

**UNITED STATES MARINE CORPS**

Supply School  
Marine Corps Combat Service Support Schools  
Training Command  
PSC 20041  
Camp Lejeune, North Carolina 28542-0041

**STUDENT OUTLINE**

**PROPERTY ACCOUNTING**

**GSOC0201**

**GROUND SUPPLY OFFICER'S COURSE**

**M03C061**

**REVISED 2004/09/01**

**APPROVED BY** \_\_\_\_\_

**DATE** \_\_\_\_\_

1. **LEARNING OBJECTIVES:**

a. **TERMINAL LEARNING OBJECTIVES:**

(1) Given a Table of Organization (T/O), Table of Equipment (T/E), Special Allowance/Command Adjustment, authorization letters, Property Accounting document, access to an automated system with applicable software and the references, manage allowances to ensure equipment allowances will be identified and managed on the Property Accounting Document, per the references. (3002.01.01)

(2) Given a requirement to adjust unit allowances, the unit's Table of Organization and Equipment (T/O&E), special allowance authorization, Type 2 authorized allowances, access to an automated system with applicable software, and the references, submit T/O&E Change Requests to ensure the unit's accountable records accurately reflect Type 1 and 2 allowances established by the T/E, unit T/O, special allowances authorization, and Type 2 authorized allowances, per the references. (3002.01.02)

(3) Given on hand assets, allowance documents, property control document, access to an automated system with applicable software and the references, manage redistributions to redistribute excess assets, per the references. (3002.01.03)

(4) Given unserviceable materiel and references, direct disposal of damaged or deteriorated supplies and equipment, per the references. (3002.01.04)

(5) Given a requirement to account for controlled items, Property Control Document and the references, manage controlled items, per the references. (3002.01.05)

(6) Given excess materiel to be rolled back and the references, manage the rollback of excess materiel, per the references. (3002.01.06)

(7) Given various automated Supply System Mainframe files, supporting documentation, access to an automated system with applicable software and internet conductivity and the references, direct adjustment transactions (Gain/Losses), in accordance with the references. (3002.01.19)

(8) Given completed adjustment documents, supporting documentation, the voucher file and the references, manage voucher files, per the references. (3002.01.20)

b. **ENABLING LEARNING OBJECTIVES:**

(1) Without the aid of reference, define in writing T/O, T/E and MAL/MAR, per the reference. (3002.01.01a)

(2) Without the aid of reference and given a written situation with a requirement, explain in writing the procedures for computing allowances for weapons and individual equipment, per the reference. (3002.01.01b)

- (3) Without the aid of reference, select from a list which transaction is used to adjust authorized allowances to the MAL/MAR, per the reference. (3002.01.01c)
- (4) Given a scenario, without the aid of reference, select from a list the correct type Property Code to load an allowance that was not loaded correctly, per the reference. (3002.01.01e)
- (5) Given a scenario to validate allowances, without the aid of reference, explain in writing the reports used to validate the unit's allowances, per the reference. (3002.01.01d)
- (6) Given a written situation, without the aid of reference, select from a list which action action will require a TO&E change request, per the reference. (3002.01.02b)
- (7) Without the aid of reference, identify in writing, the approving authority for T/O&E change request, per the reference. (3002.01.02c)
- (8) Given a scenario, with the aid of reference, explain in writing, the reason to submit a T/O&E change request, per the reference. (3002.01.02d)
- (9) Given a situation, without the aid of reference, explain in writing the procedures for identifying excess/deficient equipment on the Property Accounting Document, per the reference. (3002.01.03b)
- (10) Given a written situation without the aid of reference, explain in writing, who assigns document numbers for redistributing equipment to another using unit and why, per the reference? (3002.01.03a)
- (11) Given a situation, with the aid of reference, select from a list as a MSC, to whom the report of excess controlled items are sent, per the references. (3002.01.05a)
- (12) Without the aid of reference, select from a list the proper name for a request for distribution instructions for excess controlled items. (3002.01.05b)
- (13) Given a written situation with the aid of reference identify in writing the correct character reflected in the document serial number for an excess controlled item, per the reference. (3002.01.05c)
- (14) With the aid of reference, select from a list the action to be accomplished upon receipt of a disposition code in response to a request for disposition instructions. (3002.01.06b)
- (15) Given a situation, without the aid of reference, identify with an explanation in writing the two transactions used to roll back excess material, per the reference. (3002.01.06c)

