

**HEADQUARTERS MARINE CORPS INSTALLATIONS COMMANDAD
STANDARD OPERATING PROCEDURES FOR
GARRISON PROPERTY AND GARRISON MOBILE EQUIPMENT AUDIT PREPARATION AND ASSET
MANAGEMENT**

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Chapter 1

Introduction

1. Purpose

a. The purpose of the Headquarters Marine Corps Installations Command (MCICOM) Standard Operating Procedures (SOP) is to outline the business processes and audit preparation and asset management procedures for Garrison Property (GP) & Garrison Mobile Equipment (GME) life cycle events. The SOP will assist organizations in managing GP and GME consistently throughout the MCICOM. This SOP is aligned with and designed to be used in conjunction with the next, Garrison Property Policy Manual. The next Garrison Property Policy Manual is currently being staffed for release in 4th Quarter FY16.

2. Scope

a. Commander MCICOM (COMMCICOM), is responsible for establishing and maintaining GP and GME management standards and discipline for MCICOM. This SOP provides information as ready reference for stakeholders at all levels responsible for GP & GME asset management life cycle events. The business processes described integrate supply and financial management functions, and incorporate internal controls critical to achieving sustained audit readiness.

3. Applicability

a. This SOP guides the execution of GP and GME management for retail-level supply operations within the MCICOM ground supply chain. It applies to all organizations possessing GP & GME.

4. Related References

a. MCO 4400.150 is the policy for supply management of GP & GME. MCO 11240.106B guides the operations and maintenance of GME and alludes to asset management. Applicable policy documents and directives are referenced to ensure standardization for equipment accountability, visibility and property management including MCO 4400.150 dtd 29 Jan 2014. GP and GME stakeholders should have a working knowledge of the source documents and information sources outlined in the table below.

Directive/Information Source	Significance
Defense Technical Information Center	http://www.dtic.mil/dtic/ The Defense Technical Information Center (DTIC [®]) serves the DoD community as the largest central resource for DoD and government-funded scientific, technical, engineering, and business related information available today.
DoDI 5000.64, Accountability and Management of DoD Equipment and Other Accountable Property May 2011	This reference outlines requirements for property accountability to include the documentation of lifecycle events and transactions. Additionally, this reference establishes policy, assigns property and assists DoD property managers, accounting and financial managers.
Office of the Under Secretary of Defense (Comptroller) / Chief Financial Officer April 2015	The FIAR Guidance defines DoD's goals, priorities, strategy, and methodology to becoming audit ready. Furthermore, this guidance details the roles and responsibilities of reporting entities and service providers, as well as the processes they should follow to achieve audit readiness.
FMR 7000.14, Department of Defense Financial Management Regulation (FMR) June 2011	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.
MCO 11240.106_, Garrison Mobile Equipment June 2013	The Order publishes policy and procedures for GME and provides administrative and technical instructions, policies, and procedures for all personnel involved in the management of procurement, operations, and maintenance of GME.
MCO 4400.150_, Consumer-Level Supply Policy January 2014	This Order directs the execution of Consumer-Level Supply operations at the Using Unit level. Adherence to the provisions established in this Order shall ensure accurate accountability of government property and promote more effective logistics support to the warfighter.
MCO 5200.24D, Marine Corps Managers' Internal Control (MCMIC) Program March 2014	The MCMIC Program is comprised of two distinct processes, each with the common purpose of providing reasonable assurance that effective and efficient internal controls are in place throughout the Marine Corps. The processes are: (1) the Overall Managers' Internal Control (OMIC) and (2) the Internal Controls over Financial Reporting (ICOFR). Internal Controls within GP & GME processes should correlate to the MCMIC Program.
NAVMC 4000.5, Supply Officer's Internal Controls Handbook (Informational) July 2014	The Supply Officer's Internal Controls Handbook elaborates upon procedures and methods and provides guidance implementing Supply Internal Controls reviews. This document was specifically created to support ME, OM&S and MILSTRIP TAR. However, because many of the key Supporting Documents are similar, it contains enclosures with instructional information that can be useful.
SECNAVINST 7320.10A, Department of the Navy (DON) Personal Property Policies and Procedures April 2004	Establishes Department of Navy (DON) policies and procedures for General Fund and Working Capital Fund (WCF) personal property management that meet financial accounting and accountability requirements.
MCO 4410.28, IUID of Ground Equipment, Feb 2010	Establishes MC policy, procedures, and responsibilities for management of Item Unique Identification (IUID) program for ground equipment.

Table 1-1 Policies and Directives.

Chapter 2

Property Definitions and Classifications

1. Purpose

a. To provide the property definitions, property accountability and asset classifications for Garrison Property (GP) and Garrison Mobile Equipment (GME).

2. Property Definitions

a. A list of DoD property definitions are provided below to ensure a common understanding of the terminology used. The relationship between different types of Marine Corps property is depicted in Figure 2-1. For basic supply management definitions and further clarification, refer to SECNAVINST 7320.10A.

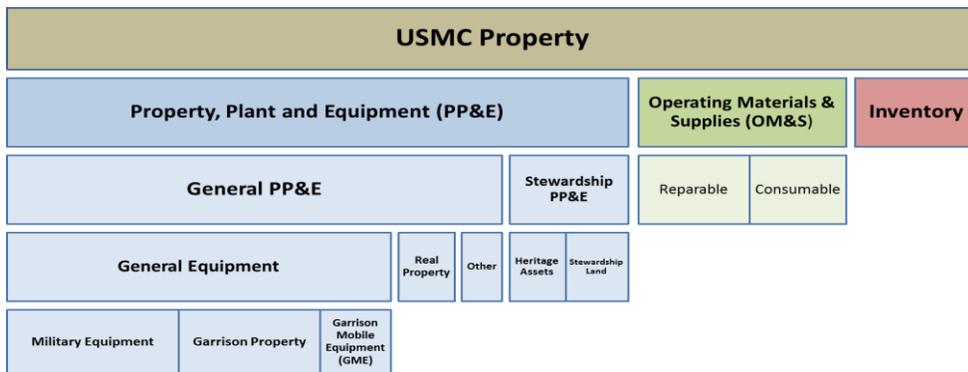


Figure 2-1 Property Hierarchy.

In DoD, property is categorized to facilitate accountability and financial reporting. ME, GP and GME are all subcategories of GE.

b. Marine Corps Property. All accountable property falls within the three major categories of (1) Property, Plant and Equipment (PP&E), (2) Operating Materials and Supplies (OM&S), and (3) Inventory. This SOP prescribes basic guidance and responsibilities for managing property under Marine Corps control.

c. Property, Plant & Equipment. Per the Statement of Federal Financial Accounting Standards Number 6 (SFFAS 6), PP&E is defined as tangible assets that (1) have an estimated useful life of two or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity. PP&E consists of two categories: General PP&E and Stewardship PP&E.

d. General PP&E. Per DoD 7000.14-R, "Department of Defense Financial Management Regulation," General PP&E is any Property, Plant and Equipment

used in providing goods or services. General PP&E typically has one or more of the following characteristics: (1) It could be used for alternative purposes (e.g., by other DoD or federal programs, state or local governments, or nongovernmental entities), but it is used to produce goods or services, or to support the mission of the entity; or (2) It is used in business-type activities; or (3) It is used by entities in organizations whose costs can be compared to those of other entities performing similar activities (e.g., federal hospital services in comparison to commercial hospitals). General Equipment and Real Property are two subcategories of General PP&E.

e. General Equipment (GE). Per MCO 4400.150, GE is property of any kind except real property (land and improvements to facilities). It has an expected useful life of two or more years; is not intended for sale in the ordinary course of business; does not ordinarily lose its identity or become a component part of another article; and is available for the use of the reporting entity for its intended purpose. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Sub-categories of GE include GP, GME and ME.

(1) Garrison Property (GP). Per (GME) SECNAVINST 7320.10A, GP is used to provide general government services or goods in the support of end item development, maintenance, storage, and/or to support the operations of a Marine Corps installation and tenant activities. Garrison Property includes, but is not limited to, office equipment, automated data processing equipment, industrial plant equipment, training equipment, special tooling, and special test equipment.

(2) Garrison Mobile Equipment. Per SECNAVINST 7320.10A, GME is used to perform transportation and automotive maintenance functions at Marine Corps installations. Commercially available GME includes passenger vehicles, cargo vehicles, non-tactical material handling equipment (MHE), engineer equipment, and railway rolling stock.

3. Accountability and Asset Classification

a. Accountability. Per SECNAVINST 7320.10A, accountable records shall be established and maintained in a compliant personal property system for all personal property purchased, leased (capital or operating leases as applicable), or otherwise obtained, having a unit acquisition cost of \$5,000 or more, as well as items that are below \$5,000 and are sensitive, classified, or meet all of the following three criteria.

(1) Pilferable. Items which are easily transportable or concealable; have a ready resale value or application to personal possession; and are subject to theft. Pilferable property requires formal supply accounting down to the user level throughout the life of the asset. See "Controlled Item" and "Regulated Item" in para 4.d.

(2) Critical to the Accountable Officer's business/mission. Items required to complete the Table of Organization (T/O) mission.

(3) Hard to repair or replace. The property cannot be repaired or replaced within 6 months (regardless of funding availability).

b. Accountable Property System of Record (APSR). Per MCO 4400.150, an APSR is a designated government information system used to control and manage accountable property records; Defense Property Accounting System (DPAS) is the APSR for GP and GME.

c. Asset Classification. GP and GME are categorized as capital, minor, and sub-minor.

(1) Capital Assets. GP and GME that meets all of the following criteria will be classified as a capital asset:

(a) Has an acquisition cost, book value, or when applicable, an estimated fair value equal to or greater than the Marine Corps capitalization threshold.

1. DoD Threshold. As of September 2013, the Director, Defense Finance and Accounting Service Comptrollers/ Chief Financial Officers of the Defense Agencies released a memo increasing the capitalization threshold from \$100,000 to \$250,000 for all GP purchased with general funds. These changes applied to asset acquisitions, modifications, and improvements accepted by DoD and placed into service October 1, 2013, and after. For those assets purchased before this date, the capitalization threshold remained at \$100,000.

2. Per P&R guidance and as indicated in MCICOM policy letter 6-14 dtd August 2014, the capitalization threshold for Marine Corps General Equipment, including GP & GME, is \$100,000 regardless of date purchased.

(b) Has an estimated recovery period equal to or greater than 24 months;

(c) Is not intended for sale in the ordinary course of operations;
AND

(d) Has been acquired or constructed with the intention of being used or available to be used by the Marine Corps in its operations.

Note: Capital assets must be captured in DPAS and depreciated in accordance with DoD Financial Management Regulations (FMR) 7000.14 and SECNAVINST 7320.10A. DPAS will automatically calculate depreciation provided assets are coded correctly. Individuals responsible for initiating depreciation should verify that capitalization is correct based on the criteria above. Refer to Appendix M of this SOP for instructions on how to update asset as Capital and activate depreciation.

(2) Minor Assets. GP that has an acquisition cost greater than \$5,000 and less than DoD threshold, OR has an acquisition cost greater than DoD threshold, but does not meet all the capitalization "criteria" will be classified as a minor asset or minor property.

Note: Minor property assets must be captured in DPAS; however, they are not depreciated.

(3) Sub Minor Assets. GP that has an acquisition cost less than or equal to \$5,000 is classified as sub-minor property. These assets should be tracked at local level on spreadsheets or in DPAS if chosen. They are not depreciated.

(4) Controlled Items. Regardless of total cost, controlled items will be accounted for in DPAS according to their asset value. Those items designated as having characteristics that may require them to be identified, accounted for, secured, segregated, or handled in a special manner to ensure their safekeeping and integrity are identified as controlled items. See DoD 4100.39-M, Volume 10, Table 61, "Controlled Inventory Item Code." Controlled inventory items are (in descending order of the degree of control normally exercised):

(a) Classified Items. Items that require protection in the interest of national security.

(b) Sensitive Items. Items that require a high degree of protection and control due to statutory requirements or regulations, such as narcotics and drug abuse items; precious metals; items that are of high value, highly technical, or a hazardous nature; and small arms, ammunition, explosives, and demolition material.

(c) Pilferable Items. Items that have a ready resale value or application to personal possession and that are, therefore, especially subject to theft.

(d) Regulated Item. Any item over which proper authority exercises close supervision of distribution to individual units or commands because the item is scarce, costly, or of a highly technical or hazardous nature. In the Marine Corps, "controlled item" is a term frequently used to describe regulated items.

(5) Systems and Components. Per DPAS, PA_Components RefDoc.pdf located at <https://dpassupport.golearnportal.org/index.php/resource-center/downloads>, "Components are subassemblies of an end item, the latter of which is called a Higher Assemblage when used with components. Generally, components are physically embedded/contained within a Higher Assemblage asset." An example of this is a Dell Server as part of an Emergency Response System.

(a) GP assets considered systems or principal end items (PEI) will be recorded in an APSR. PEIs, or parents, comprised of components or subsystems that qualify as accountable GP must also have the components or child items captured in the APSR as an identifiable part of the configuration of the parent.

(b) Systems purchased or fielded as fully functioning PEIs, will be captured as "parents."

(c) Accountable property records are only required to be established for components, i.e., 'child' items that are:

1. Sensitive
2. Classified, or
3. Pilferable, hard to repair/replace, and are critical to the commander's mission

(d) Characteristics of components include:

1. Components can be minor property or sub-minor property.
2. Component is not typically an independent fully functioning PEI or system.
3. Component normally loses its identity when it becomes part of a PEI or system.

(e) DPAS Component Business Rules. Per DPAS, PA_Components RefDoc.pdf, the business rules associated with assets recorded as component(s) in Web DPAS are:

1. A component cannot be a bulk asset.
2. A component cannot be on a different Custodian Nbr than its associated item.
3. The Location/Sub Location of a component cannot be different than that for its end item.
4. All lower-level components transfer/decrease with their associated end items (Higher Assemblages).
5. The embedded Cost check box for a component cannot be changed on a Transfer/Decrease.
6. A Government Furnished Property (GFP) Contract Number for a component must be the same as the end item.
7. A system Id of the Component must match the System Id of its end item.
8. A component cannot have a different Loan Cd than its end item.
9. A component cannot have a different Suspected Loss Cd than its end item.

(f) According to the same aforementioned DPAS reference, A DPAS user can determine if an asset has components or is a component by looking at the Asst Lvl Cd. Values are:

1. EI - End Item with no Components

2. EC - End Item with Components
3. CC - Component with Components
4. CL - Component Last Assemblage

(g) Related DPAS Processes:

1. Transfers - When transferring an end item with components, all gaining transactions for the end item must be completed prior to performing a component gaining transaction.

2. Dispositions - When end item(s) are deleted component(s) records are deleted along with the end item(s).

(h) A component list will be included as part of the property record jacket and kept on file. The component list may be an SL-3 or a similar listing provided by the Vendor on receipt documentation or developed by the PPM upon receipt or as required. The component list will be used by the RO to inventory the accountable sub-elements of the PEI, i.e., conducting physical inventories of accountable property. A component list will include, but not be limited to, components accounted for as part of the configuration of PEIs or systems contained in the APSR.

Chapter 3
Roles and Responsibilities

1. Purpose

a. To provide roles and responsibilities for individuals and organizations for supply and financial management responsibilities to successfully meet audit readiness requirements

2. Roles and Responsibilities

a. To achieve audit readiness, organizations and individuals must fulfill both supply and financial management roles and responsibilities. The table below outlines organizational supply and financial management roles and responsibilities for key stakeholders and provides a general orientation to the business processes described in this SOP for GP & GME Asset Management.

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
MCICOM (G-4)	<ul style="list-style-type: none"> Approves and distributes GP & GME asset management policy. 	<ul style="list-style-type: none"> Delivers GP & GME Assertion documentation to HQMC P&R via DC I&L. 	LF
MCICOM (G-4)	<ul style="list-style-type: none"> Develops GP asset management policy. 	<ul style="list-style-type: none"> Submit GP Assertion documentation to ADC I&L (LF). 	LF
MCICOM (G-4)	<ul style="list-style-type: none"> Advises on GP asset management policy relative to GME. 	<ul style="list-style-type: none"> Submit GME Assertion documentation to ADC I&L (LF). 	LF
MCICOM G-4 SUPPLY	<ul style="list-style-type: none"> Act as DC I&L's Executive Agent for Marine Corps GP Inventory Management. Act as lead agency for the development, coordination, management, and reporting of enterprise GP sourcing strategies for all GP. Perform Program Manager (PM) responsibilities for GP to include Lifecycle Management.¹ Coordinate with MARCORSSYSCOM PMs to develop lifecycle management plans as required. Owner of inventory 	<ul style="list-style-type: none"> Ensure GP financial data within the APSR is complete and accurate and that depreciation is established properly. Analyze GP financial data Reconcile GP financial data monthly to ensure acquisitions and disposals are captured properly. Provide Quarterly Variance Report to HQMC P&R (RFA). 	MCICOM

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
	<p>distribution, delivery, coordination, reporting and visibility of GP Capital Assets.</p> <ul style="list-style-type: none"> • Cataloging Manager for all GP assets to include GME and IT. • Ensure system-to-system exchange of procurement information to ensure asset visibility of GP capital assets. • Facilitate requirements process for GP. • Provide visibility, monitoring, and reporting of enterprise GP requirements as well as available and planned inventory in order to fill GP deficiencies. • Develop, input, and maintain accurate, reliable technical, contract, and delivery information in APSR to facilitate accountability and improved delivery visibility (i.e., DPAS, WAWF, PR Builders, etc.). • Ensure that all GP acquired, leased, provided to government contractors, or otherwise obtained are accurately accounted for in DPAS. • Provide MCICOM/using units with disposal instructions for GP that are not economically repairable or have reached the end of its lifecycle. 		
<p>MCICOM G-4 Transportation Services/ GME Management Section</p>	<ul style="list-style-type: none"> • Act as lead agency for the development, coordination, management, and reporting of enterprise GME sourcing strategies for all GME. • Perform PM responsibilities for GME to include Lifecycle Management and coordinate with MARCORSYSCOM PMs to develop lifecycle 	<ul style="list-style-type: none"> • Ensure GME financial data within the APSR is complete and accurate and that depreciation is established properly. • Analyze GME financial data. • Reconcile GME financial data monthly to ensure acquisitions and disposals are captured properly. 	<p>MCICOM</p>

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
	<p>management plans as required.</p> <ul style="list-style-type: none"> • Procure GME assets. • Owner of inventory distribution, delivery, coordination, reporting and visibility of GME assets • Ensure system-to-system exchange of procurement information to ensure allowance and asset visibility of GME assets. • Facilitates informal GME requirements process. • Provide visibility, monitoring, and reporting of enterprise GME requirements as well as available and planned inventory in order to fill GME deficiencies. • Develop, input, and maintain accurate, reliable technical, contract, and delivery information in APSR to facilitate accountability and improved delivery visibility (i.e., DPAS, WAWF, PR Builder, etc.). • Ensure that all GME acquired, leased, provided to government contractors, or otherwise obtained are accurately accounted for in DPAS. • Provide MCICOM/using units with disposal instructions for GME that are not economically repairable or have reached the end of its lifecycle. 		
Major Commands ²	<ul style="list-style-type: none"> • Prioritize Requirements • Maintain and verify GP source documentation. 	<ul style="list-style-type: none"> • Validates accounts are audit ready to ADC I&L (LF). • Allocate funding for asset requirement initiating acquisition process • Reconcile. 	MCICOM, MFR, MCRC, TECOM
Consolidating	<ul style="list-style-type: none"> • Facilitates communication 	<ul style="list-style-type: none"> • Validates to Major Commands 	MCICOM

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
Commands	<p>between subordinate commands and Major Command.</p> <ul style="list-style-type: none"> Collect, review, and consolidate requirements list between AOs and ADC I&L (LF) (annual call and 'as-required – CYD). Collect, review, and consolidate Physical Inventories for quarterly Capital assets and Triennial inventories and submits to LF. 	<p>that accounts are maintained IAW applicable property mgmt. policies in preparation for assertion or audit.</p> <ul style="list-style-type: none"> Ensures proper recording/ reporting of personal property financial information IAW paragraph 11, DPAS Guidance. 	Regions, MCRC Recruiting Districts, MARFORRES, Major Subordinate Commands
AO (Supporting)	<ul style="list-style-type: none"> Overall responsible for ensuring all command GP & GME is properly maintained, safeguarded, accounted for, and accurately reported. Convening authority for investigations. Appoints Fleet Managers. 	<ul style="list-style-type: none"> Validates to Consolidating Command that accounts are maintained IAW applicable property mgmt. policies in preparation for assertion or audit. Ensures proper recording/ reporting of personal property financial information IAW paragraph 11, DPAS Guidance. 	Installation, Battalion, Squadron, Recruiting Station
Commanding Officer (Supported)	<ul style="list-style-type: none"> Responsible for filling out DD 577 and RO nomination letter. Coordinate with AO to accomplish investigation and report findings to AO. 	<ul style="list-style-type: none"> Ensures any GP requirements/ acquisitions are sent to the PPM for inclusion into the APSR to ensure proper accountability. 	Organization level
PPM/SupO/APO	<ul style="list-style-type: none"> Identify GP assets. Maintain GP source documents & APSR. Coordinates w/RCO for GP purchases. Dispose of GP assets. Appoints ROs for the AO. 	<ul style="list-style-type: none"> Value GP assets per KSD or alternate valuation method. Ensure asset data entered correctly in DPAS to facilitate depreciation. Reconcile w/REA for GP procurements. In conjunction with REA, routinely assess internal controls for effectiveness. 	Installation, Battalion, Squadron, Recruiting Station
Responsible Officer (RO)	<ul style="list-style-type: none"> Assume custodial responsibility for property and accountability for property assigned to them by the CO for mission accomplishment. 		Local Unit / Tenant Command

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
Responsible Individual	<ul style="list-style-type: none"> • Sub-custody holders of accountable supplies originally signed for by RO. • They are appointed in writing • Sign for all supplies within their sub-custody. 		Organizational Level
Base Motor Transportation Office	<ul style="list-style-type: none"> • Identify GME assets. • Maintain GME source documents and maintenance records. • Support transportation and maintenance requirements of Marine Corps organizations. 		
Fleet Manager	<ul style="list-style-type: none"> • CO's rep for GME fleet operations & maintenance. • As RO coordinates with BPCO for accountability of GME assets. • Submits GME requirements for AO. • Operate GME fleet in support of transportation and maintenance requirements (not tactical or for deployment). • GME operations and maintenance responsibilities outlined in MCO P11240.106B. 		
Regional Contracting Office (RCO)	<ul style="list-style-type: none"> • Accepts purchase request via PR Builder upon coordination with BPCO/PPM. • Facilitates procurement via contract process. 		
Marine Corps Systems Command (MCSC)	<ul style="list-style-type: none"> • PMs for select centrally managed GP programs <ul style="list-style-type: none"> ○ Acquire systems ○ Develop fielding plans ○ Develop components list (SL-3) ○ Create DPAS birth records and validates due-in quantities are posted upon contracting action ○ Uploads KSDs • Coordinate with MCICOM G4 Supply to develop Lifecycle Management plans as 	<ul style="list-style-type: none"> • DFM facilitates use of PMC funding for GP & GME procurements. 	

Garrison Property (GP) and Garrison Mobile Equipment (GME)			
Roles	Supply Responsibility	Financial Responsibility	Organizational Example
	<p>required.</p> <ul style="list-style-type: none"> • Coordinate with MCICOM to develop GP and GME inventory management strategies. • Ensure fielding, sustainment, and maintenance strategies for GP are coordinated with MCICOM and fit within existing Marine Corps logistics architecture (i.e. policies, processes, and approved DoD automated information systems). • Ensure system-to-system exchange of procurement information to ensure asset visibility of GP & GME inventory i.e., contracts and invoicing information. 		
Comptroller/ Resource Evaluation and Analysis Function (REA)	TBD	<ul style="list-style-type: none"> • TBD 	HQ
Comptroller/ Resource Evaluation and Analysis Function (REA)		<ul style="list-style-type: none"> • Reconcile w/PPM to ensure the validity and accuracy of GP financial data recorded in DPAS • In conjunction with PPM, routinely assess internal controls for effectiveness. 	Organization Level
HQMC P&R (RFA) Accounting and Financial Systems Branch		<ul style="list-style-type: none"> • Consolidate GP and GME financial data • Record consolidated General PP&E financial data • Prepare and validate GP notes to financial statements. 	HQ

Note 1: *Per SECNAVINST 5400.15c, paragraph 4.e.(2), Lifecycle Management is defined as a management process, applied throughout the life of a system, that bases all programmatic decisions on the anticipated mission-related economic benefits derived over the life of the system. This encompasses the acquisition program, in-service support and sustainment, modernization, and final disposal.

Note 2: As designated for funds distribution in MCO 7300.21A Marine Corps Financial Management Standard Operating Procedure Manual.

Table 3-1 Organizational Roles and Responsibilities. Stakeholders at all levels fulfill important supply and financial management roles and responsibilities in the business processes governing the lifecycle management of GP and GME.

Chapter 4
Supply Management Concepts

1. Purpose

a. To provide critical concepts that enhances correct supply management discipline.

2. Supply Management Concepts

a. Concepts of Consumer-Level Supply are described in detail in MCO 4400.150. These same concepts apply to Retail-Level Supply. For emphasis and understanding, those concepts which serve as the backbone for this SOP are highlighted below.

b. Property Control. Includes the implementation of physical security and other internal controls that include the production of reports and retention of key supporting documentation to satisfy audit trails demonstrating good stewardship of government property.

c. Internal Controls. Controls are designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial and performance reporting, and compliance with applicable laws and regulations. Examples of internal controls include:

(1) Ensuring APSR roles and responsibilities are defined for users of the system through the use of official KSD, known as the System Authorization Access Request Form 2875 (SAAR Form DD-2875) signed by approving authority granting access.

(2) Verifying receipt documentation to the contents of the delivery to validate the shipment.

d. Maintaining Source Documents. Property accounting records are to be kept current. Furthermore, a record of all transactions indicating a change in custody of materiel (i.e., receipts, issues, redistributions, and disposals) will be retained with all key supporting documentation (KSD) for an audit trail, regardless of dollar value, in accordance with MCO 4400.150. Additional information on documentation requirements is addressed in para 11.b.

Chapter 5
Financial Management Concepts

1. Purpose

a. To provide an understanding of critical financial management concepts that enables audit readiness.

2. Financial Management Concepts

a. The understanding of several key financial management concepts is important to enable audit readiness. Proper application of these concepts will ensure financial information in DPAS ultimately aligns with information in Marine Corps financial statements.

b. Valuation. Valuation is the assertion that USMC capital assets are properly represented on the financial statements. To support the valuation assertion, USMC processes and internal controls must be designed to ensure general equipment transactions (all acquisitions, disposals, & inventory maintenance) are recorded correctly and are valued on an appropriate valuation basis. The Key Supporting Document (KSD) supported value of all capital assets recorded in DPAS (i.e. the detailed listing of USMC capital assets) when aggregated and combined with USMC military equipment must reconcile to the financial statement general equipment balance. Determination of the value of an asset requires the following: Historical Acquisition Cost, Placed In-Service Date, and Useful Life/Depreciation Schedule, KSD, including:

(1) Obligating documents supporting asset acquisition cost and any related asset improvements (e.g., contracts, Military Interdepartmental Purchase Requests (MIPRs), statements of work, purchase orders, DD-1155, DD-1149, etc.).

(2) Documentation supporting placed in service date (e.g., DD-250, DD-1348, US bill of lading, etc.).

(3) Documentation supporting any retirements, transfers, or other disposals of idle, excess, obsolete, or otherwise unusable assets (e.g., Declaration of excess, documentation supporting determination of impairment from performance of physical inventory counts).

Note: KSDs will be scanned and attached to the DPAS asset record. In the event original KSDs are not available, the PPM will use an alternative valuation methodology (AVM) to develop an estimated asset value, including an estimated acquisition cost and placed in service date. Guidance for conducting AVM and preparing supporting documentation is addressed in Chapter 6 (page 6-3).

c. Depreciation. All capital assets will be depreciated in accordance with DoD FMR Vol. 4 Chapter 6. When assets are properly identified (i.e.,

correct asset description, date, and cost), DPAS automatically calculates depreciation. GP & GME will typically be depreciated for a period between 5 and 20 years in accordance with the DoD FMR (see Table 4 - Useful life below). Refer to Appendix M of this SOP for instructions on how to update asset as Capital and activate Depreciation.

d. Reconciliation. In addition to reconciling supply records with physical inventories, supply records must also be reconciled with financial accounting systems. The process of requisitioning is directly linked to financial management, since all requisitions obligate financial resources. All requisitions, to include all types of Marine Corps funds, shall be managed in accordance with both the Marine Corps Financial Management Standing Operating Procedures Manual, reference MCO 7300.21A. Supply information in DPAS will be reconciled quarterly with a resulting variance report provided to HQMC P&R-RFA.

3. Internal Controls

a. Per the NAVMC 4000.5, Supply Officer's Internal Controls Handbook, "internal controls are processes and procedures that Marines use every day to ensure that the resources they are provided are utilized properly and safely guarded." Internal Controls are established to meet three primary objectives;

- (1) Ensure effectiveness and efficiency of operations
- (2) Provide reliability of financial reporting
- (3) Maintain compliance with applicable laws and regulations

b. Per MCO 5200.24D, Marine Corps Manager's Internal Control Program, "As stewards to the American people, commanders, heads of staff agencies, and managers at all levels of the Marine Corps have a fundamental responsibility to develop and maintain effective internal controls over their processes to ensure that programs (property control, fiscal resource management, logistics systems access) operate efficiently and resources are used effectively to achieve desired objectives. Programs must operate efficiently and resources must be used in compliance with laws and regulations, and with minimal potential for waste, fraud, and mismanagement. Effective internal controls provide reasonable assurance that significant weaknesses in the design of program processes or inherent program weaknesses which might adversely affect the Marine Corps' ability to meet its audit readiness objectives, can be prevented or detected and mitigated in a timely manner."

c. Internal controls are identified in the business process flows in Appendix A of this SOP.

Note: Controls currently identified in process flows are subject to change as a result of ongoing internal controls testing to support management financial statement assertions and financial reporting objectives.

Chapter 6
DPAS Guidance

1. Purpose

a. To provide critical guidance to users and supervisors for correct DPAS transactions to include Key Supporting Documents (KSD's), Fair Market Value (FMV) worksheets and required physical barcoded ID labels for Garrison Property (GP) and Garrison Mobile Equipment (GME) assets.

2. DPAS Guidance

a. DPAS is the APSR for GP and GME. To ensure its proper use, it is critical that DPAS users and supervisors are trained to understand the information that is required to be kept current in DPAS.

b. Required Data Elements. While there are many fields available in DPAS, required data elements are addressed in DoDI 5000.64 (para 6, page 11). The below list identifies the data elements, at a minimum, that are required of an APSR:

(1) Name, part number and description (noun, nomenclature), model number, and national stock number (NSN), if known.

(2) Owner (both the accountable and custodial organization).

(3) Status (e.g., active or inactive (retired), staged, stored, in-transit, transferred, declared excess, awaiting disposal, disposed of).

(4) Quantity (e.g., received, fabricated, issued, and on-hand) and unit of measure.

(5) General ledger classification (e.g., military or general equipment, loaned, or leased, or a means to apply business rules for making such a determination).

(6) Value at full cost and depreciation information, if applicable; or original acquisition cost if the property does not require capitalization.

(7) Estimated useful life (years or activity based for capitalized property).

(8) Unique item identifier (UII) or DoD recognized IUID equivalent, if available and necessary for unique identification.

(9) Date placed in service.

(10) Location.

(11) Current condition (e.g., supply condition code).

(12) Posting reference (e.g., receiving report number, contract, purchase order, or other procurement identification number, invoice number).

(13) Transaction type (e.g., received, accepted, inventoried, transferred, shipped, retired, disposed).

(14) Transaction date.

c. Key Supporting Documentation (KSD). Per SECNAVINST 7320.10A personal property records and/or systems shall provide a complete trail of all transactions, suitable for audit, i.e. a transaction-based history of asset activity, including individual additions and deletions. KSDs are a critical part of personal property records and will be attached to each asset record in DPAS. For additional information on KSDs refer to Appendix S of MCO 4400.150. Examples of common KSDs are provided in Appendices H-L.

