marine Corps accounting system, DAI, with the posting of an initial obligation and expense upon receipt. GCSS-MC may also be used to electronically route requests for other types of purchases, which require manual obligation in the DAI accounting system.
- **Enterprise External Business Portal (EEBP)**: EEBP is designed to support the Defense Logistics Agency (DLA) and the Military Services in performing their responsibilities in fuel management, to include ordering and reporting. Fuel purchases for the Marine Corps may be viewed via EEBP's reporting utility.
- **General Services Administration (GSA) ServMart**: These brick-and-mortar stores or web sites provide authorized buyers with online access to thousands of products including office supplies, industrial supplies, computer peripherals, and tools and hardware for requisition-based ordering. The goal of the USMC ServMart is to provide the United States Marine Corps customers with quick, consistent access to a wide array of garrison support products while minimizing time and costs spent on routine purchases. All orders are requisitions and can be placed via a ServMart purchase card or valid Department of Defense Activity Address Code (DODAAC) and fund code (FC). For items purchased in-store and carried out, ServMart interfaces an obligation and receipt/expense to the DAI accounting system. For items purchased online or ordered from the store, ServMart interfaces an obligation to the DAI accounting system.

The requisitioning process consists of the request for goods, approval of the request, placing the order and receipt and acceptance. The MILSTRIP lifecycle also includes the billing process via the Military Standard Billing System (MILSBILLS) via the Marine Corps Visual Interfund System Transaction Accountability (MCVISTA) to the DAI accounting system. MILSTRIP billing issues may result in dispute with the billing activity due to duplicate billing or credit bill for return not received.

Supply activities monitor incomplete MILSTRIP orders regularly utilizing the quarterly MOV process, and the MILSTRIP Dormant Account Review – Quarterly (DAR-Q) – which includes the review of Unliquidated Obligations (ULOs), Undelivered Orders (UDOs), and Unmatched (disbursement) Transactions (UMTs).

## MILSTRIP Internal Controls (IC)

Effective and efficient operational internal controls around the use of MILSTRIP is fundamental to maintaining an audit ready posture. Internal controls promote performance-based management which is mandated by the Government Performance and Results Act (GPRA) of 1993. Internal controls include plans, methods, and procedures to meet missions, goals, and objectives. Internal controls work as the first line of defense to prevent and detect errors, fraud, waste, and abuse. Validated internal controls result in a state of reasonable assurance which enables the Marine Corps to achieve objectives such as audit readiness and the effective stewardship of taxpayer resources. Internal controls also impact the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Internal controls can be classified into three types of activities: preventative, detective, and corrective controls. These control activities can be manual or automated.

- **Preventative controls**: Prevent errors from occurring or recurring, and include controls such as policies and procedures, system edit checks, monitoring procedures, and system management approvals.
- **Detective controls**: Identify errors that have occurred, and include controls such as reconciliations, performing causative research, and physical inventories.
- **Corrective controls**: Correct detected errors and include controls such as restoring system files from a back-up file or resolving variance reports in a timely manner.

Each of these control activities mitigate risks in the MILSTRIP business process and work towards preventing, detecting, or correcting misstatements that can impact the Marine Corps audit readiness posture.

# 1.0 Global Combat Support System – Marine Corps (GCSS-MC)

This narrative provides details on the requisition process through GCSS-MC.

The key life cycle events for GCSS-MC requisitions are distinguished between internal and external requisitions. Requisitions fulfilled by the Supply Management Unit (SMU) are considered internal, while requisitions passed to the source of supply (SoS) if the SMU cannot support or if the supply activity is set up to source directly from DLA are external.

The following GCSS-MC process narrative describes the steps for a GCSS-MC requisition. Paragraph numbering corresponds with the associated flow chart beginning on page 16. Internal requisition process numbers are suffixed with the letter "A," while the external requisition process numbers are suffixed with the letter "B." If a process is the same for both external and internal requisitions, the process number will not have a suffix.

## 1.1 Requirement Identified, Approved and Order Placed

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| 1.1.1 | A requirement is identified for materials. |
| 1.1.2 | The needed material is entered into the parts requirement form in GCSS-MC, which includes the applicable data elements of the National Item Identification Number (NIIN), Signal Code, requested quantity, Supplementary Address Code (SUPADD) if applicable. |
| 1.1.3 | The requisition is forwarded to the Responsible Officer (RO), or delegate (NAVMC Form 11869) for review, approval and forwarding. **(IC 1.01)** |
| 1.1.4 | The requisition is forwarded to supply personnel for screening to include funds availability determination, selection of appropriate Job Order Number (JON), approval and placing the order. Proceed to 1.3 to review JON creation overview. <br> Request approved? If not, proceed to 1.1.5. If yes, proceed to 1.1.6. |
| 1.1.5 | Return request to originator. End process. |
| 1.1.6 | The order is placed by an authorized approver. The approver is authorized via DD Form 577. **(IC 1.02)** |
| 1.1.7 | DIC "A0_/A3_" is recorded in GCSS-MC. |
| 1.1.8 | The requisition approver's name appears on the DIC "A0_/A3_" transaction line on the Document Management Form and within the Log/Notes section of the service request. |
| 1.1.9 | GCSS-MC performs an internal funds check. Is funding available? If yes, proceed to 1.1.10. If no, proceed to 1.1.11. |
| 1.1.10 | Is the unit SMU supported? If yes, proceed to 1.4.A. If no, proceed to 1.1.B. |
| 1.1.11 | The approver receives a work list notification indicating requisition failed to pass the internal funds check. Are additional funds made available? If not, proceed to 1.1.12. If yes, proceed to 1.1.13. |
| 1.1.12 | The approver cancels/returns the request to originator. End process. |

| 1.1.13 | The approver resubmits requisition. Return to 1.1.9. |
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## 1.1.B    External Requisition

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| 1.1.B.1 | An obligation is transmitted to the DAI accounting system. Proceed to 1.2.B. |
| 1.1.B.2 | The DAI accounting system sends a confirmation of the obligation posting back to GCSS-MC. |
| 1.1.B.3 | Upon receipt of confirmation of obligation posting, GCSS-MC releases the DIC "A0_/A3_" transaction to the SoS.<br><br>**Note**: Who the requisition is sent to (e.g., DLA or GSA) is dependent upon who is identified as the primary SoS for the item being requisitioned, as identified within the Item Master Organization (IMO) Table in GCSS-MC. |
| 1.1.B.4 | The SoS receives the requisition and provides a status of the order to the requesting unit.<br>Cancel/Deny/Reject requisition proceed to 1.6.B<br>BackOrder/Delay requisition proceed to 1.7.B<br>Order Modification proceed to 1.8.B<br>Fulfill Order (partial or full) proceed to 1.9.B |

## 1.2.B    DAI Screening and Funds Check

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| 1.2.B.1 | Does the requisition pass the DAI accounting system funds check and data elements validation? If yes, proceed to 1.1.B.2. If not, proceed to 1.2.B.2.<br><br>**Note**: The funds check occurs at the Project level in the DAI accounting system. If the obligation fails to post, the requisition is not passed to the external SoS. |
| 1.2.B.2 | The Financial Data Manager (FDM) receives a work list notification in GCSS-MC reporting the failure of the obligation to post in the DAI accounting system with an applicable error code.<br><br>**Note**: The requisition appears as a "Lonesome Demand" on the unit's Due and Status File (DASF) and does not pass to the Inventory Control Point (ICP) due to the failure to post in the DAI accounting system. In this case, the FDM must be contacted, i.e., comptroller. |
| 1.2.B.3 | The FDM corrects the cause for rejection and resubmits or cancels the requisition.<br>If resubmitted, return to 1.2.B.1. If cancelled, proceed to 1.2.B.3.A. |
| 1.2.B.3.A | The FDM cancels the requisition via the worklist notification. The requisition will receive an "AEI BQ" supply status (citing the SMU routing identifier code (RIC) if SMU supported) on the unit's DASF. The commodity/section will resubmit the requirement in accordance with the FDM's recommendation or procure through an |

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| | alternate method if available. End Process. |

## 1.3    Creation of the Job Order Number (JON)

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| 1.3.1 | The DAI accounting system is loaded with all required data elements. |
| 1.3.2 | All data elements required for JON creation are manually loaded into GCSS-MC.<br><br>**Note**: The term "JON" is a legacy term carried over from the previous Marine Corps procurement system. JON refers to those accounting data elements that are used to identify the appropriation and specific command to be charged, along with any other budgetary data to be captured for the requisition. |
| 1.3.3 | The FDM creates the JON with the appropriate data elements for each supply activity within the FDM's span of responsibility.<br><br>**Note**: The FDM role is normally assigned to a user within the command's comptroller office as loading JONs within GCSS-MC must be coordinated with loading the required data elements within the DAI accounting system. |
| 1.3.4 | Once JONs are created, the FDM will load the JONs into the JON range for each applicable approval group for each supply activity. End Process.<br><br>**Note**: The approval group determines what JONs a supply activity has access to when creating requisitions. |

## 1.4.A    Materiel Release Order (MRO) (Requisition Primarily Sourced from the Supply Management Unit (SMU))

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| 1.4.A.1 | The requisition is submitted to the SMU General Account (GA). Is the requisition fulfilled by the SMU? If yes, proceed to 1.4.A.2. If not, proceed to 1.4.A.5. |
| 1.4.A.2 | A "BA" supply status is sent to the customer. |
| 1.4.A.3 | The GA confirms the (MRO). |
| 1.4.A.4 | The GA ships the requisitioned items. A DIC "AS_" shipment notice is sent back to the customer. Proceed to 1.5.A. |
| 1.4.A.5 | A "BM" supply status is sent to the customer for any quantity passed to an external source of supply (SoS); partial or full quantity. Proceed to 1.1.B. |

## 1.5.A    SMU Issue – Customer Receipt (Internal)

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| 1.5.A.1 | The SMU inventory decreases with "D7_" issue to the customer. |
| 1.5.A.2 | The supply activity receives the shipment from the SMU. |
| 1.5.A.3 | The supply clerk performs inspection, receipt, and acceptance. Prints name, signs, and dates the Issue Release/Receipt Document (DD Form 1348). The receipt and acceptor are authorized via NAVMC Form 11869. **(IC 1.03)** |
| 1.5.A.4 | The DASF clerk processes a receipt transaction (D6T) in GCSS-MC and assigns to appropriate stage sub-inventory/location for the section/commodity/warehouse or 01A (If Table of Authorized Materiel Control Number (TAMCN) item) for Consolidated Memorandum Receipt/Subordinate Unit Code (CMR/SUC) assignment. |
| 1.5.A.5 | The DASF clerk notifies section/commodity/warehouse of receipt of material. |
| 1.5.A.6 | Requesting section/commodity/warehouse/RO, or authorized individual (NAVMC Form 11869) signs for materiel. Prints name, signs, and dates the DD Form 1348 to receipt. **(IC 1.04)** |
| 1.5.A.7 | A Confirmation of Receipt (COR) is recorded in GCSS-MC upon receipt of materiel by requesting commodity/section/warehouse. |
| 1.5.A.8 | A sub-inventory transfer is conducted by the section/commodity/warehouse/CMR receiving materiel. |
| 1.5.A.9 | Key Supporting Document (KSD) is filed in the Proof of Delivery (POD) files and retained for 10 years (three years active, seven years archived). **(IC 1.05)** End Process. |

## 1.6.B    Cancel/Deny/Reject Requisition (External)

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| 1.6.B.1 | Is the requisition cancelled/denied/rejected by the SoS or is a cancellation request submitted by the customer? If cancelled/denied/rejected by SoS, proceed to 1.6.B.2. If cancellation request is submitted by customer, proceed to 1.6.B.5. |
| 1.6.B.2 | The SoS sends a supply status code indicating the order has been cancelled/denied/rejected. |
| 1.6.B.3 | The DASF clerk will research causative factors for cancel/deny/reject status. |
| 1.6.B.4 | The DASF clerk processes the cancel/deny/reject status. Proceed to 1.6.B.7.<br><br>**Note**: If "BS" status code is the reason for the cancellation (failure to respond to MOV), it can be reinstated within 60 days of receipt of the status. The DASF clerk processes a DIC "APR" with the required quantity in response to "BS" status, if bona-fide need still exists. |
| 1.6.B.5 | The DASF clerk sends a cancellation request DIC "AC_" to the vendor to cancel the requisition. |
| 1.6.B.6 | Does the vendor accept, reject, or fail to respond to the cancellation request? If the vendor accepts and issues cancellation status, return to 1.6.B.2. If the vendor rejects the request, proceed to 1.6.B.8. If the vendor fails to respond, proceed to 1.6.B.9. |

| 1.6.B.7 | Cancellation status posts to the document management action tab and when accepted, removes the due-in from the DASF. A DASF/fiscal clerk reconciliation is conducted to confirm the order modification is posted in the DAI accounting system. End Process. |
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| 1.6.B.8 | The DASF clerk manages the document until receipt. End Process. |
| 1.6.B.9 | The DASF clerk follows up on the cancellation request. Return to 1.6.B.6. |