(16) With the aid of reference, select from a list the correct definition for condition code “F” and “H”, per the references. (3002.01.04a)

(17) Without the aid of reference in writing explain the process to submit unserviceable equipment to disposal. (3002.01.04b)

(18) Given a written situation, without the aid of reference, select from a list the correct type of adjustment transactions used to correct the property accounting records. (3002.01.19b)

(19) Without the aid of reference, state in writing the purpose of the voucher file, per the reference. (3002.01.20a)

(20) Without the aid of reference list the change of custody transaction that must be vouchered, per the reference. (3002.01.20b)

## **BODY**

### 1. THE PURPOSE OF THE TABLE OF ORGANIZATION.

a. Identification. Each T/O consists of a four digit number located on the cover to identify it and its respective organization, “i.e., A-1171 identifies an Infantry battalion.

b. Purpose. Describes the organizational manpower requirements in terms of grade, MOS, series, weapon, and billet title for civilian and military personnel. It is a basic document that describes, in billet line detail, the composition of every Marine Corps organization. The T/O provides the following information:

c. T/O format and Contents.

(1) Explanation of paragraphs. The T/O defines the functions and responsibilities of an organization such as:

- (a) Primary Mission. The mission statement is an overview of the unit’s responsibilities in relation to other organizations.
- (b) Concept of Organization. Describes the functional capabilities of the unit.
- (c) Concept of Employment. Outline the specific deployment and employment concept of the unit.
- (d) Administrative Capabilities. State whether administration is organic or from what organization administrative support will be received.
- (e) Logistic Capabilities. (1) Maintenance (2) Supply (3) Transportation (4) General Engineering (5) Messing

- (f) Superseded T/O. (Supersession)- Insert the statement “This Table of organization supercedes Table of Organization number (Number) of (Date) and is effective upon Receipt.

(2) Explanation of the column above in the recapitulation part of the T/O by MOS:

(a) Line Number. Used for the purpose of maintaining a logical sequence within the T/O and for ease of identification.

(b) MOS. Indicates the specialty being summarized.

(c) Total. The Total column above the total personnel rated in the unit for a given MOS.

(1) Column Explanations.

(a) Line Number. Used for the purpose of maintaining a logical sequence within the T/O and for ease of identification.

(b) English Description. Indicates a specific billet a particular individual is assigned to or holding. Indented under the section/unit, we have the name of each billet comprising that section/unit.

(c) Billet Sponsor. This indicates what Armed Forces are responsible for providing the personnel within the group of line numbers.

(d) Alpha Grade column. Contains the rank of the person rated in that billet.

(e) The MOS column. Indicates the MOS rated in that billet.

(f) BRN. The branch of service, which is identified by M "for Marines" and N "for Navy".

(g) TYP. Which stands for type of Marine/Navy personnel, whether he/she is an Officer "O", or Enlisted "E".

(h) STA. For local use.

(i) Marines. This column is broken down by type, whether he/she is an Officer or Enlisted and the quantity rated by that billet will be annotated under the corresponding column.

(j) Other Services. Identifies the Navy by type, whether he/she is an Officer or Enlisted, and the number rated by each billet will be placed under this

column.

(2) WPN. This column shows the authorized individual weapon assigned to a specific billet.

- (a) M - Rifle.
- (b) A - Auto Rifle.
- (c) R - Revolver.
- (d) S - Submachine Gun.
- (e) U - Unarmed.
- (f) P - Pistol.

(3) FTN: The footnote part of the T/O is provided for local use as requested.

(4) Individual Weapons Recapitulation. Here we will find the recapitulation of individual weapons rated by all personnel in the Rifle Company of an Infantry Battalion.

- (a) Pistols - 23.
- (b) Rifles - 114.
- (c) Automatic Rifles - 18.