(1) Record Requirements: IAW MARADMIN 417/15, KSDs will be retained in an active file for three years and archived for seven years. Required KSDs for specific processes are identified below and also in the business processes in Appendix A. Primary uses for KSDs are listed in Table 6-1.

(a) New Capital Acquisitions. Shall be supported by the purchase order (Form DD 1155), receiving report (Form DD 250), bill of lading (SF 1103), vendor invoice and other documents that capture ancillary costs if applicable.

(b) New Minor Property Acquisitions. Shall be supported by either the purchase order (Form DD 1155), receiving report (Form DD 250) and/or bill of lading (SF 1103). One (or all) of these three documents will provide adequate information for entering the necessary information into DPAS.

Note: Minor property assets only require one (1) KSD.

(c) Property Transferred In or Out (Capital & Minor). Shall be supported by the requisition and invoice/shipping document (Form DD 1149), and any other original documentation pertaining to the item transferred.

(d) Disposed Property (Capital & Minor). Shall be supported by the issue release/receipt document (Form DD 1348-1A).

(e) Documentation for Special Types of Property.

1. Leases for Equipment. Shall be supported by the lease agreement, Lease Determination Worksheet, and Data Element Worksheet.

2. Donated, Exchanged, Found, or Unsupported Personal Property. Shall be supported by a similar asset/fair market value (FMV) worksheet as described in SECNAVINST 7320.10A Appendix C.

3. Controlled Inventory Items (as applicable), Sponsor Owned/Pushed, and GFE. Shall be supported by the purchase order and

receiving report if the item is below the capitalization threshold. If the property is a capital asset, then an invoice is also necessary. If the invoice cannot be located, then the Similar Assets/FMV Worksheet must be completed per SECNAVINST 7320.10A Appendix C.

4. Software. Shall be supported by a copy of the site license agreement for all Commercial Off-the-Shelf (COTS) or externally developed software until the software is no longer in use. For internally developed software and improvements to internally developed or COTS software, the PPM needs to retain all documentation supporting the final costs associated with producing the software.

5. Personal Property Subject to Litigation. Shall be supported by all related supporting documentation (i.e., litigation documents).

Documentation	Primary Use
Purchase Order (Form DD 1155)	Procurement validation
Receiving Report (Any one of the following) - Form DD 1155 (Box 26) - Form DD 250 (Box 22) - Form DD 1348-1A (Box 23 & 27)	Depreciation activation date
Vendor Invoice	Acquisition cost and ancillary costs
Form DD 1149	Transfer
Form DD 1348-1A	Disposal

Table 6-1 Summary of primary uses of Key Supporting Documentation.

(2) Valuation. Valuation of assets is a key financial statement assertion that the USMC must be able to support to undergo a financial statement audit and sustain audit readiness. To enable the valuation assertion, asset values need to be supported by KSDs that are readily available for review. The DPAS user facilitates valuation by ensuring the accuracy of three data elements within the DPAS system: Total Cost, Useful Life, and Placed in Service Date. DPAS uses these three elements to calculate the Net Book Value (NBV) of the asset that is included in the USMC audited financial statements.

(a) Valuation using KSDs. The record creator should enter all available data from KSDs into DPAS. Valuation will be directly affected by Total Cost (a combination of purchase price & ancillary costs) useful life and placed in service date.

1. Total Cost - Purchase Price plus Ancillary Costs.
2. Purchase Price - The amount the USMC paid for an asset.
3. Ancillary Costs - Additional costs incurred to get the asset ready for its intended use including; transportation charges to the point of initial use, handling and storage costs, and installation costs.

Constructed assets could have more ancillary costs, in the case of a constructed asset please see SECNAVINST 7320.10A for a more detailed listing. For all ancillary costs, the expenses incurred should be added to the Total Cost cell in DPAS record.

4. Useful Life - The useful life of an asset is determined by the DOD FMR Volume 4 Chapter 6 paragraph J table 6.1 DoD Recovery Periods for Depreciable General PP&E Assets. See below.

5. Placed in Service Date - The day that the asset was placed in service by the installation. This will also be the day that DPAS automatically begins the assets depreciation.

DoD RECOVERY PERIODS FOR DEPRECIABLE GENERAL PP&E ASSETS (Excludes Military Equipment and Heritage Assets)	
Description of General PP&E Assets	Recovery Period
General Purpose Vehicles (Includes Heavy Duty Trucks and Buses); ADP Systems and Hardware (Computers and Peripherals); High Tech Medical Equipment used in Research, Development, Test and Evaluation (RDT&E); Radio and Television Broadcasting Equipment; and Software Improvements to 5-Year Recovery Period Property (Personal Property).	5 Years
All Other Equipment, Machinery and Software Improvements to 20-Year Recovery Period Property.	10 Years
Vessels, Tugs, Barges and Similar Water Transportation Equipment (Non-Military Equipment vessels/ships) Steam (12.5K pounds per hour or more) and Electric Generation Equipment (500 Kilowatt or more). Sewers and Other Utilities (including such things as fiber optic cable) Fences, Roads, Bridges, Towers, Ship and Railroad Wharves and Docks, Dry Docks, Fuel Storage Facilities and other Real Property Structures.	20 Years

Table 6-2 Useful Life. Standard recovery periods used to calculate asset depreciation are defined in DoD FMR Vol 4.

(b) Alternate Valuation Methods (AVM). If KSDs cannot be located for a capital asset, alternative methods must be used to determine: Historical Cost, Placed in Service Date, and Useful life.

1. Historical Cost - Can be estimated using 5 different methods listed below in order of USMC preference. Methods are described in Table 6-3.

2. Placed in Service Date - Can be estimated using 6 different methods listed below in order of USMC preference. See Table 6-4.

3. Useful Life - Also known as recovery period is determined by the DOD FMR volume 4 chapter 6 paragraph J table 6.1 based upon asset description. See Table 6-2.

GP & GME Costs Available Alternative Methodologies	
Comparable Asset	Comparable assets are generally defined as items in the same class used for the same function, of similar form and fit, of the same relative size, and are expected to provide virtually the same operational utility. May use the comparable asset historical cost as a reasonable estimate of historical cost for the asset in question.
Published Price List	Published price list from the Original Equipment Manufacturer (OEM) or a vendor involved in the manufacture for the same or a similar item. FedLog may be an acceptable alternate valuation method.
Price Certification	Actual price certification from the OEM or a vendor involved in the manufacture of the same or similar item. Obtain a letter on the vendor's letterhead, or an electronic email from the vendor that identifies the vendor's name within the email address, stating a reasonable amount of asset specific information demonstrating that the asset in question and the asset quoted by the vendor are similar enough for comparative purposes, and what the vendor would currently charge for that asset.
Budgetary Estimates	The goal of the budgetary estimate valuation methodology is to use third-party (e.g., Congressional) and internal documentation to determine programmatic (e.g. LSVR, MMRAP, etc.) funding levels to be expended by the component in any given year.
Appraisal	The appraisal specialist may be contracted to issue a written appraisal report or memo for government review and acceptance with a valuation for each asset appraised.

Table 6-3 Alternative Methods for Determining Historical Cost.

Historical Cost can be determined using the 5 different methods listed above in order of USMC preference.

Placed in Service Date – Available Alternative Methodologies	
VIN Analysis	Vehicle Identification Number's (VINs) consist of seventeen characters (after 1980), uninterrupted by slashes, hyphens, or spaces. Character ten indicates the model year or year of manufacture. The first three characters are the world manufacturer identifier. Characters four through nine are the vehicle descriptor section. Character ten indicates the model year or year of manufacture.
Midpoint of Model Year	Provided by the manufacturer on asset identification plates/tags.
Midpoint Placed in Service Date of Adjacent Assets	For assets acquired on the same contracting document, if receiving reports (e.g., DD-250) are available for some of the assets, placed in service date may be determined by the midpoint between the placed in service date of the asset with the preceding serial/model number for which a receiving report is available and the placed in service of the asset with the following serial/model number for which a receiving report is available.
Midpoint of Final Year of Funding	Midpoint of the final year the project allocated funding to acquire or perform an improvement on an asset.
Contract Deliver and Order Date	The placed in service date used will be the "Deliver to Free on Board (FOB) point (by date)" indicated in the contract, purchase order, Military Interdepartmental Purchase Request (MIPR), or Procurement Request. If a delivery date is not listed, the date used can be the order date of the acquisition document. For assets ordered through Military Standard Requisitioning and Issue Procedures (MILSTRIP), the FedLog data sheet may be used.
Midpoint of Years an Asset was Manufactured	The midpoint of the year(s) the asset was manufactured; certified by the OEM.

Table 6-4 Alternative Methods for Determining Placed in Service Date.
Placed in Service Date can be determined using the six different methods listed above in order of USMC preference.

4. The Fair Market Value Worksheet provided in SECNAVINST 7320.10A Appendix C and **in Figure 6-1 (next page)** provides a format to document estimates for acquisition cost of a personal property item when the original documentation cannot be obtained. This worksheet serves as a substitute for the original documentation that substantiates the recorded cost and date, both necessary for financial reporting purposes, and is to be kept as part of the asset record.

Note: Per COMMCICOM, FMV worksheets in lieu of missing KSDs will not be required for minor property procured prior to FY16. KSDs for minor property procured on or before 30 September 2015 will be filed as part of the local, hard copy, asset record. In the event KSDs are not available, PPMs will retain a copy of MCATS MSG dtd 11 May 2015 Subj: 'Clarifying Guidance for GP & GME Asset Accountability in DPAS' to document why KSDs are not on file. While FORM DD 1342 is not considered an authorized KSD, if already completed, it should be kept as part of local asset record for clarification.

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SIMILAR ASSETS/ESTIMATED FMV WORKSHEET

Purpose: To document the estimated recorded cost and date for personal property items lacking proper substantiating documentation. Required for unsupported personal property recorded in the personal property system. This worksheet, when properly completed, serves as a substitute for original acquisition documentation and should be used when all attempts to locate actual documentation have been exhausted.

A. Personal Property General Information:

UIC: _____
Command: _____
Responsible Officer (Hand Receipt Holder): _____
Document Number: _____
Nomenclature/Location: _____
National Stock Number (NSN): _____
Serial Number: _____
Manufacturer: _____
Bar Code Number: _____
Method of Acquisition:
Purchase___ Requisition___ Transfer___ Donated___ Found___

B. Similar Asset Comparison:

Location of similar asset: _____
Command owning similar asset: _____
Similar Asset Comparison:

	<u>Personal Property Asset</u>	<u>Similar Asset</u>
Nomenclature:	_____	_____
NSN:	_____	_____
Serial Number:	_____	_____
Manufacturer:	_____	_____
Serial Number:	_____	_____
Model:	_____	_____
Model Year:	_____	_____
Description of Function:	_____	_____
Recorded Cost:	_____	_____
Depreciation Activation Date:	_____	_____

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C. Determined Recorded Cost:

1. If the assets are similar, obtain copies of the acquisition documentation for the similar asset and attach to this worksheet. Record the following information below:

Acquisition Cost: _____
Other Costs (see paragraph 6a(2), enclosure(1)): _____
Total: _____

2. If a similar asset cannot be located, estimate the FMV for the personal property as of the date acquired. Use one or more of the following sources in determining a FMV:

<u>Source</u>	<u>Company</u>	<u>Contract Nbr.</u>	<u>Acq. Cost</u>	<u>Date</u>
FLIS/FEDLOG Price:	<u>FEDLOG</u>	<u>N/A</u>	_____	_____
GSA Schedule Price:	_____	_____	_____	_____
Vendor Quote:	_____	_____	_____	_____

3. Record the following information below:

Estimated FMV: _____
Other Costs (see paragraph 6a(2), enclosure(1)): _____
Total _____

D. Recovery Period:

E. Determined Depreciation activation date:

1. If the assets are similar, obtain copies of the acquisition documents for the similar asset. Record the information in number 2 below.

2. If substantiating acquisition documentation is not available, obtain the depreciation activation date in the following order:

	<u>Document Nbr.</u>	<u>Date</u>
Source:	_____	_____
Transfer Date on DD 1149 for transfers:	_____	_____
Shipping Date:	_____	_____
Inspection Date:	_____	_____
Date Found:	_____	_____
Determined Depreciation Activation Date:	_____	_____

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F. Documentation Requirements:

File this document as the original acquisition documentation in accordance with DON Personal Property Policies and Procedures Manual. The following documentation should be included if available:

Similar Asset: Procurement Documentation, Invoice, and Receiving Report

Comparable Value Research: Printout of FEDLOG Entry or
Copy of relevant GSA Schedule or
Copy of vendor quote

Depreciation activation date: DD 1149

Shipping Invoice

Inspection Certification

Copy of physical inventory (during which the personal property was found)

Certification:

I certify that the personal property information recorded above is accurate to the best of my knowledge.

<u>Name</u>	<u>Activity</u>	<u>Signature</u>	<u>Date</u>
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**DIRECTIONS FOR APPENDIX C
(SIMILAR ASSETS/ESTIMATED FMV WORKSHEET)**

Purpose:

To estimate the acquisition cost and date of a personal property item when the original documentation cannot be obtained. This worksheet serves as a substitute for the original documentation that substantiates the recorded cost and date, both necessary for financial reporting purposes.

Section A (Personal Property General Information):

This information is required to accurately identify the asset. This information should be obtained through physical examination, observation, and inquiries with command personnel.

Section B (Similar Asset Comparison):

This section allows the activity to estimate the recorded cost (for unsupported personal property recorded in the personal property system) and the recovery period (for capitalized personal property only) of the personal property item. It is important that every effort is made to ensure that the similar asset is a close match.

Once a similar asset is found, asset documentation (if available) should be obtained to substantiate the recorded cost and date.

If a similar asset cannot be located, Step 2 of Section C should be completed.

Section C (Determined Recorded Cost):

If copies of the acquisition documentation of the similar asset are available, record the recorded cost and recovery period in Step 1.

If the similar asset has a different acquisition date from the asset in question, the recorded cost must be adjusted for the effects of inflation. To do this: (1) determine the Consumer

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Price Index (CPI) for both the date of acquisition of the similar asset and the asset in question; (2) multiply the recorded cost of the similar asset by the CPI for the year the asset in question was acquired, divided by the CPI for the year in which the similar asset was acquired.

Example: Assume that an asset was acquired in 1995, but has unknown acquisition/recorded costs. A similar asset is found, which was acquired in 1998 with a recorded cost of \$250,000. The CPI for 1995 was 120 and was 150 in 1998. The estimated recorded cost would be calculated as follows:

$$\$250,000 \times 120/150 = \$200,000$$

If a similar asset cannot be located, estimate the FMV of the asset by using other sources of pricing information (e.g., FEDLOG, GSA acquisition schedules, vendor quotes). Obtaining this information may require consultation with other activity personnel (e.g., Comptroller, Contracting Officer, Personal Property Managers). This information should be entered in Step 2.

Document the source of the estimated FMV information and record the value amount and recovery period in Step 3 of this section.

Section D (Recovery Period):

Document the recovery period for the asset based upon the guidance in this instruction.

Section E (Determined Depreciation Activation Date):

If acquisition documentation for the similar asset was available, record the depreciation activation date on the lines listed in Step 2.

If substantiating documentation could not be obtained for the similar asset, use the year the asset was manufactured as the depreciation activation date (manufacture year can usually be found on the back of the asset). If the manufacture year is not available, the depreciation activation date shall be determined by judgmentally selecting the most appropriate date from Step 2.

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Section F (Documentation Requirements):

File the worksheet and all the supporting documentation in accordance with paragraph 5b of this instruction.

Certification:

The preparer of this worksheet shall sign and date this worksheet to certify the accuracy of the information.

Figure 6-1 Similar Assets/Estimated FMV Worksheet

The table below identifies when KSD and FMV worksheets are required:

	KSD	FMV	MCATS MSG
Capital Assets			
Not Fully Depreciated	Y	Y (if no KSD)	N/A
Fully Depreciated	Y	Y (if no KSD)	N/A
Minor Property			
Procured on or before 30 September 2015	Y	N	Y (if no KSD)
Procured on or after 30 September 2015	Y	Y (if no KSD)	N/A

Table 6-5 Summary of when KSD or FMV worksheets are required.

d. Training. DPAS Training is available through two separate DPAS Learning Portals. Common Access Cards are not required to access the DPAS Learning Portals. Training courses aligned to defined roles and access can be found at the following link <https://dpaselearning.golearnportal.org>. Other resources to include web links, news archives and downloads of Quick Reference Guides (QRG), Reference Documents (RefDocs) and assorted other references are available on the DPAS Support Learning Portal at the following link <https://dpassupport.golearnportal.org>. Webinars and classroom training are available for signup. Archived webinars are also available for download as required. A detailed summary of training available through DPAS Support is described at the following link

(1) <https://dpassupport.golearnportal.org/index.php/training/overview>

3. Identification

a. Requirements. All accountable GP and GME assets will be physically barcoded with ID labels that accommodate the use of automatic identification technology (AIT) scanning equipment within 7 calendar days of receipt. Specific instructions on barcode labels, label equipment, assigning asset IDs and label placement can be found in MCO 4410.28. See Appendix N of this SOP for instructions on formatting and printing labels. Below are examples of label formats:

2.



3.

Figure 6-2 Acceptable Formats for Producing Identification Labels. A properly configured identification label will contain required IUID and DPAS Unique Item Identifications (UIIs), nomenclature, serial number and asset ID (12 digits in length).

b. DPAS1030 Asset Receiver Course lesson Inventory Prep and Management AIT Functions (Label) at the following link <https://dpaselearning.golearnportal.org/> is a valuable tool for individuals responsible for producing IUID labels. The course contains detailed information on how AIT Functions are used in DPAS, to include formatting and printing bar code labels, installing DPAS software on scanners and transferring inventory data from the scanner.

Chapter 7
Business Processes

1. Purpose

a. To provide the business life cycle process for responsible Garrison Property (GP) and Garrison Mobile Equipment (GME) stakeholders.

2. Processes

a. The lifecycle for GP & GME consists of several stages beginning with requirements identification and ending with disposal. Each lifecycle event is outlined as a business process with responsibilities specified for stakeholders at various levels. Lifecycle events are described below and depicted as process flows in Appendix A. An overview of business processes addressed is contained in Table 7-1 below.

Garrison Property	Garrison Mobile Equipment
<i>Acquisition</i>	
1.1 Requirements	2.1A Requirements - MOA
1.2 Purchase - PMC	2.1B Requirements -Acquisition
1.3 Purchase - O&M	2.2A CONUS Acquisition
	2.2B OCONUS Acquisition
1.4 Receipt and Acceptance	2.3 Receipt and Acceptance
<i>Inventory Management</i>	
1.5A Physical Inventory (Quarterly/Annually)	2.4A Physical Inventory (Quarterly/Annually)
1.5B Physical Inventory (Triennial)	2.4B Physical Inventory (Triennial)
1.6 Investigation of Missing Assets	2.5 Investigation of Missing Assets
<i>Transfer/Disposal</i>	
1.7A Disposition (Transfer & Disposal)	2.6A Disposition (Transfer & Disposal)
1.7B Disposition	2.6B Disposition
<i>Financial Reporting</i>	
1.8 Financial Reporting/Reconciliation (TBD)	2.7 Financial Reporting/Reconciliation (TBD)

Table 7-1 GP & GME Processes.

b. The requirements identification process begins the GP and GME lifecycle. Requirements identification for GP is similar to GME, yet unique enough that the two processes will be described and depicted separately.

(1) GP [Appendix A, Figure A-1, Flow 1.1 Acquisition (Requirements) GP Process]. GP requirements can be identified by an RO at any time (see acquisition process 1.3), or they can be submitted in response to an annual data call published by ADC I&L (LF) as depicted in the acquisition (requirements) process 1.1.

(a) MCICOM. While ROs can identify requirements at any time, the requirements identification process routinely begins with a data call published by MCICOM annually in May via MARADMIN requesting units to submit GP requirements, i.e. "Requirements List", for the upcoming fiscal year. Once requirements are submitted along with the Commander's endorsement, the Program Analyst at ADC I&L (LF) validates "Requirements List" along with command endorsements and determines if O&M or PMC funding should be used, and whether the appropriate type of funding is available. PMC will be used for all purchases greater than \$250K or for Electronic Security Systems (ESS) & for IT systems. O&M will be used for all other purchases. If funding is not available, the requirement is placed on hold.

(b) Consolidating Commands. Consolidates, reviews, approves and submits requirements to ADC I&L (LF).

(c) PPM/SupO/APO. The data call is pushed to all ROs from the PPM/SupO/APO for requirements identification. Once requirements are received and compiled, the PPM/SupO/APO validates and submits AO endorsed requirements list to the consolidating command. If it is anticipated that the requirement will not be funded, AOs may opt to submit the requirement as a current year deficiency.

(d) RO. Requirements are typically identified by ROs. Once the data call is received from the PPM/SupO/APO, ROs send their command endorsed requirements to the PPM/SupO/APO. It is entirely possible that requirements may have been collected during the year in preparation for the data call. It is also possible that more urgent requirements were submitted out-of-cycle as current year deficiencies. Although out-of-cycle, such requests will follow the same review and approval process.

(2) GME [Appendix A, Figure A-2, Flow 2.1a Acquisition Requirements Modification of Allowance (MOA) and 2.1b Yearly Requirements]. GME is different from GP in that organizational allowances are established by ADC I&L (LF). If GME requirements are above or below the authorized allowance, a (MOA) must be submitted to ADC I&L (LF). GME requirements can be identified by an RO or Fleet Manager at any time, however they are typically submitted in response to the annual data call published by ADC I&L (LF).

(a) RO/Fleet Manager. Requirements identification is a two-part process, when a new mission need is identified, RO/Fleet Manager must first determine if their organizational allowance as reflected is accurate and sufficient. Once the allowance reflects the requirements, new assets are requested via ADC I&L (LF).

1. A mission need is identified by an RO. If an allowance change is required, the Fleet Manager will submit a MOA via cover letter and

post it to the ADC I&L (LF) SharePoint site. Pending ADC I&L (LF) approval, the Fleet Manager will compile and submit GME requirements per their existing or modified allowance change.

Note: MOA is required prior to submitting a "Prioritized Procurement List" (PPL) when the allowance is either above or below allowance. This document authorizes the Fleet Manager to increase or decrease the number of assets allowed. The request must include: allowance number, equipment code requiring modification, current allowances, requested allowance, detailed justification addressing the entire allowance and usage data for that equipment code, including why the current allowance is inadequate to meet new needs. The MOA must also reference any other organizational allowances affected.

2. A data call is released each May by ADC I&L (LF). In response, Fleet Managers develop their requirements list via PPL in Fleet Focus, based on their approved allowance, and submit to ADC I&L (LF). Pending ADC I&L (LF) review, Fleet Managers provide additional information as required and validate their PPL to ADC I&L (LF). Once the validated PPL is approved by the authorized individual at ADC I&L (LF), the approved list is returned to the Fleet Manager. If outside of the contiguous United States (OCONUS), the approved list is returned to the Fleet Manager and a copy is provided to NAVFAC Far East to expedite procurement.

(b) ADC I&L (LF). Has a review role in both phases of the requirements identification process, reviewing both MOA requests and requests for GME submitted via "Prioritized Procurement List" (PPL).

1. RO's/Fleet Managers are authorized to submit requirements via their Consolidating Command, up to their organizational allowances. Throughout the year, organizations may identify requirements that are above or below their allowance resulting in a MOA submitted to ADC I&L (LF) via the ADC I&L (LF) SharePoint site. ADC I&L (LF) reviews each MOA request, updates the allowance in DPAS if approved, captures the MOA in consolidating organizations individual MOA Log, and then notifies the submitting Fleet Manager of the status of the request. If denied, authorized allowance on T/E will remain the same and Fleet Manager will have the opportunity to resubmit the next FY.

2. Each May ADC I&L (LF) will release a data call via MARADMIN requesting AOs and their consolidating commands to submit GME requirements, i.e. PPL, per their allowances for the upcoming fiscal year. PPLs will be submitted via ADC I&L (LF) SharePoint site. ADC I&L (LF) will analyze the PPL using the Federal Automotive Statistical Tool (FAST) and DPAS to determine whether requests from Fleet Managers are reasonable and valid. This determination is based on a variety of factors, including the usage history, service life, utilization figures and maintenance costs. If valid, current FY requirements identified and prioritized in the PPL will be approved by authorized individual at ADC I&L (LF). If not valid, ADC I&L (LF) will request additional information as required and direct the Fleet Manager to resubmit the PPL. ADC I&L (LF) returns the approved list to the Fleet Manager. If OCONUS, the approved list is returned to the consolidating

organization's Fleet Manager and a copy is provided to NAVFAC Far East to expedite procurement.

b. Acquisition. Once requirements are approved, ADC I&L (LF) will determine what type of funding should be used for GP procurement and whether assets should be centrally procured by HQ or locally procured by the Procurement Office. GME assets are centrally procured by ADC I&L (LF) using PMC funding.

(1) GP

(a) If acquisition is for a capital asset (greater than \$250K), the asset will be centrally procured using PMC funding [Appendix A, Figure A-3, Flow 1.2 Purchase - PMC GP].

1. ADC I&L (LF). The procurement phase of the acquisition process begins when ADC I&L (LF) checks funding availability. The Program Analyst at ADC I&L (LF) checks to determine if PMC funding is available, then sends PMC GP procurement requirement via email to the purchasing authority at Marine Corps Systems Command (MCSC). Upon approval, ADC I&L (LF) Program Analyst creates a purchase request (PR) in PR Builder and initiates a Fielding Plan document.

Note: The PR will include statement of work (SOW), request for quotation (RFQ), who the funding is for, and the funding purpose.

If information in PR is adequate, the MCSC purchasing authority will accept the PR, funds are committed within SABRS and the purchasing authority will send a copy of the PR via email to the ADC I&L (LF) program analyst, who then forwards the PR to the receiving PPM/SupO/APO.

2. MCSC. As the purchasing authority, MCSC will approve the requirement based on funding availability, determine if the purchase request is completed properly and accept accordingly, execute the procurement and release a fielding plan for equipment they manage and procure - for which they are the PM.

(b) If acquisition is for minor property (greater than \$5K, but less than the capital asset threshold), the asset typically will not be centrally procured and will be purchased using O&M funding [Appendix A, Figure A-4, Flow 1.3 Purchase O&M GP].

1. RO. If the requirement was identified by the RO and unit funds are available, there are multiple options for procuring the asset. If program funds are available, the PPM/SupO/APO can procure the asset via the regional procurement organization. Whether program funds are available or not, the RO or the unit identifying the requirement can choose to procure the asset using unit funds. In this case, prior to purchase by the unit, procurement execution documentation is submitted to the PPM/SupO/APO for record keeping and situational awareness. If program funds are not available and the unit identifying the requirement chooses not to procure using unit funds, the requirement can be submitted as a current year deficiency leading

back to the requirements identification process 1.1.

2. PPM/SupO/APO. If requirements were identified via the annual data call released by ADC I&L (LF), O&M funding will be transferred to respective comptroller offices, specifically for the requirements identified. Comptrollers will align funding to the respective Base Property Control Offices (BPCO) enabling supply clerks to execute procurement specifications via an acceptable procurement system. If asset is being procured via the Regional Contracting Office (RCO), the PPM/SupO/APO may be required to provide detailed specifications or other information to allow the PR to be accepted by the purchasing organization. Once the procurement office executes the solicitation and receives vendor quotes, the Technical Evaluation Panel (TEP), typically consisting of BPCO personnel, reviews quotes and recommends a preferred vendor. If RCO concurs, contracting officer will award contract and GP is shipped to the PPM/SupO/APO.

3. Procurement Office. **Confirms BPCO has authorized the acquisition of assets.** If procurement will be solicited, the PPM/SupO/APO will typically use their RCO. As the purchasing organization, RCO will receive the purchase request created in PR Builder by the requestor. PR Builder validates funds are available via a funds system control check. If RCO as the purchasing organization has all required information and accepts the purchase request, funds are committed in SABRS. RCO then executes a solicitation, releasing a RFQ to qualified vendors. Submitted quotes are reviewed by a TEP who provides a recommended vendor back to the RCO, who then awards the contract.

(2) GME [Appendix A, Figure A-5, Flow 2.2a Conus Acquisition and 2.2b OCONUS Acquisition]. Centrally managed, GME procurement is initiated by ADC I&L (LF), and generally contracted through various DoD Contracting Agencies; Defense Logistics Agency (DLA) Troop Support, General Services Administration (GSA) or Naval Facilities Engineering Command (NAVFAC) Far East. Local procurement is appropriate when centralized procurement will provide no fiscal advantage or when urgency of situation dictates. Local procurement procedures differ depending on whether the consolidating organization is located within the contiguous United States (CONUS) or OCONUS. The ADC I&L (LF) Branch Head must authorize approval of local procurement. When authorized, ADC I&L (LF) will allot PMC funds to the respective RCO for local procurement of assets. Consolidating commands located OCONUS must go through NAVFAC Far East for Local Procurement. ADC I&L (LF) procures based on the priority number of each asset across all organizations based upon approved PPL. Items are procured in this manner until funds are exhausted.

(a) ADC I&L (LF). When centrally procuring GME assets, based on the approved PPL for each organization, ADC I&L (LF) creates a purchase request in PR Builder, confirming specifications with receiving Fleet Manager. If acceptable, ADC I&L (LF) submits request in PR Builder where fund availability is verified against SABRS. If purchase request is approved by MCSC, funds are committed in SABRS and ADC I&L (LF) notifies selected contracting agency of approved purchase request. If funds are not available or additional information is required, MCSC will contact ADC I&L (LF) to correct or cancel purchase request.

(b) Contracting Agency. The contracting agency then executes solicitation, releasing an RFQ to approved vendors. The selected quote is provided to ADC I&L (LF) for review. If the price has changed significantly, ADC I&L (LF) will resubmit the purchase request in PR Builder. If price is acceptable, ADC I&L (LF) will review specifications with applicable Fleet Manager. If specifications are unacceptable, the Contracting Officer will release another RFQ. If both pricing and specifications are acceptable, ADC I&L (LF) will notify the Contracting Officer via email who will then award contract, thus obligating funds.

Note: When notifying Contracting, ADC I&L (LF) completes a package which includes the approved Military Interdepartmental Purchase Request (MIPR), the best market value assessment, Statement of Work (SOW) and other applicable documents, i.e. Form DD 1155-Order for Supplies and Services or Motor Vehicle Delivery Order (MVDO) Form.

Furthermore, when the funding document has been approved by MCSC and funds are available for use, PR Builder workflow will transmit an electronic requisition to ADC I&L (LF) and consolidating organizations by email. ADC I&L (LF) can check the status of the procurement request using SABRS Management Analysis Retrieval System (SMARTS), which is the frontend to Standard Accounting, Budgeting, and Reporting System (SABRS). If procured for MCIPAC, upon entering specifications and receiving MCSC approval, ADC I&L (LF) will transfer funding to NAVFAC Far East for solicitation and equipment purchase.

c. Receipt & Acceptance. The receipt and acceptance processes for GP and GME assets shipped via the Base Property Control Office are similar. ADC I&L (LF) monitors both but is responsible for uploading key supporting documents and updating DPAS for GME while fulfilling AO and PPM/SupO/APO roles. **Assets shipped directly to ROs require close coordination with BPCO to ensure assets are properly received and documented in DPAS, and then properly assigned to the RO.**

(1) GP[Appendix A, Figure A-6, Flow 1.4 Acquisition (Receipt and Acceptance)].

(a) ADC I&L (LF). LF monitors the process, but is not involved with receipt & acceptance of GP.

(b) Receiving Installation. When assets are shipped directly to the receiving/requesting installation via "Transfer-in." The PPM/SupO/Accountable Property Officer receives the endorsed DD 1149 and GP asset from the transferring installation. The PPM/SupO/APO inspects the physical condition of the asset and validates the asset against the DD 1149 and updates asset record in DPAS.

(c) RO. When assets are shipped directly to a RO, the requesting RO inspects the physical condition of the asset and validates purchased asset against the vendor's invoice referencing the DD 250 and Bill of Lading. **The RO signs the acceptance documentation, DD 250 and sends the signed acceptance documentation to the PPM/SupO/APO for situational awareness and DPAS**

processing. Once uploaded to DPAS, the RO signs a DD 1348 and takes custody of the asset from the PPM/SupO/APO. The RO adds asset to his Custodian Asset Report.