### 1.7.B    BackOrder/Delay Requisition (External)

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| 1.7.B.1 | The SoS sends a supply status code indicating the order has been backordered/delayed. (e.g., "BB" status). |
| 1.7.B.2 | The DASF clerk manages backordered requisitions to ensure backorder status does not become aged; maintains bona-fide need as required. |
| 1.7.B.3 | The DASF clerk submits follow-up requests to the SoS as needed (e.g., DIC "AF1/AFC"). |
| 1.7.B.4 | The DASF clerk contacts the DLA/GSA/ICP customer service representative for assistance as needed. |
| 1.7.B.5 | The DASF clerk determines required action. If the customer requests cancellation, proceed to 1.6.B. If additional follow-ups are necessary, proceed to 1.7.B.2. Once shipment status is received, proceed to 1.9.B. |

### 1.8.B    Order Modification (External)

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| 1.8.B.1 | The SoS sends a supply status code indicating the order has been modified. (e.g., "BG" status code). |
| 1.8.B.2 | The DASF clerk reviews and accepts the order modification.<br><br>**Note**: The DASF clerk will confirm any modification status with the requestor to ensure modified requirement meets bona-fide need. |
| 1.8.B.3 | The DASF clerk processes any required transactions resulting from the modification received. |
| 1.8.B.4 | The DASF/fiscal clerk reconciliation confirms the DAI accounting system is updated to reflect the order modification. If modification is followed by a shipping status, proceed to 1.9.B. If the modification is followed by a Backorder/delay status, proceed to 1.7.B. |

### 1.9.B    Fulfill Order – Partial or Full (External)

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| 1.9.B.1 | The SoS sends a supply status indicating the order is being filled (e.g., "AS1" shipping status with quantity, preceded by "BA" status). |
| 1.9.B.2 | The DASF clerk reviews the shipment status. |
| 1.9.B.3 | Is this a partial order fulfillment? If yes, proceed to 1.9.B.4. If no, proceed to 1.10.B.<br><br>**Note:** Partial shipments are delineated with a suffix code. |

| 1.9.B.4 | The DASF clerk determines required action. If cancelling an unfilled quantity, proceed to 1.6.B. If management of an unfilled backorder quantity, proceed to 1.7.B. To process shipped quantity, proceed to 1.10.B. |

## 1.10.B   Materiel Order Fulfillment and Evaluation (External)

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| 1.10.B.1 | The SoS creates release/receipt KSD, billing summary and details (i.e., DD Form 1348). |
| 1.10.B.2 | The SoS ships the order with KSD (i.e., DD Form 1348) and the SoS sends notification of shipment via DIC "AS_" shipping status to the supply activity.<br><br>Was the shipment received by the customer? If no, proceed to 1.10.B.4. If yes, and no discrepancy, proceed to 1.11.B. If yes, with discrepancy, proceed to 1.12.B. |
| 1.10.B.3 | The SoS transmits an Interfund Bill via MILSBILLS to DFAS. Proceed to 1.13.B for review of liquidation process. |
| 1.10.B.4 | The DASF clerk initiates tracer action (if aged shipment status). |
| 1.10.B.5 | The DASF clerk collects responses from tracer action. Is shipment located? If not, proceed to 1.12.B. If yes, is there a discrepancy? If yes, proceed to 1.12.B. If no, proceed to 1.11.B. |

## 1.11.B   Receipt and Acceptance (External)

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| 1.11.B.1 | The receiving supply clerk prints name, signs, dates, and annotates quantity received on the KSD (e.g., DD Form 1348). (Performed by authorized Receipt and Acceptor delegated with NAVMC Form 11869). **(IC 1.06)** |
| 1.11.B.2 | The DASF clerk receives the DD Form 1348 and processes a receipt (D6T) in GCSS-MC assigning materiel to the appropriate section/commodity stage/warehouse sub-inventory or 01A (If TAMCN item) for CMR/SUC assignment. |
| 1.11.B.2.A | The receipt transaction processed in GCSS-MC interfaces a receipt transaction to the DAI accounting system, which in turn should result in the expense transaction posting in the DAI accounting system. |
| 1.11.B.2.B | A Materiel Receipt Acknowledgement (MRA) is transmitted to the SoS with a DIC "DRA" transaction. |
| 1.11.B.3 | The DASF clerk notifies the section/commodity/warehouse/RO of receipt. |
| 1.11.B.4 | The section/commodity/warehouse/RO authorized individual (NAVMC Form 11869) prints name, signs, and dates the receipt (DD Form 1348). **(IC 1.07)** |
| 1.11.B.5 | The DASF clerk processes a COR transaction in GCSS-MC upon issue of materiel to the requesting section/ commodity/warehouse. |
| 1.11.B.6 | The DASF/fiscal clerk reconciliation is conducted to confirm the receipt is posted in the DAI accounting system.  If partial shipment is received and the remainder of the requisition is to be cancelled, proceed to 1.6.B.  If partial shipment is received and the unfilled quantity is still a bona-fide need, proceed to 1.7.B.  If full receipt, proceed to 1.11.B.7. |

| 1.11.B.7 | The receipt KSD is filed in the POD files and retained for 10 years (three years active, seven years archived). **(IC 1.08)** End process. |

## 1.12.B   Supply Discrepancy Report (SDR) Process

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| 1.12.B.1 | The DASF clerk submits an SDR with Action Code "2A" (request for credit) via Product Data Reporting and Evaluation Program (PDREP). |
| 1.12.B.1.A | The DASF clerk informs the fiscal clerk of the potential credit. |
| 1.12.B.1.B | The fiscal clerk records the expected credit in a memorandum pending file. |
| 1.12.B.1.C | The DASF clerk notifies the requestor to reorder if bona-fide need still exists. |
| 1.12.B.2 | The DASF clerk submits a DIC "D6T" with Discrepancy Code "F" to the SoS for the quantity not received.<br><br>**Note**: If partial shipment, supply personnel will annotate the KSD with the actual quantity received. For a lost shipment the KSD are of tracer action and SDR. |
| 1.12.B.3 | The DASF clerk drafts and submits a DIC "D9Z" voucher to the SupO/Accountable Property Officer (APO) for approval. |
| 1.12.B.4 | The DASF clerk obtains SupO/CO approval for adjustment. **(IC 1.09)** |
| 1.12.B.5 | The DASF clerk inducts DIC "D9Z" adjustment. |
| 1.12.B.6 | The DASF clerk prints and reviews Money Value Gain/Loss (MVGL) Notice. |
| 1.12.B.7 | The Supo/APO submits MVGL to the Commanding Officer/Accountable Officer (CO/AO) for signature. File MVGL and adjustment approval in voucher file for 10 years (three years active, seven years archived). **(IC 1.10)** |
| 1.12.B.8 | The DASF clerk continues to track the status of the SDR until final response is received from the SoS. |
| 1.12.B.9 | The DASF clerk informs the fiscal clerk of the final resolution of the SDR. If credit is authorized, the fiscal clerk will ensure the anticipated credit is processed in the DAI accounting system. If not authorized, the fiscal clerk will remove the pending credit from the memorandum files. End Process. |

## 1.13.B   Process Payment (Liquidation)

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| 1.13.B.1 | The SoS bills the customer upon shipment (DIC "F*1"). |
| 1.13.B.2 | The SoS transmits an Interfund bill via MILSBILLS to DFAS. |
| 1.13.B.3 | MCVISTA receives summary and detail bills and performs edit checks for the Department of Defense Activity Address Code (DoDAAC), MILSTRIP document number, and date to validate the MILSTRIP bill.<br>Does the bill pass MCVISTA edits? If yes, proceed to 1.13.B.4. If no, proceed to 1.13.B.5. |
| 1.13.B.4 | The bill posts to the obligated record in the DAI accounting system as a liquidation with matching MILSTRIP document number. End Process. |

| 1.13.B.5 | If the billed MILSTRIP document number does not pass all MCVISTA edits, the detail disbursement will remain on the MCVISTA Rejects Report until corrective action is taken to pass MCVISTA edits. |
| | **Note:** If the billed MILSTRIP document number passes MCVISTA edits but does not match an existing obligation record in the DAI accounting system, the bill will post to the unmatched report and must be cleared in accordance with guidelines. End Process. |
| | Correction is processed in order to pass edits, return to 1.13.B.3. |

## 1.14    Materiel Obligation Validation (MOV)

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| | The external SoS generates an MOV request to the requisitioner for unfilled requisitions. MOV requests are provided on a quarterly basis; 20 Jan, 20 Apr, 20 July, and 20 Oct. The MOV process is performed within GCSS-MC. |
| 1.14.1 | The SoS generates the MOV request for validation and bona-fide need re-verification. Generally, this process is automated in GCSS-MC. When this is not the case, the following steps apply. (Refer to the below). <br><br> **Note**: Eligible statuses include: BB, BC, BD, BV, BZ. Priority 01 – 08: aged 30 days; Priority 09 – 15: aged 75 days. |
| 1.14.2 | The SoS sends a DIC "AN1" to the supply activity. If the supply activity responds, proceed to 1.14.3. If the supply activity fails to respond, proceed to 1.14.5. |
| 1.14.3 | The supply activity validates the requirement with the requesting commodity/section to ensure that the requirement is still a bona-fide need. Is the requirement valid? If yes, proceed to 1.14.4. If no, proceed to 1.14.6. |
| 1.14.4 | The supply activity responds to the DIC "AN1" with a DIC "AP1", specifying the quantity required (partial or full), and affirming the validity and bona-fide need of the requirement. If partial, proceed to 1.14.7. If full, End Process. |
| 1.14.5 | The SoS issues a "BS" status code to the supply activity of cancellation for failure to respond to the MOV. Proceed to1.6.B. |
| 1.14.6 | The supply activity responds to the DIC "AN1" with a DIC "AP1", zero quantity, indicating the requirement is no longer valid and requesting cancellation of the backordered quantity. Proceed to 1.14.7. |
| 1.14.7 | The SoS issues a "BR" status code to the supply activity confirming the cancellation request from the MOV response, partial or full quantity. Proceed to 1.6.B. |

| 1.15 | Overview |
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| Determining the availability of unit funds requires the management of pending obligation transactions. In the case of SMU supported units, funds availability is also dependent on the management of pending reimbursements to the SMU for "off the shelf" issues. The SMU bill for "off the shelf" issues must be included in the unit's calculation of the available balance when the support received exceeds funding previously provided. Example: SMU budget established for the 1st quarter and funds transferred from the unit to the SMU = 10k; "off the shelf" support provided by the SMU to the unit during 1st quarter = 15k. Support provided minus funded amount equals 5k. The 5k in excess support to the unit must be subtracted from the unit's available balance.<br><br>The fiscal clerk must include pending obligation transactions and pending reimbursements (if applicable) when calculating the available balance to produce the unit internal Status of Funds Report. | |

| 1.15.1 | The approval of the requisition establishes the order.<br><br>**Note**: Obligations for SMU-supported units will only occur if the SMU passes the full or partial quantity of the order to an external SoS (e.g., DLA or GSA). See 1.1.B. |
|--------|----------|
| 1.15.2 | The fiscal clerk must use the GCSS-MC Internal Budget Execution Report (IBER) to identify requisitions passed to an external SoS (e.g., "SMS") to establish the pending file. **(IC 1.11)** |
| 1.15.3 | The fiscal clerk reconciles the obligations posting on the DAI accounting system daily transaction report (DTR) to the pending file. DTR reconciliation consists of verifying each pending obligation posted, the accounting data cited is accurate, unit price, quantity and total price is accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). **(IC 1.12)** |
| 1.15.4 | Pending records that do not post an obligation on the DTR must be researched to determine the cause.<br><br>**Note:** Requisitions passed to an external SoS that fail to post in the DAI accounting system will be identified with an external SoS RIC on the IBER.<br>See 1.2.B |
| 1.15.5 | The fiscal clerk will continue to manage GCSS-MC undelivered orders (UDOs) and delivered orders unpaid (DOUs also known as unliquidated orders or ULOs) in coordination with the DASF clerk until the materials are received, the bill posts in the DAI accounting system and the order management process is complete. **(IC 1.13)**<br><br>**Note:** A fiscal/DASF reconciliation should be conducted on a frequent and recurring basis, outside of the requirements of the MOV/DAR-Q, to identify DAI accounting system adjustments to be processed resulting from cancellations, order modifications, and lost shipments. (See 1.6.B, 1.8.B and 1.12.B). |

## 1.16    GCSS-MC Flowchart

**Supply Activity Identifies Requirement Process**

```
Start
  │
  ▼
1.1.1                1.1.2                    1.1.3                  1.1.4
A requirement    →   Requirement is       →   Request is         →  The request is          Request
is identified        entered into the         processed             forwarded to supply   → approved?   ──Yes──┐
                     parts requirement        by the RO or           personnel for review,                      │
                     form in GCSS-MC          delegate               funds availability and                     │
                                              [IC 1.01]              JON selection              │No              ▼
                                              DD Form                                           ▼              1.1.6
                                              2875                                            1.1.5           Requisition
                                              NAVMC                                           Return request   approved by
                                              Form                                            to originator     authorized
                                              11869                                            │                approver
                                                                                               ▼               [IC 1.02]
                                                                                            End Process         DD Form 577
```

```
1.1.7              1.1.8                1.1.9                is funding        1.1.10           Proceed to 1.4.A
DIC "A0_/A3_"   →  Requisition       →  GCSS-MC performs  → available    ─Yes→ Is the unit SMU ─Yes→
recorded in        approver's name       an internal funds                    supported?
GCSS-MC            appears within        check                                     │No
                   Log/Notes section                                               ▼
                   of the service                                              Proceed to 1.1.B
                   request
           │          ▲                      ▲
           │          │                      │
           │     ──Yes - resubmit──┘         │
           │          │                      │
           │     ─────No─────────────────────┘
           ▼
1.1.11           Are additional                 1.1.12
The approver  →  funds available  ──No──→       The approver cancels  ──→  End Process
receives a                                      the requisition
worklist notice
```