## 2. THE PURPOSE OF THE TABLE OF AUTHORIZED MATERIEL.

a. Purpose. The purpose of the Table of Authorized Materiel is to specify Marine Corps-furnished end items of materiel with pertinent logistics planning data authorized for issue to FMF using units. This includes all materiel for which allowances have been established by Headquarters Marine Corps and is reflected on the unit's T/E.

(1) Arrangement of TAM. All materiel in the TAM is arranged by type.

(a) Type I. Mission Essential or mandatory retention items should be on hand or on valid requisition or listed as an unfunded deficiency.

(b) Type II. As Required Materiel, these allowances are authorized in writing by the CO.

(c) Type III. Requires Special measures of control since they are used for particular conditions.

(d) General Supply Items.

(e) Logistics Replacement Factors.

(2) Commodity Designator of Materiel. The TAM also arranges materiel by commodities within each type.

- (a) Communications/Electronics
- (b) Engineer
- (c) General Supply
- (d) Motor Transport
- (e) Ordnance

(3) TAM Control Numbers(TAMCN). The Supply description within the TAM. The TAMCN consists of the following three elements. **Reference MCO p4400.150\_, pages 8-4 thru 8-8 for information on TAMCN.**

- (a) Commodity designator
- (b) Item number
- (c) Class of Supply

<u>COMMODITY</u>	<u>TYPE I</u>	<u>TYPE II</u>	<u>TYPE III</u>
COMMUNICATIONS/ ELECTRONICS	A0001 - A9999	H0001 - H9999	T0001 - T9999
ENGINEER	B0001 - B9999	J0001 - J9999	U0001 - U9999
GENERAL SUPPLY	C0001 - C9999	K0001 - K9999	V0001 - V9999
MOTOR TRANSPORT	D0001 - D9999	M0001 - M9999	W0001 - W9999
ORDNANCE	E0001 - E9999	N0001 - N9999	X0001 - X9999
SUBSISTENCE	S0001 - S9999		
POL	P0001 - P9999		

(4) The TAM includes 6 of the 10 major supply classes. Classes VI, VIII, IX and X are not addressed in the Marine Corps Table of Authorized Materiel.

- (a) CLASS I - Subsistence.
- (b) CLASS II - Clothing, Individual Equipment.
- (c) CLASS III - Petroleum, Oil, Lubricants (POL).
- (d) CLASS IV - Construction.
- (e) CLASS V - Ammunition.
- (f) CLASS VI - Personal Demand Items.
- (g) CLASS VII - Major End Items.
- (h) CLASS VIII - Medical.
- (i) CLASS IX - Repair Parts.
- (j) CLASS X - Materiel for Non-Military Programs.

### 3. FORMAT AND CONTENTS OF THE TABLE OF EQUIPMENT (T/E).

a. Purpose. The T/E is an equipment allowance report which lists the units authorized quantities for ground equipment. These items are required by the organization to perform their wartime mission by Table of Authorized Materiel Control Number (TAMCN). It lists required allowances of authorized equipment for each unit of the FMF, down to the battalion, battery and squadron levels. These allowances are established by Headquarters Marine Corps (HQMC).

b. Format.

- (1) TAMCN Sequence.
- (2) TAMCN for Types I, II and III allowances.
- (3) Nomenclature.
- (4) Unit of Issue.
- (5) Authorized allowances under each T/E number.

c. When an allowance is reflected for a subordinate unit to a larger unit, the larger unit's T/E column will reflect a total allowance quantity for that organization. For example, an infantry battalion (T/E A1171) will be cumulative for T/E numbers A1172, A1173 and A1174, which represent the companies.

d. Per-Individual equipment. Allowances for per-individual equipment are established based on the unit's T/O. Some examples of the allowance statements you may see are:

- (1) 1 per Individual FMF: The allowances for this item should equal your T/O strength.
- (2) 2 per Individual FMF: The allowance for this item should equal twice your T/O strength.
- (3) 1 per 10 Individuals FMF: You must divide your T/O strength by 10. If the result is a number with a decimal point, such as 94.7, then you want to round up to the next higher number (95).
- (4) Plus 100 for Deploying Infantry Bn: If you are a deploying infantry battalion and this statement appears on the T/E, then you will add a quantity of 100 to your allowance after computing your T/O requirements.

e. Planned Allowances.