(d) PPM/SupO/APO. When assets are shipped directly to the PPM/SupO/APO, the PPM/SupO/APO inspects the physical condition of the asset and validates purchased asset against the vendor's invoice referencing the DD 250 and Bill of Lading. The PPM/SupO/APO signs the acceptance documentation, DD 250. At this point, whether property was shipped directly to the RO or shipped to PPM/SupO/APO, the PPM/SupO/APO determines if asset is capital, minor property, or sub-minor property and identifies it accordingly in DPAS. The PPM/SupO/APO creates a hard copy of receipt documentation, i.e. DD 250 and issues asset to RO on a DD 1348. **Once the RO adds the asset to their assigned custodian asset report, the PPM/SupO/APO attaches the receipt documentation to the asset record in DPAS.**

(2) GME [Appendix A, Figure A-7, Flow 2.3 Receipt and Acceptance].

(a) Because GME is centrally procured and managed by ADC I&L (LF), and is shipped directly to consolidating organizations, most receipt & acceptance actions are performed by the receiving Fleet Manager and their associated PPM/SupO/APO. Documents are then forwarded to ADC I&L (LF) so that license plates can be ordered and DPAS can be properly updated.

(b) RO/Fleet Manager. GME assets are received from the vendor by the RO/Fleet Manager. The shipment is compared to delivery information, i.e. DD-250 and Bill of Lading. If shipment matches documentation, a limited Technical Inspection is performed by a mechanic and documented on a NAVMC 10284. Acceptance and receiving documents are signed and sent to PPM/SupO/APO by the Fleet Manager.

Note: HQMC is both the PPM/SupO/APO and the AO in the current process. Receipt of the acceptance and receiving documents enables ADC I&L (LF) to initiate the vehicle registration process, a prerequisite for establishing an accountable record in DPAS.

While the vehicle is being registered and a DPAS record is being created, the Fleet Manager creates a local hard-copy record jacket. Once the vehicle is registered and uploaded to DPAS by the PPM/SupO/APO, the Fleet Manager coordinates with their BPCO to print an IUID tag to affix to the vehicle. The Fleet Manager then notifies unit that property is ready for pickup, issuing property to unit on a DD 1348 release document.

(c) PPM/SupO/APO. Upon receipt of the signed receiving and acceptance documentation, DD 250 and Bill of Lading documents from the Fleet Manager, and upon vehicle registration and receipt of the serial number, ADC I&L LF enters the asset in DPAS creating an accountable record. Capital Assets are recorded with useful life depreciation, otherwise assets are recorded in DPAS with no depreciation. The PPM/SupO/APO uploads KSDs in DPAS and notifies Fleet Manager that DPAS actions are complete and that vehicle can be issued upon receipt of license plates and labeling of vehicle with proper IUID tag.

(d) Receiving Installation. When assets are shipped directly to the receiving/requesting installation via "Transfer-in." The PPM/SupO/APO receives the endorsed DD 1149 and GME asset from the transferring installation. The PPM/SupO/APO inspects the physical condition of the asset and validates the asset against the DD 1149 and updates asset record in DPAS.

Note: ADC I&L (LF) is the PPM/SupO/APO and the AO in the current process. In order to establish an accountable property record in DPAS, the asset must have a serial number assigned. The serial number assigned to each GME asset in DPAS is derived from the license plate number assigned to the asset during vehicle registration. Upon receipt of the vehicle the consolidating organization notifies ADC I&L (LF) to initiate the registration process and ordering of the license plate. These functions are executed via the following systems: Electronic License Log (E-LOG): Assigns an equipment code (TAMCN) and registration number to the vehicle; Federal Motor Vehicle Registration System (FMVRS): Registers the vehicle in federal system; UNICOR: Ordering and issuing of government license plate.

d. Inventory [Appendix A, Figure A-8, Flow 1.5a/2.4a Physical Inventory (Annual/Quarterly of Capital Assets) Process, Flow 1.5b/2.4b (Triennial)]. Because GME is a subset of GP, physical inventory requirements are the same for both GP and GME. It is a responsibility of the Region Command to ensure installations conduct their quarterly, semi-annual, annual and triennial physical inventories. ADC I&L (LF) monitors to ensure inventories are completed on schedule and that DPAS is updated accordingly. ADC I&L (LF) fulfills a similar role, but with the added responsibility as PPM/SupO/APO of making DPAS updates for GME assets. Inventory information received by LF is reconciled with the submitting organizations and used to reconcile GP & GME financial data with HQMC RFA quarterly.

(1) PPM/SupO/APO. The physical inventory requirement is first identified by the PPM/SupO/APO. There are four types of inventories; quarterly, semi-annual, annual and triennial. For the triennial inventory, the PPM/AO will assign an independent inventory officer. Quarterly, semi-annual and annual inventories will all be conducted by the RO. Depending on the type of inventory, the PPM extracts a capital asset report and custodian inventory report and provides to the RO or Inventory Officer as applicable. Three of four quarterly inventories of all capital assets are conducted by the responsible officer using the capital asset report (CAR). The fourth must be conducted by the PPM and constitutes an annual capital asset inventory. Each of the quarterly capital asset inventories are reported to ADC I&L (LF) via consolidating command. The semi-annual inventory to the PPM is a full inventory of each RO's account using the custodian inventory report (CIR). In turn, the PPM consolidates all RO semi-annual inventories, providing them to the AO as a semi-annual warehouse inventory. Triennial inventories are conducted to complete one third of the total inventory each year. Triennial inventories are consolidated for all assets and sent by PPM/SupO/APO to ADC I&L (LF) via consolidating command.

(2) AO. Once the inventory is conducted, the PPM/SupO/APO sends the inventory reports and cover letter to AO for review and signature. The AO then submits the endorsed cover letter and inventory reports to the Region Command.

The RO/Inventory Officer is provided a copy of the adjusted report for verification and signature. The PPM/AO receives the signed report and updates DPAS to reflect the inventory completion date. Depending on whether the inventory is Triennial, data is consolidated and forwarded to ADC I&L (LF) as described above. In the event discrepancies are identified during the inventory and documentation is not available, a Request for Investigation of Missing Assets will be initiated.

(3) Consolidating commands play a vital role in ensuring data is complete and accurate. Consolidating commands review and consolidate data contained in inventory reports. Upon completion, inventory reports are endorsed and submitted to ADC I&L (LF).

(4) ADC I&L (LF). Inventory information received by ADC I&L (LF) is reconciled with the submitting organizations, paying particular attention to changes in asset quantities due to acquisition or disposition, values, and depreciation. Reconciled information is used to reconcile GP & GME financial data with HQMC RFA quarterly.

e. Investigation [Appendix A, Figure A-9, Flow 1.6/2.5 Investigation of Missing Assets GP & GME]. The investigation of missing assets process is the same for GP and GME. Investigations can be initiated by the RO/Fleet Manager. The Request for Investigation (RFI) is usually submitted as a result of a discrepancy identified during physical inventory.

(1) Commander. The process begins when an RO identifies an inventory discrepancy and submits an Request for Information (RFI) to their CO who determines whether an investigation is warranted. If deemed necessary, the CO notifies the PPM/SupO/APO of the investigation, appoints an investigating officer who conducts the investigation and prepares a report. Regardless if the investigation was completed, or the investigation was not warranted, the supported CO endorses the investigation package and sends to supporting AO via PPM/SupO/APO.

(2) AO. Similarly, the process begins when an RO identifies an inventory discrepancy and submits an RFI. The PPM/SupO/APO conducts causative research and endorses RFI with a recommendation for the AO.

(3) Note: At this point, the processes blend together.

Based on the PPM/SupO/APO recommendation or the supported CO's endorsement, the AO will conduct a similar review to determine if further investigation is warranted. If yes, the AO appoints an investigating officer who conducts the investigation and prepares a report. Based on the investigation report, or if further investigation is not warranted, the AO will endorse the investigation package and direct adjustment of property records in DPAS by PPM/SupO/APO. Once complete, the RO is notified of the adjustment and

provided a new custodian asset report by the PPM.

(4) Note: ADC I&L (LF). If as a result of investigation, asset quantities are changed in DPAS, ADC I&L LF will validate changes and ensure documentation is updated in DPAS during the reconciliation process.

f. Disposition [Appendix A, Figure A-10, Flow 1.7a/2.6a Disposition (Installation and 1.7b/2.6b Disposition HQ)]. When an asset is no longer required, it is either transferred or disposed of. Disposition is initiated by the RO holding the asset, facilitated by the PPM, reviewed and approved by the AO, and then coordinated with and executed via another USMC Organization or the Defense Logistics Agency (DLA). The disposition process is the same for GP and GME. Organizational responsibilities for the disposition process are outlined below.

(1) RO and PPM/SupO/APO. The disposition process begins when an RO determines they no longer have a requirement for an asset, either because of excess or because an item is no longer operational. Prior to making a recommendation to the PPM/SupO/APO, the RO conducts a multi-step assessment of serviceability, need, economic feasibility of repair, and funding availability for repair. If after the assessment, the item is still deemed unnecessary, the RO recommends disposition to the PPM/SupO/APO. The PPM/SupO/APO determines if ADC I&L (LF) approval is required for disposition. All GME, capital and minor, require ADC I&L (LF) approval because of organizational allowances. All GP capital assets also require ADC I&L (LF) approval based on asset value. If ADC I&L LF approval is not required, the PPM/SupO/APO can decide to hold the asset in inventory for future reissue, or they can initiate disposition via disposal or transfer. If ADC I&L (LF) approval is required, the PPM, or the RO/Fleet Manager will submit a justification package to ADC I&L (LF). Pending ADC I&L (LF) decision, and/or another organizations desire to have the asset, the PPM will process the asset for transfer or disposal.

(a) Transfer. If the item is suitable for reissue, another Organization has indicated a need, and no organizational allowance issues exist for GME assets, the transferring and receiving PPMs coordinate shipment of asset, to include transfer of asset record jacket and any key supporting documentation. A DD 1149, used to document transfer, will be kept with record jacket and uploaded to DPAS. As the PPM/AO for all GME assets, ADC I&L (LF) will initially notify transferring and receiving Fleet Managers/ROs of the approved request for transfer. Upon notification, Fleet Managers will coordinate GME transfer as described above. Upon transfer, all assets will follow the applicable receipt & acceptance process.

Note: A GME transfer between RO/Fleet Managers within a Consolidating Command, requires approval from the respective Consolidating Command manager. Transfers occurring between external organizations require approval from the ADC I&L (LF) Branch Head. Transfers can occur on a temporary loan or permanent basis. Temporary loans occur when equipment needs to be sent for repair or when mission requirements need to be met calling for temporary surge vehicle support. Permanent transfers occur when equipment has been identified as excess at a consolidating command and ADC I&L (LF) has

determined that it is suitable for reissue to another command.

(b) Disposal. If the asset is not suitable for reissue, or is not desired by another USMC Organization, ADC I&L (LF) notifies the requesting PPM/SupO/APO, or Fleet Manager/RO for GME, of the approved disposal request.

Note: ADC I&L (LF) approval is not required for disposal of GP minor property, however new requirements identified will be cross-referenced against previous asset dispositions.

The PPM/SupO/APO coordinates disposition with the disposition agency, i.e. DLA by submitting a DD 1348-1A and coordinating delivery of the asset. Upon accepting the asset, the disposition agency signs and returns the DD 1348-1A to the PPM/SupO/APO. The disposition process ends once the PPM/SupO/APO (ADC I&L (LF) as the PPM for GME) uploads the signed 1348-1A and makes necessary updates to DPAS.

(2) ADC I&L (LF). ADC I&L (LF) is the approving authority for the disposition of GP capital assets and for all GME assets. Once the PPM/SupO/APO approves a request for disposition from a RO, ADC I&L (LF) reviews and approves cover letter containing disposition information. If the item is suitable for reissue, LF will notify USMC organizations to determine if any desire the asset. If the asset is GME, ADC I&L (LF) will also verify the asset will not exceed receiving Organization's authorized allowance (T/E).

(a) Transfer. If the asset is approved for transfer, ADC I&L (LF) will notify both the transferring and receiving PPM/SupO/APO. The endorsed cover letter is returned to the PPM/SupO/APO requesting disposition. Once assets are transferred, documentation is uploaded and DPAS updated by ADC I&L (LF) in accordance with Receipt and Acceptance process.

(b) Disposal. If the asset is approved for disposal, ADC I&L (LF) will notify the disposing PPM/SupO/APO. The endorsed cover letter is returned to the PPM/SupO/APO requesting disposition. Once GME assets are disposed of through a disposition agency, the disposing PPM/SupO/APO forwards KSDs, i.e. DD 1348-1A, to ADC I&L (LF) so that documents can be uploaded and disposition can be updated in DPAS.

(3) Disposition Agency. DLA is the agency that receives the disposed asset. Upon receipt of the DD 1348-1A, DLA will coordinate with the requesting PPM/SupO/APO to have the asset delivered to the DLA Regional Office. Upon receipt of the asset, DLA signs and returns DD 1348-1A to the BPCO.

g. Reconciliation. The reconciliation process is the same for GP and GME. ADC I&L (LF) will reconcile GP and GME account balances monthly to ensure DPAS information is current and accurate. ADC I&L (LF) will provide ADC P&R (Accounting and Financial Systems (RFA)) DPAS information quarterly to assist in reconciling DPAS information to USMC financial statements.

(1) PPM/SupO/APO. To facilitate the reconciliation process, consolidating organizations need to ensure DPAS information, specifically asset balances, values and depreciation-related information is current and KSDs are uploaded as required.

(2) G8/Comptroller. [Roles to be determined for both HQ and organizational Resource Evaluation and Analysis.]

(3) ADC I&L (LF)

(a) Monthly. Reconcile DPAS information to ensure it is current, accurate, and consistent with data resident in other information systems. Both the monthly and quarterly reconciliation processes are the same, however, the variance report is only submitted quarterly.

2. Quarterly. Reconcile information to support the Quarterly Variance Report submitted to HQMC RFA. ADC I&L (LF) reconciles information for GP AND GME.

Note: ADC I&L (LF) is responsible for performing analysis and variance explanation for GP & GME. A data call will be provided by HQMC RFA no later than the 25th of the last month of the quarter. ADC I&L (LF) provides a variance report to HQMC RFA for any variance of Net Book Value (NBV) greater than +/- 2% of the amount reported for the previous reporting period. The data call provided by HQMC RFA should be completed by ADC I&L (LF) and returned to HQMC RFA no later than the 4th business day after the quarter has ended.

To conduct analysis, ADC I&L (LF) reviews Quarterly Inventory Reports, Increase/Decrease Reports, Depreciation Reports and Capital Assets Trial Balance Reports (CATBR) from DPAS. ADC I&L (LF) compares current period against previous period CATBR balance to identify discrepancies. In the event there are discrepancies, LF contacts PPM/SupO/APO and the Fleet Manager via email for explanation. ADC I&L (LF) reconciles the Capital Asset Report to the inventory balances. ADC I&L (LF) uses reconciliation information to address variances in NBV on the Quarterly Variance Report and submits to HQMC RFA.

3. Battle Rhythm

a. Throughout the year, GP & GME stakeholders are responsible for providing or submitting information to others on a recurring or as required basis. The chart below establishes a "battle rhythm" by outlining submission requirements. Submission requirements are also identified as part of each business process represented in Appendix A.

Battle Rhythm Chart.

Role	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Notes
ADC I&L (LF)	Submit Variance Report to P&R	Submit Variance Report to P&R	Submit Variance Report to P&R	Submit Variance Report to P&R	Submit by 4th business day after end of quarter
ADC I&L (LF)			GP/GME Reqmts Data Call		ADC I&L (LF) sends data call for budget requirements to Consolidating Commands in May.
RO	Capital CAR Reconciliation (To ADC I&L (LF))	Capital CAR Reconciliation (To ADC I&L (LF))	Capital CAR Reconciliation (To ADC I&L (LF))	Capital CAR Reconciliation (To ADC I&L (LF))	Once per quarter, no time prescribed. Reconciled sub-custody report signed and submitted to ADC I&L (LF) within 15 calendar days after the end of the quarter.
PPM	Capital CAR Inventory (To ADC I&L (LF))				Once per year, no time prescribed
RO	Qtrly Inventory (To PPM)	Qtrly Inventory (To PPM)	Qtrly Inventory (To PPM)	Qtrly Inventory (To PPM)	Semi-annually, w/AO Approval
PPM	Compile Semi-Annual/ Warehouse Inventory (To AO)		Compile Semi-Annual/ Warehouse Inventory (To AO)		Semi-annually, no time prescribed
Inventory Team	Complete 1/3rd of Triennial Inventory				Once per year, no time prescribed
RO	Monthly Serialized Inventory (MSI) (to PPM)				Submitted to PPM if account is changed, no date prescribed
RO/Fleet Manager	Long-term lease report				Submit report of long-term leases of equipment contracted for prior FY to ADC I&L (LF) NLT 31 Oct
RO	Submit signed copies of status changes for non-tactical, non standard small arms/light weapons				Submit to PPM upon receipt, transfer, disposition and adjustments for update via Crane Small Arms Web Portal w/in 48 hours
RO/PPM/SupO/APO	Receipt & Acceptance				Ensure APSR updated within 7 calendar days
PPM/SupO/APO	Transfer				Ensure APSR updated within 7 calendar days
RO/Fleet Manager	Disposition				Ensure APSR updated within 7 calendar days. GME disposition, send DD 1348-1 to ADC I&L (LF) within 15 calendar days.
AO/PPM, SupO, APO	Investigation				RFI submitted within 5 days of discrepancy identified. AO directed action required within 5 days.
RO/PPM/SupO/APO	Spot Inventories				Random
RO/Fleet Manager	GP & GME Asset Management Inspection				No time prescribed

Legend
Monthly
Quarterly
Semi-Annual
Annual
As Required

Figure 7-1 Battle Rhythm. Effective GP & GME asset management requires coordination between stakeholders at all levels to ensure the timely execution of activities and submission of information.

Appendix A Business Process Flows

The lifecycle for GP and GME consists of several stages beginning with requisition and ending with disposal. Intermediate activities such as acquisition, transfer, receipt and acceptance, to include disposal, change quantities on hand, and thus the "value" of the inventory. Other processes, such as reconciliation and investigation look to explain variances or anomalies in supply records relative to on hand quantities and comparable financial records. Processes typically require understanding and collaboration by stakeholders of multiple organizations and/or layers within an organization. The following process flows depict how organizations and information come together for the proper management of GP and GME.

The activities in each process flow are depicted by "swim lane" indicating the responsible organization. Process steps are indicated by a rectangle, referenced by a number, i.e. "2.8.6" to connect the flows to its associated process when several flows are referenced, e.g., the 1.1 requirements flow ends and connects to the 1.2 acquisition flow. Internal controls, critical for oversight and audit readiness, are identified by a circle and the letters "IC." These and other process flow symbols are identified in Figure A-1.

The following processes are included in this Appendix:

Garrison Property	Garrison Mobile Equipment
<i>Acquisition</i>	
1.1 Requirements	2.1 Requirements
1.2 Purchase - PMC	2.2 Purchase - PMC
1.3 Purchase - O&M	
1.4 Receipt and Acceptance	2.3 Receipt and Acceptance
<i>Inventory Management</i>	
1.5 Physical Inventory	1.5 Physical Inventory
1.6 Investigation of Missing Assets	1.6 Investigation of Missing Assets
<i>Transfer/Disposal</i>	
1.7 Disposition (Transfer & Disposal)	1.7 Disposition (Transfer & Disposal)
<i>Financial Reporting</i>	
1.8 Financial Reporting/Reconciliation	1.8 Financial Reporting/Reconciliation

Table A-1 GP & GME Processes. *The lifecycle for GP & GME includes multiple processes requiring collaboration by stakeholders of multiple organizations and/or layers within an organization.*

Flowchart Symbols.

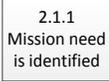
Symbol	Definition
	Process initiation or termination
	Process step
	Decision required
	Document associated with process step
	IT system associated with process step
	Off page reference/connector
	Associated off page reference/connector
	Internal Control

Figure A-1 Legend: Flowchart Symbols

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Process 1.1 Acquisition Requirements

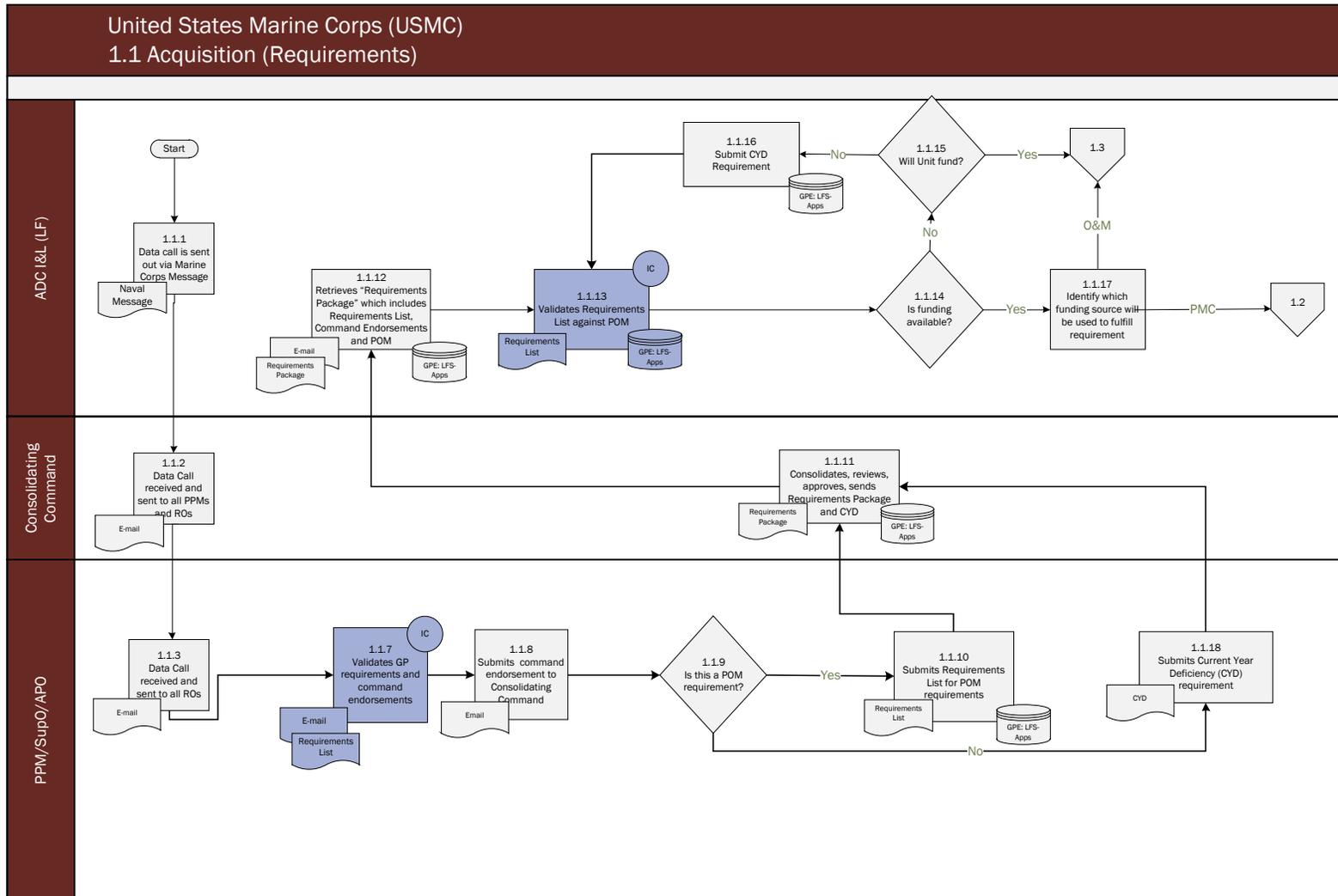
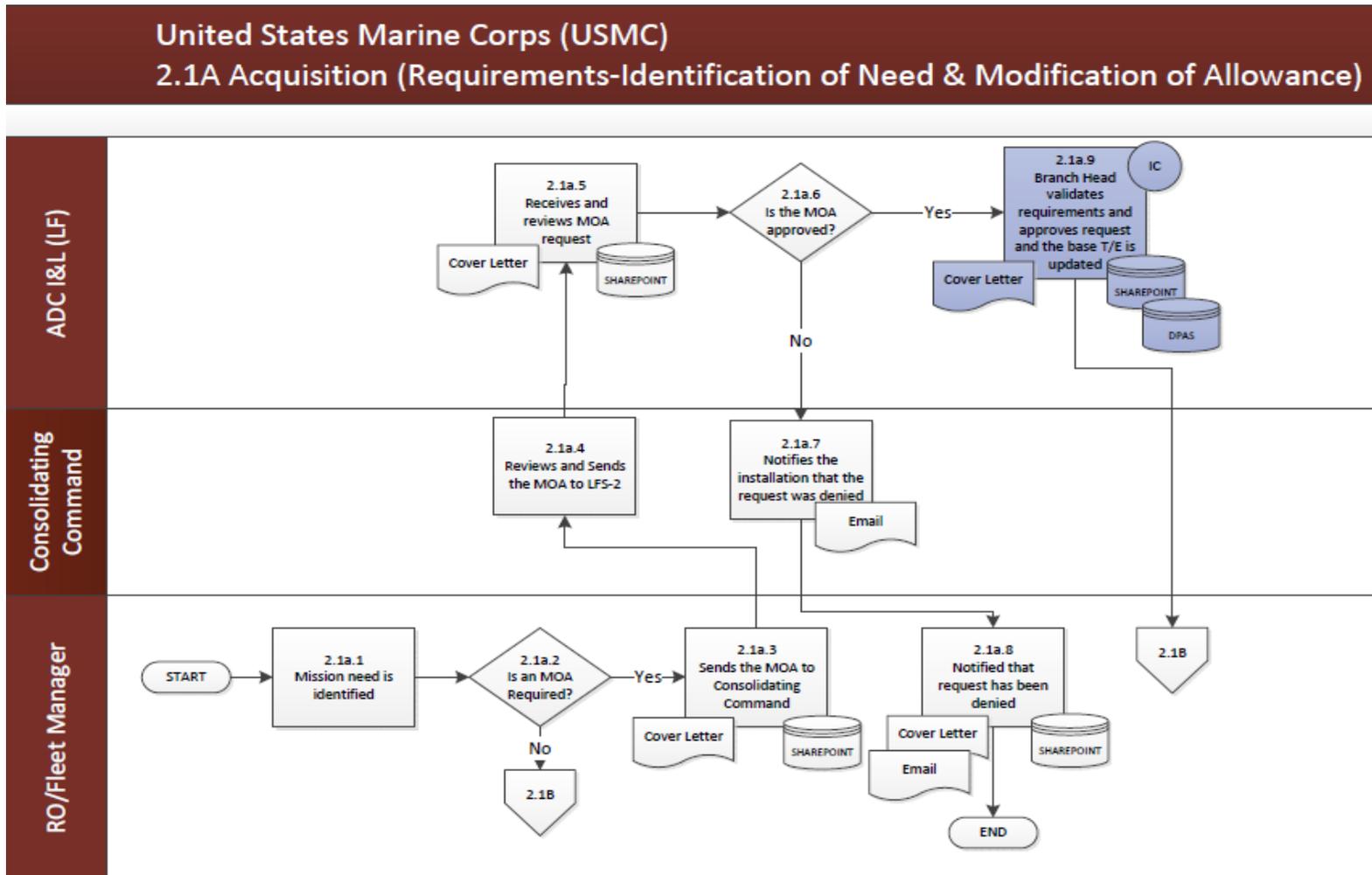


Figure A-2 Requirements (GP). Requirements are routed to MCICOM for validation and determination of funding availability.

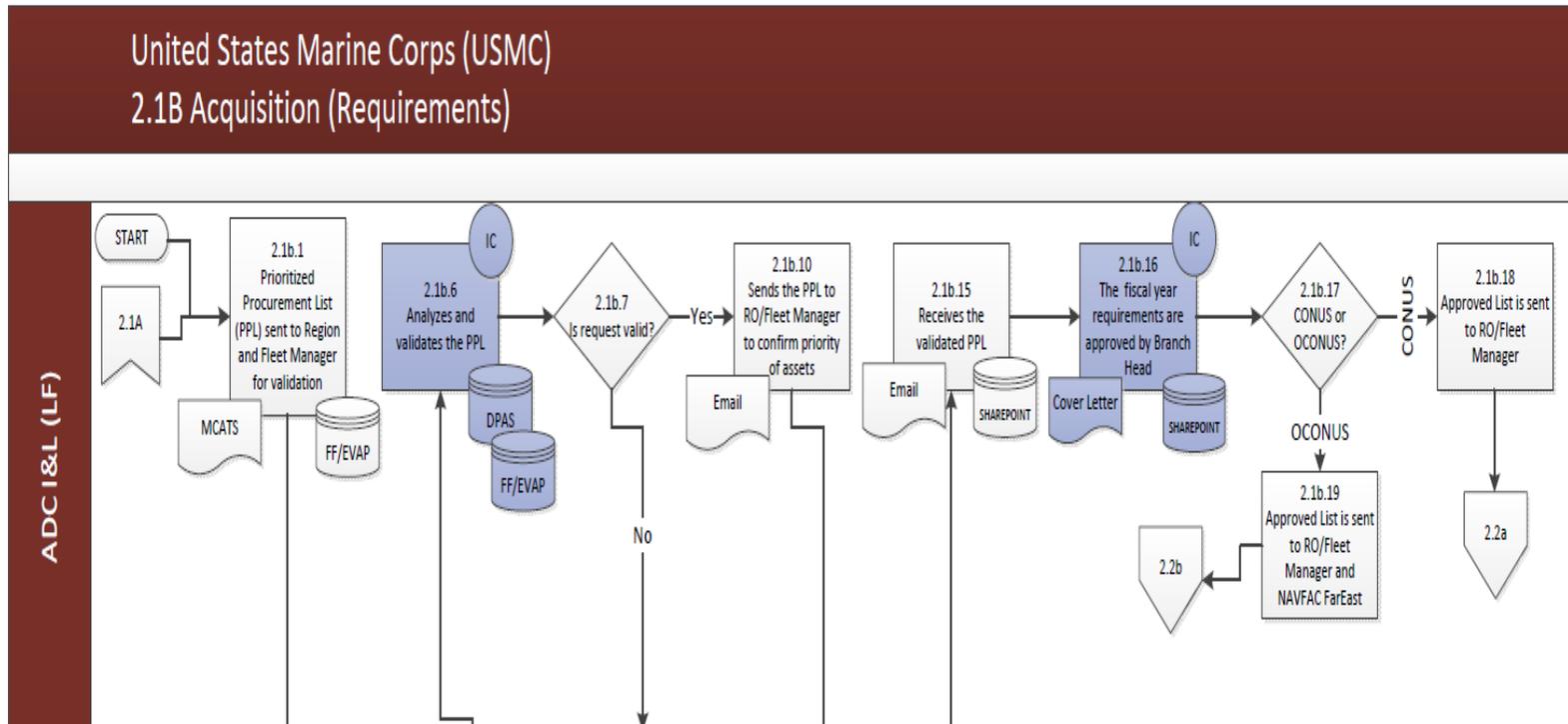
Process 2.1A Acquisition (MOA)



Figure

A-3 Requirements (GME) - Identification of Modification of Allowance. If GME requirements are above or below the authorized allowance, a (MOA) must be submitted.