**External Requisition Process**

```
                    ┌──────────┐
                    │  Start   │
                    └────┬─────┘
                         │
                         ▼
┌──────────────────┐   ┌──────────────┐   ┌──────────────────┐   ┌──────────────────┐
│     1.1.B.1      │   │ Proceed to   │   │     1.1.B.2      │   │     1.1.B.3      │
│ An obligation is │──▶│    1.2.B     │──▶│The accounting    │──▶│ GCSS-MC releases │
│ transmitted to   │   │              │   │system sends      │   │ DIC "A0_/A3_"    │
│ the accounting   │   │              │   │confirmation of   │   │ to the SoS       │
│ system           │   │              │   │obligation posting│   │                  │
│                  │   │              │   │to GCSS-MC        │   │                  │
└──────────────────┘   └──────────────┘   └──────────────────┘   └────────┬─────────┘
                                                                           │
                                                                           ▼
                         ◇────────────◇                         ┌──────────────────┐
                        ╱ Provides status╲◀───────────────────── │     1.1.B.4      │
                        ╲  of order      ╱                       │   SoS receives   │
                         ◇──────┬───────◇                        │   requisition    │
                                │                                └──────────────────┘
        ┌───────────────┬───────┴───────┬───────────────┐
        ▼               ▼               ▼               ▼
┌──────────────┐ ┌──────────────┐ ┌──────────────┐ ┌──────────────┐
│    1.6.B     │ │    1.7.B     │ │    1.8.B     │ │    1.9.B     │
│ Cancel/Deny/ │ │BackOrder/Delay│ │    Order     │ │ Fulfill Order│
│Reject        │ │ Requisition  │ │ Modification │ │(partial or   │
│Requisition   │ │              │ │              │ │ full)        │
└──────────────┘ └──────────────┘ └──────────────┘ └──────────────┘
```

**Accounting System Funds Check Process**

Start

1.2.B.1
Requisition sent to
accounting system for
funds check

Does requisition pass funds check?

Yes — Proceed to 1.1.B.2

No

1.2.B.2
FDM receives worklist
notification in GCSS-MC
reporting failure of
obligation to post in
accounting system with
error code

1.2.B.3
FDM corrects cause
for rejection and
resubmits or cancels

Resubmit

Failure of obligation

Cancel

1.2.B.3.A
FDM cancels requisition via
worklist notification.
Commodity/section
resubmits in accordance with
FDM's recommendation or
procure through alternate
method if available

End Process

18

**JON Creation Process**

Start

1.3.1
The accounting system is loaded with all required data elements

1.3.2
All data elements required for JON creation are manually loaded into GCSS-MC

1.3.3
FDM creates JON with appropriate data elements for each supply activity within the FDM's span of responsibility

1.3.4
FDM loads JONs into JON range for each applicable approval group for each supply activity

End Process

GCSS-MC Sourcing Process

```
                    ┌──────────┐
                    │  Start   │
                    └────┬─────┘
                         │
                         ▼
              ┌────────────────────┐
              │      1.4.A.1       │
              │   Requisition is   │
              │ submitted to the SMU│
              │  General Account   │
              └──────────┬─────────┘
                         │
                         ▼
                  ╱───────────╲                            ┌──────────────────┐
       ─Yes─    ╱ Is the Requisition ╲    ─No─            │     1.4.A.5      │        ┌──────────────┐
     │         ╱   fulfilled by the SMU? ╲ ─────────────▶ │ A "BM" supply status │──▶ │ Proceed to 1.1.B│
     │          ╲                ╱                         │ is sent to the customer│    └──────────────┘
     │           ╲──────┬──────╱                           │ for any quantity passed│
     │                  │                                  │  to an external SoS    │
     │                  │                                  │   (partial or full)    │
     │                  │                                  └──────────────────┘
     ▼                  ▼                                  
┌──────────────┐  ┌────────────────┐        ┌──────────────────┐
│   1.4.A.2    │  │    1.4.A.3     │        │     1.4.A.4      │        ┌──────────────┐
│ A "BA" supply status │──▶│ The GA confirms the │──▶│ The GA ships    │──▶ │ Proceed to 1.5.A│
│ is sent to the customer │  │ Materiel Release Order │        │ requisitioned items. │    └──────────────┘
└──────────────┘  │     (MRO)      │        │ A DIC "AS_" shipment │
                  └────────────────┘        │ notice is sent back  │
                                            │  to the customer     │
                                            └──────────────────┘
```

**SMU Issue Process**

Start

**1.5.A.1**
SMU inventory decreases with "D7_" issue to the customer

**1.5.A.2**
Supply activity receives shipment from the SMU

IC 1.03

**1.5.A.3**
Supply clerk performs inspection, receipt, and acceptance

DD Form 1348-1A

NAVMC Form 11869

**1.5.A.4**
DASF clerk processes receipt via D6T in GCSS-MC, and assigns to appropriate sub-inventory/location

**1.5.A.5**
DASF clerk notifies commodity/section/warehouse of receipt of materiel

IC 1.04

**1.5.A.6**
Section/commodity/warehouse/RO, or authorized individual signs for materiel

NAVMC Form 11869

DD Form 1348

**1.5.A.7**
Confirmation of Receipt (COR) is recorded in GCSS-MC upon receipt of materiel

**1.5.A.8**
Sub-inventory transfer is conducted by the recipient

IC 1.05

**1.5.A.9**
KSD filed in POD files for 10 years

End Process

**Supply Activity and SoS Process**

Start

**1.6.B.9**
DASF clerk follows up on cancellation request

**1.6.B.6**
Does the vendor accept/reject/fail to respond to cancellation request?

— Fails to Respond →

— Rejects →

**1.6.B.8**
DASF clerk manages document until receipt

End Process

**1.6.B.5**
DASF clerk sends cancellation request DIC "AC_" to vendor to cancel the requisition

By Customer

Accepts

**1.6.B.1**
Is Cancellation submitted by the SoS or the customer?

— By SoS →

**1.6.B.2**
SoS sends a supply status code indicating the order has been cancelled/denied/rejected

**1.6.B.3**
DASF clerk researches causative factors for cancel/deny/reject status

**1.6.B.4**
DASF clerk processes cancel/deny/reject status

**1.6.B.7**
Cancellation status posts, and when accepted, removes due-in from DASF. Reconciliation conducted to confirm modification posted in accounting system

**Cancelled/Denied/Rejected Status Codes**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| BC | BT | BQ | BR | BS | BY | B2 | B4 | B6 | B8 | B9 |
| CA | CB | CC | CD | CE | CF | CG | CH | CJ | CK | CL |
| CM | CN | CP | CQ | CR | CS | CT | CU | CV | CX | CY |
| | CZ | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 |

If "BS" status code is the reason for the cancellation (failure to respond to MOV), it can be reinstated within 60 days of receipt of the status. The DASF clerk processes a DIC "APR" with the required quantity in response to "BS" status, if bona fide need still exists

End Process

**Supply Activity and SoS Process**

Start

**1.7.B.1**
SoS sends supply status code indicating the order has been backordered/delayed

**BackOrdered/Delayed Status Codes**

BB  BC  BD  BP

B1  B3  B5

**1.7.B.2**
DASF clerk manages backordered requisition to ensure status does not become aged

**1.7.B.3**
DASF clerk submits follow-up requests to SoS as needed (e.g., DIC "AF1/AFC")

**1.7.B.4**
DASF clerk contacts DLA/GSA/ICP customer service rep for assistance if needed

Additional Follow-Up

**1.7.B.5**
DASF clerk determines required action

Shipment Status Received

Request Cancellation

Proceed to 1.9.B

Proceed to 1.6.B

**Supply Activity and SoS Process**

Start

**1.8.B.1**
SoS sends supply status code indicating order has been modified

**1.8.B.2**
DASF clerk reviews and accepts order modification

**1.8.B.3**
DASF clerk processes any required transactions resulting from modification received

**Modification Status Codes**

BG  BH  BJ  BK

BN  B2  B7

**1.8.B.4**
DASF/fiscal clerk confirms update in accounting system to reflect order modification

Shipping Status Modification

Backorder/Delay Status Modification

Proceed to 1.9.B

Proceed to 1.7.B

Supply Activity and SoS Process

```
                    Start
                      │
                      ▼
  ┌──────────────┐   ┌──────────────┐      ◇ 1.9.B.3        ──No──►  ( Proceed to 1.10.B ) ◄──┐
  │   1.9.B.1    │   │   1.9.B.2    │     Is this a partial                                    │
  │ SoS sends    ├──►│ DASF clerk   ├──►  order fulfillment?                                   │ Shipped
  │ supply       │   │ reviews      │                                                          │
  │ status       │   │ shipment     │           │                                              │
  │ indicating   │   │ status       │          Yes                                             │
  │ order is     │   └──────────────┘           │                                              │
  │ being filled │                               ▼                                             │
  └──────────────┘                 Manage Unfulfilled  ◇ 1.9.B.4    ──Cancel Unfulfilled──► ( Proceed to 1.6.B )
                                              DASF clerk                                        │
                                              determines                                        │
                                              required action        ──► ( Proceed to 1.7.B )──┘
```



1.9.B.1 SoS sends supply status indicating order is being filled

1.9.B.2 DASF clerk reviews shipment status

1.9.B.3 Is this a partial order fulfillment?

No → Proceed to 1.10.B

Yes →

1.9.B.4 DASF clerk determines required action

Manage Unfulfilled

Cancel Unfulfilled → Proceed to 1.6.B

Shipped

Proceed to 1.7.B

**Supply Activity and SoS Process**

```
                    Start

              1.10.B.1                  1.10.B.2                        1.10.B.3
              SoS creates               SoS ships the order            SoS transmits
              release/receipt KSD,      with KSD and sends             Interfund Bill via          Proceed to 1.13.B
              billing summary           notification of shipment       MILSBILLS to DFAS
              and details               via DIC "AS_" shipping
                                        status to supply activity
                   DD Form
                   1348


                                        Shipment          No      1.10.B.4                1.10.B.5
                                        Received by               DASF clerk              DASF clerk
                                        customer?                 initiates tracer action collects responses
                                                                  (if aged shipment       from tracer action
                                                                  status)

                                          Yes
                                                                              Is shipment      No
                                                          Yes                  located?                  Proceed to 1.12.B

                                        Is there a
                                        discrepancy?                                       Yes


                                          No

                                   Proceed to 1.11.B
```

**Supply Activity Process**

Start

**1.11.B.1**
Receiving supply clerk prints name, signs, dates, and annotates quantity received on the KSD

IC 1.06

DD Form 1348

NAVMC Form 11869

**1.11.B.2**
DASF clerk receives the DD Form 1348 and processes a receipt in GCSS-MC to appropriate section/commodity

**1.11.B.2.A**
A receipt will post an expense in the accounting system when receipt is processed in GCSS-MC

**1.11.B.2.B**
A MRA is transmitted to SoS with a DIC "DRA" transaction

**1.11.B.3**
DASF clerk notifies section/commodity/warehouse/RO of receipt

**1.11.B.4**
Section/commodity/warehouse/RO authorized individual prints name, signs, and dates receipt

IC 1.07

NAVMC Form 11869

DD Form 1348

**1.11.B.5**
A COR is recorded in GCSS-MC upon issue of materiel

**1.11.B.6**
DASF/fiscal clerk reconciliation conducted to confirm receipt is posted in the accounting system

Cancelled → Proceed to 1.6.B

BackOrder/Delay → Proceed to 1.7.B

Full Receipt

**1.11.B.7**
KSD filed in POD files for 10 years

IC 1.08

End Process

**Supply Activity Process**

Start

1.12.B.1
DASF clerk submits SDR with Action Code "2A" (request for credit) via PDREP

1.12.B.1.A
DASF clerk informs fiscal clerk of potential credit

1.12.B.1.B
Fiscal clerk records expected credit in pending file

1.12.B.1.C
DASF clerk notifies requestor to reorder if bona fide need still exists

1.12.B.2
DASF clerk submits DIC "D6T" with Discrepancy Code "F" (quantity not received)

1.12.B.3
DASF clerk drafts and submits a DIC "D9Z" voucher to SupO/APO or approval

1.12.B.4
DASF clerk obtains SupO/CO approval for adjustment

IC 1.09

1.12.B.5
DASF clerk inducts DIC "D9Z" adjustment

1.12.B.6
DASF clerk prints and reviews MVLG Notice

1.12.B.7
SupO/APO submits MVGL to CO/AO for signature. File voucher for 10 years

IC 1.10

1.12.B.8
DASF clerk continues to track SDR until final response received from SoS

1.12.B.9
DASF clerk informs fiscal clerk of final resolution of the SDR. If credit authorized, fiscal clerk will ensure it is processed in the accounting system. If credit not authorized, fiscal clerk will remove pending credit from memorandum files

End Process

## 1.13.B  Process Payment (Liquidation)

**SoS**

Start

**1.13.B.1**
SoS bills customer upon shipment (DIC "F*1")

**MILSBILLS**

**1.13.B.2**
SoS transmits Interfund bill via MILSBILLS to DFAS

**Visual Interfund System Transaction Accountability (VISTA) DFAS Process**

**1.13.B.3**
VISTA receives summary and detail bills and performs edit checks for DoDAAC, MILSTRIP document number, and date to validate MILSTRIP bill

Does bill pass VISTA edits?