(1) General. A planned allowance is a quantity of materiel listed on the TO&E for the sole purpose of informing units/activities of items of equipment to be fielded in the future. Planned Allowances represent a projected delivery schedule for equipment being introduced/ fielded to the Marine Corps. This information reflects the future force-feeding of assets to a unit to meet the requirements validated by MCCDC. **Planned allowances are for information purposes only and are not to be used as the basis for requisitioning or holding on hand stocks.**

(2) Identified. A planned allowance is indicated by an alpha character “P” in the eighth position of the TAMCN; e.g., A1260VIIGP. The “P” identifies an item not yet available for issue to the FMF. Planned allowances are not part of a unit’s T/E until the “P” is removed from the Item Data File (IDF) and the EAF as the result of an Material Fielding Plan (MFP) being published. The commander and the supply personnel can accurately determine the item allowances and can prepare to support their new allowances.

(3) Converting allowances “Planned” to “Actual.” Planned allowances can be converted to actual allowances by submitting a T/O & E change per MCO 5311.1\_1. These requests for conversion may be submitted at any time during the year and must be based upon the data contained in the most current T/E; **however the equipment must be on hand.**

(4) Submission. The conversion can only be submitted for that planned allowance quantity which is on hand. Therefore, it is prudent to wait until fielding is complete. If more is on hand and it is needed, submit a T/O&E Change Request as required.

(5) Requisitioning Planned Allowances. Planned allowances are not to be requisitioned until notified by HQMC that the items are available for issue. Just because a planned allowance is on your current T/E is not authority to requisition or retain assets. If assets are fielded prior to the date on the current T/E and the allowance has not been converted to an actual allowance, the unit will notify CMC and OMMARCORSYSCOM, via the chain of command and request resolution. These excesses should also be reported to the MSC with appropriate remarks explaining the pending allowance conversion. **Reference MCO 5311.1\_ for TO & E.**

4. MECHANIZED ALLOWANCE LIST/REPORT (MAL/MAR).

a. General. The primary purpose of the MAL is to control T/E and special allowances within the command. This report also provides the Commanding/Supply Officer with a visibility tool enabling him/her to identify and correct shortages and/or authorized excesses of allowance item assets. You have already learned that all items listed on this report are in purpose code “C” and the equipment should be condition code “A”. **Reference UM 4400-124 page 4-4-124 for Purpose Codes and UM 4400-124 page 4-4-129 for Condition Codes.**

b. Header Information Format.

- (1) Login Activity Code. Date and time the report was printed.
- (2) TAMCN. This report will be printed in TAMCN sequence.
- (3) RNSN. NSNs that have on hand or allowance quantities.
- (4) NOMENCLATURE. Short name of the item.
- (5) UI. Unit of Issue.
- (6) O/H QTY. Physical quantity on hand for each NSN that appears on the report..
- (7) DUE QTY. Total quantity Due-In.
- (8) HQMC AUTH. Allowance quantity that is reflected on the T/E. This quantity will be loaded to the Prime NSN only.

Prime NSN: This is the NSN associated with the exact piece of equipment.

Record NSN: This is a “family” of NSN’s associated with the Prime NSN.

Substitute NSN: This is an NSN for the “same type” piece of equipment, but for some reason, the Prime NSN was not available when ordered, so a “like” piece of equipment with a different NSN is sent instead.

(9) Command Adjustments. A Command Adjustment to allowances is used for the following: **Reference MCO P4400-150\_, page 2-5 for command adjustments.**

(a) To provide accurate on hand visibility of Type 1 equipment per MCBUL 3000, against the various Marine Corps allowance files, command adjustments of these items will be authorized in writing by the commander directing the realignment of the TO&E equipment. Organizations identified by the directing command as the supporting and gaining commands are required to adjust MCBUL 3000 equipment in support of MAGTF organizations, activities and detachments who will possess assets for 120 days or more .

(b) Supporting Command. Those commands identified to provide the equipment will redistribute the equipment to the gaining command. The supporting command will reduce the allowance quantity using the command adjustment column on the property records by the same quantity as that which was redistributed.