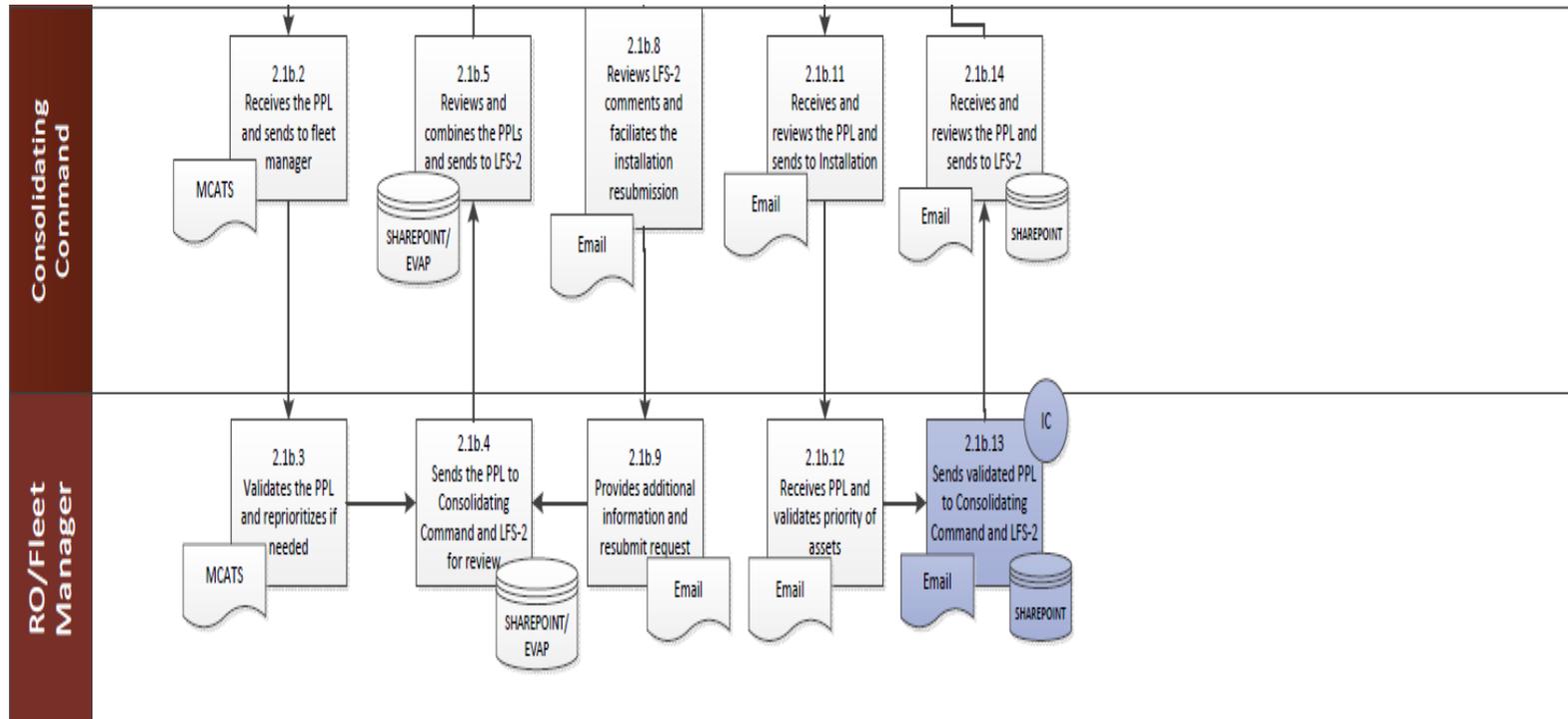
Process 2.1B Acquisition Requirements (GME)



Process continued on next page

Figure A-4 Requirements (GME).

Process 2.1B Acquisition (Requirements) GME continued.



GME requirements, like GP, are routed to MCICOM for validation and determination of funding availability. Requirements are prioritized by consolidating command and evaluated against their authorized allowances.

Process 1.2 Acquisition (PMC Dollars)

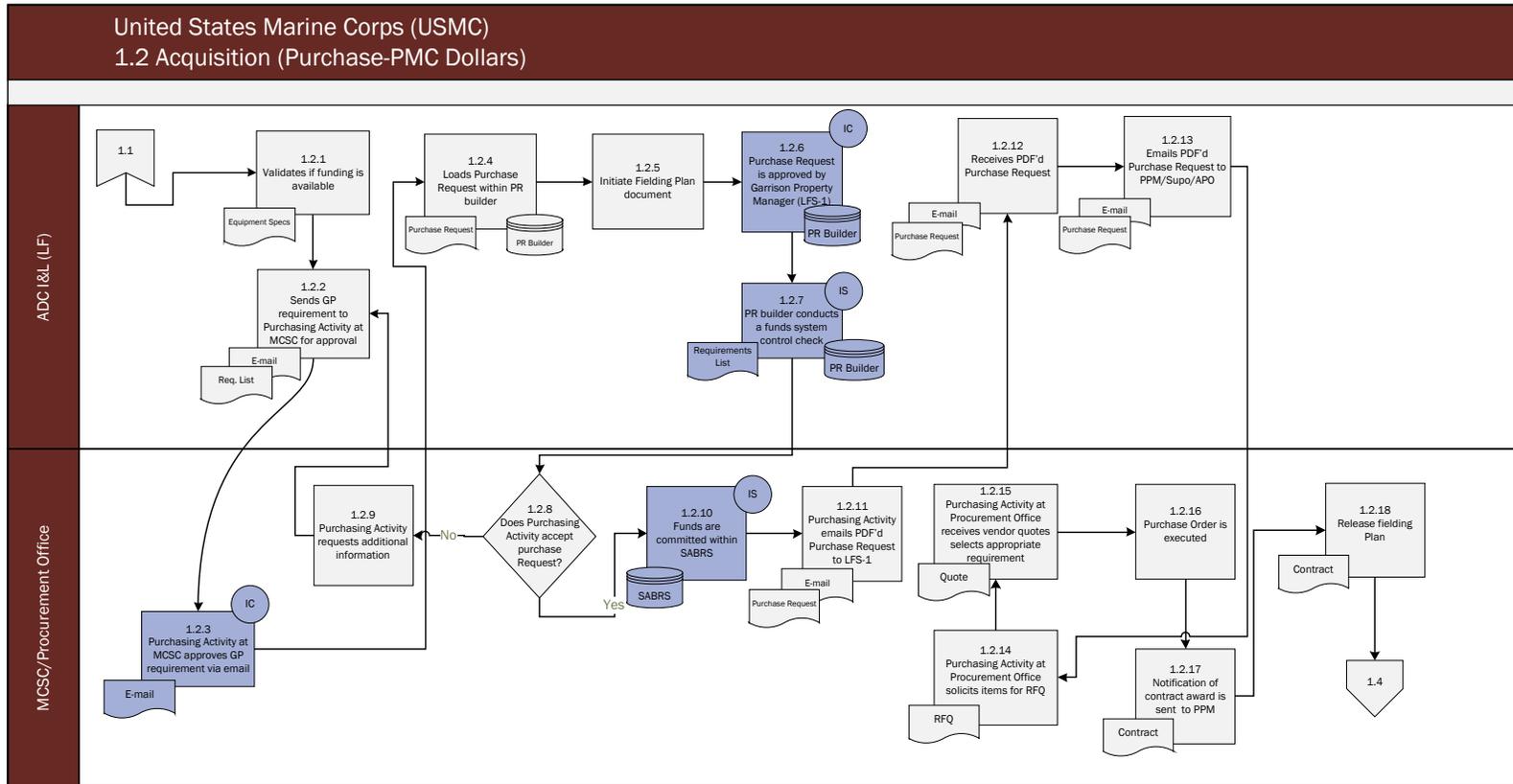


Figure A-5 Purchase (PMC) GP. If >\$100K, MCICOM coordinates with MCSC for transfer of PMC funding for procurement by purchasing organization.

Process 1.3 Acquisition

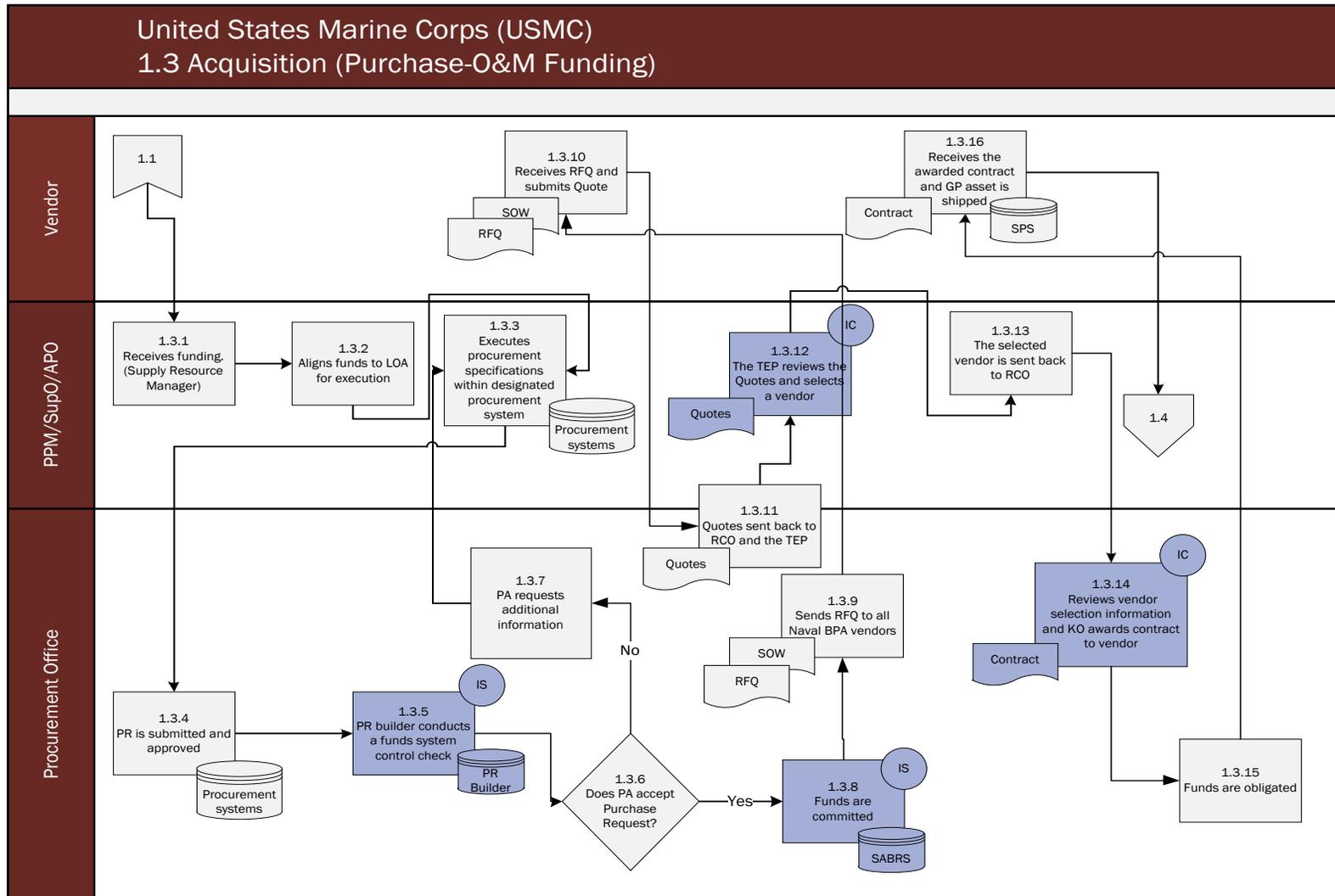
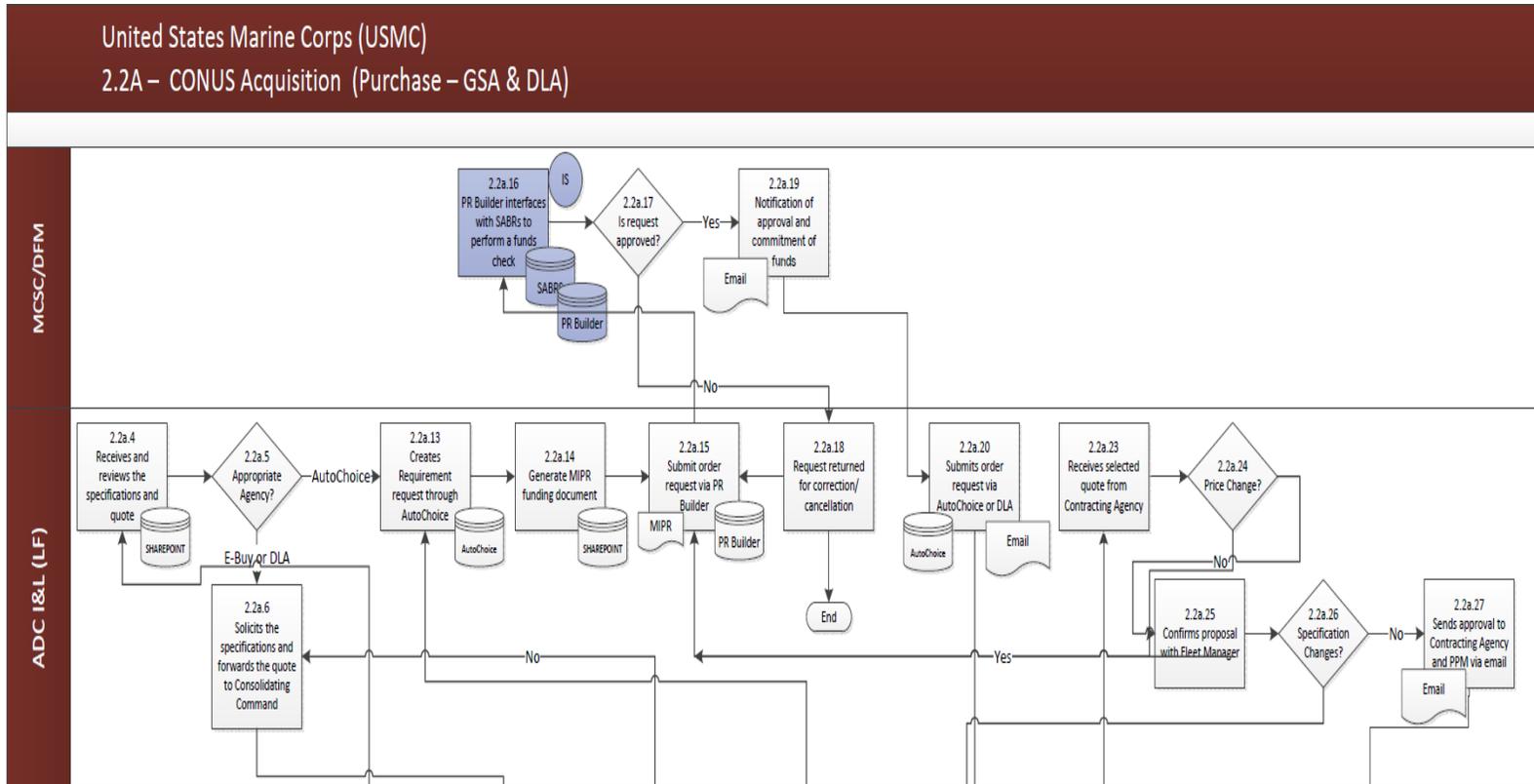


Figure A-6 Purchase (O&M) GP. Purchase of an approved requirement is coordinated by the BPCO via the Consolidating Command's purchasing organization.

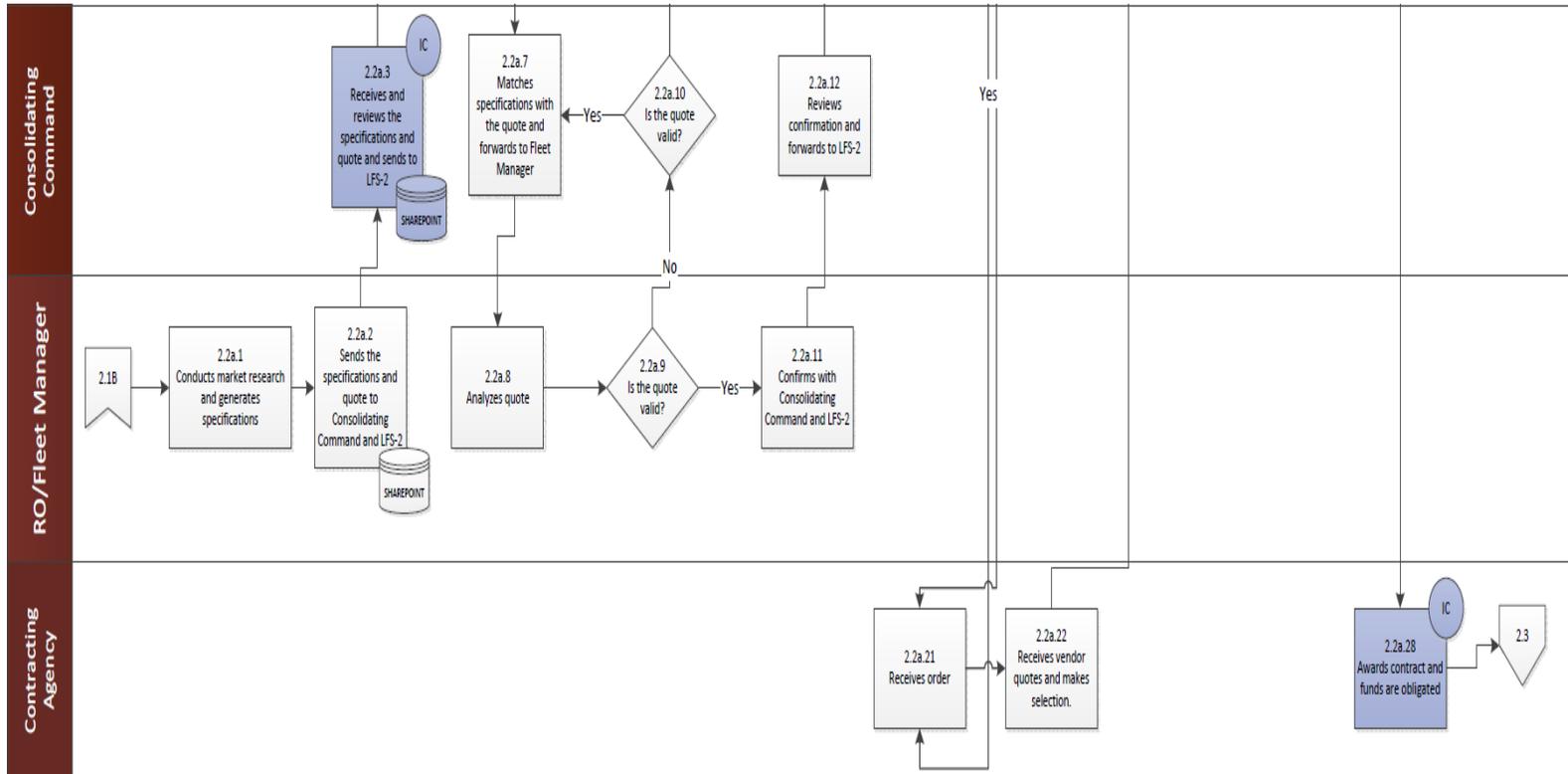
Process 2.2A Conus Acquisition (GSA/DLA)



Process continued on next page

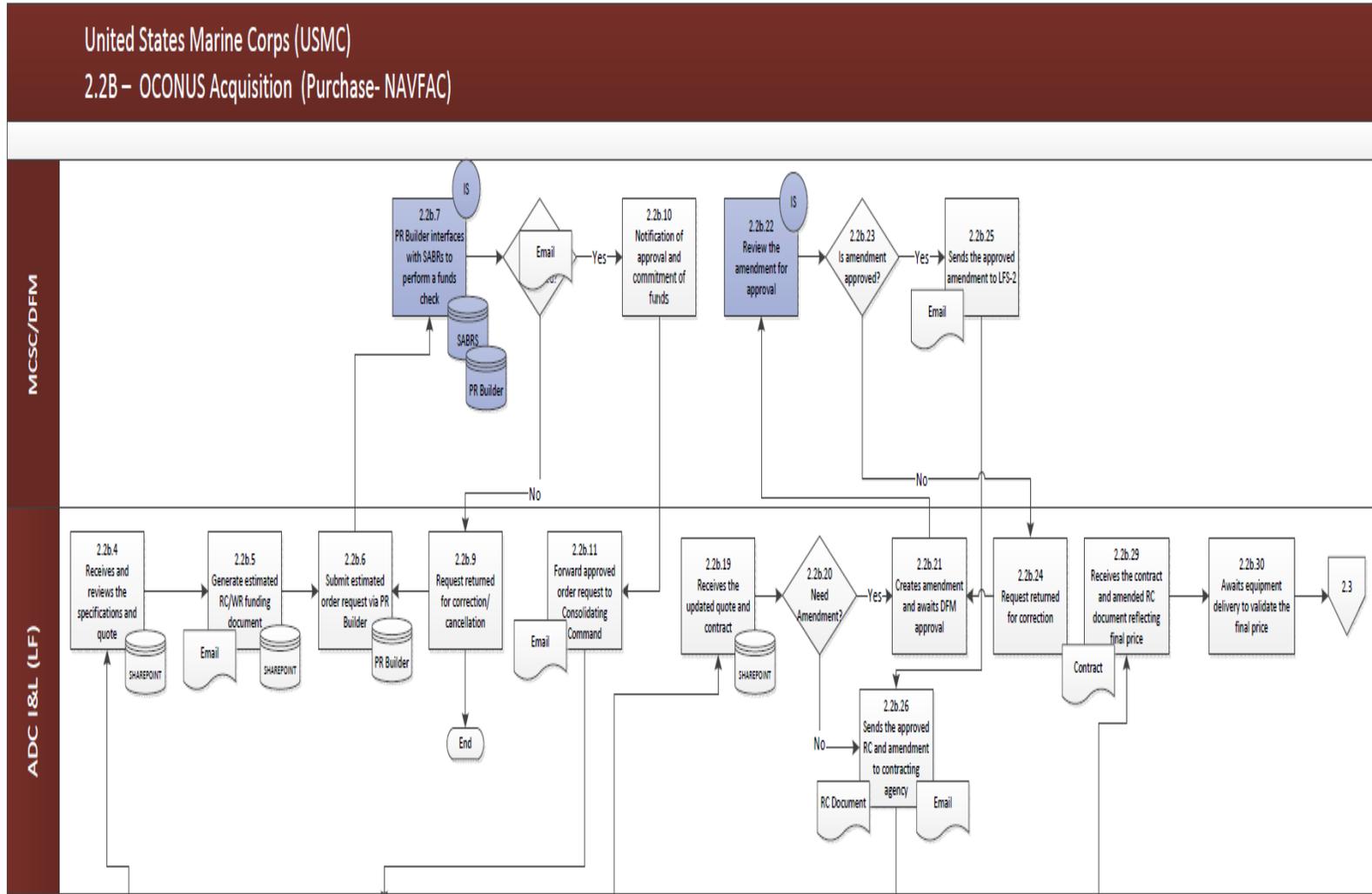
Figure A-7 CONUS Acquisition (Purchase GSA & DLA)

Process 2.2A CONUS Acquisition (Purchase GSA & DLA) continued..



When authorized, MCICOM will allot PMC funds to the respective RCO for local procurement of assets.

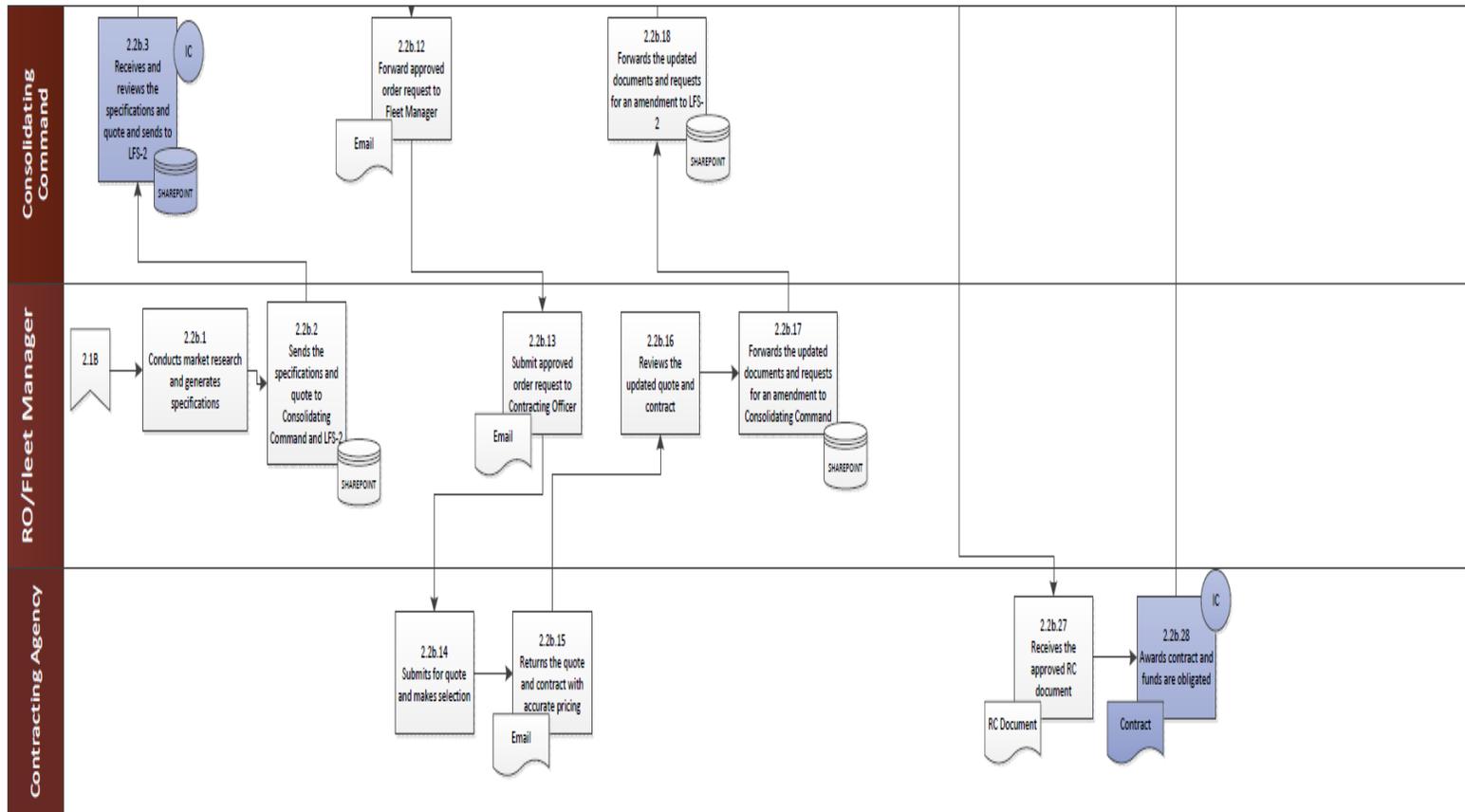
Process 2.2B OCONUS Acquisition



Process continued on next page

Figure A-8 Purchase

Process 2.2B OCONUS Acquisition (Purchase NAVFAC) continued..



GME is purchased with PMC. ADC I&L (LF) coordinates with MCSC for transfer of PMC funding for procurement by purchasing organization. The requesting organization plays a vital role in confirming requirements prior to both solicitation and final purchase.

Process 1.4 Receipt and Acceptance (GP)

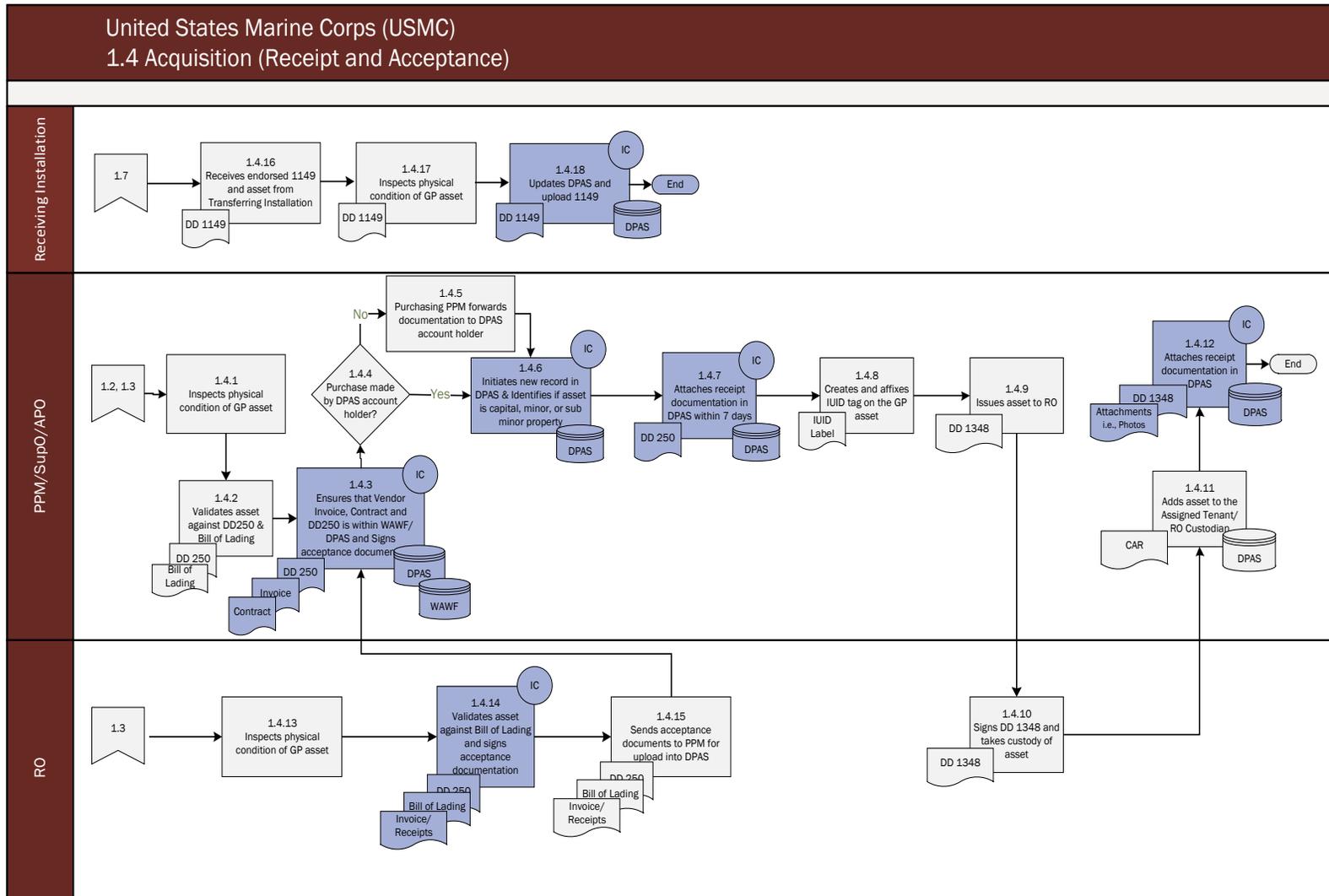
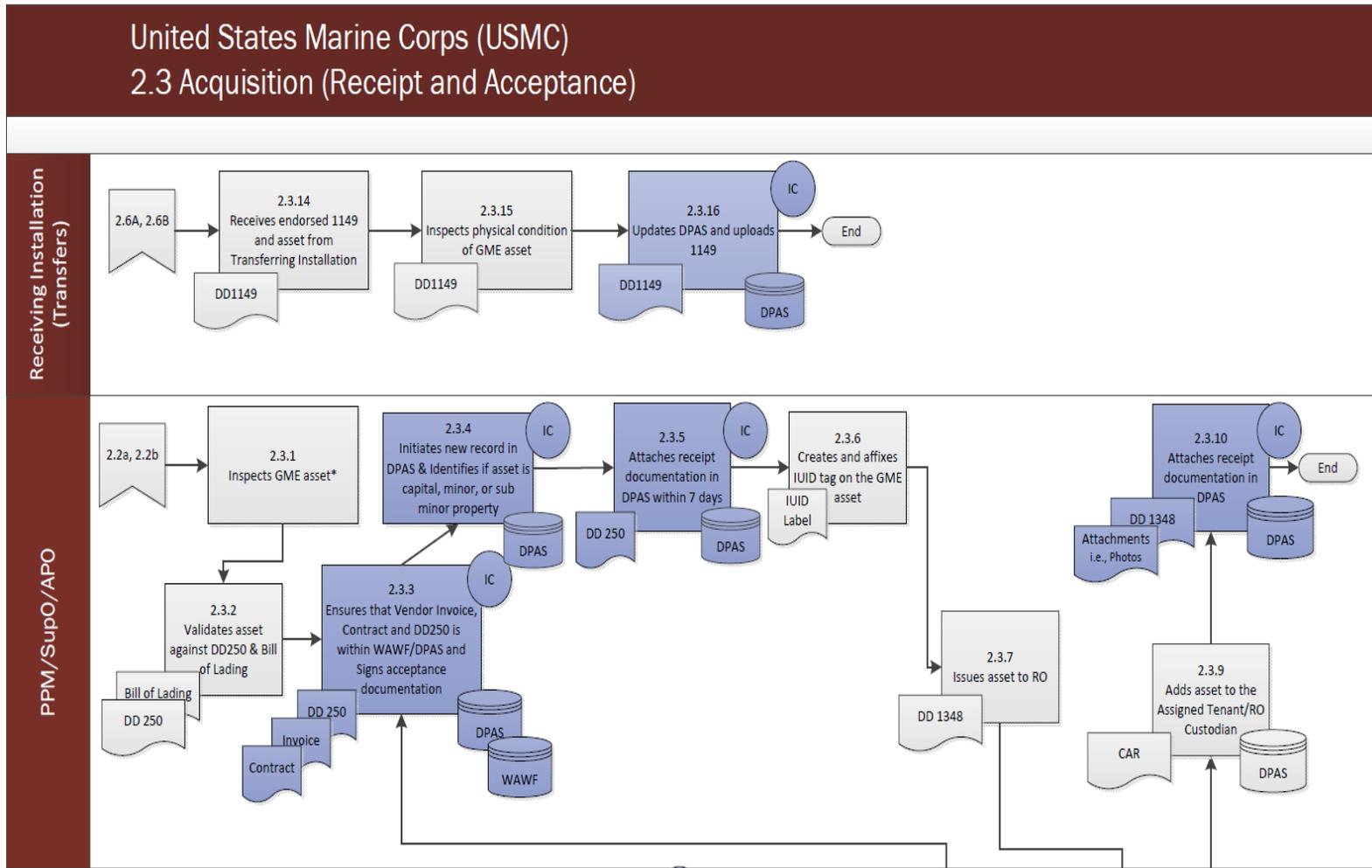


Figure A-9 Receipt and Acceptance GP. Upon receipt, BPCO validates shipment, updates DPAS to include uploading KSDs and affixes IUID label to asset.