Yes

**1.13.B.4**
Bill posts to the obligated record in the accounting system as a liquidation with matching MILSTRIP document number

End Process

If final bill, and the record is not completed in the accounting system, research conducted to finalize

**1.13.B.5**
Corrective action taken in order to pass edits. Detailed disbursement remains on VISTA Rejects Report until passes edits

No

If billed MILSTRIP document number passes VISTA edits but does not match an existing obligation record, the bill will post to UMT Report and must be cleared in accordance with UMT guidelines. End Process

**SoS**

**Supplier/Recipient of Validation Requests Process**

Start

**1.14.1**
SoS generates MOV request for validation and bona-fide need re-verification

Eligible statuses:
BB, BC, BD, BV, BZ
Priority 01 - 08: Aged 30 days
Priority 09 - 15: Aged 75 days

**1.14.2**
SoS sends DIC "AN1" to the supply activity

**1.14.5**
SoS issues "BS" status code to supply activity of cancellation for failure to respond to the MOV

**1.14.7**
SoS issues "BR" status code for any quantity no longer required

AN1

Supply activity responds?

No

Proceed to 1.6.B

Yes

Partial

**1.14.4**
Supply activity responds with a DIC "AP1", affirming validity and bona fide need of the requirement

Specify quantity required

**1.14.3**
Supply activity validates with requestor, requirement is still a bona-fide need

Is the requirement valid?

Yes

No

**1.14.6**
Supply activity responds with a DIC "AP1", zero quantity, requesting cancellation of backorder

Full

End Process

Fiscal Clerk

Start

**1.15.1**
The approval of requisition establishes the order

**1.15.2**
The fiscal clerk uses the IBER to create the pending file

IC 1.11

**1.15.3**
The fiscal clerk reconciles and certifies the DTR

IC 1.12

**1.15.4**
Pending obligations that fail to post will be researched

**1.15.5**
The fiscal clerk will continue to manage UDOs/ULOs through to order completion

IC 1.13

End Process

## 1.17    GCSS-MC United States Standard General Ledger (USSGL) Account Impacts

The following United States Standard General Ledger (USSGL) accounts are used to record MILSTRIP procurement:

| | |
|---|---|
| 1. | To record an obligation for a purchase order (to decrease the obligation, reverse this entry).<br><br>Debit: 4610 Allotments – Realized Resources<br>Credit: 4801 Undelivered Orders – Obligations, Unpaid |
| 2. | To record the delivery of the goods and the invoice approval (to decrease the expense, reverse this entry).<br><br>Debit: 4801 Undelivered Orders – Obligations, Unpaid<br>Credit: 4901 Delivered Orders – Obligations, Unpaid |
| 3. | To record payment of the invoice<br><br>Debit: 4901 Delivered Orders – Obligations, Unpaid<br>Credit: 4902 Delivered Orders – Obligations, Paid |

# 2.0 Fuel

This narrative provides information on the process for purchasing fuel for ground equipment and vehicles.

The key life cycle events for purchasing fuel include:

- Fuel Key/Card/QR Code Issuance
- Government Fuel Card (GFC) Issuance
- Enterprise External Business Portal (EEBP) Account Established
- Fuel Procurement (Single/Bulk)
- Obligation, Expense and Billing

The following process narrative describes the steps to procure fuel. The paragraph numbering corresponds with the associated flow chart, beginning with the 2.0 Overview of the Fuel Life Cycle Chart on page 39. Each sequence that follows is outlined within the overview chart.

## 2.1    Fuel Key/Card/QR Code Issuance

|  |  |
|---|---|
| Fuel keys and cards are two methods currently used to purchase fuel from military base fuel farms managed by the Defense Logistics Agency-Energy (DLA-E), which are called Defense Fuel Support Points (DFSPs). Additionally, in fiscal year (FY) 2023, DLA-E is transitioning all DFSP fuel pumps to a new system called Electronic Point of Sale (EPOS), with the GasBoy pedestal used to initiate all fueling transactions. The GasBoy pedestal is designed to accept Quick Response (QR) codes or magnetic stripe cards for payment. As the processes below are the same for each one of these fuel procurement instruments (FPI), the acronym FPI will be used throughout the narrative. | |
| 2.1.1 | A requirement is identified to procure fuel from the DFSP for ground equipment or vehicles. |
| 2.1.2 | The unit Supply Officer (SupO) requests the creation of a fuel key (a.k.a. Vehicle Identification Link (VIL) key) or a card (DD Form 1896 - identaplate), or a QR code from the local DFSP via the unit's comptroller. **(IC 2.01)**.<br><br>**Note**: Requests must be routed through the comptroller to ensure the required accounting data is entered on the request and that the data cited is captured for DAI accounting system usage. |
| 2.1.3 | When not issued for use, FPIs are stored in a secure location (locked filing cabinet, key locker, safe) with limited/controlled access. The area designated for FPI storage must be secured by a lock with access limited to the SupO or approved personnel. **(IC 2.02)**.<br><br>**Note**: QR codes may be adhered to the side of vehicles or equipment, which may preclude limited access physical storage. |
| 2.1.4 | Per DLA-Energy P-5, fuel keys are encoded with a vehicle ID number that can be used to uniquely identify each key for inventory purposes. Fuel keys should be tagged with the ID number to facilitate accountability. Fuel keys must be inventoried on a semi-annual basis; 2nd and 4th quarter of each Fiscal Year (FY). End Process. **(IC 2.03)**.<br> **Note**: Cards are embossed with the applicable accounting data, for use with a manual credit |

| | |
|---|---|
| | card imprinting machine and may not be numbered for accountability. QR codes may be adhered to the side of vehicles or equipment, which may require modified inventory controls. |

## 2.2     Government Fuel Card Issuance

| | |
|---|---|
| Government Fuel Cards (GFCs) that use Operations and Maintenance Marine Corps (O&MMC) dollars (1106/1107), include the Navy Fleet and Swipe Sea cards. These GFC programs provide credit cards (VISA/MasterCard), via contracted vendor, that are used to purchase fuel from off-base commercial fuel facilities. In certain circumstances, the GFC may also be used to purchase critical non-fuel items (e.g., windshield wipers, batteries, maintenance) in support of mission requirements. The GFC is another fuel procurement instrument (FPI). |
| 2.2.1 | A requirement is identified by the SupO to purchase fuel from an off-base commercial fuel facility. |
| 2.2.2 | The SupO will coordinate a GFC request with the Agency Program Coordinator (APC), to obtain the credit card and to obtain access to the vendor's card management website. APCs are normally assigned at the Major Subordinate Command (MSC) level.<br><br>**Note**: The GFC APC will ensure training is completed by the SupO, as the Approving Official (AO)/Certifying Officer (CO), for the approval, certification and payment of fuel and non-fuel charges; non-fuel purchases are paid via the Procurement Integrated Enterprise Environment (PIEE) Wide Area Workflow (WAWF) system. |
| 2.2.3 | The APC and/or SupO will coordinate requests for GFCs with the command's comptroller to ensure accounting data to be entered into the card's profile is captured for use in the DAI accounting system. **(IC 2.04)**. |
| 2.2.4 | Once received, SupOs are responsible for the safekeeping of the GFC and PINs. When not issued for use, cards must be stored in a secure location (locked filing cabinet, key locker, safe) with controlled access. The area designated for card storage must be secured by a lock with access limited to the SupO or approved personnel. **(IC 2.05)**.<br><br>**Note**: GFCs are embossed with card numbers that uniquely identify them for inventory purposes. Personal Identification Numbers (PINs) must be kept separate from the GFC (i.e., do not engrave or emboss PINs on cards). |
| 2.2.5 | All GFC users will receive training and sign a statement of understanding (SOU) on card usage, responsibilities, and limitations prior to using the card.<br>**Note:** GFC users who purchase non-fuel items must be delegated authority via NAVMC 11869. |

## 2.3    DLA-E Enterprise External Business Portal (EEBP)

| | |
|---|---|
| The Defense Logistics Agency – Energy (DLA-E) provides the Enterprise External Business Portal (EEBP) web application which is used in the Marine Corps for ordering bulk fuel and for maintaining visibility of fuel consumption. All Marine Corps units who consume fuel should have access to the reports provided via EEBP, but there are a limited number of units who requisition fuel via EEBP. | |
| 2.3.1 | Access requested to the EEBP via Access Management and Provisioning System (AMPS) must be coordinated with the unit's User Access Manager (UAM). |
| 2.3.2 | The UAM will ensure required training and appointment documentation (DD form 2875 (SAAR) and DD form 577) is current and on file. **(IC 2.06)** |
| 2.3.3 | Semi-annually, the UAM conducts a review of the users with access in EEBP to verify access is required and current training and appointment documentation is on file. **(IC2.07)** End Process |

## 2.4    Fuel Procurement (Single/Bulk)

| | |
|---|---|
| For bulk fuel purchases, proceed to 2.4.1. For individual point of sale (POS) (vehicle/trip/movement) fuel purchases, proceed to 2.4.3.<br><br>**Note**: Bulk fuel is defined as a quantity exceeding the capacity of a single vehicle, to be stored in tankers or other fuel storage equipment/facilities for secondary issue to multiple vehicles or equipment. Individual POS is defined as one vehicle and one fueling per issuance, e.g., Commanding Officer's driver daily refill, daily supply run refill, etc. | |
| 2.4.1 | The requestor (RO/DOA) sends a request for bulk fuel to the SupO. **(IC 2.08).** |
| 2.4.2 | The SupO, appointed via DD form 577, approves the bulk fuel request. **(IC 2.09).**<br><br>**Note:** The requestor will coordinate delivery or pickup of bulk fuel with the DFSP (e.g., bulk fuel equipment or trucks to be fueled, gallons required, date, time; or delivery to fuel bladders, location, points of contact, etc.). If bulk fuel is ordered via EEBP without prior approval by the SupO, the ordering officer must be appointed via DD form 577. |
| 2.4.3 | The requestor proceeds to the supply section for issuance of the FPI.<br><br>**Note**: Bulk fuel ordered via EEBP does not require issuance of an FPI. |
| 2.4.4 | Issuance of the FPI is recorded in a logbook containing, at minimum, the name and signature of the individual issued the FPI, FPI number issued, date/time out/in, phone number of the receiver, estimated/actual gallons purchased, estimated/actual dollar amount of purchase, MILSTRIP document number and a column for the SupO's signature. **(IC 2.10).**<br><br>**Note**: If the DD form 1898 contains all required purchase data, the logbook need only contain inventory control columns; no duplication required. |
| 2.4.5 | If non-fuel purchases are to be made, a line-item detail list must be pre-approved by the SupO, containing the item description, unit price, quantity, and total price of the items to be purchased. **(IC 2.11)** |
| 2.4.6 | A DD Form 1898 (Energy Sales Slip) will be provided to the individual at the time the |

| | |
|---|---|
| | FPI is issued. The SupO will print and sign in the "Issued By (Signature)" box at the time of issue. The remainder of the DD Form 1898 will be completed at the time of purchase and will serve as the receipt and record for the transaction. |
| 2.4.7 | The fiscal clerk enters the estimated gallons for the purchase, into the pending file. **(IC 2.12)** <br> **Note:** If non-fuel purchases are authorized, the approved non-fuel estimated dollar amount will be entered into the pending file. |
| 2.4.8 | Upon completion of use, the requestor returns the FPI and DD form 1898 to the supply section. The return date/time is entered into the logbook, along with actual gallons purchased. Upon receipt of bulk fuel ordered via EEBP, the DD form 1898 is provided to the supply section. Minimum separation of duties (SoD) requires the receiver is not the request approver. **(IC 2.13)**. <br><br> **Note**: If a non-fuel purchase is made, the line-item receipt will also be returned. |
| 2.4.9 | The fiscal clerk updates the pending file with the actual gallons received as identified on the DD form 1898, if required. If approved non-fuel purchases are not made, the fiscal clerk will cancel the non-fuel pending record. |
| 2.4.10 | If non-fuel purchases are made, the fiscal clerk reconciles the non-fuel receipt with the approved request to ensure all items were authorized. **(IC 2.14)**. <br> Were the purchases authorized? If not, proceed to 2.4.11. If yes, proceed to 2.4.12. |
| 2.4.11 | The unauthorized purchase will be reviewed by the AO to determine required action and steps to be taken to prevent re-occurrence. |
| 2.4.12 | The fiscal clerk reconciles the fuel obligations posting on the DAI accounting system daily transaction report (DTR) to the pending file. DTR reconciliation consists of verifying each obligation posted was pre-approved, a complete receipt exists, the accounting data cited is accurate, gallons and unit price are accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). **(IC 2.15)**. |
| 2.4.13 | Any obligation posting on the DTR for which the fiscal clerk cannot find a pre-approved fuel receipt in the pending file or logbook will be researched to determine the cause. <br><br> **Note**: Researching fuel obligations to determine their source requires access to EEBP. EEBP provides detailed reports that identify the source of the charges by vehicle ID or GFC number as well as the seller's DoDAAC. EPOS generated charges provide the DD form 1898, which may cite the user's signature if a CAC or driver's license was scanned. Access to EPOS and EEBP is provisioned via the Access Management and Provisioning System (AMPS). If pending fuel purchases fail to obligate within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance in identifying and resolving any issue. |
| 2.4.14 | The fiscal clerk will manage open fuel obligations until the bill posts and the record is complete in the DAI accounting system. **(IC 2.16)**. <br> **Note:** If a bill fails to be posted to the unit's DTR within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance in identifying and resolving any issue. <br> Proceed to 2.5 for a review of the Obligation, Expense and Billing process. |