(10) Special Allowances: Special allowances may be authorized by the CG's FMFLant/FMFPac. These allowances are used to fill a temporary need for a non-controlled items when current unit assets are insufficient to meet the need, or temporary in nature and the unit has no assets available to perform the task required. Redistribution of assets will be considered prior to special allowances being approved. Special Allowances will be granted for a period of 1 year or less. Should a special allowance be required beyond this period, the unit will submit a request a T/O&E Change request per MCO 5311.1. **Reference MCO P4400.150\_, page 8-16 for information on special allowances.**

(11) Total Auth. HQMC AUTH plus the command Adjustment.

(12) UNIT PRICE.

(13) SAC. Stores Account Code. This identifies who pays for the equipment. **Reference UM 4400-124 page 4-4-156 for SAC codes.**

(14) CIC. Controlled Item Code. This is a one-digit code assigned by HQMC that designates items requiring special reporting/control. HQMC controlled item codes range from CIC's A through I. Local commanders may also designate items as locally controlled by assigning a CIC of "2".

(15) TPC. Type Property Code is a one-digit code assigned to designate which part of the MAL the item will appear. TAMCN's A0001 through E9999 is TPC 1 and all other items listed will be TPC 2.

(16) TRF. This is the tariff which is factored quantity of a clothing commodity and will always be F.

c. Body.

(1) TOTALS FOR TAM.

(2) HQMC AUTH. This is the total allowance authorized by HQMC for that particular TAMCN.

(3) COMMAND ADJUSTMENT. This is the total allowance for special situations where an adjustment to the HQMC authorized allowance has been approved.

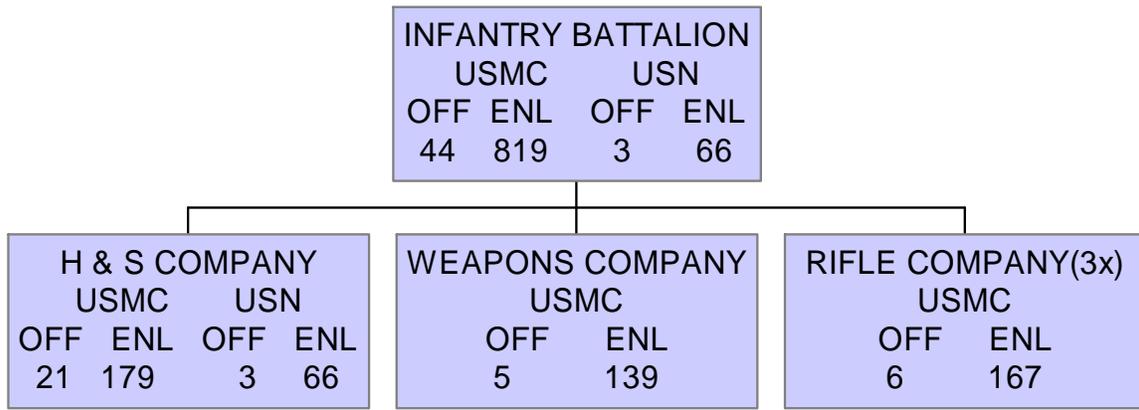
(4) ON-HAND. This is the total physically on-hand for that particular TAMCN.

(5) OVER/SHORT. This column indicates how much is excess or short by adding the on hand and due-in minus total authorized.

5. RECONCILIATION OF ALLOWANCES .

a. Unit Strength. The first step to verify an allowance on the Mechanized Allowance Report is to determine your unit strength. To correctly determine this you will use the flowchart on page 1 of the T/O provided. Add the personnel strengths for all Officers and Enlisted for both USMC and USN together to give you the unit strength. DO NOT add in the figures from the blocks indicating the separate companies because these totals are already reflected in the top box for total for organization.