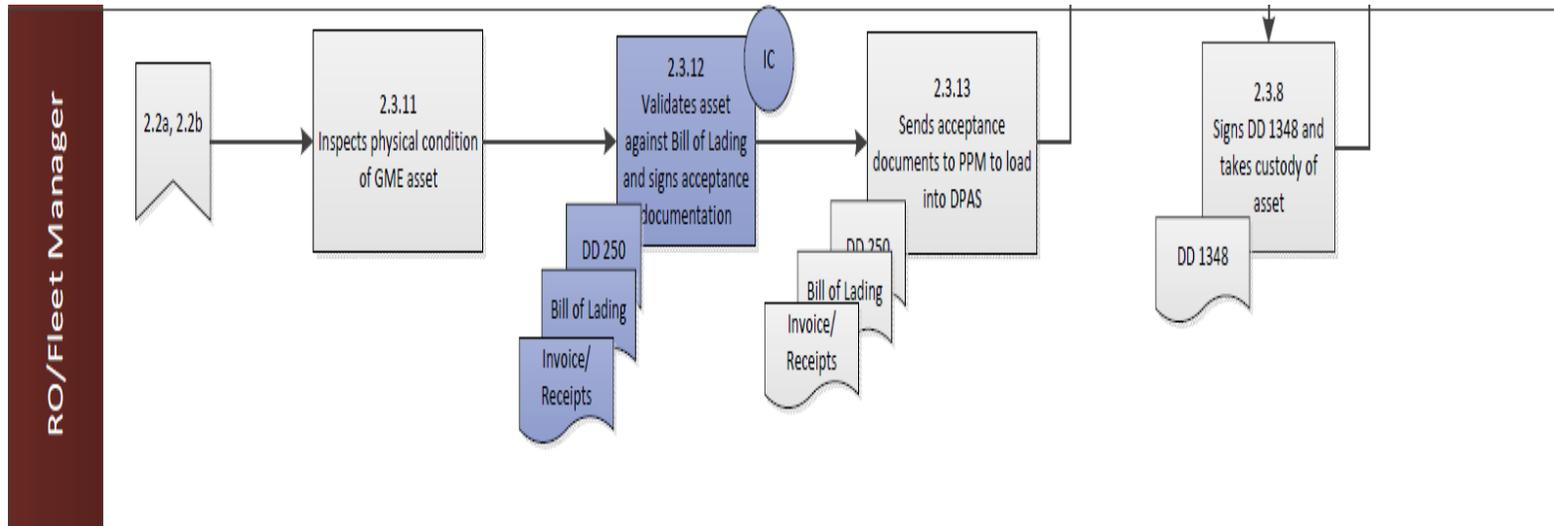
Process 2.3 Receipt and Acceptance GME



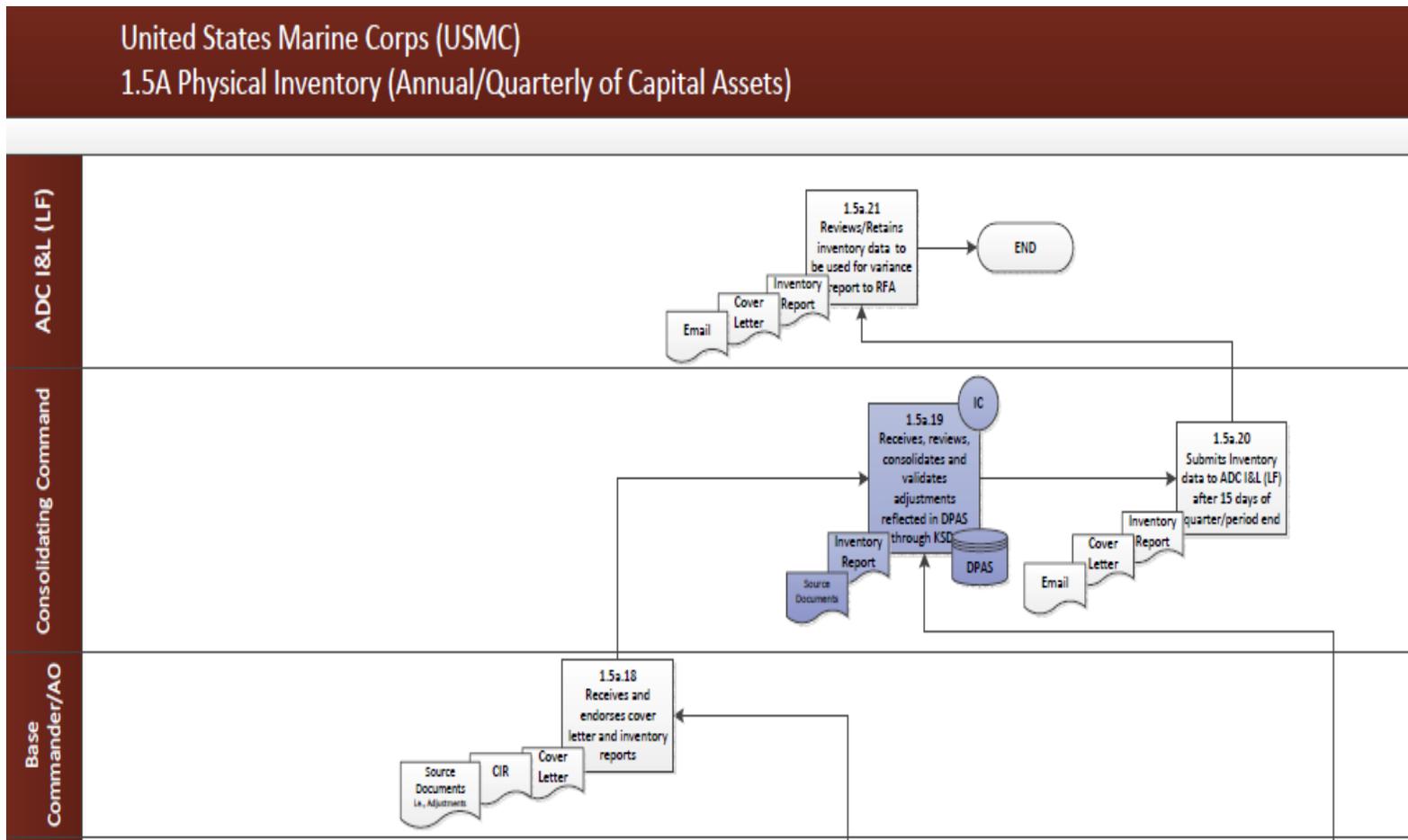
Process continued on next page

Figure A-10 Receipt and Acceptance GME.

Process 2.3 Receipt and Acceptance (GME) continued.



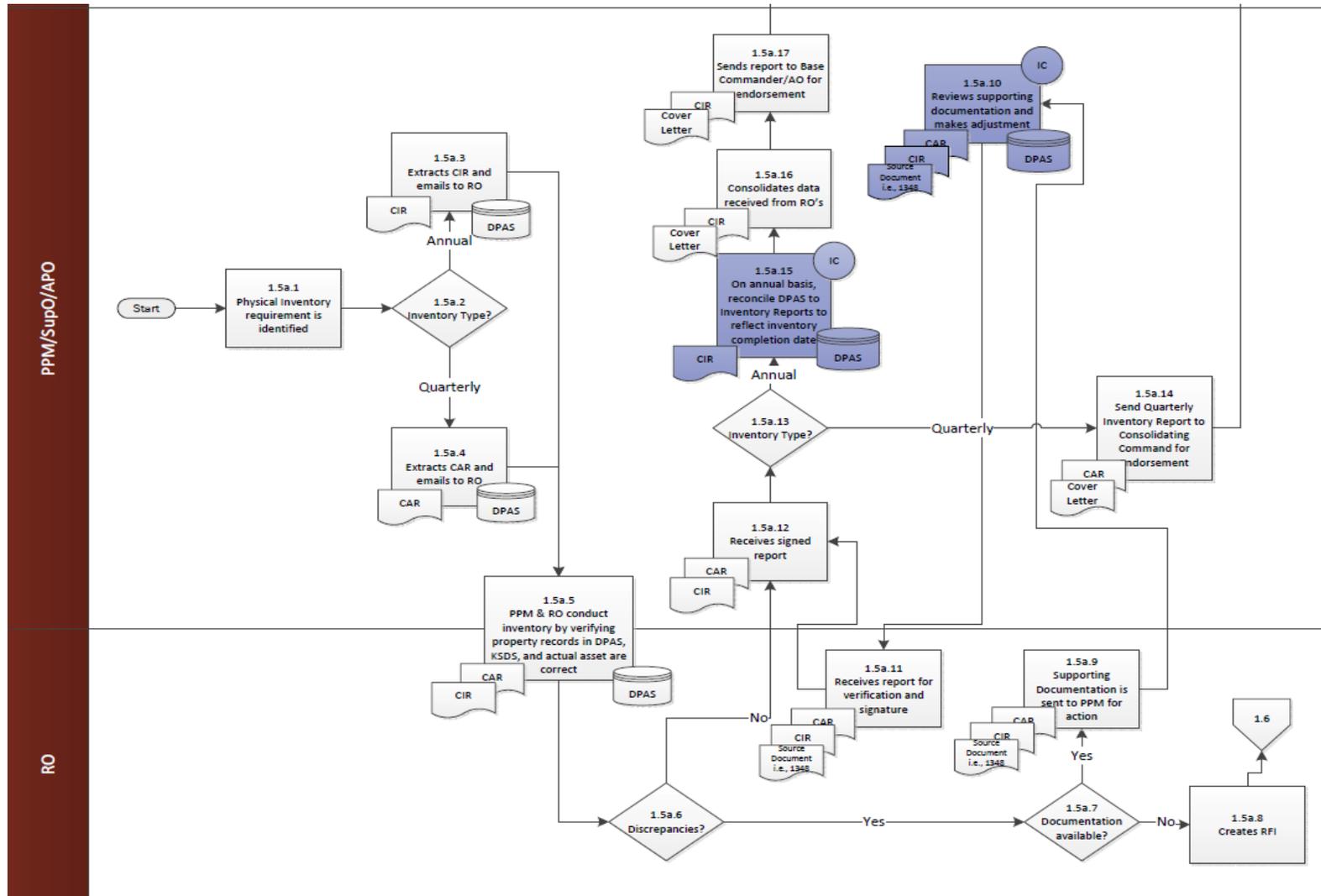
Because assets are received at the Consolidating Command and DPAS records are maintained at ADC I&L (LF); coordination must take place to ensure the timely and accurate receipt and acceptance of GME assets. Upon receipt, BPCO validates shipment and sends KSDs to ADC I&L (LF). ADC I&L (LF) updates DPAS to include uploading KSDs. Fleet Manager coordinates with BPCO to obtain an IUID label and applies same to asset.



Process continued on next page.

Figure A-11 Inventory

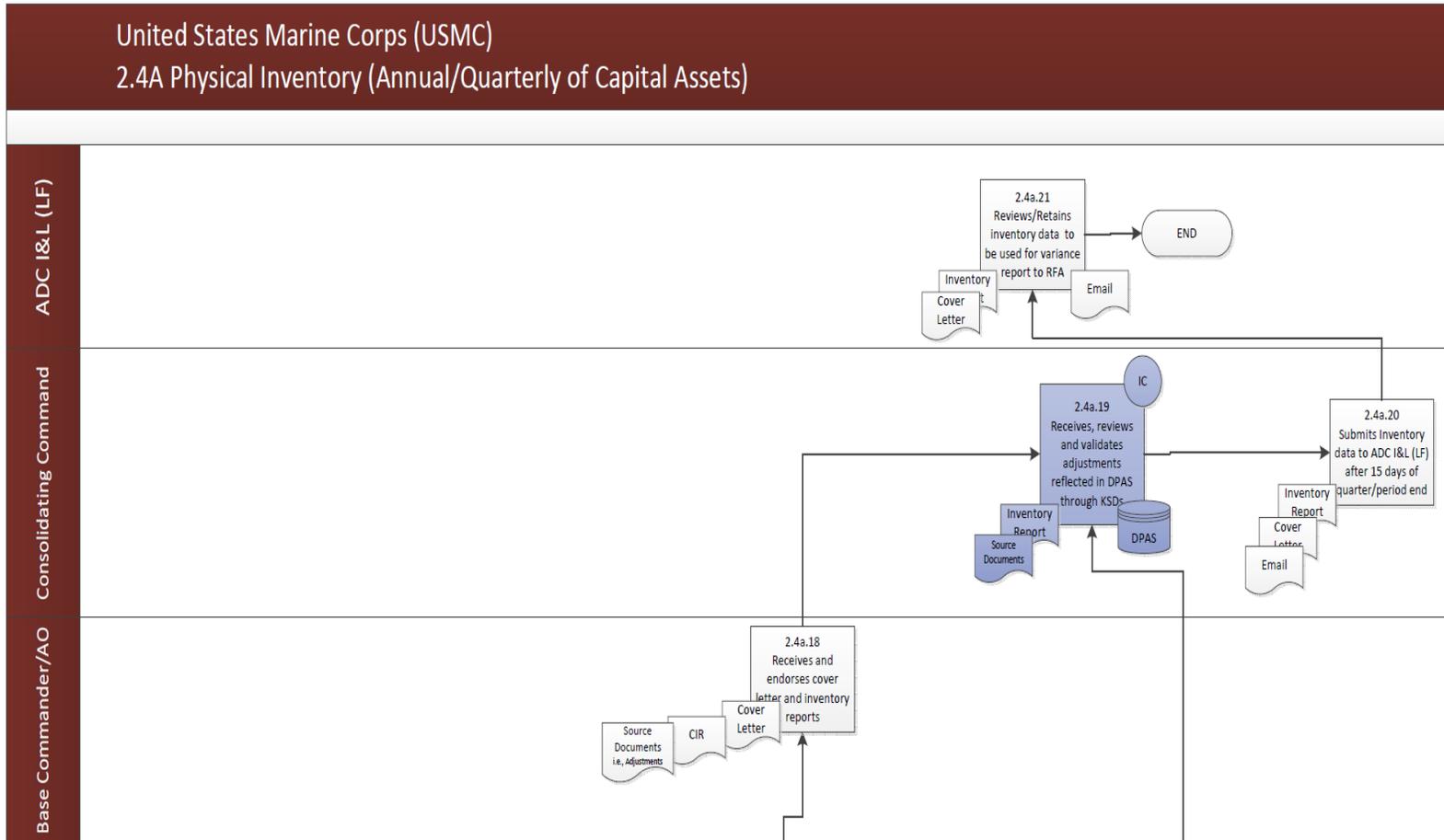
Process 1.5A Physical Inventory continued.



Process explained on next page

Figure A-11 Inventory - Annual/Quarterly (GP) *Each year one of the four quarterly inventories, as designated by the PPM, is conducted by an independent inventory officer and is designated the Annual Inventory Report. ADC I&L (LF) verifies randomly selected quarterly inventories with the Annual Inventory Report.*

Process 2.4A Physical Inventory



Process continued on next page

Figure A-12 Inventory Annual / Quarterly (GME)

Process 2.4A Physical Inventory continued.

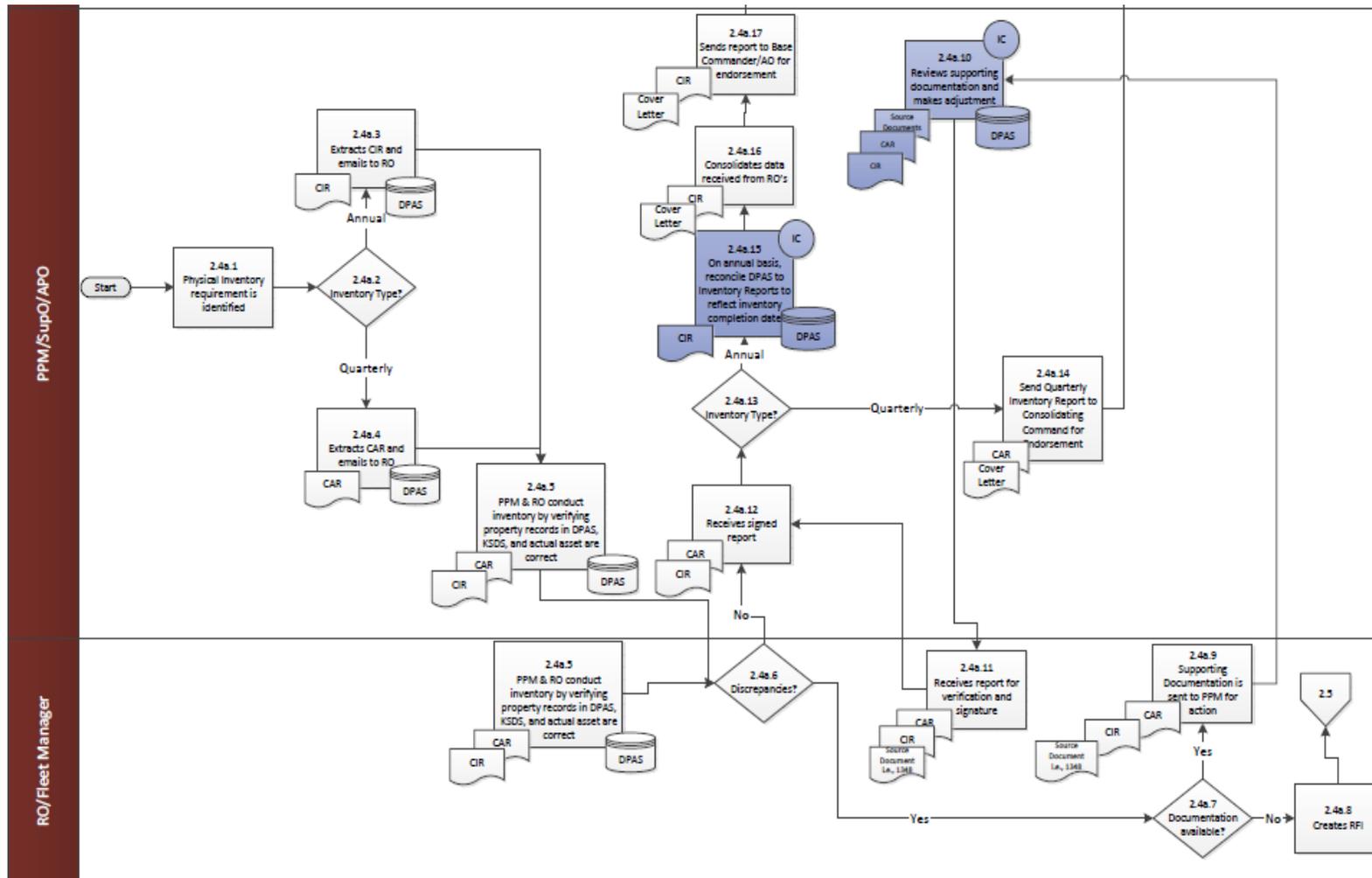
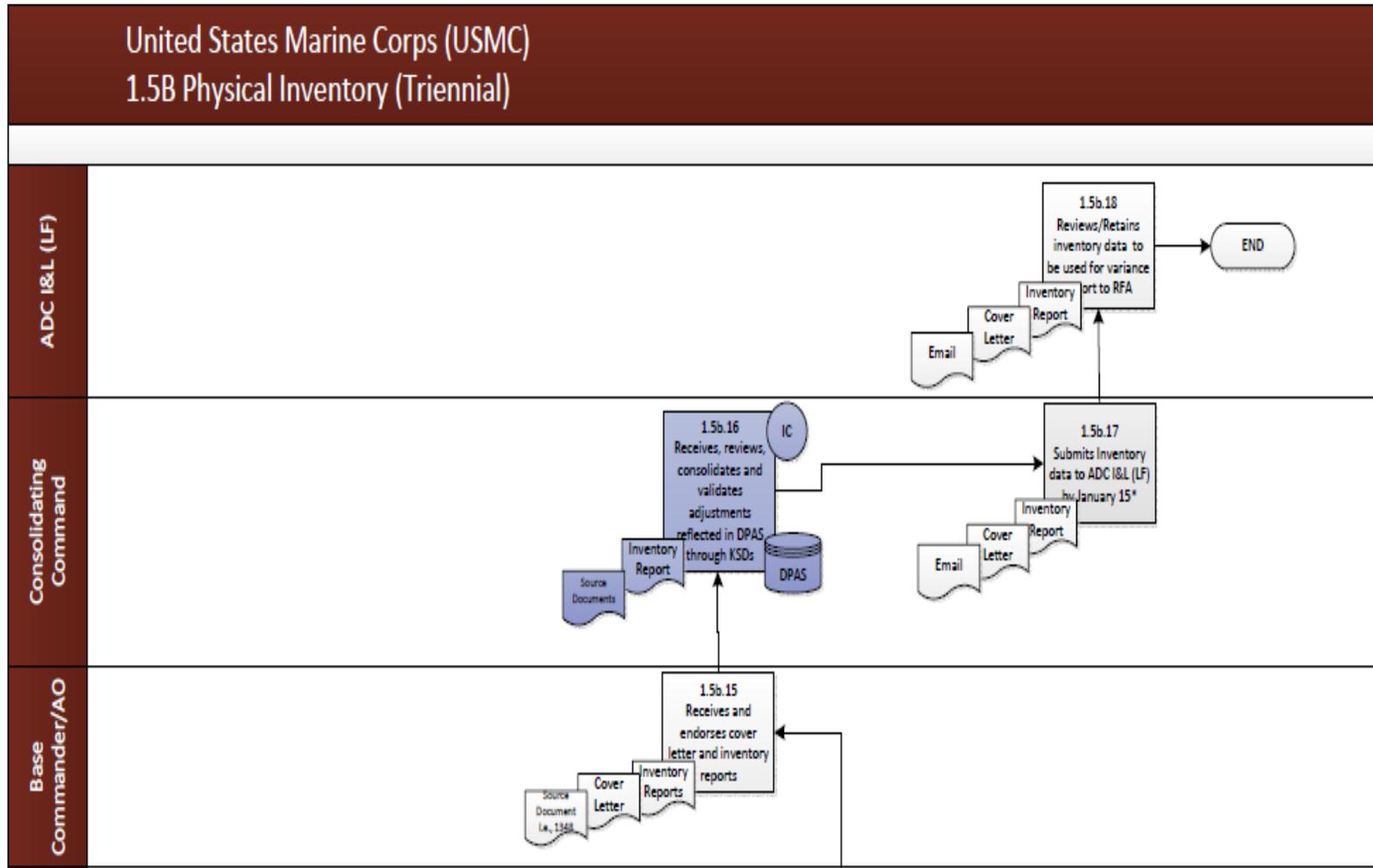


Figure A-12 Inventory Annual / Quarterly (GME). Quarterly inventories against the Capital Asset Report are conducted by the RO and reported to the BPCO.

Process 1.5B Physical Inventory GP (Triennial)



Process continued on next page

Figure A-13 Inventory Triennial (GP).

Process 1.5B Physical Inventory (Triennial GP) continued.

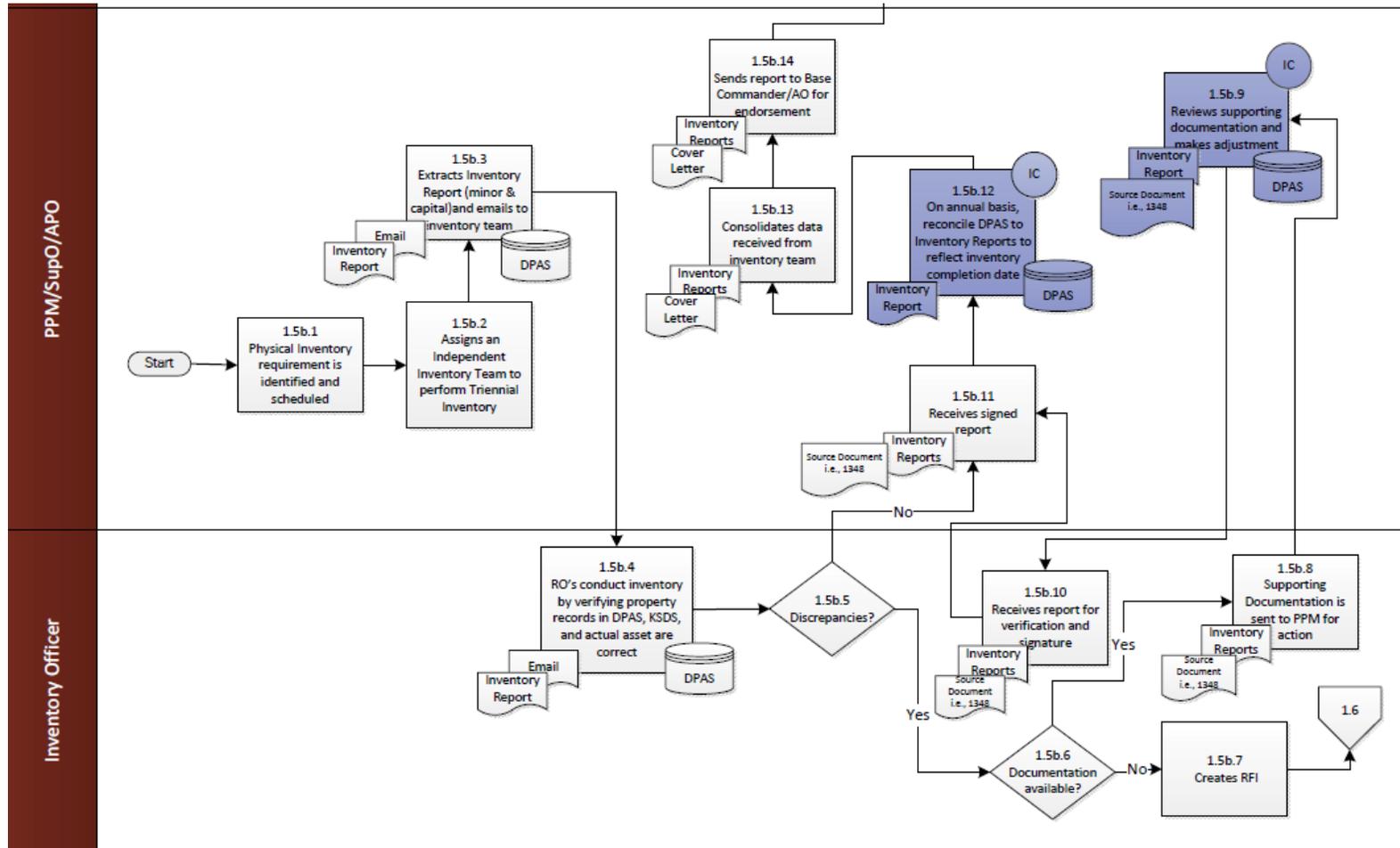
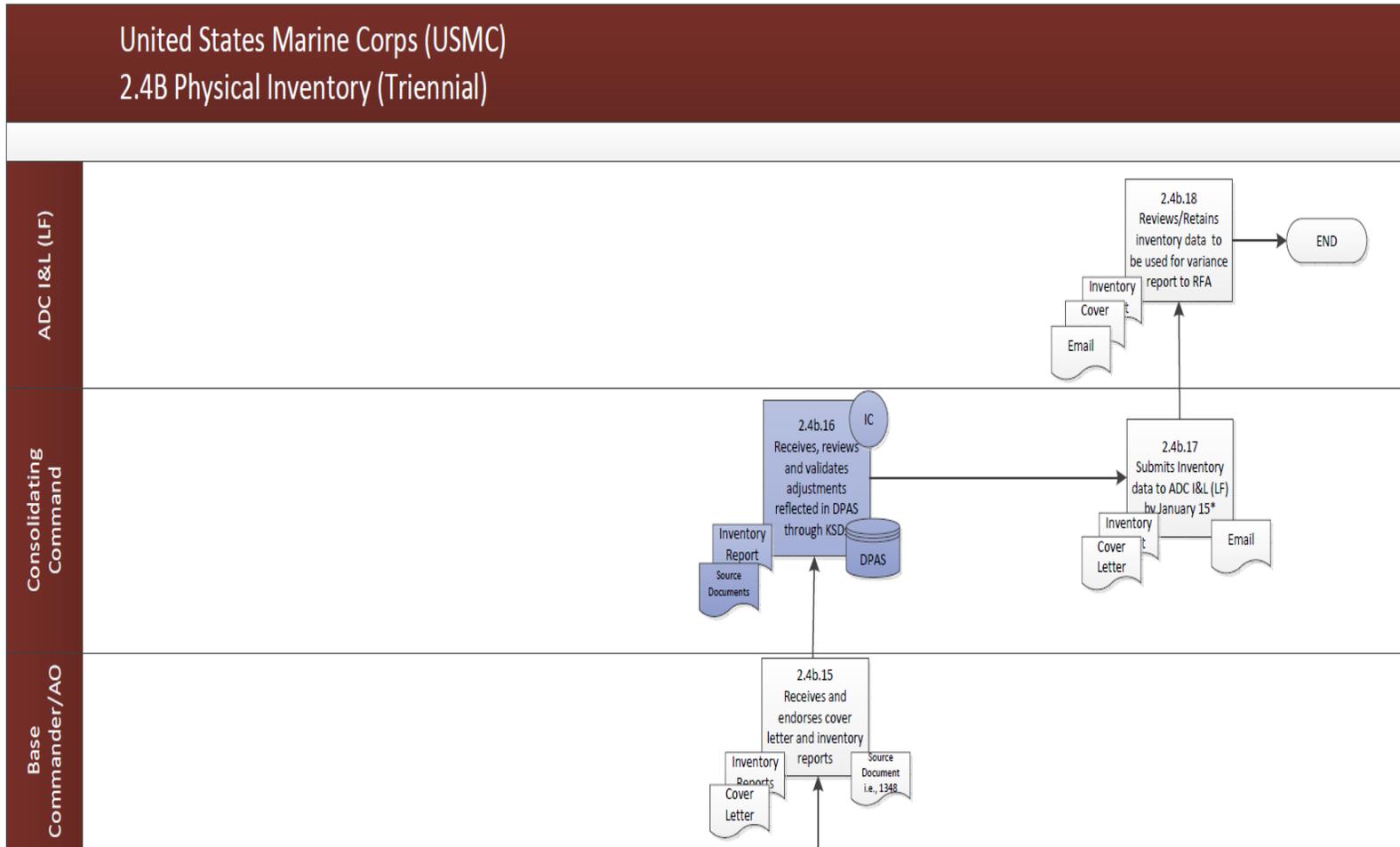


Figure A-13 Inventory Triennial (GP) Each year one third of the entire inventory will be inventoried by an independent inventory officer assigned by the PPM. Results of each inventory are forwarded to ADC I&L (LF). The aggregation of the three separate inventories ensures a full inventory is completed triennially (every three years).