## 2.5    Obligation, Expense, and Billing

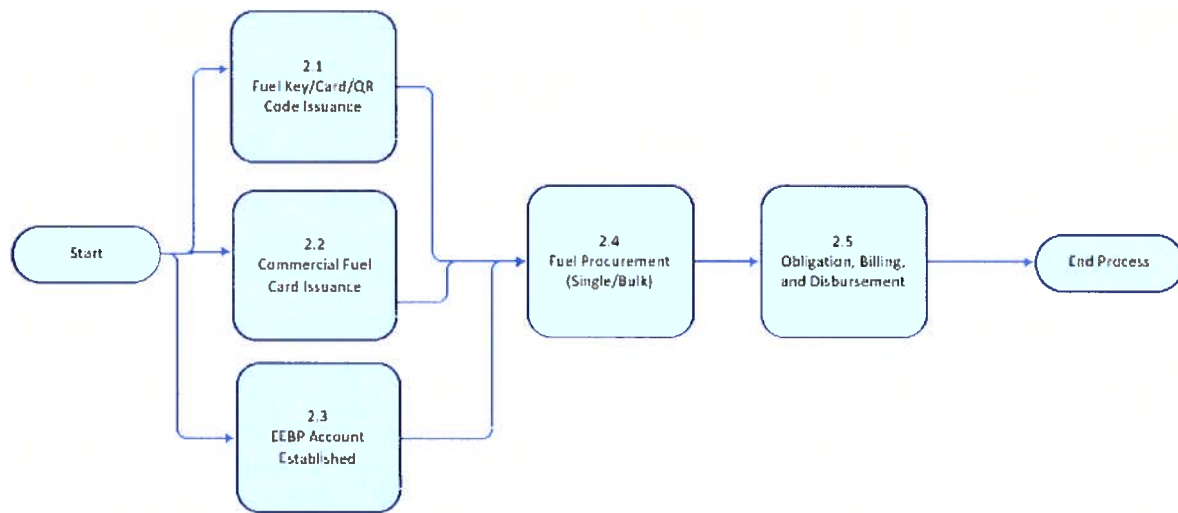|  | |
|---|---|
| For DFSP transactions, proceed to 2.5.1<br>For EEBP orders, proceed to 2.5.3<br>For commercial, proceed to 2.5.8<br>Non-Fuel, proceed to 2.5.9 | |
| 2.5.1 | The DFSP Manager uploads the pump transaction data for the day into the Fuels Manager Defense (FMD) Enterprise. |
| 2.5.2 | FMD Enterprise interfaces with Enterprise Business Systems (EBS). |
| 2.5.3 | EBS interfaces an obligation and expense (SGL 4801/4901) transaction to the DAI accounting system for point of sale (POS) transactions and an obligation (SGL 4801) for EEBP orders.<br><br>**Note**: Average time for the EBS interface to post is one to two days. |
| 2.5.4 | Physical receipt of EEBP ordered fuel requires the manual processing of a receipt in the DAI accounting system to post the expense (SGL 4901). |
| 2.5.5 | EBS processes summary bills. |
| 2.5.6 | DFAS receives the interfund bill via the MILSBILLS process.<br><br>**Note**: Average interfund billing time for fuel purchases is seven days. |
| 2.5.7 | The interfund bill is processed through the Marine Corps Visual Interfund System Transaction Accountability (MCVISTA), which interfaces with the DAI accounting system to post the bill (SGL 4902) and completes the record. End Process. |
| 2.5.8 | GFC vendor receives and processes the commercial charge for fuel. Interface from vendor to EBS occurs, and from EBS to the DAI accounting system, to automatically post the obligation and expense (SGL 4801/4901). Proceed to 2.5.4.<br><br>**Note**: Average time for the GFC interface to post into the DAI accounting system is three days. |
| 2.5.9 | The GFC vendor receives the charge from the commercial non-fuel purchase. |
| 2.5.10 | When the GFC is returned to the supply section, supply personnel will induct a purchase request into I-Procurement to establish the commitment (SGL 4700) in the DAI accounting system.<br><br>**Note**: I-Procurement is the Marine Corps procurement system. |
| 2.5.11 | The GFC vendor issues the monthly bank statements to card AOs via the vendor website. |

| | |
|---|---|
| 2.5.12 | The AO/CO receives the monthly bank statement, certifies, and processes a miscellaneous payment via WAWF citing the document number generated from the I-Procurement requisition. |
| 2.5.13 | The miscellaneous payment interfaces the obligation and expense (SGL 4801/4901) transaction in the DAI accounting system. |
| 2.5.14 | The WAWF miscellaneous payment processes via DFAS, and the disbursement is made to the GFC vendor for that month's bank statement. |
| 2.5.15 | The disbursement is posted in the DAI accounting system (SGL 4902) to complete the process. End Process. |

## 2.6    Fuel Flowchart

MILSTRIP Fuel Process Overview

Start → 

2.1 Fuel Key/Card/QR Code Issuance

2.2 Commercial Fuel Card Issuance

2.3 EEBP Account Established

2.4 Fuel Procurement (Single/Bulk)

2.5 Obligation, Billing, and Disbursement

End Process

**2.1    Fuel Key/Card/QR Code Issuance**

| Requester | Start → **2.1.1** A fuel requirement is Identified |

| Supply Officer | **2.1.2** SupO requests the FPI via the Comptroller → **2.1.3** SupO is responsible for safekeeping. FPIs are stored in a secure location with controlled access → **2.1.4** Fuel keys are issued with unique numbers for inventory purposes and are inventoried on a semi-annual basis 2$^{nd}$ and 4$^{th}$ Qtr of each FY → End Process |

IC 2.01    IC 2.02    IC 2.03

**SupO**

Start

**2.2.1**
A GFC requirement is identified

**2.2.2**
Coordination with GFC Agency Program Coordinator (APC)

IC 2.05

**2.2.4**
Receives and secures GFC and PINs

**APC**

IC 2.04

**2.2.3**
Coordinates requests for GFC with the unit's comptroller. Maintains training completion certificates, verification of card user training, appointments via NAVMC Form 11869, DD Form 577, and DD Form 2875 (SAAR Form) for AO's access to the command's vendor account online.

**Fuel Card Users**

**2.2.5**
All GFC users will receive training and sign the SOU prior to first use

End Process

NAVMC Form 11869

Training Certificate

**Requester**

Start

**2.3.1**
Access requested to EEBP by the end user via AMPS

**UAM**

**2.3.2**
UAM ensures required training and appointment documentation is on file

IC 2.06

**2.3.3**
Semi annually, the UAM will review user access to ensure training and appointments are current

IC 2.07

End Process

**Requestor**

Start

Bulk or Individual Movement?

Bulk

Individual

**2.4.1**
Requestor sends bulk fuel request to SupO

IC 2.08

NAVMC Form 11869

Denied

Approved

**2.4.3**
Requestor goes to supply section to check out FPI

**2.4.8**
Requestor uses/returns the FPI and receipts to supply section

IC 2.13

DD Form 1898

**Supply Officer**

End Process

**2.4.2**
Approves the bulk fuel request

**2.4.4**
Issuance of FPI is recorded in logbook

IC 2.10

Logbook

**2.4.6**
SupO will print and sign "Issued By" box on DD Form 1898

**2.4.8**
The return is recorded in the logbook

Logbook

**2.4.5**
SupO will sign a non-fuel authorization, if needed

IC 2.11

**Fiscal Clerk**

**2.4.7**
The fiscal clerk records estimated gallons (and non-fuel if authorized) in the pending file

IC 2.12

**2.4.9**
The fiscal clerk updates the pending file as needed.

**2.4.12**
The fiscal clerk reconciles/certifies the DTR

IC 2.15

**2.4.14**
The fiscal clerk will manage open fuel obligations till complete

IC 2.16

Proceed to 2.5 for review of the Obligation, Billing and Disbursement process

**2.4.10**
If non-fuel purchases are made, they are reconciled with the authorization

IC 2.14

**2.4.11**
Any unauthorized purchase is ratified by the AO

**2.4.13**
Any fuel obligation that cannot be identified will be researched

**DFSP Manager**

Start

FPI/EEBP

DFSP POS

EEBP Order

**2.5.1**
DFSP manager downloads daily fuel transactions and uploads into FMD

**System Functions**

Non-fuel

GFC

**2.5.2**
FMD Enterprise interfaces with EBS

**2.5.3**
EBS interfaces with accounting system posting the obligation/expense (SGL 4801/4901) for POS or obligation (SGL 4801) for EEBP orders

**2.5.4**
EBS processes summary bills

**2.5.6**
Interfund bill processes through VISTA which posts to the accounting system (SGL 4902)

End Process

**2.5.14**
Disbursement posts to accounting system (SGL 4902)

**DFAS**

**2.5.5**
DFAS receives interfund bill via MILSB ILS

**2.5.13**
PIEE (WAWF) misc payment processes via DFAS, vendor is paid

**Vendor**

**2.5.8**
Vendor receives non-fuel charge from GFC use

**2.5.7**
Vendor interfaces to EBS, EBS interfaces to accounting system to post obligation/expense (SGL 4801/4901)

**2.5.10**
Vendor issues monthly bank statement to GFC AO/CO via the vendor website

**2.5.12**
Miscellaneous payment posts the obligation/expense (SGL 4801/4901)

**Supply**

**2.5.9**
When card is returned supply personnel enter a requisition into Procurement to establish commitment (SGL 4700)

**AO**

**2.5.11**
Certifies and processes miscellaneous payment via PIEE (WAWF)

## 2.7    Fuel USSGL Account Impacts

The following USSGL accounts are used to record fuel procurement:

| | |
|---|---|
| 1. | To record an obligation for a purchase with no corresponding purchase request (to decrease the obligation, reverse this entry).<br><br>Debit: 4610 Allotments – Realized Resources<br>Credit: 4801 Undelivered Orders – Obligations, Unpaid |
| 2. | To record the delivery of the goods and the invoice approval (to decrease the expense, reverse this entry).<br><br>Debit: 4801 Undelivered Orders – Obligations, Unpaid<br>Credit: 4901 Delivered Orders – Obligations, Unpaid<br><br>**Note**: 3.A and 3.B occur simultaneously for fuel transactions. |
| 3. | To record payment of the invoice.<br><br>Debit: 4901 Delivered Orders – Obligations, Unpaid<br>Credit: 4902 Delivered Orders – Obligations, Paid |

# 3.0   ServMart

This narrative provides information on the MILSTRIP requisitioning process for office supplies or commercial industrial products (e.g., hand tools, cleaning supplies, etc.) purchased through Garrison Retail Support Activities such as GSA ServMart, GSA Virtual ServMart platforms, USMC ServMart, and other DLA Virtual platforms; all of which are hereinafter referred to as ServMart. The key delineator for ServMart platforms is that they are non-commercial sources of supply, though both DLA and GSA have contracts with commercial sources of supply for many of the items they offer. The life cycle of the MILSTRIP requisition begins with the requirement being identified and ends with payment. Within each life cycle event are internal controls that work toward preventing fraud, waste, and abuse.

The key life cycle events for ServMart requisitions include:

- In-Store Procurement Method Established
- Online Procurement Method Established
- Requirement Identified, Routed and Approved
- In-Store Purchase
- Online Purchase

The following narrative describes the steps to purchase items from the GSA ServMart. Paragraph numbering corresponds with the associated flowchart, beginning with 3.0 Overview of the ServMart Life Cycle chart on page 50.