TABLE OF ORGANIZATION



b. T/E. Now that you know the unit strength, you must review the procedures for computing allowances for weapons, and individual equipment. You do this by ensuring each TAMCN reflects an allowance quantity. For those TAMCNs that do not reflect a quantity you must enter one. For example, C1150 is a Liner, Cold Weather Coat. The T/E says 2 per individual. So you would take your unit strength, multiply by 2 to get the total authorized allowance for that item.

c. Consolidated Issue Facilities (CIF). CIF's were created to relieve the using units of the burden of maintaining 782 gear. Marines report here, when checking in, in order to obtain their issue of 782 gear. With the implementation of the CIF, organizations are no longer required to maintain 782 gear.

d. Mechanized Allowance Report. Once you have verified the T/E, you must then reconcile the T/E authorized quantities against the HQMC authorized quantities on the MAR. Each TAMCN will be verified. If there are adjustments that must be made, you will make a list of discrepancies. Keep in mind that you can only adjust SAC 1 items. **You can find the information concerning reconciliation of allowances in figure 2-1.**

e. Frequency. A reconciliation between the T/E and the MAR will be conducted at least quarterly.

## 6. ALLOWANCE FILE CHANGE (YAL).

a. General. Reconciling the T/E with the Mechanized Allowance Report is not the only reason to adjust your allowances. The most common way to receive an allowance change is by an allowance change letter. Approval for allowance changes for Type 1 items are made by HQMC. Type 2 and command adjustments are established by FMF Commanders. Upon receipt of the letter from higher headquarters, the T/E must be updated to reflect the new allowance. File the letter with the T/E until the change is reflected in the system.

b. YAL. The **ONLY** transaction that can be used to change allowances on the MAR is a DIC YAL. The quantity reflected on the YAL will be a mirror image of what you want to show up on the report. For example, if you have an authorized allowance of 5 and your current MAR states 4, you would enter the quantity of 5 on the YAL. Only the allowance for SAC 1 items can be adjusted with a YAL. **You can find the format for the YAL in UM 4400-120 starting on page 3-94.**

c. Annotations. The MAR must be kept current on a daily basis. Any adjustments to the on-hand quantity must be annotated on the MAR as they occur. The Supply Officer **MUST** initial **ALL** changes as they occur on the MAR. The Supply Officer will initial all changes in **PENCIL**.

d. Annotating the MAR. Annotations to the MAR will be done in **PENCIL ONLY**. Annotations will contain the following information:

(1) Document Identifier Code (DIC): Identifies the type of transaction.

(2) Quantity: The quantity relating to the transaction.

(3) Document Number: Document numbers will be assigned to adjustment documents, cash sales vouchers and any documentation that affects the stock records. There are three main components to a document number, the Unit Identification Code (UIC), Julian date and serial number.

(a) Unit Identification Code (UIC): Each Marine Corps organization is assigned a six-digit code that is used for different administrative purposes. For example the UIC for MCCSSS is "M31301. This is the first component of the document number.

(b) Julian date: A Julian date is a four-digit number. The first number is the last digit of the calendar year. The last three digits represent the day of the year. Use the Julian date calendar to convert calendar days to Julian days. This is the second component of the document number.

(c) Serial Number: This is the last component of the document number. Responsible units will use the four-digit serial number as the document number

for record keeping purposes. Reference UM 4400-124 page 3-2-5 for information on the MAR

A. EXAMPLE: D9B	(5)	0110-0001
↓	↓	↓
DIC	Quantity	Julian date/serial number

7. T/O&E CHANGE REQUESTS.

a. General. When the commander of an organization determines that the T/E assets are not sufficient to accomplish the assigned mission, he/she may request a change to the T/E. **A T/O&E change request will be submitted in accordance with the instructions contained in MCO 5311.1\_.**

b. Format. **You can find an example of a T/O&E change request in MCO 5311.1\_, Appendix B**

c. T/O&E Change Requests. One T/O&E change request should be completed for each T/E number and TAMCN, for which a change is desired, and must contain a complete justification for the request. **All T/O&E change requests can be submitted to CG, MCCDC (C393) when required and in accordance with MCO 5311.1\_.**

d. Justifications: Justifications for changes to established allowances must be based on mission or personnel changes. “I want it because I need it” or “Mission Essential” are not acceptable justifications. There must be a “real” change in the unit’s mission or personnel. The Supply Officer is not responsible for writing the justification (unless directed to). The Company whose T/E is being changed should write the justification. The Supply Officer is responsible for the administrative handling of the request (i.e., ensure it is sent to the appropriate authority for action and maintain a copy in the appropriate file).