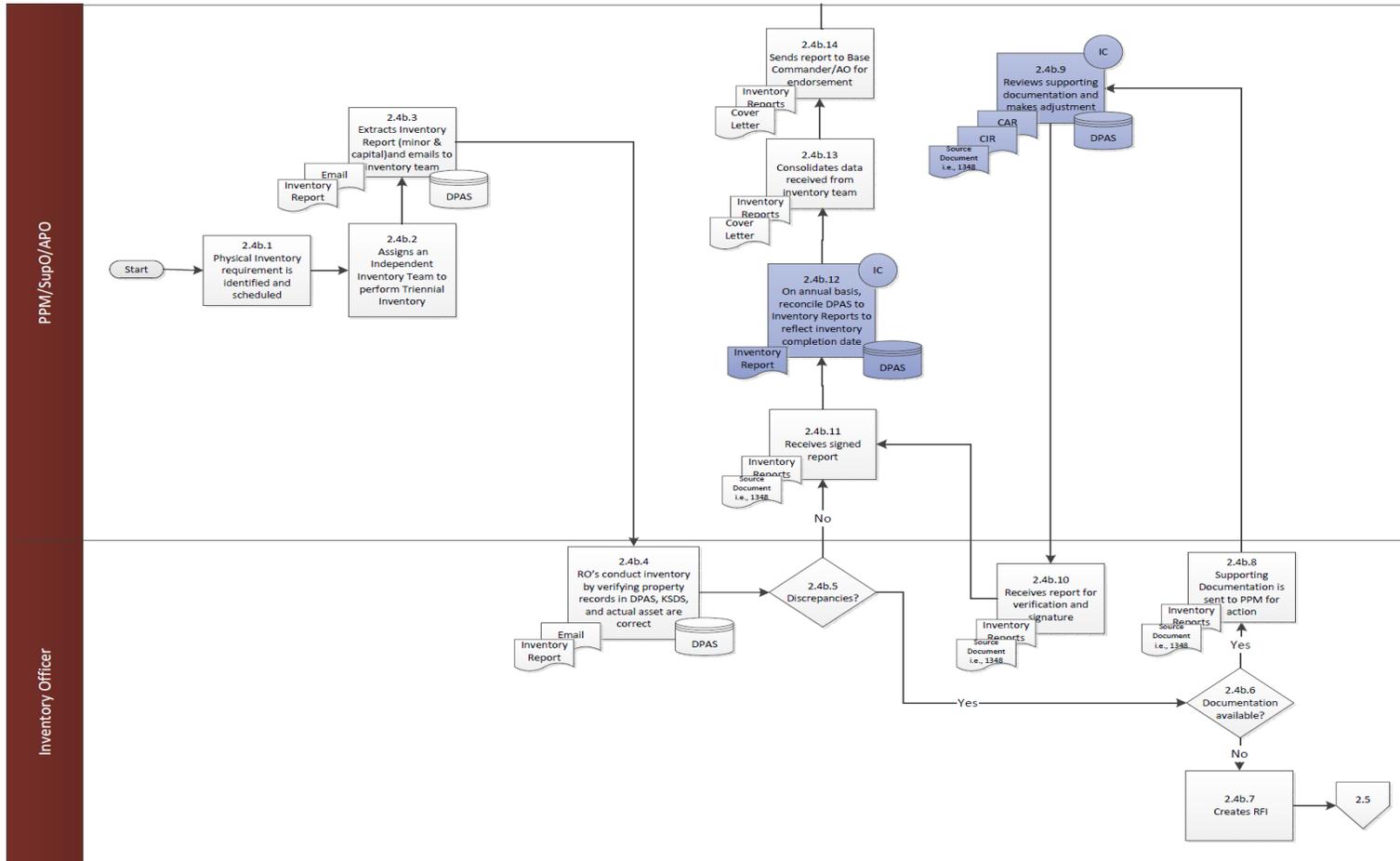
Process 2.4B Physical Inventory GME (Triennial)



Process continued on next page

Figure A-14 Inventory - Triennial (GME)

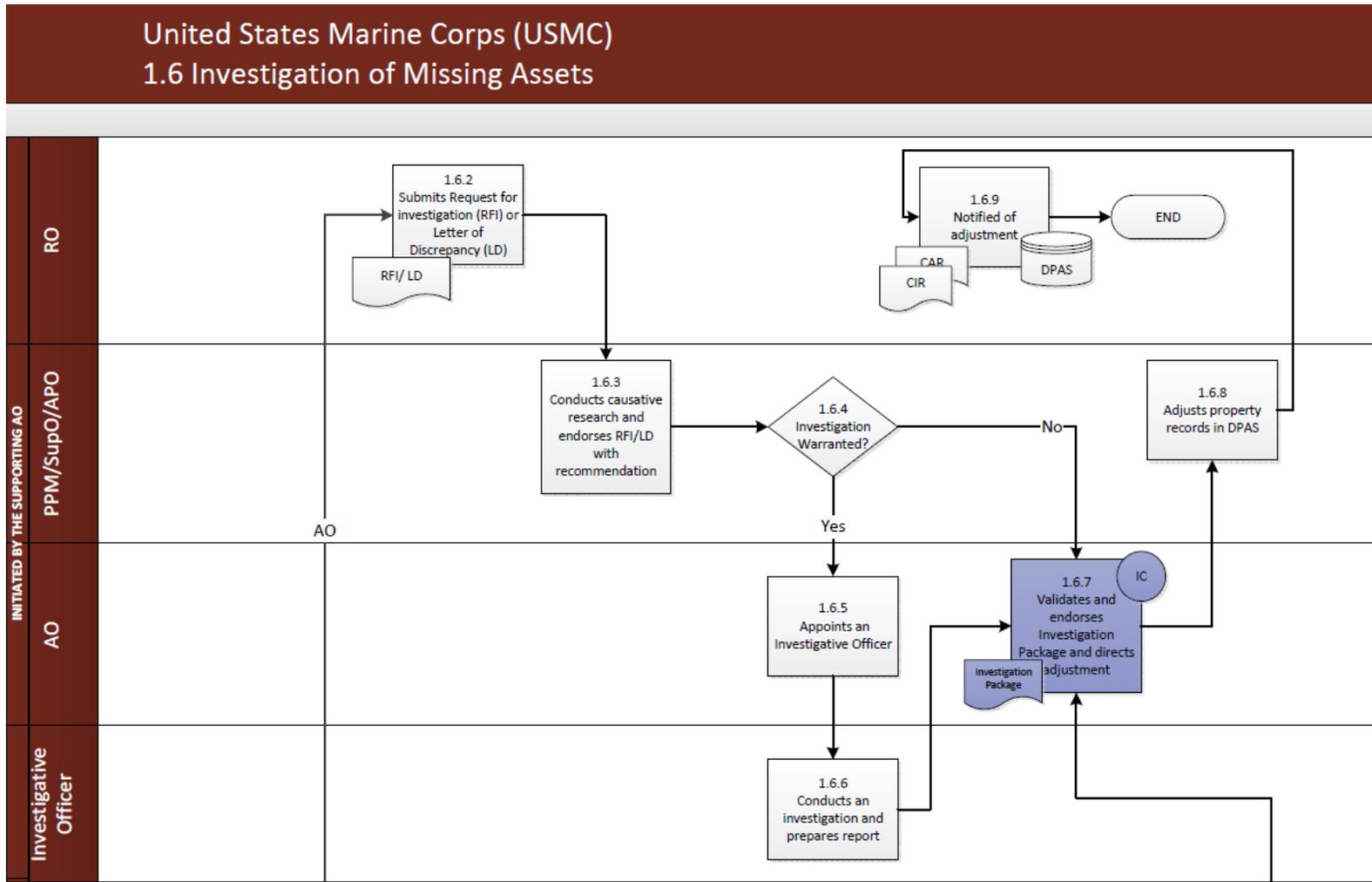
Process 2.4B Physical Inventory - Triennial (GME) continued.



*Note: Triennial Inventory is scheduled on a three year basis. Each year 1/3 of the inventory is completed and submitted by January 15th of each year.

Figure A-14 Inventory - Triennial (GME) PPM/AO will assign an independent inventory officer

Process 1.6 Investigation GP



Process continued on next page

Figure A-15 Investigation of Missing Assets

Process 1.6 Investigation of Missing Assets continued.

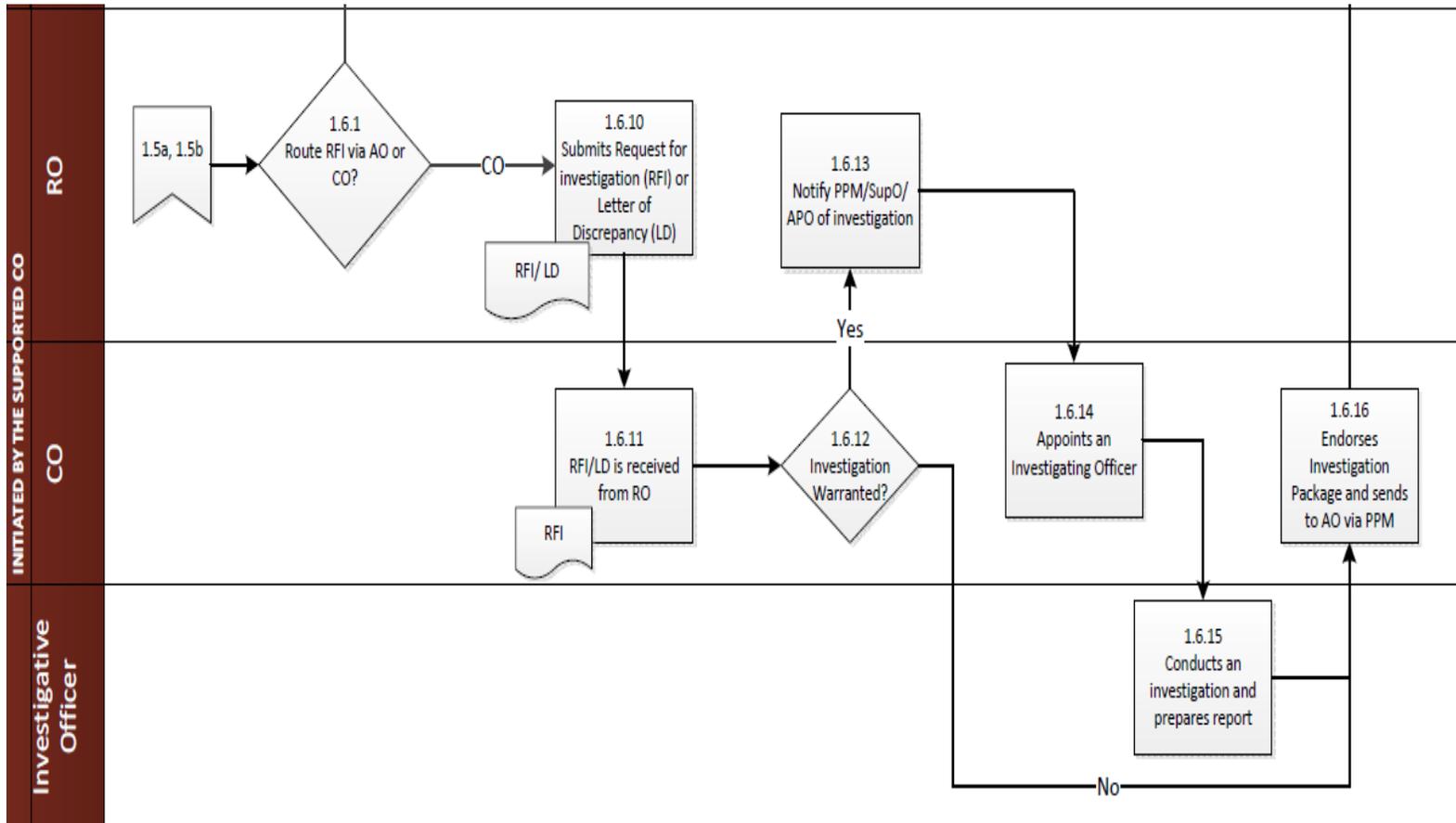
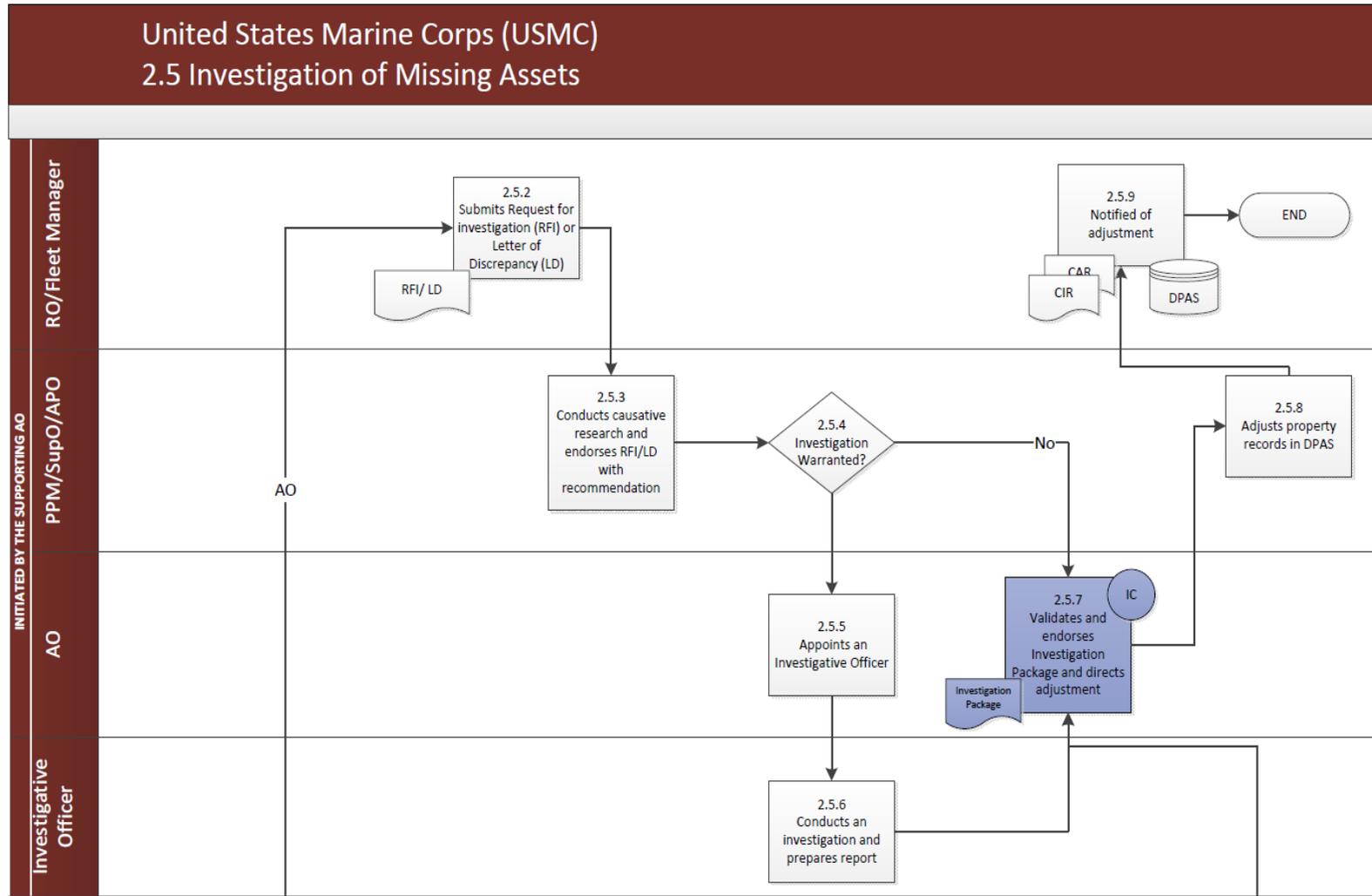


Figure A-15 Investigation of Missing Assets The PPM/SupO/APO conducts causative research and endorses RFI with a recommendation for the AO

Process 2.5 Investigation GME



Process continued on next page

Figure A-16 Investigation of Missing Assets GP & GME

Process 2.5 Investigation of Missing Assets continued.

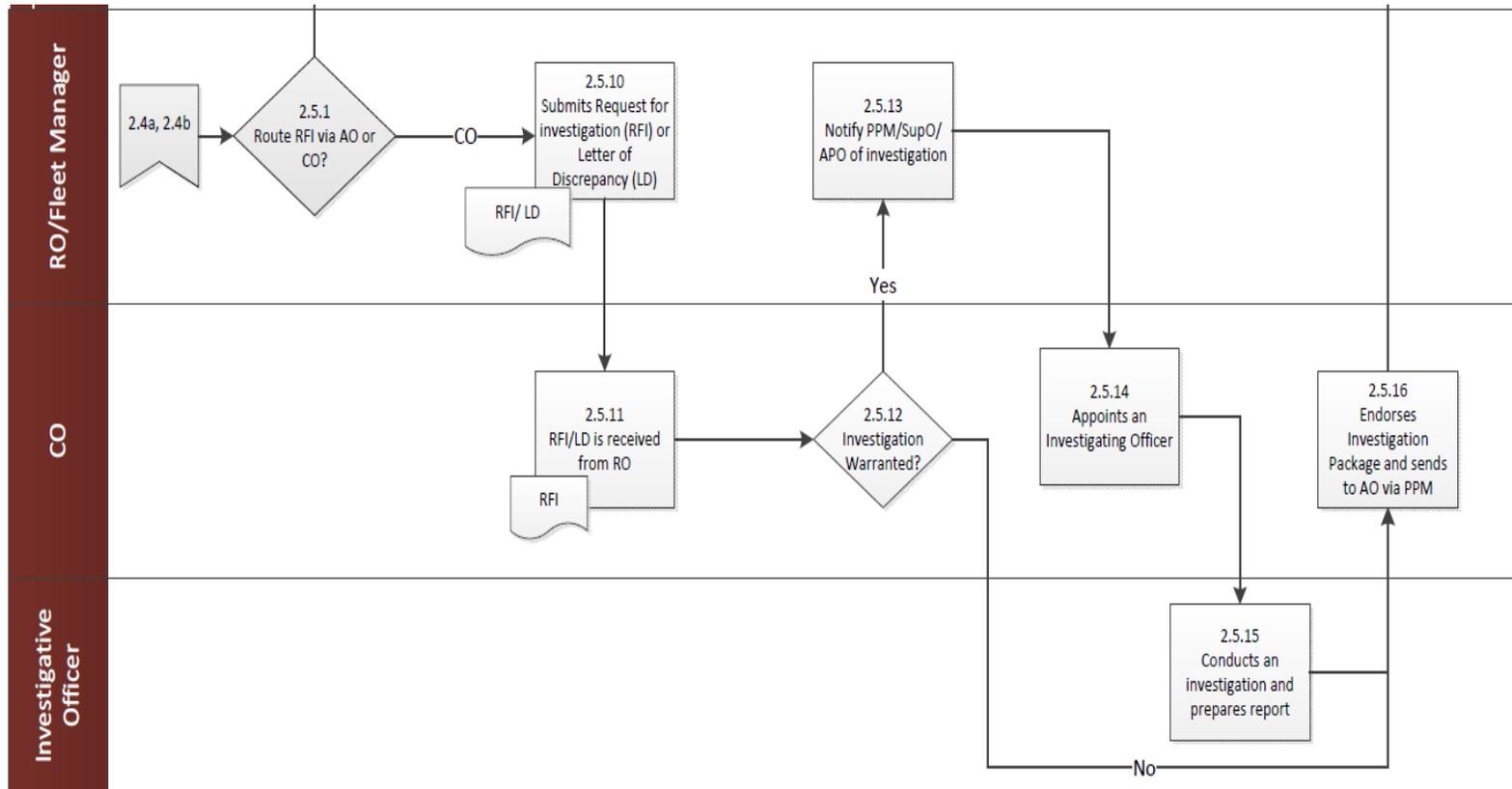


Figure A-16 Investigation of Missing Assets GP & GME. At the request of an RO, an investigation is initiated by the Commanding Officer. Pending the outcome of the investigation and determination of financial liability, at the recommendation of the Commanding Officer, the BPCO will upload required documentation and remove asset from DPAS.

Process 1.7A Disposition GP

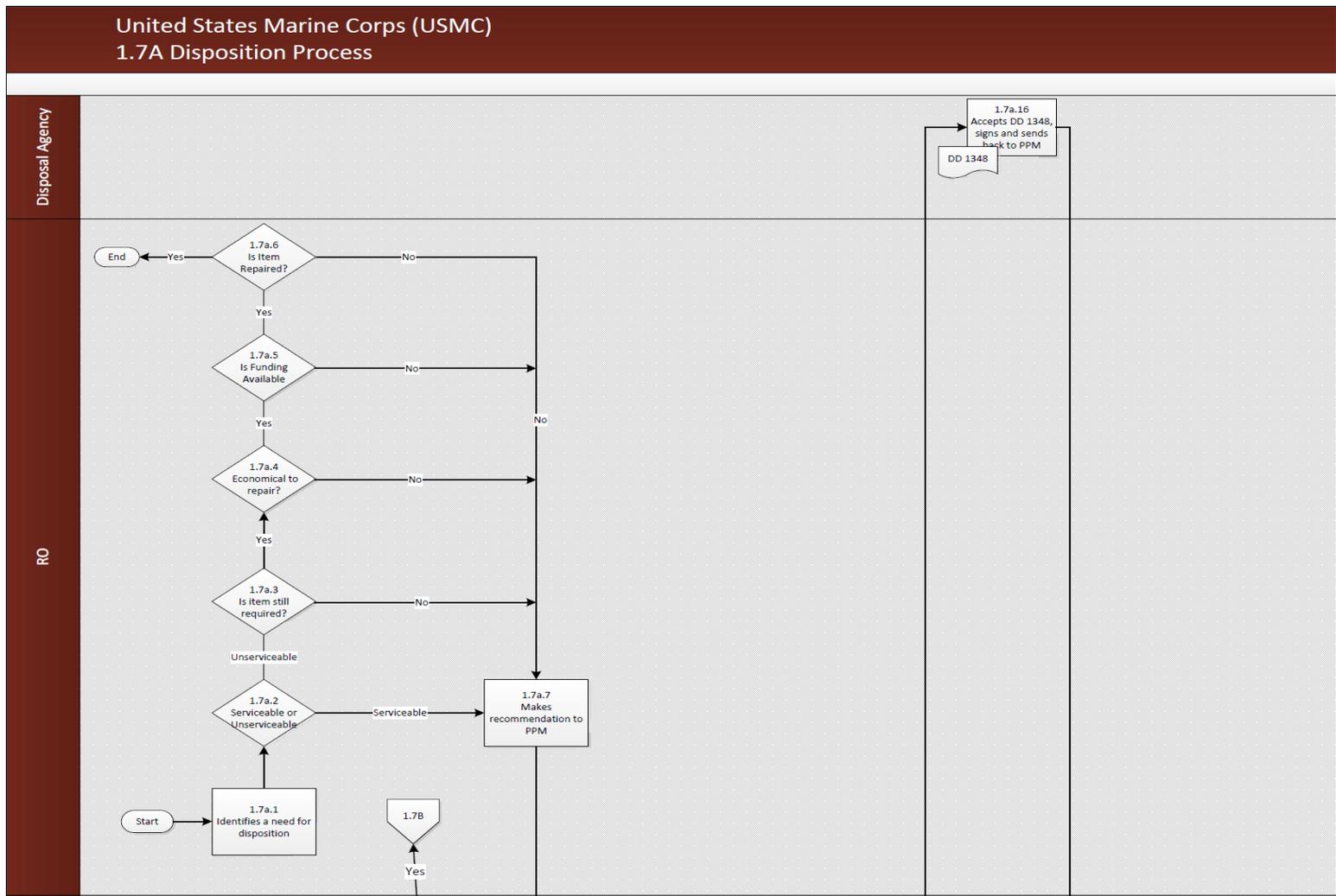


Figure A-17 Disposition

Process 1.7A Disposition continued.

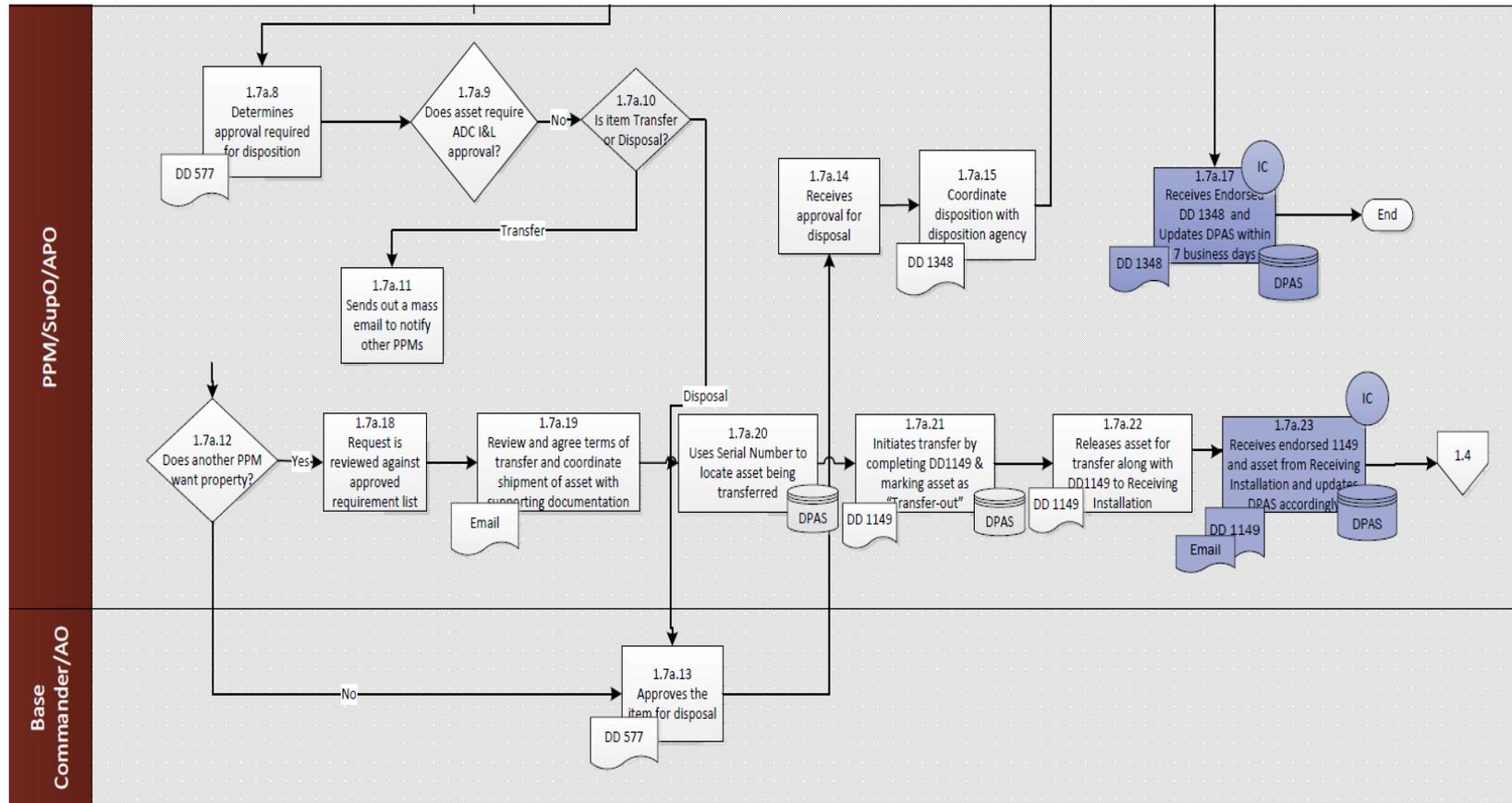


Figure A-17 Disposition - Installation (GP) When an asset is no longer needed it is transferred or disposed of.

Process 1.7B Disposition

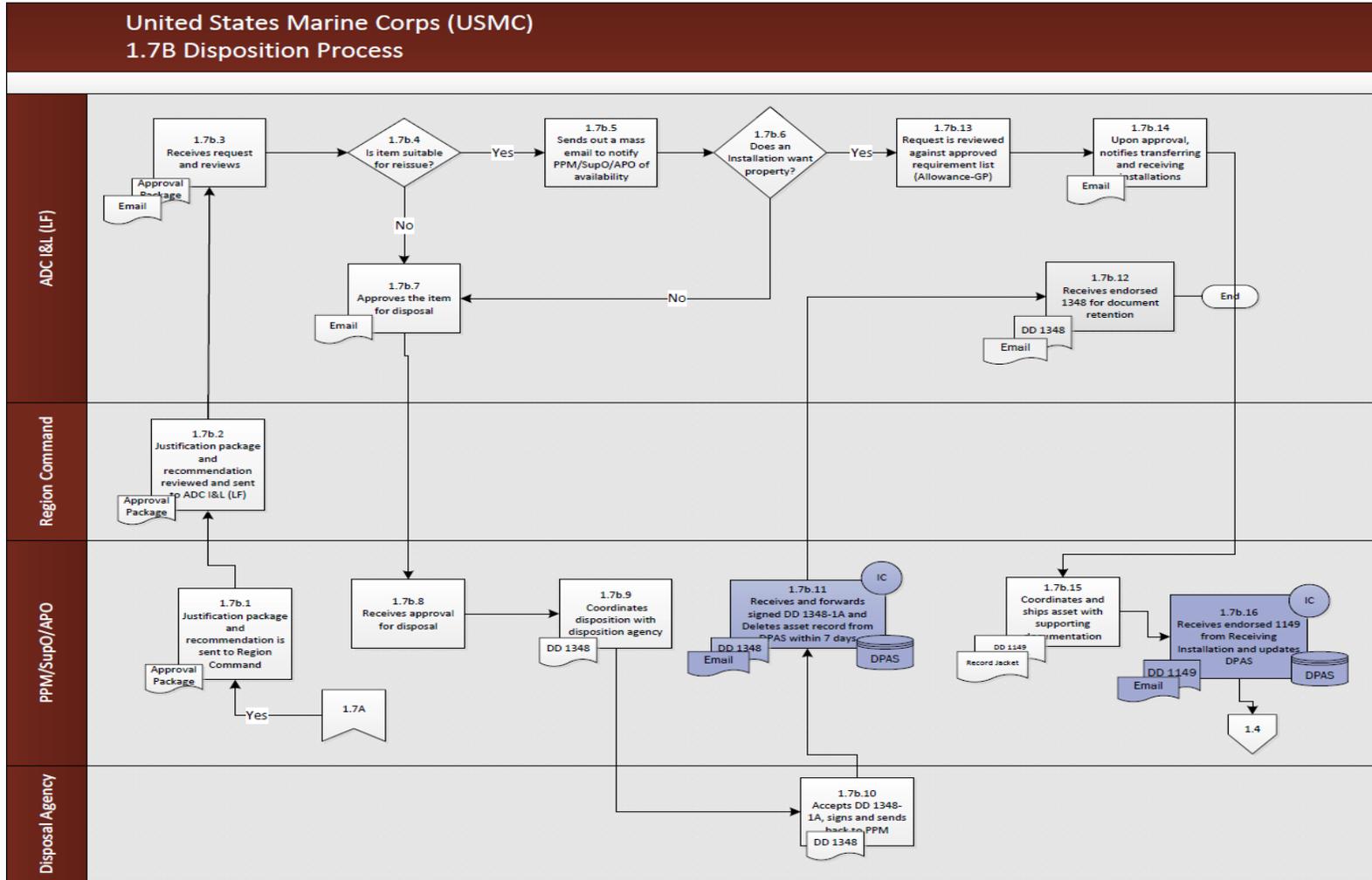


Figure A-18 Disposition HQ (GME) When an asset is no longer needed it is transferred or disposed of.