## 3.1     In-Store Procurement Method Established

|  | |
|---|---|
| If a ServMart store is available on base, procurement is accomplished via ServMart purchase card. **Note**: The ServMart purchase card is not a commercial credit card. It is for in-store use only and normally can only be used at the store where it was created. | |
| 3.1.1 | The Supply Officer (SupO) requests ServMart purchase cards from the local ServMart store via the unit's comptroller. **(IC 3.01)** **Note**: The request for ServMart purchase cards must be routed via the unit's comptroller to ensure accounting data cited is captured for DAI accounting system use. |
| 3.1.2 | ServMart cards are issued to the SupO. The cards are embossed with the unit's DoDAAC and access code. |
| 3.1.3 | ServMart cards are stored in a secure location (e.g., locked filing cabinet, key locker, or safe) when not in use. Card storage is limited to the SupO and approved personnel.  End Process **(IC 3.02).** |
| 3.1.4 | The SupO will inventory ServMart cards on a semi-annual basis.  **(IC 3.03)** |

## 3.2    Virtual Procurement Method Established

| | |
|---|---|
| ServMart virtual store platforms are available for online procurement when materials are not available at the brick-and-mortar store or when no in store location is locally available (e.g., recruiting offices). | |
| 3.2.1 | Users will coordinate ServMart virtual store account access via the User Access Manager (UAM) and comptroller prior to placing an order via the web platform. **(IC 3.04).**<br><br>**Note**: The UAM will ensure system access is supported by a DD Form 2875 (SAAR) for the requested system, and a DD Form 577 if provisioned as a requisition approver or NAVMC form 11869 for a requestor. |
| 3.2.2 | System access is provisioned, via user self-registration, for the system to be used.<br><br>**Note**: Account access provided via USMC ServMart is replicated across GSA's other MILSTRIP web-based requisitioning platforms GSA Global Supply, and GSA Advantage. |
| 3.2.3 | Semi-annually, the UAM conducts a review of user access to the ServMart web platform to verify access is required and current training and appointment documentation is on file. **(IC 3.05)** End Process. |

## 3.3    Requirement Identified, Routed, and Approved

| | |
|---|---|
| | |
| 3.3.1 | A requirement for items to be sourced via ServMart is identified. |
| 3.3.2 | A request is routed from the commodity/section Responsible Officer (RO), or an authorized representative delegated in writing via NAVMC Form 11869 (DOA), to the supply section. The request must include the item description (part or catalogue number), requested quantity, unit price, total price, and the total dollar amount of the request. **(IC 3.06)** |
| 3.3.3 | The request is forwarded to the SupO for approval; appointed via DD form 577. **(IC 3.07).**<br>Does the SupO approve? If not, proceed to 3.3.4. If yes, proceed to 3.3.5. |
| 3.3.4 | Supply personnel will document the reason for denial and return the request to the commodity/section RO with denial justification. End Process. |
| 3.3.5 | The fiscal clerk adds the approved request to the pending file.<br>**(IC 3.08)** Proceed to 3.4 for In-Store process or 3.5 for the Online. |

## 3.4    In-Store Purchase

| | |
|---|---|
| | |
| 3.4.1 | The authorized card user (RO or DOA) proceeds to the supply office to check-out the ServMart card. **(IC 3.09)** |

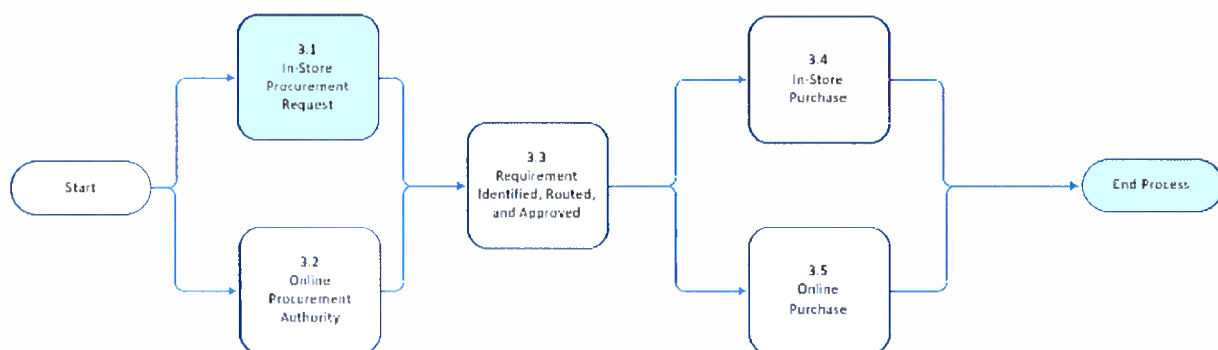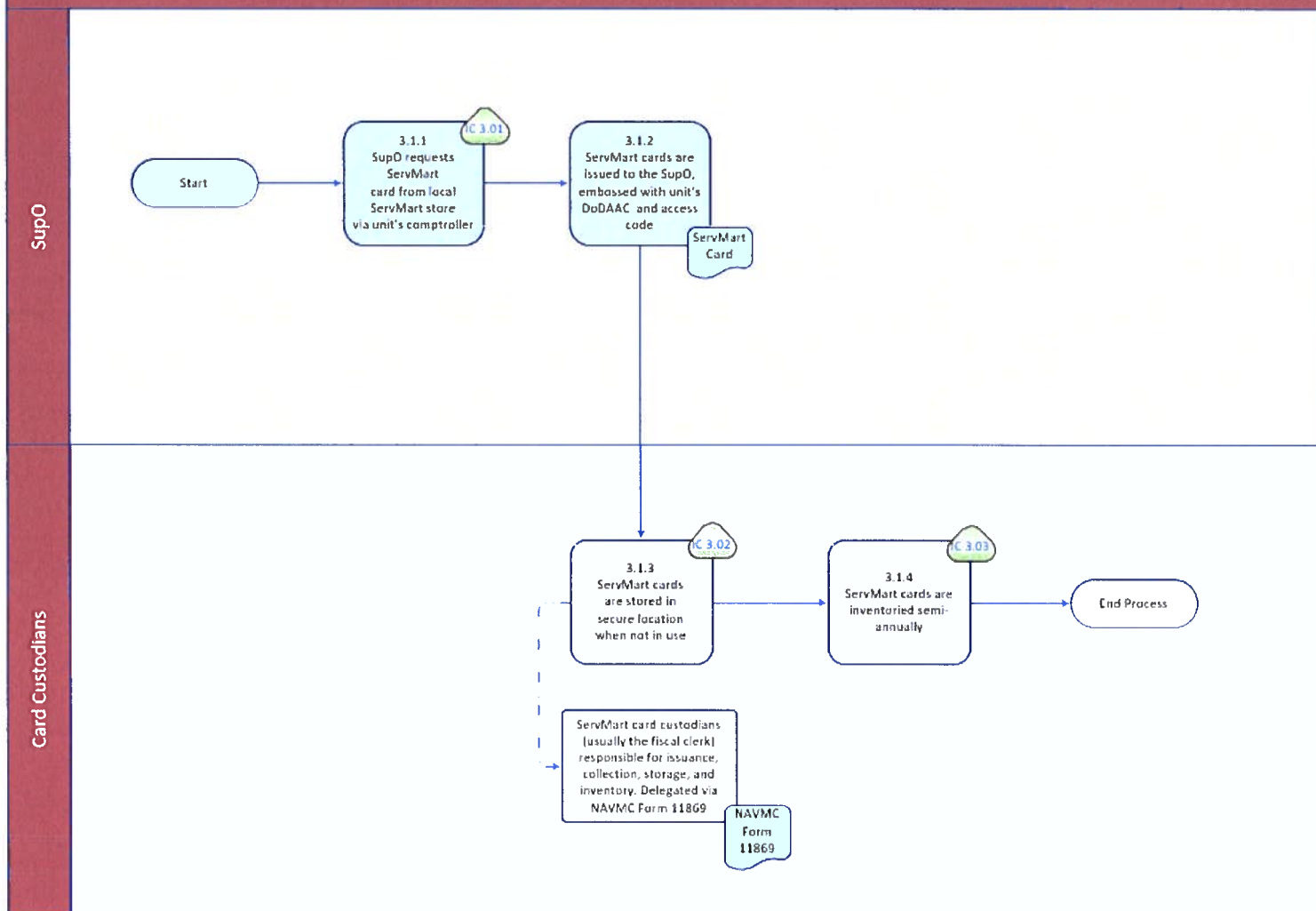| | |
|---|---|
| 3.4.2 | Issuance of the ServMart card is recorded in a logbook containing, at minimum, the requestor's rank, legibly printed name and signature, phone number, commodity/section, date/time out/in and card number issued.<br><br>**Note:** The issued ServMart card must be returned to the supply section within the specified period of a single requirement (i.e., normally the same day, unless otherwise approved by the SupO and documented in the logbook). |
| 3.4.3 | The requestor proceeds to the ServMart store. Are items on the approved request available for purchase in store? If yes, proceed to 3.4.4. If not, proceed to 3.5.<br><br>**Note**: Items that are not available in the store may be ordered via the store's customer service desk, which is called a "referral order". |
| 3.4.4 | The requestor purchases items using the ServMart card as the method of payment. |
| 3.4.5 | An itemized receipt is provided for materials purchased. (One MILSTRIP document number per item). The requestor prints his/her name and signs the receipt. |
| 3.4.6 | The receipt and card are returned to the supply section and date/time of return is entered in the logbook. |
| 3.4.7 | The receipt is reconciled with the approved request to ensure that all items purchased were approved and did not exceed the original authorized cost. The supply representative performing the review will annotate the receipt with the required statement, print their name, sign and date. Minimum separation of duties (SoD) requires the receiver is not the request approver. **(IC 3.10).**<br>Were there any unauthorized purchases or purchases that exceeded the approved amount? If yes, proceed to 3.4.8. If not, proceed to 3.4.9. |
| 3.4.8 | The SupO must review/adjudicate unauthorized purchases or any purchases that exceeded the approved amount. If approved, the SupO will initial each unauthorized purchase. If directing the return of items, the SupO will annotate "Return" next to each line item to return. Then, the SupO will print name, sign, and date the ServMart receipt(s) and direct the return of items to the store, if required. **(IC 3.11).** |
| 3.4.9 | The fiscal clerk will file the receipt with the approved request, (a.k.a. KSDs) and update the pending file if required. KSDs are retained for 10 years (three years active, seven years archived. End Process. **(IC 3.12).** |
| 3.4.10 | The fiscal clerk reconciles the obligation/expense (SGL 4801/4901) posted on the daily transaction report (DTR) with the approved request and the receipt, to ensure the accounting data, quantities, and total amounts posting are accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). **(IC 3.13).** |
| 3.4.11 | The fiscal clerk will continue to manage ServMart ULOs until the bill (SGL 4902) posts and the ULO is complete. **(IC 3.14).**<br><br>If the bill fails to be posted to the unit's DTR within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance. End Process. |

## 3.5 Online Purchase

| | |
|---|---|
| 3.5.1 | Requested ServMart items to be purchased via a GSA website are ordered by a requisition approver, appointed via DD form 577. **(IC 3.15)** |
| 3.5.2 | A copy of the web order is provided to the fiscal clerk, who will attach the approved request and update the pending file if required.<br><br>**Note**: The order should be compared to the approved request to verify all items ordered were approved by the SupO. |
| 3.5.3 | The fiscal clerk reconciles the obligation (SGL 4801) posted on the daily transaction report (DTR) with the approved request and the order, to ensure the accounting data, quantities, and total amounts posted are accurate. The fiscal clerk will print his/her name, sign and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). **(IC 3.16).** |
| 3.5.4 | The supply section receives the shipment of items ordered. Supply personnel inspect, receipt, and accept ordered materials. Receipt documentation must be by line item and quantity received and must have the printed name, signature, and date of individual performing receipt. |
| 3.5.5 | Supply personnel contact the requestor to pick up the order. |
| 3.5.6 | The requestor picks up the order, annotates the receipt with printed name, signature, and date. Minimum separation of duties (SoD) requires the receiver is not the request approver. |
| 3.5.7 | The fiscal clerk will file the receipt with the approved request and order. KSDs are retained for 10 years (three years active, seven years archived). End Process. **(IC 3.17).** |
| 3.5.8 | The fiscal clerk will ensure the receipt is recorded in the DAI accounting system, to post the expense (SGL 4901). **(IC 3.18).** |
| 3.5.9 | The fiscal clerk will continue to manage ServMart ULOs until the bill (SGL 4902) posts and the ULO is completed. **(IC 3.19).**<br><br>If the bill fails to be posted to the unit's DTR within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance. End Process. |

## 3.6    ServMart Flowchart

**ServMart MILSTRIP Process Overview**

Start

3.1
In-Store
Procurement
Request

3.2
Online
Procurement
Authority

3.3
Requirement
Identified, Routed,
and Approved

3.4
In-Store
Purchase

3.5
Online
Purchase

End Process

50

**SupO**

Start

3.1.1
SupO requests
ServMart
card from local
ServMart store
via unit's comptroller

IC 3.01

3.1.2
ServMart cards are
issued to the SupO,
embossed with unit's
DoDAAC and access
code

ServMart
Card

**Card Custodians**

3.1.3
ServMart cards
are stored in
secure location
when not in use

IC 3.02

3.1.4
ServMart cards are
inventoried semi-
annually

IC 3.03

End Process

ServMart card custodians
(usually the fiscal clerk)
responsible for issuance,
collection, storage, and
inventory. Delegated via
NAVMC Form 11869

NAVMC
Form
11869

**SupO/User**

Start

**3.2.1**
SupO/user coordinates creation of web order platform account via UAM

IC 3.04

The UAM will ensure a DD Form 2875, and DD Form 577 or NAVMC Form 11869 is on file for the SupO/user.

SAAR

DD Form 577

NAVMC Form 11869

**Account Setup**

**3.2.2**
System access is provisioned via self registration

**3.2.3**
The UAM reviews system access semi-annually

IC 3.05

End Process

**RO**

Start

3.3.1
Requirement
identified to be
sourced via ServMart

IC 3.06

3.3.2
Forwards request
to supply section
for approval

NAVMC
Form
11869

**Supply Officer**

IC 3.07

3.3.3
Request is forwarded
to the SupO for
approval

Does the SupO
approve?