(1) Type 1. Subordinate unit T/O&E change requests for Type 1 items will be submitted via the appropriate chain of command and consolidated either at the Force or Supporting Establishment (SE) level. These consolidated requests will include comments/concurrence by the Force commander and the CG MARFORRES concerning each change request. Comments should include the effect of a change of the other combat elements. For example, a change within the division may cause a need for a change in the supporting personnel, or changes in material handling equipment within a support battalion.

(2) Type 2. Type 2 change requests will be routed to and approved by COMMARFOR (Atlantic-LANT, Pacific-PAC and Reserve-RES). COMMARFOR may delegate the authority to establish, delete and adjust Type II in writing to the MSC level.

8. APPROVED T/O&E CHANGE REQUESTS. Concurrence on each change request will be accomplished by the CG, MCCDC, the Commander, Marine Corps Systems Command (COMMARCORSYSCOM), the Commander, Marine Corps Logistics Bases (COMMARCORLOGBASES), and the functional level sponsors. CMC (Code LPP) will approve the request, modify the appropriate T/E, and notify the requesting command by letter of the new actual or planned allowance within 30 days of completion of the review conference.

a. Type 1, SAC 2 and 3. Changes to Type 1, SAC 2 and 3 items will be updated quarterly at the time the T/E is updated. This includes HQMC authorized allowances on the organization's MAL. Using units will not be able to adjust this field using the YAL transaction. The command adjustment field will contain special allowances that the specific unit commander has realigned between units. These command adjustments will be authorized in writing by the command directing the alignment.

b. Type 1, SAC 1 and Type 2. Allowance adjustment transactions for Type 1, SAC 1 and Type 2 items will be submitted when authorization has been received from CMC (LPP) or the updated T/E reflects the actual allowance modification.

9. DISAPPROVED T/O&E CHANGE REQUESTS. If, after review of the change request, the CG MCCDC, COMMARCORSYSCOM, COMMARCORLOGBASES and the functional level sponsor do not concur, then CMC (LPP) will disapprove the request and notify the appropriate command within 30 days by letter stating the reason for the disapproval.

10. D8 AND D9 TRANSACTIONS.

a. General. Gain and Loss transactions can be inventory, administrative, or miscellaneous in nature as indicated by the last position of the DIC. Use of the correct type of gain/loss transaction is necessary because higher headquarters uses it to analyze loss trends within the Marine Corps. **Reference MCO P4400.150\_ page 2-16 for these transactions**

(1) Inventory Adjustments (D8A/D9A). These transactions are authorized as a result of an inventory, whether the inventory was a spot, cyclic or wall-to-wall/annual. The accounting record must be brought into alignment with the actual on hand quantity upon conclusion of required inventories and at any other time imbalances are discovered. It is recommended to confine their use to adjustments determined by inventories. Otherwise, one could argue that anytime it is determined that the account balance needs adjusting that an inventory has been conducted. You will learn more about procedures to correct these imbalances in a later class.

(2) Administrative Adjustments (D8B/D9B). These transactions must be vouchered to indicate that no physical gain or loss occurred. Any transaction(s) processed in error to cause the record imbalance must be specifically identified by document

number and date processed in the explanatory statement, (i.e. if the wrong quantity was erroneously keypunched).

(3) Miscellaneous Adjustments (D8Z/D9Z). These transactions will be used when the circumstances surrounding the adjustment do not fit into any of the other categories. These adjustment transactions will be vouchered with detailed justification pertaining to their use. If a Marine loses a piece of individual equipment during a field exercise, then a D9Z is the appropriate transaction to adjust the property records if determined by the Commanding Officer.

b. Format. **You can find the format for these transactions in the UM 4400-120 starting on page 3-47.**

c. Approval. The Commanding Officer or the Supply Officer must approve these transactions prior to them being inducted. The dollar value or the Controlled Item Code (CIC) will determine who will authorize the transaction. The Commanding Officer or Supply Officer will sign a statement explaining why the transaction is required.

d. Annotations. The annotations for these transactions will follow the same steps used for the YAL. The only difference is that you will use the on-hand columns of the MAR. You must annotate the appropriate document identifier code (D8\_ or D9\_), quantity that is either being added or subtracted, Julian date and serial number (**i.e., D8A (3) \*011-001**).