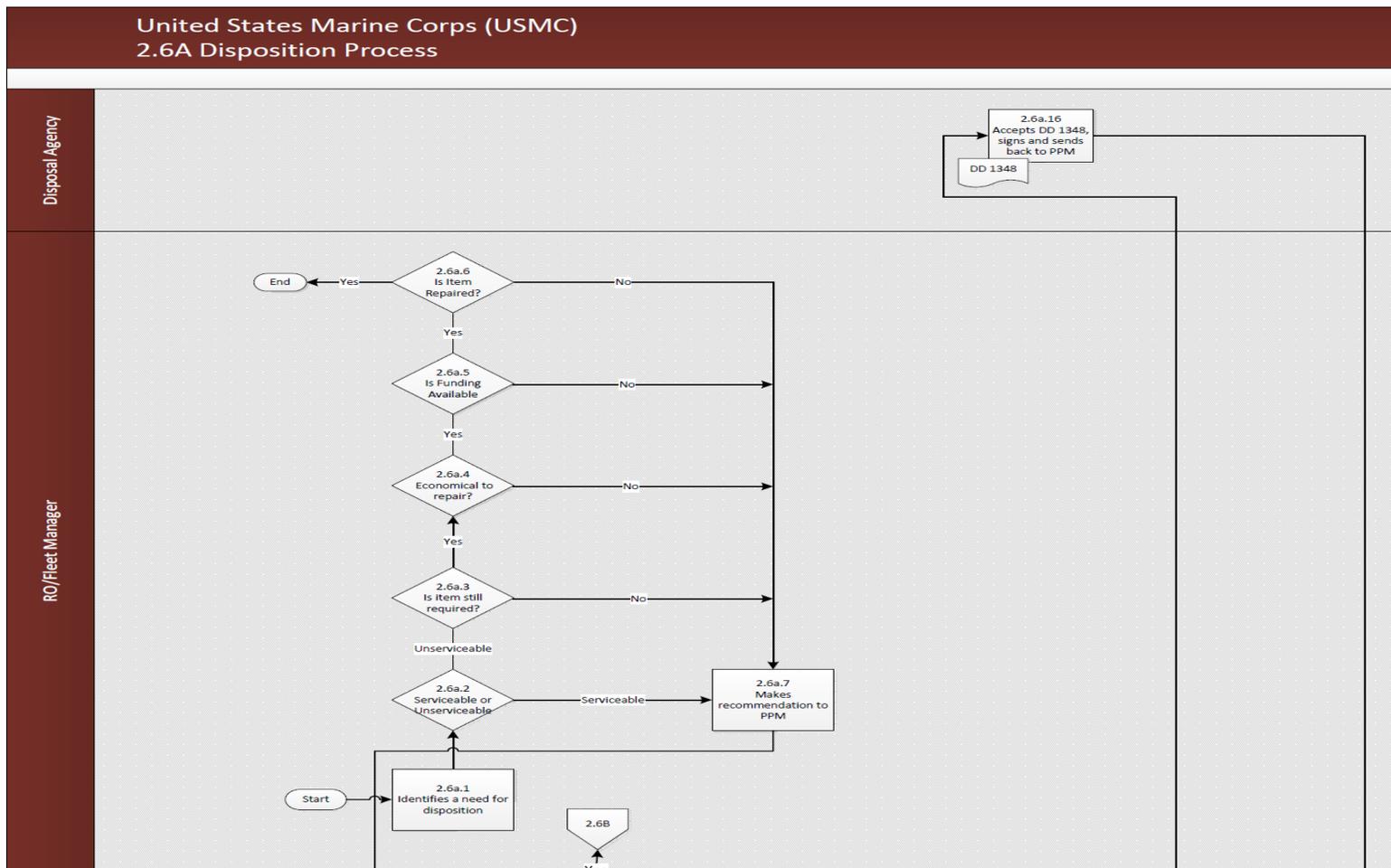


Figure A-19 Disposition/Transfer - Installation (GP)

Process 2.6A Disposition continued on next page

Process 2.6A Disposition continued..

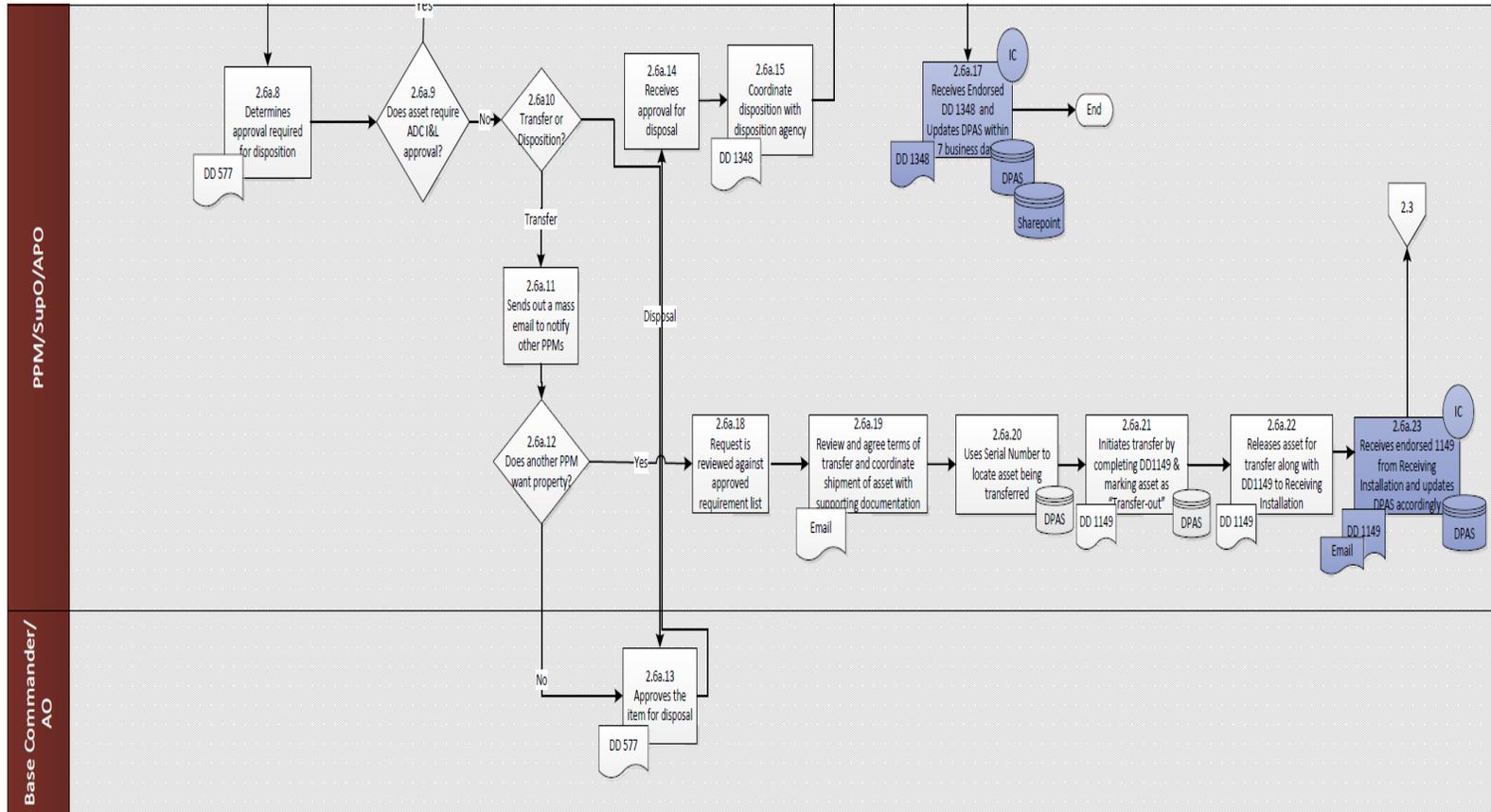
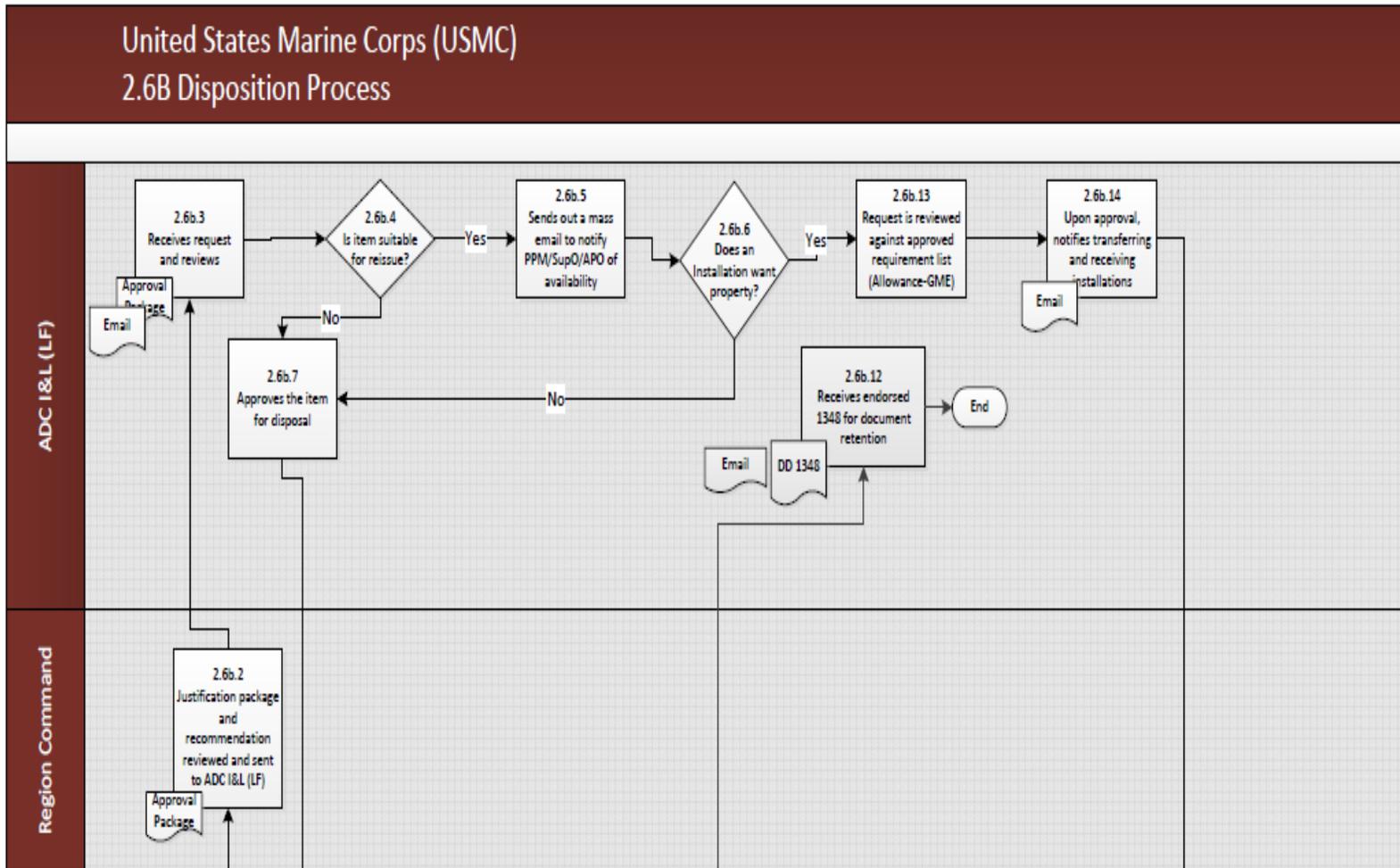


Figure A-19 Disposition/Transfer - Installation (GP) *Transfers between organizations are initiated by the Command seeking or receiving the asset. Both the transferring and receiving organization will update DPAS.*

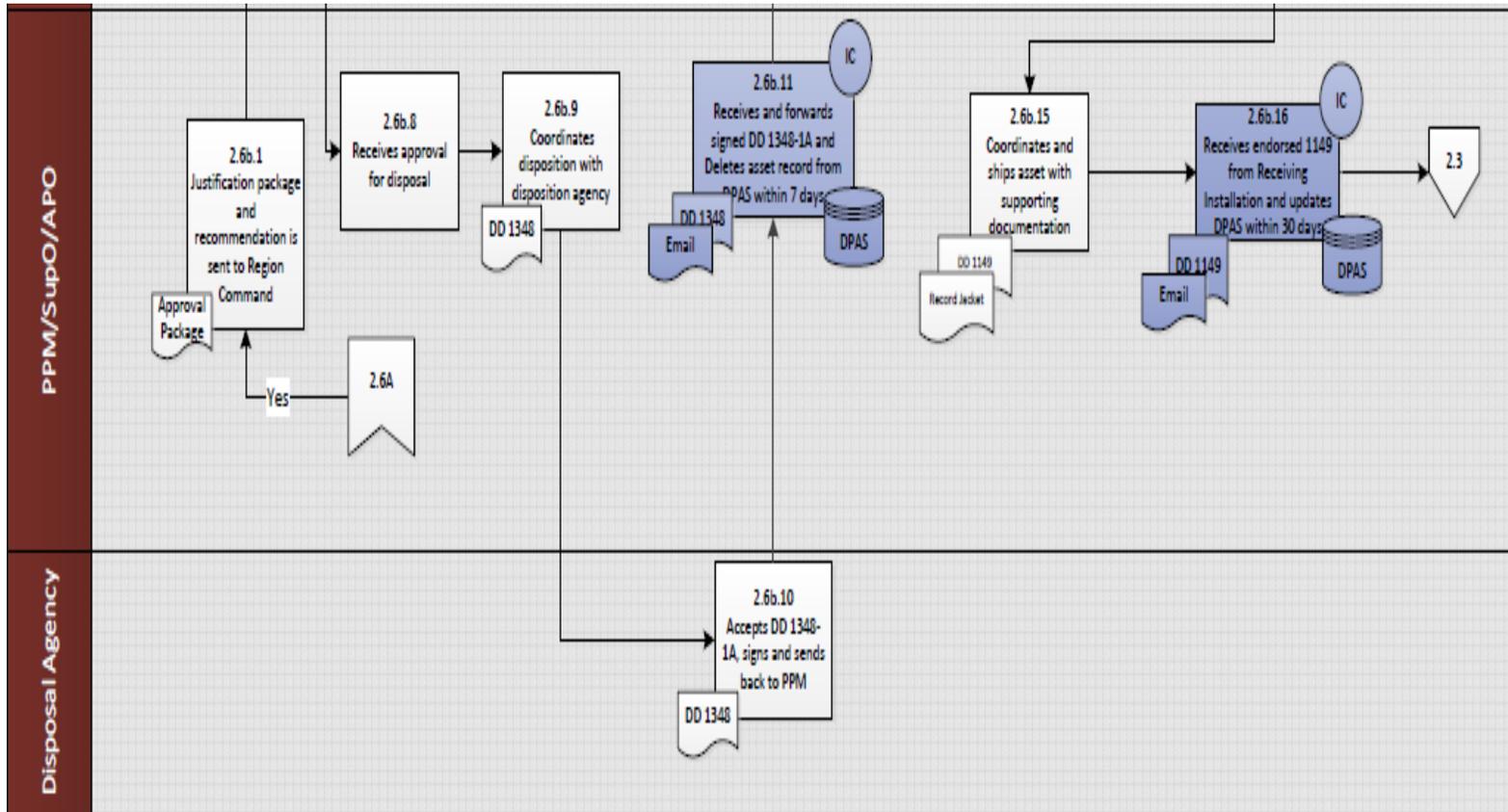
Process 2.6B Disposition GME



Process 2.6B continued on next page

Figure A-20 Disposition GP & GME

Process 2.6B continued.



Upon determination that an asset is no longer serviceable or needed, BPCO creates DD Form 1348-1A notifying DLA of desired disposition and coordinates delivery to DLA regional office.

Process 1.8 Reconciliation

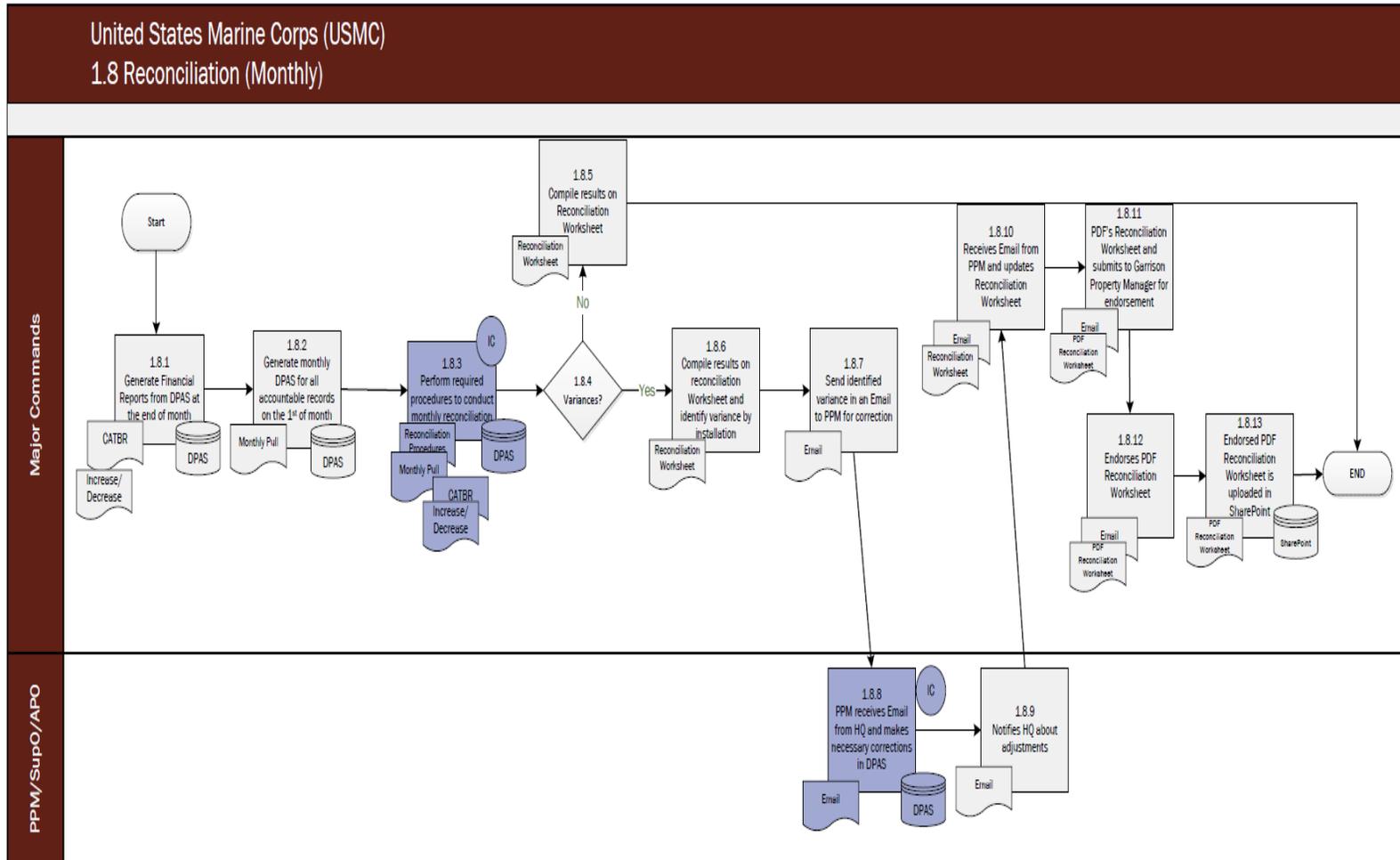


Figure A-21 Financial Reporting/Reconciliation GP & GME. Reconciliation of supply to finance records is critical to ensuring audit readiness. Reconciliation principally occurs between LF and HQMC, Programs and Resources (P&R). Anytime there is coordination between a financial management organization and a supply organization for the purchase of GP and/or GME, periodic reconciliation should occur. (This process is still being documented).

Appendix B Audit Readiness Inspection Checklist

This checklist is designed to help achieve and sustain audit readiness and is provided to assist organizations in the oversight of GP & GME asset management activities. The checklist identifies requirements from applicable supply and financial management policy and directives. The checklist will be used by MCICOM to conduct compliance inspections.

Inspection Checklist Garrison Property (GP) and Garrison Mobile Equipment (GME)

General Information	Select Y/N	Date Complete	GP or GME
1. Is the outgoing Commanding Officer's/Accountable Officer's Certificate of Relief retained in the supply files? (OMB A-123, Appendix A; MCO 4400.150 Ch. 1 Para 7.a, Ch. 2, Para 11.i, Appendix L; CMC MSG 111130Z Oct 12; CMC MSG 141733Z Jun 12)			GP& GME
2. Is the Accountable Property Officer/Supply Officer/Personal Property Manager (PPM) appointed in writing by the Commanding Officer/Accountable Officer and are applicable DD Form 577 Appointment/Termination Record-Authorized Signature retained in the supply files? (OMB A-123, Appendix A; MCO 4400.150 Ch. 1 Para 5.c(2)(c), Ch. 2, Para 11.i, Appendices D and J)			GP
3. Are the outgoing Accountable Property Officer's/Supply Officer's/PPM's Certificate of Relief letters and all endorsements retained in the supply files? (OMB A-123, Appendix A; MCO 4400.150, Ch 1 Para 7.b, Ch. 2, Para 11.i, Appendices N and M)			GP
4. Are Property Custodians (Responsible Officers (RO) appointed in writing by the Commanding Officer/Accountable Officer and are applicable DD Form 577 Appointment/Termination Record-Authorized Signature retained in the supply files? (OMB A-123, Appendix A; MCO 4400.150 Ch. 1 Para 7.c, Ch. 2, Para 11.i, Appendices E and J)			GP& GME
5. Are there delegation of authority (DOA) forms (NAVMC 11869 Notice of Delegation of Authority) for personnel to receipt for and turn in government property? (OMB A-123, Appendix A; MCO 4400.150 Ch. 1 Para 5.f, Ch. 3 Para 7.f, Ch. 2, Para 11.i, Appendix k)			GP& GME
6. Has an applicable SOP been developed for administrative and management property control functions and kept on file? (OMB A-123, Appendix A; MCO 4400.150 Ch. 1 Para 12; MCO 5200.24)			GP& GME

Property Control	Select Y/N	Date Complete	GP or GME
7. Are all on hand assets and allowances accurately reflected on the unit's APSR? (DODI 5000.64 encl. 2 pg. 7; OMB A-123, Appendix A; MCO 11240.106B)			GME
8. Are modification of allowances (MOA) properly submitted to MCICOM G-4? (paragraph 3004.2 of MCO P11240.106B)			GME
9. Are purchase order (Form DD 1155), receiving report, vendor invoice, and other documents that capture and record ancillary cost on hand? (paragraph 5.a.1 of SECNAVINST 7320.10A)			GP& GME
10. Has the PPM and receiving personnel established local procedures to ensure that all documentation is received, receipt date is documented, and the item is bar coded and entered into the APSR within 7 calendar days? (paragraph 8.c.2 of SECNAVINST 7320.10A)			GP& GME
11. Has a registration number, equipment code (TAMCN), serial number, price, placement in service date, make, model, year, and VIN been assigned within the APSR to each centrally managed GME item by HQMC? (paragraph 6000 of MCO P11240.106B)			GME
12. Are the Capitalized Assets on the Custodian Asset Report (CAR) properly classified as Capital Assets? (SECNAV 7320.10A)			GP& GME
13. Are physical inventories for Garrison Property & GME conducted and do results include a comparison of all key supporting documentation (KSD) to the physical assets (book-to-floor) and all the physical assets back to the KSD (floor-to-book)? (paragraph 7.C of SECNAVINST 7320.10A)			GP& GME
14. Is the Supply Officer/PPM submitting the Capital asset quarterly reconciliation report as required? SECNAV 7320.10A			GP& GME
15. Do the Accountable Property Officer/Supply Officer and Property Custodians perform spot inventories? (DODI 5000.64 encl. 3 pg. 13; OMB A-123, Appendix A; MCO 4400.150 Ch. 2, Para 9.a(3))			GP& GME
16. Quarterly, or upon change of Property Custodian, are Property Custodians reconciling property record discrepancies and signing the sub-custody property record within 15 calendar days (semi-annually if approved in writing by the CO/AO)? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 9; MCO 4400.150 Ch. 2 Para 6.c.(6) and 11.b.(2))			GP& GME
17. Are Property Custodians physically reconciling serial numbers and asset ID's listed on the property records against the serial number and asset id's identified on the equipment identification plate (Bar Code)? (OMB A-123, Appendix A			GP

18. Is an initialed, signed and dated copy of the Quarterly Capital CAR on hand (each page should be initialed in the lower right hand corner)? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 11.(2))			GP&GME
19. Is key supporting documentation for receipts, transfers, dispositions, and adjustments, signed and dated with the correct data attributes (i.e., Serial #, NSN/NIIN, MCSN, SDN, Quantity, DoDAAC) and maintained on file? (OMB A-123, Appendix A; DoD FMR 7000.14-R, Volume 6A; MCO 4400.150 Ch. 2 Para 11.(a) (1); CMC WASHINGTON DC L LP 111316Z Feb 13)			GP&GME
20. Is the Supply Officer/Accountable Property Officer maintaining, for each Property Custodian (i.e. RO), all supporting documentation (receipts, transfers, dispositions, and adjustments) that affect the property records for all sub-accounts? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 6.c.(4), 11.a. and i; CMC MSG DTG 061906Z Sep 12 (GPN 8-12);			GP&GME
21. Are transfers of GME equipment from one Organization to another accomplished properly, and is approval received from ADC I&L (LF) by the losing Organization prior to transfer? (MCO P11240.106B para 8.1-3)			GME
22. Are annual/cyclic physical inventories conducted and results submitted to the Commanding Officer/ Accountable Officer (CO/AO) for certification and are they maintained on file? (DODI 5000.64 encl. 3 pg. 13; OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 9; MCO 11240.106B)			GP&GME
23. Did the annual/cyclic physical inventory results letter contain the required reporting elements? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 9.d.(7), Appendices Q and R; MCO 11240.106B)			GP&GME
24. Are annual/cyclic physical inventories, voucherable gain or loss transactions preapproved by the appropriate authority based on his/her approval dollar thresholds filed in the voucher file? (DODI 5000.64 glossary pg. 18; OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 9 and 11.b.c.f.g.h. and I; MCO 11240.106B)			GP&GME
25. Is a schedule being followed for Triennial inventory requirements? (SECNAV 7320.10A; MCO 11240.106B)			GP
26. Were all required adjustments, resulting from the annual/cyclic inventory, processed to correct the property records (accountable balances)? (DODI 5000.64 encl. 2 pg. 7; OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 11; CMC MSG 171419Z Jun 11; MCO 11240.106B)			GP&GME
Property Control	Select Y/N	Date Complete	GP or GME

<p>27. Has causative research been conducted and documented for unresolved sub-custody (i.e., CAR discrepancies) and have appropriate Request for Investigation letters been submitted to the Commanding/Accountable Officer, via the Supply Officer, within five calendar days? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2. Para 6.c.(5), 11.b.(3)(d), and Ch. 5 Para 4.b.(1))</p>			<p>GP& GME</p>
<p>28. Has the Commanding Officer/Accountable Officer endorsed each Request for Investigation and directed appropriate action within five calendar days of receipt of the request? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2. Para 6.c.(5), 11.b.(3)(d),and Ch. 5 Para 4.b.(1)</p>			<p>GP& GME</p>
<p>29. Have <u>Missing-Lost-Stolen-Recovered (MLSR)</u> reports or <u>DD 200</u> been submitted properly, when required? (<u>MCO 4400.150 Ch.5 para 13, MCO 5530.14A Ch 8 and 10 Appendix L and M</u>)</p>			<p>GP& GME</p>
<p>30. Are all Money Value Gain/Loss (MVGL) Notices resulting from an annual/cyclic physical inventory certified by the Commanding Officer/Accountable Officer and are they maintained on file? (OMB A-123, Appendix A; MCO 4400.150 Ch. 2 Para 11.h. and i)</p>			
<p>31. Are items on temporary loan reconciled and properly managed? (OMB A-123, Appendix A; MCO 4400.150 Ch. 6 Para 9)</p>			<p>GP& GME</p>
<p>32. Are short-term leases (less than 60 days) accomplished properly and are they approved by the local commander? (paragraph 4000.1 of MCO P11240.106B)</p>			<p>GME</p>
<p>33. Do items leased on a long-term basis meet established criteria and are long-term leases accomplished properly, and has approval been received from ADC I&L (LF)? (paragraph 4000.2 of MCO P11240.106B)</p>			<p>GME</p>
<p>34. Has a report of long-term leases of equipment contracted during the previous fiscal year been submitted to ADC I&L (LF) by 31 October? (paragraph 4005 and Figure 4-1 of MCO P11240.106B)</p>			<p>GME</p>
<p>35. Are items that are considered Government Furnished Property (GFP) being reconciled and managed properly? (MCO P4400.162B)</p>			<p>GP</p>
<p>36. Can the command certify that transferred or disposed assets were removed from the APSR? (DODI 5000.64 encl. 2 pg. 7; OMB A-123, Appendix A)</p>			<p>GP& GME</p>
<p>37. Are disposition/redistribution instructions requested from MCICOM G-4 for GME items in excess of established T/E allowances? (paragraph 8002 of MCO P11240.106B)</p>			<p>GME</p>

Property Control	Select Y/N	Date Complete	GP or GME
38. Upon receipt of disposition instructions, in addition to the disposal action being accomplished in a timely manner, is a copy of DD 1348-1 sent to MCICOM G-4 within 15 days? (paragraph 8002 of MCO P11240.106B)			GME
39. Are non-tactical non-standard small arms/light weapons being established and accounted for properly within the APSR? (OMB A-123, Appendix A; MCO 5530.14A Para 8003.4.b(4); MCO 4400.150 Ch. 2 Para 13; MCO 8300.1D Para 4.b.(5)(l)1., 4.b.(5)(p), and encl. (1) Para 11.a. and 11.b; CMC MSG 251744Z Mar 11)			GP
40. Are signed copies of all documentation to support receipts, transfers, dispositions, and adjustments for non-tactical non-standard small arms/light weapons submitted to the Supply Officer/PPM for changes via the Crane Small Arms Web Portal within 48 hours? (OMB A-123, Appendix A; MCO 8300.1D Para 4.b.(5)(b) through Para 4.b.(5)(k), and Encl (1)Para 5.a., 6, 8.b., 9.a. (3), and 19.c.; CMC MSG 251744Z MAR 11; MCO 4400.150)			GP
41. Does the organization have appropriate personnel assigned to affect changes to the Marine Corps Serialized Small Arms/Light Weapons Registry? (OMB A-123, Appendix A; MCO 8300.1D Para 4.b.(5)(b) through Para 4.b.(5)(k), and Encl (1)Para 5.a., 6, 8.b., 9.a. (3), and 19.c.; CMC MSG 251744Z MAR 11 and CMC MSG DTG 061923Z May 13)			GP

Appendix C - RO Appointment Letter

Below is an example format of the Responsible Officer appointment letter. Cos have the discretion to modify accordingly. However, the content of the example is the minimum requirements that will be used in all appointments.

4400
(code)
(Date)

From: Commanding Officer
To: (Rank First Name MI. Last Name)
Subj: APPOINTMENT AS RESPONSIBLE OFFICER

Ref: (a) DoD 7000.14-R
(b) MCO 4400.150_
(c) UM 4400.124

Encl: (1) DD Form 577
(2) Consolidated Memorandum Receipt

1. Per the references, you are appointed as the Responsible Officer for (*add unit name*), Department of Defense Activity Code (DoDAAC)/Unit Identification Code (UIC)/Consolidated Memorandum Receipt (CMR) account: (*add DoDAAC*)/(*add UIC*)/(*add CMR account*). You are directed to comply with the references and other applicable directions in the performance of your duties and responsibilities.

2. You will receive allocated funds in the Standard Accounting Budgeting and Reporting System (SABRS) under Work Center Identification (WCI): (*enter applicable WCI*), Budget Execution Activity (BEA): (*enter applicable BEA(s)*), Budget Execution Sub-Activity (BESA): (*enter applicable BESA(s)*) as a resource to accomplish and execute your mission.