No

3.3.4
Request returned with
denial justification

End Process

Yes

**Fiscal Clerk**

IC 3.08

3.3.5
The fiscal clerk will add
the approved request
to the pending file

In-Store

Proceed to 3.4

Online

Proceed to 3.5

## Requestor

Start → 3.4.1 Authorized ServMart card user requests card from card custodian [IC 3.09]

NAVMC Form 11869

3.4.3 Takes approved request and card to ServMart store

Are approved items available in store?
- Yes → 3.4.4 Purchase approved items using card
- No → Proceed to 3.5

3.4.5 Itemized receipt is provided. Requestor prints name and signs receipt

## Card Management

3.4.2 Issuance of ServMart card is recorded in logbook

Logbook

3.4.6 Receipt and card are returned and date/time of return is entered in logbook

Logbook

## SupO/Fund Holder

3.4.8 SupO/fund holder must review unauthorized purchases or exceeded approved amounts [IC 3.11]

## Fiscal Clerk

3.4.7 Reconciles itemized receipt against approved request [IC 3.10]

Any unauthorized purchases or exceed approved amount?
- Yes
- No

3.4.9 Attaches approved request to receipt and updates pending file [IC 3.12]

3.4.10 DTR reconciled and certified [IC 3.13]

3.4.11 ULOs managed through to completion [IC 3.14]

End Process

## Requisitioner

Start

**3.5.1**
Requested items are ordered via ServMart website
IC 3.15

**3.5.6**
Picks up order and provides printed name, signature, and date

## Fiscal Clerk

**3.5.2**
Copy of the web order is attached to the request Pending file updated if needed

Approved Request

Web Order

**3.5.3**
DTR is reconciled and certified
IC 3.16

**3.5.7**
Receipt is retained 10 years (3 active/7 archived)
IC 3.17

**3.5.8**
Receipt is recorded in accounting system
IC 3.18

**3.5.9**
The fiscal clerk will manage open obligations till complete
IC 3.19

End Process

## Receiving

**3.5.4**
Supply personnel inspects, receipt, and accepts items. Shipping and receiving documentation must have printed name, signature, and date of individual performing acceptance

**3.5.5**
Supply personnel contacts requestor to pick up order

## 3.7    ServMart USSGL Accounts Impact

The following USSGL Accounts are used to record ServMart supply procurement:

| | |
|---|---|
| 1. | To record an obligation for a purchase with no corresponding purchase request (to decrease the obligation, reverse this entry).<br><br>Debit: 4610 Allotments – Realized Resources<br>Credit: 4801 Undelivered Orders – Obligations, Unpaid |
| 2. | To record the delivery of the goods and the invoice approval (to decrease the expense, reverse this entry).<br><br>Debit: 4801 Undelivered Orders – Obligations, Unpaid<br>Credit: 4901 Delivered Orders – Obligations, Unpaid<br><br>**Note**: 1 and 2 occur simultaneously for ServMart point of sale transactions. |
| 3. | To record payment of the invoice.<br><br>Debit: 4901 Delivered Orders – Obligations, Unpaid<br>Credit: 4902 Delivered Orders – Obligations, Paid |

# 4.0 Dormant Account Review – Quarterly (DAR-Q)

The DOD Financial Management Regulation (FMR), Volume 3, Chapter 8 requires activities to conduct periodic validations of open dormant balances via the Dormant Account Review Quarterly (DAR-Q). The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) administers the DAR-Q using the department's advanced analytics (ADVANA) platform and specifically the integrated web-based DAR-Q Tool, to coordinate the selection, distribution, communication, validation, and certification of Undelivered Orders (UDOs) and Delivered Orders Unpaid (DOU). Headquarters Marine Corps (HQMC) Programs and Resources (P&R) division provides guidance and coordinates the performance of the DAR-Q.

Orders are considered dormant if they are incomplete and no transactions have been posted for the order within the previous 90-day period. DAR-Q is a quality control mechanism to support the validity of balances reported on the financial statement. Therefore, review periods will occur during the quarter following the dormancy period. To fully obtain the DAR-Q goals, it is imperative key stakeholders (e.g., logistics and supply personnel, administrative personnel, approving officials, program managers, etc.) obtain access to the DAR-Q system to perform validations and upload key supporting documents as required.

The DAR-Q Review Period for each quarter are listed below:

| Quarter | Dormancy Period | DAR-Q Review Period |
|---------|-----------------|---------------------|
| Q1 | October 1 through December 31 | January through March |
| Q2 | January 1 through March 31 | April through June |
| Q3 | April 1 through June 30 | July through September |
| Q4 | July 1 through September 30 | October through December |

All commands participating in the DAR-Q will follow guidance published by HQMC P&R for the submission of documentation required, within the required timeframe of the review period.

An obligation of funds in the DAI accounting system represents a firm, legally binding agreement between parties for the order of goods or services. A liquidation is the payment of goods or services that were ordered and received.

UDO – is an accounting condition where an order has been placed, materials/services have not been received and the order is not paid.

DOU – also known as an Unliquidated Obligation (ULO) – an accounting condition where an order has been placed, materials/services have been received, but the order is not paid or the payment has not posted.

Ensuring validity of all ULOs and UDOs is part of the supply activity's responsibility to perform requisition management. Posting of applicable accounting transactions to complete the financial transaction cycle (management of open requisitions) is documented in both Marine Corps Order (MCO) 4400.150 and MCO 7300.21B.

Orders appearing on the DAR-Q will have had no activity in the DAI accounting system for over 90 days at minimum. KSDs are required to be maintained for all orders for a period of 10 years, (three years active and seven years archived.). Orders appearing on the DAR-Q may require submission of KSDs to support the status.

**DAR-Q primary validation codes are as follows:**
Valid - amounts recorded are accurate and reflect anticipated future activity to occur; no adjustments required.
DAR-Q Adjusted - amounts require adjustment, (i.e. de-obligation or cancellation) which will complete or zero the record balances.

**Validation:**  Regardless of the procurement method, the validation process for UDOs and ULOs are the same for each method of procurement.  See steps below.

**Note:**  Questions should be directed to the unit's Comptroller or G4 as needed.

| | |
|---|---|
| 4.1.1 | To validate open transactions within the DAR-Q Tool, users shall submit for access via the Advana Help Desk which houses the DAR-Q Tool via the link below: Advana Help Desk: https://signup.data.mil/. Until access is granted, users can request ULO/UDO Reports from their local G8/Comptroller. Using the DAR-Q Tool or ULO/UDO Reports, begin validating records using the below steps. |
| 4.1.2 | Determine the accounting condition (UDO/ULO) for the record to be validated and the form of procurement (ServMart/GCSS-MC/Fuel/other MILSTRIP). |
| 4.1.3 | Retrieve the order KSDs. |
| 4.1.4 | Determine the status of the order.<br><br>1)  Has the order been received?<br>    A.  If yes, note the date of physical receipt.<br>        1. Has a receipt and expense (SGL 4901) been posted?<br>          a) If yes, has the bill (SGL 4902) posted?<br>            i. If not, DAR-Q status "VALID". If over 30 days from physical receipt, contact the comptroller for assistance with the missing bill.<br>            ii. If the bill has posted and the record is complete, DAR-Q status "VALID".  If the bill posted but a balance remains, DAR-Q status "DAR-Q Adjusted" and process the adjustment, as needed.<br>          b) If not, process the receipt and restart the review.<br>    B.  If not, determine the status of the order.  Is the order anticipated to be received?<br>        1. If not, cancel the order and de-obligate the record.  Validation status is "DAR-Q Adjusted".<br>        2. If yes, DAR-Q status "VALID". |

# Enclosure 1 – Military Standard Requisitioning and Issue Procedures (MILSTRIP) References

| Reference | Description |
|---|---|
| Federal Managers Financial Integrity Act (FMFIA) | This Act, as codified in Title 31, United States Code, requires each Federal agency head to annually certify the effectiveness of the agency's internal and DAI accounting system controls. |
| OMB Circular No. A-123 | Contains internal control requirements prescribed by the Office of Management and Budget (OMB). |
| DoD 7000.14-R "Department of Defense Financial Management Regulation (DoD FMR)" | The DoD FMR directs statutory and regulatory financial management requirements, systems, and functions for all appropriated and non-appropriated, working capital, revolving, and trust fund activities. |
| Office of the Undersecretary of Defense (Comptroller) (USD(C)) Chief Financial Officer (CFO) FIAR Guidance (April 2017) | Provides instructions for implementing a consistent, DoD-wide plan for achieving the Department's Financial Improvement and Audit Readiness (FIAR) objectives. |
| Defense Logistics Manual (DLM) 4000.25 | This guidance prescribes uniform procedures, data elements and codes, formats, forms, and time standards relating to requisitioning supply advice, supply status, materiel issue/receipt, lateral redistribution, and materiel return process. MILSTRIP are requisitioning, supply advice, supply status, materiel issue/receipt, lateral redistribution, and materiel return process. The procedures govern the interchange of information for all materiel commodities between supported activities and supply/control distribution systems of DoD and other participating component activities. MILSTRIP are mandatory for all component requisitioners authorized to request supply support from any component distribution system and from GSA. |
| Marine Corps Order (MCO) 4400.201 "Management of Property in the Possession of The Marine Corps" | This Order prescribes strategic policy, procedures, and responsibilities for managing all categories of property under Marine Corps control in compliance with Department of Defense (DoD) directives. Understanding and execution of these supply policies are essential for effective supply resources and materiel management required to ensure mission accomplishment. The functional advocates for logistics information systems ensure systems are available and effective to enable consumer-level supply operations. |

| Reference | Description |
|---|---|
| MCO 7300.21B, "Marine Corps Financial Management Standard Operating Procedures Manual" | This policy provides comptrollers and fund managers with standard operating procedures pertaining to the preparation, recording, reconciling, reporting and maintenance of financial records through all stages of fund management. |
| MCO 4400.160 "Marine Corps Field Supply and Maintenance Analysis Office (FSMAO) Program" | This Order directs comprehensive analyses of logistics areas to assess compliance with DoD and Marine Corps policy and ensure internal controls are being executed. |
| NAVMC 4000.5D "Supply Officer's Internal Controls Handbook" | This Handbook provides guidance for implementing supply internal control reviews. |
| Management of MILSTRIP Fuel Procurement for Ground Assets, Commandant of the Marine Corps (CMC) L LPC Washington DC, DTG 051307Z APR 18 | This Naval Message provides guidance to improve controls, processes and procedures for MILSTRIP procurement of fuel in support of ground assets. |
| Interim Guidance for Internal Controls over ServMart Purchase Reconciliations and Daily Transaction Report Validations, CMC L EGEM Washington DC, DTG 171626Z JAN 19 | This Naval Message provides guidance to improve controls, processes and procedures for MILSTRIP procurement through ServMart as well as validation of the Daily Transaction Report. |
| Policy for Management and Oversight of Marine Corps ServMart and Virtual ServMart Operations, CMC L Washington DC, MARADMIN 0602/09 | This (Marine Administrative Message) MARADMIN announces policy for use of the Marine Corps ServMart and Virtual ServMart. |
| Clarification of Document Retention Requirements to Support Marine Corps Logistics Audit Readiness Policy CMC L Washington DC, MARADMIN 417/15 | This MARADMIN implements the new document retention requirement of ten years (three years active, seven years archived). |
| Updated Clarification of DD Form 577 "Appointment/Termination Record-Authorized Signature," and NAVMC Form 11869 "Notice of Delegation of Authority" Requirements, CMC L EGEM Washington DC, DTG 241744Z JAN 17 | This Naval Message updated requirements for appointing specific responsibilities to individuals via the DD Form 577 "Appointment/Termination Record-Authorized Signature," and for delegating certain authorities to individuals via the NAVMC Form 11869 "Notice of Delegation of Authority". |

# Internal Controls

The following table identifies all of the internal controls that affect financial reporting contained in the MILSTRIP GCSS-MC, Fuel, and ServMart process cycles.

## GCSS-MC

| Internal Control # | Description |
|---|---|
| IC 1.01 | 1.1.3<br><br>The requisition is forwarded to the Responsible Officer (RO), or delegate (NAVMC Form 11869) for review, approval and forwarding. |
| IC 1.02 | 1.1.6<br><br>The order is placed by an authorized approver. The approver is authorized via DD Form 577. |
| IC 1.03 | 1.5.A.3<br><br>The supply clerk performs inspection, receipt, and acceptance. Prints name, signs, and dates the Issue Release/Receipt Document (DD Form 1348-1A). The receipt and acceptor are authorized via NAVMC Form 11869. |
| IC 1.04 | 1.5.A.6<br><br>Requesting section/commodity/warehouse/RO, or authorized individual (NAVMC Form 11869) signs for materiel. Prints name, signs, and dates the DD Form 1348 to receipt. |
| IC 1.05 | 1.5.A.9<br><br>Key Supporting Documentation (KSD) is filed in the Proof of Delivery (POD) files and retained for 10 years (three years active, seven years archived). |
| IC 1.06 | 1.11.B.1<br><br>The receiving supply clerk prints name, signs, dates, and annotates quantity received on the KSD (e.g., DD Form 1348). (Performed by authorized Receipt and Acceptor delegated with NAVMC Form 11869). |
| IC 1.07 | 1.11.B.4<br><br>The section/commodity/warehouse/RO authorized individual (NAVMC Form 11869) prints name, signs, and dates the receipt (DD Form 1348). |
| IC 1.08 | 1.11.B.7<br><br>The receipt KSD is filed in the POD files and retained for 10 years (three years active, seven years archived). |
| IC 1.09 | 1.12.B.4<br><br>The DASF clerk obtains SupO/CO approval for adjustment. |
| IC 1.10 | 1.12.B.7<br><br>The SupO/APO submits MVGL to the Commanding Officer/Accountable Officer (CO/AO) for signature. File MVGL and adjustment approval in voucher file for 10 years (three years active, seven years archived). |

GCSS-MC

| Internal Control # | Description |
|---|---|
| **IC 1.11** | 1.15.2<br><br>The fiscal clerk must use the GCSS-MC Internal Budget Execution Report (IBER) to identify requisitions passed to an external SoS (e.g., "SMS") to establish the pending file |
| **IC 1.12** | 1.15.3<br><br>The fiscal clerk reconciles the obligations posting on the DAI accounting system daily transaction report (DTR) to the pending file. DTR reconciliation consists of verifying each pending obligation posted, the accounting data cited is accurate, unit price, quantity and total price is accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). |
| **IC 1.13** | 1.15.5<br><br>The fiscal clerk will continue to manage GCSS-MC undelivered orders (UDOs) and delivered orders unpaid (DOUs also known as unliquidated orders or ULOs) in coordination with the DASF clerk until the materials are received, the bill posts in the DAI accounting system and the order management process is complete. |

Fuel

| Internal Control # | Description |
|---|---|
| IC 2.01 | 2.1.2<br><br>The unit Supply Officer (SupO) requests the creation of a fuel key (a.k.a. Vehicle Identification Link (VIL) key) or a card (DD Form 1896 - identaplate), or a QR code from the local DFSP via the unit's comptroller. |
| IC 2.02 | 2.1.3<br><br>When not issued for use, FPIs are stored in a secure location (locked filing cabinet, key locker, safe) with limited/controlled access. The area designated for FPI storage must be secured by a lock with access limited to the SupO or approved personnel. |
| IC 2.03 | 2.1.4<br><br>Per DLA-Energy P-5, fuel keys are encoded with a vehicle ID number that can be used to uniquely identify each key for inventory purposes. Fuel keys should be tagged with the ID number to facilitate accountability. Fuel keys must be inventoried on a semi-annual basis; 2nd and 4th quarter of each Fiscal Year (FY). |
| IC 2.04 | 2.2.3<br><br>The APC and/or SupO will coordinate requests for GFCs with the command's comptroller to ensure accounting data to be entered into the card's profile is captured for use in the DAI accounting system. |
| IC 2.05 | 2.2.4<br>Once received, SupOs are responsible for the safekeeping of the GFC and PINs. When not issued for use, cards must be stored in a secure location (locked filing cabinet, key locker, safe) with controlled access. The area designated for card storage must be secured by a lock with access limited to the SupO or approved personnel. |
| IC 2.06 | 2.3.2<br><br>The UAM will ensure required training and appointment documentation (DD form 2875 (SAAR) and DD form 577) is current and on file. |
| IC 2.07 | 2.3.3<br><br>Semi-annually, the UAM conducts a review of the users with access in EEBP to verify access is required and current training and appointment documentation is on file. |
| IC 2.08 | 2.4.1<br><br>The requestor (RO/DOA) sends a request for bulk fuel to the SupO |

| Internal Control # | Description |
|---|---|
| IC 2.09 | 2.4.2<br><br>The SupO, appointed via DD form 577, approves the bulk fuel request. |
| IC 2.10 | 2.4.4<br><br>Issuance of the FPI is recorded in a logbook containing, at minimum, the name and signature of the individual issued the FPI, FPI number issued, date/time out/in, phone number of the receiver, estimated/actual gallons purchased, estimated/actual dollar amount of purchase, MILSTRIP document number and a column for the SupO's signature. |
| IC 2.11 | 2.4.5<br><br>If non-fuel purchases are to be made, a line-item detail list must be pre-approved by the SupO, containing the item description, unit price, quantity, and total price of the items to be purchased |
| IC 2.12 | 2.4.7<br><br>The fiscal clerk enters the estimated gallons for the purchase, into the pending file. |
| IC 2.13 | 2.4.8<br><br>Upon completion of use, the requestor returns the FPI and DD form 1898 to the supply section. The return date/time is entered into the logbook, along with actual gallons purchased. Upon receipt of bulk fuel ordered via EEBP, the DD form 1898 is provided to the supply section. Minimum separation of duties (SoD) requires the receiver is not the request approver. |
| IC 2.14 | 2.4.10<br><br>If non-fuel purchases are made, the fiscal clerk reconciles the non-fuel receipt with the approved request to ensure all items were authorized |
| IC 2.15 | 2.4.12<br><br>The fiscal clerk reconciles the fuel obligations posting on the DAI accounting system daily transaction report (DTR) to the pending file. DTR reconciliation consists of verifying each obligation posted was pre-approved, a complete receipt exists, the accounting data cited is accurate, gallons and unit price are accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). |
| IC 2.16 | 2.4.14<br><br>The fiscal clerk will manage open fuel obligations until the bill posts and the record is complete in the DAI accounting system. |

ServMart

| Internal Control # | Description |
|---|---|
| IC 3.01 | 3.1.1<br><br>The Supply Officer (SupO) requests ServMart purchase cards from the local ServMart store via the unit's comptroller. |
| IC 3.02 | 3.1.3<br><br>ServMart cards are stored in a secure location (e.g., locked filing cabinet, key locker, or safe) when not in use. Card storage is limited to the SupO and approved personnel. |
| IC 3.03 | 3.1.4<br><br>The SupO will inventory ServMart cards on a semi-annual basis |
| IC 3.04 | 3.2.1<br>Users will coordinate ServMart virtual store account access via the User Access Manager (UAM) and comptroller prior to placing an order via the web platform. |
| IC 3.05 | 3.2.3<br><br>Semi-annually, the UAM conducts a review of user access to the ServMart web platform to verify access is required and current training and appointment documentation is on file |
| IC 3.06 | 3.3.2<br>A request is routed from the commodity/section Responsible Officer (RO), or an authorized representative delegated in writing via NAVMC Form 11869 (DOA), to the supply section. The request must include the item description (part or catalogue number), requested quantity, unit price, total price, and the total dollar amount of the request. |
| IC 3.07 | 3.3.3<br>The request is forwarded to the SupO for approval; appointed via DD form 577. |
| IC 3.08 | 3.3.5<br>The fiscal clerk adds the approved request to the pending file. |
| IC 3.09 | 3.4.1<br><br>The authorized card user (RO or DOA) proceeds to the supply office to check-out the ServMart card |
| IC 3.10 | 3.4.7<br><br>The receipt is reconciled with the approved request to ensure that all items purchased were approved and did not exceed the original authorized cost. The supply representative performing the review will annotate the receipt with the required statement, print their name, sign and date. Minimum separation of duties (SoD) requires the receiver is not the request approver. |

| Internal Control # | Description |
|---|---|
| IC 3.11 | 3.4.8<br><br>The SupO must review/adjudicate unauthorized purchases or any purchases that exceeded the approved amount. If approved, the SupO will initial each unauthorized purchase. If directing the return of items, the SupO will annotate "Return" next to each line item to return. Then, the SupO will print name, sign, and date the ServMart receipt(s) and direct the return of items to the store, if required |
| IC 3.12 | 3.4.9<br><br>The fiscal clerk will file the receipt with the approved request, (a.k.a. KSDs) and update the pending file if required. KSDs are retained for 10 years (three years active, seven years archived. |
| IC 3.13 | 3.4.10<br><br>The fiscal clerk reconciles the obligation/expense (SGL 4801/4901) posted on the daily transaction report (DTR) with the approved request and the receipt, to ensure the accounting data, quantities, and total amounts posting are accurate. The fiscal clerk will print his/her name, sign, and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). |
| IC 3.14 | 3.4.11<br><br>The fiscal clerk will continue to manage ServMart ULOs until the bill (SGL 4902) posts and the ULO is complete |
| IC 3.15 | 3.5.1<br><br>Requested ServMart items to be purchased via a GSA website are ordered by a requisition approver, appointed via DD form 577 |
| IC 3.16 | 3.5.3<br><br>The fiscal clerk reconciles the obligation (SGL 4801) posted on the daily transaction report (DTR) with the approved request and the order, to ensure the accounting data, quantities, and total amounts posted are accurate. The fiscal clerk will print his/her name, sign and date the DTR upon completion of the reconciliation. The DTR is retained for 10 years (three years active, seven years archived). |
| IC 3.17 | 3.5.7<br><br>The fiscal clerk will file the receipt with the approved request and order. KSDs are retained for 10 years (three years active, seven years archived). |
| IC 3.18 | 3.5.8<br><br>The fiscal clerk will ensure the receipt is recorded in the DAI accounting system, to post the expense (SGL 4901). |
| IC 3.19 | 3.5.9<br><br>The fiscal clerk will continue to manage ServMart ULOs until the bill (SGL 4902) posts and the ULO is completed. |

# Acronyms

| Acronym | Definition |
|---|---|
| ADVANA | Advanced Analytics |
| AMPS | Access Management and Provisioning System |
| AO | Accountable Officer |
| AO | Approving Official |
| APC | Agency Program Coordinator |
| APO | Accountable Property Officer |
| APSR | Accountable Property System of Record |
| CFO | Chief Financial Officer |
| CMC | Commandant of the Marine Corps |
| CMR | Consolidated Memorandum Receipt |
| CO | Commanding Officer |
| COR | Confirmation of Receipt |
| DAI | Defense Agencies Initiative |
| DAR-Q | Dormant Account Review - Quarterly |
| DASF | Due and Status File |
| DC | Deputy Commandant |
| DC, P&R | Deputy Commandant, Programs & Resources |
| DD Form 1348 | Issue Release/Receipt Document |
| DD Form 1896 | Identaplate - plastic card used to purchase fuel |
| DD Form 1898 | Energy Sales Slip |
| DD Form 2875 | System Authorization Access Request (SAAR) |
| DD Form 577 | Appointment Termination Record – Authorized Signature |
| DFAS | Defense Finance and Accounting Service |
| DIC | Document Identifier Code |
| DLA | Defense Logistics Agency |
| DLM | Defense Logistics Manual |
| DLMS | Defense Logistics Management Standards |
| DoD | Department of Defense |
| DoDAAC | Department of Defense Activity Address Code |
| DoDM | Department of Defense Manual |
| DOU | Delivered Orders Unpaid |
| DTR | Daily Transaction Report |

| Acronym | Definition |
|---|---|
| EEBP | Enterprise External Business Portal |
| EPOS | Electronic Point of Sale |
| FC | Fund Code |
| FDM | Financial Data Manager - Comptroller |
| FIAR | Financial Improvement and Audit Readiness |
| FMD | Fuels Manager Defense |
| FMFIA | Federal Managers Financial Integrity Act |
| FMR | Financial Management Regulation |
| FSMAO | Field Supply and Maintenance Analysis Office |
| FY | Fiscal Year |
| GCSS-MC | Global Combat Supply System – Marine Corps |
| GPRA | Government Performance and Results Act |
| GSA | General Services Administration |
| HQMC | Headquarters, United States Marine Corps |
| IBER | Internal Budget Execution Report |
| IC | Internal Control |
| ICP | Inventory Control Point |
| IMO | Item Master Organization |
| KSD | Key Supporting Documentation |
| MARADMIN | Marine Administrative Message |
| MCO | Marine Corps Order |
| MCVISTA | Marine Corps Visual Interfund System Transaction Accountability |
| MILSBILLS | Military Standard Billing System |
| MILSTRIP | Military Standard Requisitioning and Issue Procedures |
| MILSTRIP Document Number | 14-digit document number consisting of DoDAAC, Julian date, and 4-digit serial number |
| MOV | Materiel Obligation Validation |
| MRA | Materiel Receipt Acknowledgement |
| MRO | Materiel Release Order |
| MSC | Major Subordinate Command |
| MVGL | Money Value Gain/Loss |
| NAVMC | Navy and Marine Corps |
| NIIN | National Item Identification Number (9 dig) |

| Acronym | Definition |
|---|---|
| OM&S | Operating Materials and Supplies |
| OMB | Office of Management and Budget |
| OSD | Office of the Secretary of Defense |
| OUSD(C) | Office of the Undersecretary of Defense (Comptroller) |
| P&R | Programs & Resources |
| PDREP | Product Data Reporting and Evaluation Program |
| PIEE | Procurement Integrated Enterprise Environment |
| PIN | Personal Identification Number |
| POD | Proof of Delivery |
| POS | Point of Sale |
| RIC | Routing Identifier Code |
| RO | Responsible Officer |
| SAAR | System Authorization Access Request |
| SDR | Supply Discrepancy Report |
| SMU | Supply Management Unit |
| SOD | Separation of Duties |
| SoS | Source of Supply |
| SUC | Subordinate Unit Code |
| SUPADD | Supplementary Address Code |
| SupO | Supply Officer |
| TAMCN | Table of Authorized Materiel Control Number |
| UDO | Undelivered Order |
| ULO | Unliquidated Obligation |
| UMT | Unmatched (Disbursement) Transaction |
| USMC | United States Marine Corps |
| USSGL | United States Standard General Ledger |
| UAM | User Access Manager |
| VIL | Vehicle Identification Link |
| WAWF | Wide Area Workflow |
| WCF | Working Capital Fund |