3. Prior to your acceptance of this account, but no later than (*enter date*), you must complete an inventory of all assigned equipment and return the CMR with the results of your inventory to me via the Supply Officer. You must reconcile with the Supply Officer prior to the deadline and report the status of your account through endorsement of this letter. Your endorsement will be your formal acceptance of the CMR account, with or without identified discrepancies.

4. As indicated in the references, you responsibilities include:

a. Assume responsibility for resources (financial and property) assigned to you for mission accomplishment. These resources are issued from the supply office in the performance your regular duties and will be properly accounted for within your span of control.

b. Serve as a Departmental Accountable Official (DAO), providing information, data, or services to certifying officers upon which the latter rely to certify vouchers for payment. This includes serving as your

Appendix C - RO Appointment Letter continued..

5. Report to the Supply Officer any property found on-hand which is not included on your CMR, thereby permitting recovery or inclusion on property records.

6. Report to the Commanding Officer via the Supply Officer, when identified, any authorized equipment/material lost or destroyed.

Appendix D - RO Acceptance Letter

Below is an example format of the RO Acceptance Letter that AOs have the discretion to modify accordingly. To formally assume the responsibility of assets RO Acceptance Letters must be accomplished. The RO Acceptance Letter will be maintained in accordance with MCO 4400.150 Ch. 2.

(A13) [Insert Unit Letterhead]

4400
(Code)
(B13) (Date)

FIRST ENDORSEMENT on CO ltr 4400 Sup dated (date)

(C13) From: (Rank First Name MI. Last Name)
(D13) To: Commanding Officer

(E13) Subj: APPOINTMENT AS RESPONSIBLE OFFICER, ACCOUNT (account number)

Ref: (a) DoD 7000.14-R
(b) MCO 4400.150

Encl: (a) Relieved Supply officer Certificate of Relief
(b) Accepting Supply Officer Certificate of Acceptance

(F13) 1. I have read and familiarized myself with the duties and responsibilities as a Responsible Officer as outlined in the reference and the appointment order. I accept these duties and responsibilities as the Responsible Officer for this account.

(G13)
(Signature)
(FI. MI. LAST Name of CO)

The alpha numeric characters (A13, C13, etc..) in this Appendix do not apply to this SOP. They do however correspond to checklist (section) in the NAVMC 4000.5 SupO Internal Controls checklist.

Appendix E - DD Form 577 Appointment / Termination Record

Form DD 577 is used to record appointments of accountable individuals, e.g., RO, AO. This form will be used to identify and inform the RO of their appointment. The same completed form will also be used again to inform the officer once the appointment has been eliminated.

DD Form 577: Appointment/Termination Record - Authorized Signature

APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE <small>(Read Privacy Act Statement and Instructions before completing form.)</small>		
PRIVACY ACT STATEMENT		
<small>AUTHORITY: E.O. 9397, 31 U.S.C. Sections 3325, 3528, DoDFMR, 7000.14-R, Vol. 5. PRINCIPAL PURPOSE(S): To maintain a record of certifying and accountable officers' appointments, and termination of those appointments. The information will also be used for identification purposes associated with certification of documents and/or liability of public records and funds. ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the the Federal Reserve banks to verify authority of the accountable individual to issue Treasury checks. In addition, other Federal, State and local government agencies, which have identified a need to know, may obtain this information for the purpose(s) identified in the DoD Blanket Routine Uses published in the Federal Register. DISCLOSURE: Voluntary; however, failure to provide the requested information may preclude appointment.</small>		
SECTION I - FROM: APPOINTING AUTHORITY		
1. NAME (First, Middle Initial, Last)	2. TITLE	3. DOD COMPONENT/ORGANIZATION
4. DATE (YYYYMMDD)	5. SIGNATURE	
SECTION II - TO: APPOINTEE		
6. NAME (First, Middle Initial, Last)	7. SSN	8. TITLE
9. DOD COMPONENT/ORGANIZATION	10. ADDRESS (Include ZIP Code)	
11. TELEPHONE NUMBER (Include Area Code)	12. EFFECTIVE DATE OF APPOINTMENT (YYYYMMDD)	
13. POSITION TO WHICH APPOINTED (X as applicable (one only))		
<input type="checkbox"/> DISBURSING OFFICER	<input type="checkbox"/> DEPUTY DISBURSING OFFICER	<input type="checkbox"/> DISBURSING AGENT
<input type="checkbox"/> PAYING AGENT	<input type="checkbox"/> CASHIER	<input type="checkbox"/> COLLECTION AGENT
<input type="checkbox"/> CHANGE FUND CUSTODIAN	<input type="checkbox"/> IMPREST FUND CASHIER	<input type="checkbox"/> CERTIFYING OFFICER
<input type="checkbox"/> DEPARTMENTAL ACCOUNTABLE OFFICIAL		
14. YOU ARE HEREBY APPOINTED TO SERVE IN THE CAPACITY IDENTIFIED IN ITEM 13. YOUR RESPONSIBILITIES INCLUDE:		
SAMPLE		
15. YOU ARE ADVISED TO REVIEW AND ADHERE TO THE FOLLOWING REGULATION(S) NEEDED TO ADEQUATELY PERFORM THE DUTIES TO WHICH YOU HAVE BEEN ASSIGNED:		
SECTION III - ACKNOWLEDGEMENT OF APPOINTMENT		
I acknowledge and accept the position and responsibilities defined above. I understand that I am strictly liable to the United States for all public funds under my control. I have been counseled on my pecuniary liability and have been given written operating instructions. I certify that my official signature is shown in item 17 below.		
16. PRINTED NAME (First, Middle Initial, Last)	17. SIGNATURE	
SECTION IV - TERMINATION OF APPOINTMENT		
The appointment of the individual named above is hereby revoked.		18. DATE (YYYYMMDD)
		19. APPOINTEE INITIALS
20. NAME OF APPOINTING AUTHORITY	21. TITLE	22. SIGNATURE
DD FORM 577, FEB 2011		
PREVIOUS EDITION IS OBSOLETE.		
<input type="button" value="Reset"/>		
<small>Adobe Professional 8.0</small>		

Appendix F - NAVMC Form 11869: Notice of Delegation Authority

Form 11869 Delegation Letter is prepared by the RO and is used to ensure continuity in the absence of the RO. Signed copies of the form will be maintained by the RO and Supply Office.

NAVMC 11869: Notice of Delegation of Authority

NAVMC 11869 (11-12) (EF)				Print Form	
FOUO - Privacy sensitive when filled in.					
NOTICE OF DELEGATION OF AUTHORITY					DATE:
Purpose: To identify delegated individuals with the authority to request, receipt, or turn-in supplies on behalf of the appointed Responsible Officer in accordance with MCO 4400.150F.					
AUTHORIZED REPRESENTATIVE(S)					
2. ORGANIZATION RECEIVING SUPPLIES			3. LOCATION		
4. LAST NAME, FIRST NAME, MI		AUTHORITY		8. SIGNATURE AND INITIALS	
		5. REQ	6. REC	7. TURN IN	
SAMPLE					
AUTHORIZATIONS BY RESPONSIBLE OFFICER, SUPPLY OFFICER, OR ACCOUNTABLE OFFICER					
9. THE UNDERSIGNED HEREBY <input type="checkbox"/> DELEGATES TO <input type="checkbox"/> WITHDRAWS FROM THE PERSON(S) LISTED ABOVE					
THE AUTHORITY TO:					
10. REMARKS					
I ASSUME FULL RESPONSIBILITY					
11. UNIT IDENTIFICATION CODE			12. DODAAC / ACCOUNT NUMBER		
13. LAST NAME, FIRST NAME, MI		14. GRADE	15. PHONE NUMBER	16. EXPIRATION DATE	
17. SIGNATURE					

Completion instructions by block number for NAVMC 11869:

(1) **Date** - Enter the calendar date the form is prepared.
(2) **Organization receiving supplies** - Enter the name of the unit and, if prepared by a Responsible Officer to delegate authority to request, receipt, or turn-in supplies, the CMR account number or name of the section involved.
(3) **Location** - Enter the name of the installation on which the unit is located.

AUTHORIZED REPRESENTATIVE(S) Section
(4) **Last Name, First Name, Middle Initial** - Enter the name of authorized representative. When more than four persons are to be delegated and a follow on card is deemed necessary, enter the statement "Continuation to NAVMC 11869 dated" in the remarks block of the follow on card. Enter "not used" on next available line when all lines are not used.
(5) **REQ** - Enter "YES" in this block for each person authorized to request supplies. Otherwise, enter "NO".
(6) **REC** - Enter "YES" in this block for each person authorized to receive supplies. Otherwise, enter "NO".
(7) **TURN IN** - Enter "YES" in this block for each person authorized to turn in supplies. Otherwise, enter "NO".
(8) **Signature and Initials** - Enter the signature and initials of authorized representative.

AUTHORITY TO:
(9) Enter an "X" in the appropriate box "DELEGATES TO" or "WITHDRAWS FROM" to show that the authorized representative is delegated or withdrawn from the authority to request, receive, and/or turn-in supplies. Specify the classes of supplies for which the representatives may sign in "THE AUTHORITY TO:" section.
(10) **Remarks** - Enter the Supply Section or other activity to which the form is being sent.

I ASSUME FULL RESPONSIBILITY Section
(12) **Unit identification code** - Enter the assigned unit identification code (UIC).
(13) **DODAAC/Account Number** - Enter the unit DODAAC and any locally assigned account number.
(14) **Last Name, First Name, Middle Initial** - Enter the name of the responsible officer.
(15) **Grade** - Enter the grade or rank of the responsible officer.
(16) **Telephone number** - Enter the office telephone number of the responsible officer.
(17) **Expiration date** - Enter the expiration date of the card. This date is determined by the person making the delegation. Do not set a date later than the date the delegating authority expects to remain in the job.
(18) **Signature** - Enter the signature of the responsible officer.

AUTHORIZATION BY RESPONSIBLE OFFICER OR ACCOUNTABLE OFFICER Section

FOR OFFICIAL USE ONLY

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Appendix G - CO Certificate of Relief
Commanding Officer Certificate of Relief Format

Below is an example format of the outgoing CO Certificate of Relief letter. COs have the discretion to modify accordingly; however, the content of the example is provided as an outline to ensure the relieving CO is provided the minimum information required to assess the overall status of the account upon assumption of command. At that time, the relieving CO will conduct the necessary supply inspections to determine the condition of materiel, records, and operating procedures and document the results as an endorsement to the outgoing CO's Certificate of Relief.

4400
(code)
(Date)

From: (Rank First Name MI. Last Name of outgoing CO)
To: (Rank First Name MI. Last Name of relieving CO)

Subj: COMMANDING OFFICER CERTIFICATE OF RELIEF

Ref: (a) MCO 4400.150_
(b) UM 4400.124_

Encl: (1) Wall-to-Wall Inventory
(2) CMR Account Listing
(3) BEA/BESA Authorizations and Status
(4) Supply Manning summary
(5) NAVMC 11867

1. Per the references, a comprehensive review of the *(add unit name)* supply account, *(add DoDAAC)/(add UIC)*, has been conducted and all relevant areas have been addressed in the following paragraphs.

2. Property Control. *(Provide a summary of property control to include the following topics: Table of Equipment, Wall to Wall Inventory, Mechanized Allowance Listing, Consolidated Memorandum Receipts, General Equipment (Garrison Property), pending actions (e.g., current/pending investigations/discrepancy letters), miscellaneous property control issues (e.g., TOECRs, UUNS, etc.), and/or additional inventory (e.g., demand supported inventory, etc.).)*

3. Fiscal. *(Provide an overview of the current fiscal posture to include funding allocation (WCI/BEA/BESA), status of funds, unique requisitioning procedures, significant open requisitions, and/or GCPC/fund holder assignments (NAVMC 11867).)*

4. Warehouse. *(Provide an overview of warehouse operations to include personal effects and/or significant warehouse concerns.)*

5. Personnel. *(Provide a summary of current supply manning.)*

7. Summary. *(Provide final thoughts on the status of the account)*

(Signature)
(FI> MI> LAST Name of outgoing CO)

Appendix H - SF 1103: Government Bill of Lading

A bill of lading is a document issued by a carrier which details a shipment of merchandise.

U.S. GOVERNMENT BILL OF LADING INTERNATIONAL AND DOMESTIC OVERSEAS SHIPMENTS						B/L NUMBER		
TRANSPORTATION COMPANY TENDERED TO					SCAC	DATE B/L PREPARED		
DESTINATION NAME AND ADDRESS			SPLC (Dest.)	ORIGIN NAME AND ADDRESS				
			SPLC (Orig.)					
CONSIGNEE (Name and full address of installation)			GBLOC (Cons.)	SHIPPER NAME AND ADDRESS				
APPROPRIATION CHARGEABLE				BILL CHARGES TO (Dept./agency, bureau/office mailing address and ZIP code)		AGENCY LOC CODE		
VIA (Route shipment when advantageous to the Government)								
MARKS AND ANNOTATIONS								
PACKAGES		HM	DESCRIPTION OF ARTICLES (Use carrier's classification or tariff description if possible; otherwise use a clear nontechnical description.)	19. WEIGHTS* (Pounds only)	FOR USE OF BILLING CARRIER ONLY			
NO.	KIND				Services	Rate	Charges	
			CLASSIFICATION ITEM NO.		TOTAL CHARGES			
TARIFF/SPECIAL RATE AUTHORITY				CARRIER WAY/FREIGHT BILL NO. AND DATE				
STOP THIS SHIPMENT AT		FURNISH INFORMATION ON CAR/TRUCKLOAD/CONTAINER SHIPMENTS						
FOR		SEAL NUMBERS		LENGTH/CUBE		MARKED CAPACITY		DATE FURNISHED
				ORDERED	FURNISHED	ORDERED	FURNISHED	
		APPLIED BY:						
CARRIER'S PICKUP DATE (Year, month, and day)								
MODE		ESTIMATE	NO. OF CLS/TLB	TYPE RATE	P&C	REASON		
This U.S. Government shipment is subject to terms and conditions of 41 CFR 102-117 and CFR 102-118.				CERTIFICATE OF CARRIER BILLING - CONSIGNEE MUST NOT PAY ANY CHARGES DELIVERED ON (Year, month, and day)				
FOR USE OF ISSUING OFFICE								
ISSUING OFFICE (Name and complete address)			GBLOC		ISSUING OFFICER			
			CONTRACT/PURCHASE ORDER NO. OR OTHER AUTHORITY			DATED		
FOB POINT NAMED IN CONTRACT								

*Show also cubic measurements for shipments via air, truck or water carrier in cases where required.

Appendix I - DD Form 1348: Issue Release / Receipt Document

The Issue Release/Receipt Document, DD Form 1348-1A is prepared by the supply/shipping activity. These documents are used for shipping and receiving materiel.

DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
24. DOCUMENT NUMBER & SUFFIX (30-44)															1. TOTAL PRICE															2. SHIP FROM										3. SHIP TO																																																											
25. NATIONAL STOCK NO. & ADD (8-22)															UNIT PRICE															DOLLARS										CTS																																																											
26. RIC (4-6) LI (23-24) CON CODE (71) DISC (55-56) UP (74-80)															DOLLARS															CTS															4. MARK FOR																																																						
27. ADDITIONAL DATA															5. DOC DATE															6. NMFC										7. FRT RATE										8. TYPE CARGO										9. PS																																							
															10. QTY. REC'D															11. UP															12. UNIT WEIGHT										13. UNIT CUBE										14. UFC										15. SL																								
															18. FREIGHT CLASSIFICATION NOMENCLATURE																																																																																				
															17. ITEM NOMENCLATURE																																																																																				
															18. TY CONT															19. NO CONT															20. TOTAL WEIGHT										21. TOTAL CUBE																																												
															22. RECEIVED BY																														23. DATE RECEIVED																																																						

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Appendix J - DD Form 1149: Requisition and Invoice / Shipping Document

Form DD 1149 is used for invoice, requisition, and shipping of materials between shipping and receiving entities.

SHIPPING CONTAINER TALLY → 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT										Form Approved OMB No. 0704-0246 Expires Feb 28, 2006			
<p>The public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0246), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p> <p>PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2.</p>													
1. FROM: (Include ZIP Code) Your Units Address and Phone Number					SHEET NO.	NO. OF SHEETS	5. REQUISITION DATE Date	6. REQUISITION NUMBER Document Number					
					7. DATE MATERIAL REQUIRED (YYYYMMDD) Required Delivery Date			8. PRIORITY					
2. TO: (Include ZIP Code) Distribution Management Office 2009 Zeilin Road Quantico, VA 22134					9. AUTHORITY OR PURPOSE								
3. SHIP TO - MARK FOR Street Address w/Bldg Number City, State and Zip Code Phone Number					10. SIGNATURE Signature			11a. VOUCHER NUMBER & DATE (YYYYMMDD)					
					12. DATE SHIPPED (YYYYMMDD)			b.					
					13. MODE OF SHIPMENT			14. BILL OF LADING NUMBER					
					15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.								
4. APPROPRIATIONS DATA Transportation Account Code (TAC)										AMOUNT			
ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES (b)						UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
(a)	Item Description												
16. TRANSPORTATION VIA MATS OR MSTs CHARGEABLE TO						17. SPECIAL HANDLING							
R E C E I V E R S I G N A T U R E	ISSUED BY Signature	TOTAL CON-TAINERS	TYPE CON-TAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	R E C E I V E R S I G N A T U R E	19. CONTAINERS RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	SHEET TOTAL		
	CHECKED BY							QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYYYMMDD)	BY	GRAND TOTAL		
	PACKED BY							POSTED	DATE (YYYYMMDD)	BY	20. RECEIVER'S VOUCHER NO.		
	← TOTAL →												

DD FORM 1149, JUN 2003 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100
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Appendix L - DD Form 250: Material Inspection and Receiving Report

DD Form 250 is the Material Inspection and Receiving Report (MIPR). This form documents the inspection, acceptance, receipt and delivery of the services or product.

MATERIAL INSPECTION AND RECEIVING REPORT										Form Approved OMB No. 0704-0248	
<p>The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Services and Communications Directorate (0704-0248). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</p> <p>PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ORGANIZATION. SEND THIS FORM IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED IN THE DFARS, APPENDIX F-401.</p>											
1. PROCUREMENT INSTRUMENT IDENTIFICATION (CONTRACT) NO.				ORDER NO.		6. INVOICE NO./DATE		7. PAGE OF	8. ACCEPTANCE POINT		
2. SHIPMENT NO.		3. DATE SHIPPED		4. B/L TCN			5. DISCOUNT TERMS				
9. PRIME CONTRACTOR CODE				10. ADMINISTERED BY CODE							
11. SHIPPED FROM (if other than 9) CODE				FOB:		12. PAYMENT WILL BE MADE BY CODE					
13. SHIPPED TO CODE				14. MARKED FOR CODE							
15. ITEM NO.	16. STOCKPART NO.	DESCRIPTION (Indicate number of shipping containers - type of container - container number.)				17. QUANTITY SHIP/REC'D*	18. UNIT	19. UNIT PRICE	20. AMOUNT		
<p>21. CONTRACT QUALITY ASSURANCE</p> <p>a. ORIGIN <input type="checkbox"/> CQA <input type="checkbox"/> ACCEPTANCE of listed Items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents. DATE: _____ SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE: _____ TYPED NAME: _____ TITLE: _____ MAILING ADDRESS: _____ COMMERCIAL TELEPHONE NUMBER: _____</p> <p>b. DESTINATION <input type="checkbox"/> CQA <input type="checkbox"/> ACCEPTANCE of listed Items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents. DATE: _____ SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE: _____ TYPED NAME: _____ TITLE: _____ MAILING ADDRESS: _____ COMMERCIAL TELEPHONE NUMBER: _____</p> <p>22. RECEIVER'S USE Quantities shown in column 17 were received in apparent good condition except as noted. DATE RECEIVED: _____ SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE: _____ TYPED NAME: _____ TITLE: _____ MAILING ADDRESS: _____ COMMERCIAL TELEPHONE NUMBER: _____ * If quantity received by the Government is the same as quantity shipped, indicate by (X) mark; if different, enter actual quantity received below quantity shipped and encircle.</p> <p>23. CONTRACTOR USE ONLY</p>											

DD FORM 250, AUG 2000

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Appendix M - Depreciating Capital Assets in DPAS

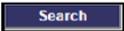
DPAS Depreciation - this appendix documents the instructions to update asset as Capital and activate depreciation in the APSR (DPAS).



Instructions to update asset as Capital asset and activate Depreciation.

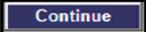
- 1. Select **Update** from the **Asset Management** menu path.



- 2. In the **Search Criteria**, enter Asset by **Serial Nbr** or **Asset Id**. Select the  button.

Search Criteria			
End Item Serial	<input checked="" type="radio"/>		Accountable <input type="radio"/>
Component	<input type="radio"/>		Non-Accountable <input type="radio"/>
Bulk	<input type="radio"/>		Both <input checked="" type="radio"/>
Asset Id	67353CTRNG01		...
Stock Nbr			...
Serial Nbr			
Custodian Nbr			...
Loc			...
Sub Loc			

- 3. In the **Selected Rows** page displays, following actions are needed.

- a. Select the default radio button, **Basic Update**
- b. Select the  button.

Selected Rows																			
Asset Id	Qty	Chg Qty	Stock Nbr	Serial Nbr	Maj Cust Nbr	Sub Cust Nbr	Asst Lvl Cd	Loc	Lot Nbr	Item Desc	Pfiferable	Non-ActDI	UII CptI	Pndg	Loan Cd	UII Sts Cd	UII Varr	Fund Cd/ASN	IntrI Sys Cd
67353CTRNG01	1		611500M000002	TRAINING01	M02215		EI	PNT 2D152A		GENERATOR, DIESEL	No	No	No	No	G	NNN	NO	02 / 02	AH

Action	
Basic Update	<input checked="" type="radio"/>

- 5. The **Basic** page, select **Accounting** Tab to change/update asset for Depreciation.

Basic Accounting
Asset Id: 67353CTRNG01
Basic

6. The **Accounting** page. The following actions will need to be performed to change/update asset and allow asset to be identified as a Capital Asset.

a. In the Capital Code block **Cptl Cd**, user will change the **Cptl Cd** from **A-DoD Threshold** to **S-Capital, Below Threshold**.

b. Select the  button.

Basic Accounting Agency
Accounting
Asset Id: Select an Item
* Cptl Cd: A-DoD Threshold
Acq Dt: N-Non-capital, Exceeds Threshold
* Asset Cd: K-Equipment

A successful **Transaction Status** page displays to indicate the asset information has been updated.

7. To activate depreciation. Select **Personal Property** which is located under the **Accounting** menu path, then **Deprn Update**.

Accounting	Authorizations	Inquiries	Statistics
Deprn Update		Personal Property	
Improvement		Real Property	

8. In the **Search Criteria**, enter Asset by **Serial Nbr** or **Asset Id**. Select the  button.

Search Criteria	
Personal Property	<input checked="" type="radio"/>
Personal Prop Impvs	<input type="radio"/>
Deprn Sts	NonActivated
UIC	Select an Item
Asset Id	67353CTRNG01
Stock Nbr	
Serial Nbr	

9. In **Depreciation Update** the user will be able to Activate Depreciation for Capital Assets.

a. Enter Activation Date (**Activation Dt**). Should reflect date asset was placed in service.

b. Enter Depreciation Period (**Deprn Period**) in months as appropriate.

(1) Five (5) years = 60

(2) Ten (10) years = 120

c. In the **Exp Cd**, user will update code to **1-Funded**.

d. Select the  button.

Depreciation Update			
Activation Dt	9/24/2015	* Deprn Period	120
Salvage Value		Prior Deprn SL	
		Prior Deprn AB	
* Exp Cd	1-Funded	* Deprn Sts	Not Depreciating
	2-Unfunded	Deprn Task Cd	
Deprn Cost Center		Deprn Util Svc Life	
Deprn Job Order Nbr		Prior Deprn Util Qty	
		Action Type	Update

A successful **Transaction Status** page displays to indicate the asset information has been updated.

Transaction Status			
Status	Action Required	Details	
Success		Asset Id	67353CTRNG01
		UIC	M67353
		Actbl UIC	M00027

Appendix N - Item Unique Identification (IUID) Label Formatting

This appendix provides instructions for formatting and printing standardized IUID labels. Two options are provided with each containing the minimum required information. DPAS course 1030, SECNAVINST 7320.10A, MILSTD 13 and MCO 4410.28 were used as references to develop the instructions.

IUID Label Formatting & Printing

Create Formats for IUID Labels with DPAS for your Installation.

Attention!

Do NOT purchase Automated Identification Technologies (AIT) Equipment or Supplies without checking DPAS Support for the current Equipment and Software at: <https://dpassupport.golearnportal.org/index.php/support/software-hardware>.

Purchasing incorrect equipment can be costly. Also, when configuring DPAS compatible label printers do not use the model specific print drivers provided by the manufacturer. You should contact the DPAS Support Call Center at 1(844)843-3727, when you are installing your label printer.

Option 1 - IUID Label Format Example



The 4" x 1" (four inch by one inch) label in the example includes the following information:

- A. Installation Logo (Optional)
- B. Serial Number
- C. Item Description
- D. Asset ID
- E. Unique Item Identifier (UII) 2-D Matrix
- F. Linear Barcode

Option 2 - IUID Label Format Example



The 3.5" x 1" label includes the following information:

- A. **Item Description**
- B. **Asset ID**
- C. **Serial Number**
- D. **Unique Item Identifier (UII) 2-D Matrix**
- E. **Linear Barcode**

Instructions for Options 1 & 2 IUID Label Formatting

- Select **Label Format** from the **AIT** menu path to begin the format process.
- On the **Search Criteria** page, select (Your UIC) from the **UIC** drop-down list and select the **Add** button to add new format.
- The **Add** page is displayed. This page is divided into the following sections:
 - A. **General Information** - Determines UIC, Label Purpose and Label Size
 - B. **Text** - Provides selections for text-based label elements
 - C. **Graphics** - Provides selections for graphical elements such as a logo or UII 2-D matrix
 - D. **Defaults** - Specifies if this customized label format (Label Purpose) will be selected by default for Asset or Location labels

Add	
* UIC	UIC002
* Label Purpose	4"x1" UII
* Label Size	4.00 X 1.00

- Complete the general information fields in the top section of the page. Perform the following steps:

Option 1:

1. Ensures the **UIC** is correct
2. Enters **4"x1" UII** in the **Label Purpose** field (this is the name of the customized label format)
3. Selects **4.00 X 1.00** from the **Label Size** drop-down list

Option 2:

1. Ensures the **UIC** is correct
2. Enters **3.5"x1" UII** in the **Label Purpose** field (this is the name of the customized label format)
3. Selects **3.5" X 1.00** from the **Label Size** drop-down list

Attention!

The **Label Purpose** entered must be unique within the **UIC**. This name will populate a drop-down list in the Print Labels section of AIT. Create a descriptive label purpose for this customized label format.

Text	
Label Text	<input type="checkbox"/>
Stock Nbr	<input type="checkbox"/>
Serial Nbr	<input checked="" type="checkbox"/>
UIC	<input type="checkbox"/>
Custodian Nbr	<input type="checkbox"/>
Item Desc	<input checked="" type="checkbox"/>

- Next, complete selections for the **Text** section:
 1. Select the **Serial Nbr** checkbox
 2. Select the **Item Desc** checkbox.

Graphics			
UII	<input checked="" type="checkbox"/>		
Logo	<input checked="" type="checkbox"/>	Printer	Zebra <input type="button" value="Dwnld DPAS Logo"/>

Option 1:

- Next, complete selections for the **Graphics** section:
 1. Select the **UII** checkbox
 2. Select the **Logo** checkbox
 3. Select printer (example *Zebra*) from the **Printer** drop-down list.

Note: Using an Installation **Logo** requires more steps, if the Logo is being used for the first time contact the Columbus Call Center for help.

Option 2:

1. Select the **UII** checkbox
2. Select printer (example *Zebra*) from the **Printer** drop-down list.

Attention!

For more information on downloading logos, contact the DPAS Support Center at (844) 843-3727.

Create a Label Format

1. Select **Label Format** from the AIT menu.
2. Select (Assets Installation UIC) from the **UIC** drop-down list and select the **Add** button.
3. On the **Add Page, Add Section, Option 1:**
 - Enter (**4"x1" UII**) in the **Label Purpose** field and then select **4.00 X 1.00** from the **Label Size** drop-down list.

On the **Add Page, Add Section, Option 2:**

- Enter (**3.5"x1" UII**) in the **Label Purpose** field and then select **3.5 X 1.00** from the **Label Size** drop-down list.
4. On the **Add Page, Text** Section, Select the **Serial Nbr** checkbox and the **Item Desc** checkbox.

5. On the **Add Page, Graphics** Section, Option 1:

- Select the **UII** checkbox
- Select the **Logo** checkbox (requires additional setup), contact the Columbus Call Center for help.
- Select the **Default Asset** checkbox
- Select the **Default Loc** checkbox

On the **Add Page, Graphics** Section, Option 2:

- Select the **UII** checkbox
- Select the **Default Asset** checkbox
- Select the **Default Loc** checkbox

6. Select the **Add** button
7. The **Transaction Status** page displays a success message.

Print labels for assets and locations

1. Select **Print Labels** from the **AIT** menu
2. Select **Loc** tab if you want to print Location labels
3. Select **Requested** tab if you want to print labels from certain selected processes. (Scanner)
4. Select **Asset Id** tab to print Asset Id labels
5. Search for or enter a range of **Asset Ids**
6. Select the **Label Purpose** from the drop-down list, *4"x1" UII or 3.5"x1"*.
7. Select the barcode printer from the **Printer** drop-down list
8. Verify the **Number of Copies**
9. Select the **Print** button and a Windows **Print** dialog box displays
10. Select the appropriate printer from the Windows **Print** dialog box
11. Select **Print**

Appendix O - Acronym List

ADC I&L (LF)	Assistant Deputy Commandant, I&L, Facilities and Services Division
AO	Accountable Officer
APO	Accountable Property Officer
APSR	Accountable Property System of Record
AIT	Automatic Identification Technologies
CAC	Common Access Card
CAR	Capital Asset Report
CIR	Custodian Inventory Report
CO	Commanding Officer (includes Commander, and Inspector and Instructor)
DC I&L	Deputy Commandant Installations and Logistics
DLA	Defense Logistics Agency
DOA	Delegation of Authority
DoD	Department of Defense
DPAS	Defense Property Accountability System
FIAR	Financial Improvement and Audit Readiness
GE	General Equipment
GME	Garrison Mobile Equipment
GP	Garrison Property
GSA	General Services Administration
HQMC	Headquarters Marine Corps
IUID	Item Unique Identification
KSD	Key Supporting Document
MARCORSYSCOM (MCSC)	Marine Corps System Command
MCICOM	Marine Corps Installations Command
ME	Military Equipment

NAVFAC Far East	Naval Facilities Engineering Command Far East
MIPR	Military Interdepartmental Purchase Request
NBV	Net Book Value
OEM	Original Equipment Manufacturer
OMB	Office of Management and Budget
OM&S	Operating Materials and Supplies
PMC	Procurement Marine Corps
PPM	Personal Property Manager
DC P&R	Programs and Resources
REA	Resource Evaluation and Analysis
RFA	DC, P&R's Accounting and Financial Systems Branch
RO	Responsible Officer
SABRS	Standard Account, Budgeting, and Reporting System
SFFAS	Statement of Federal Financial Accounting Standards
SOW	Statement of Work
SupO	Supply Officer
VIN	Vehicle Identification Number

Appendix P - MCICOM Points of Contact

Title/Role	Name	Phone	Email
Deputy AC/S (G-4)	Jeffrey L. Feldman	703-695-6980	Jeffrey.feldman@usmc.mil
Branch Head, Supply Services(GP SME) (G-4)	Patricia M. Mathena	571-256-7084	Trish.mathena@usmc.mil
General Supply Specialist (Supply Services Garrison Property, DPAS SME) (G-4)	Victor Colindres	571-256-7085	Victor.colindres-mel@usmc.mil
Branch Head Transportation Services (GME SME) (G-4)	James Gough	571-256-2854	James.gough@usmc.mil