## 11. ALLOWANCE ITEM EXCESSES.

Supply accounts are not authorized to retain excess material. Commanders will guard against having materiel in excess of established quantities. Quantities of items on hand or on order greater than authorized levels must be redistributed, returned, disposed of, or cancelled (in cases where deficiencies exist and are on order, the due-in's will be canceled). The easiest way to determine allowance excesses is by looking at the **over/short** column on the MAR. Once identified, excesses must be dealt with immediately. The following actions should be taken.

(1) The first action is to report your excess to your Major subordinate Command (MSC). The report you will use to identify these excesses are commonly referred to as the Supply Discipline Report. This report should be broken down **into two parts – Controlled Item(s) and Non—Controlled item(s) excesses**. Remember, controlled items have a CIC of A-I or 2 on the MAR. Items that don't have a CIC are non-controlled assets.

(2) Once you have reported the excesses to the MSC, you will wait for disposition instructions, while awaiting disposition instructions on equipment reported as excess, necessary maintenance will be accomplished to prevent deterioration of the equipment and to maintain the equipment in the same condition code as reported. The MSC will screen other units within your Command to see if they are “short” any of the

items you are excess. **There will be three possible outcomes** from the MSC in regards to your excesses. They will tell you to redistribute, dispose or rollback the item(s).

**TRANSITION:** Now that we have discussed reporting of allowance item excesses let's move on and discuss redistributions between units. \_\_\_\_\_

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## **SLIDE (REDISTRIBUTION BETWEEN UNITS Z2M)**

### **INSTRUCTOR NOTE:**

**Refer students to MCO P4400.82, page 1-15 for additional instructions on processing redistributions.**

## **12. REDISTRIBUTION BETWEEN UNITS (Z2M). (MIN)**

a. General. The Major Command will notify both the unit in possession of the excess and the unit who will be receiving that excess that a redistribution has been directed. The Z2M redistribution transaction is processed when one unit has excess assets and another unit has a valid requirement. When disposition instructions are furnished to redistribute assets within the major command the following steps will be taken: **Reference MCO P4400.82 page 1-15 for redistribution instructions.**

(1) The unit with the excess will contact the unit receiving the item and obtain a document number for the redistribution transaction.

(2) The MAR clerk will induct the Z2M transaction in ATLASS. ATLASS will produce a DD 1348-1 shipping mat. This shipping mat will be placed with the equipment or held onto by the MAR clerk until arrangements has been made to pick up the equipment.

(3) Once the unit comes to pick up the equipment a signature must be obtained on the DD 1348-1 from the receiving unit. This can be used as an audit trail to show that they received the item.

b. Format. **You can find the format for this transaction in UM 4400-120 starting on page 3-112.**

c. Annotation. The Z2M transaction is annotated using the receiving unit's document number. You must ensure that the MAR clerk also annotate's the unit's RUC (i. e., **Z2M M31001 \*001-0003 (2)**). **It is important to remember that your clerk must annotate the Mechanized Allowance Report before any input into ATLASS is accomplished.**

d. No Redistribution Directed. If the MSC cannot identify any unit in need of your excess, they will tell you to dispose of it. The action you take will now depend upon whether the items are controlled or non-controlled.

### 13. CONTROLLED ITEM EXCESSES.

a. Controlled item excesses are handled through the Recoverable Items Program. This program provides procedures for the recovery, reporting and management of recoverable items which cannot be repaired within the resources available to the field commander. They become excess to a command's allowances, or for the disposal of items which are beyond economical repair. Controlled item excesses are reported via the submission of the DIC (WIR). WIR's will be submitted on all excesses at the MSC level and forwarded to MCLB Albany. MARCORLOGBASES, Albany has developed a system to make reporting much faster and easier, it is called the WIR On-Line Processing Handler or WOLPH (pronounced Wolf) Database System. This is the preferred method vice sending a Naval Message. **Reference MCO P4400.82 page 10-17 for WIR format**

(1) All (WIR's) will contain the letter "E" in the first position of the document serial number. **Reference UM 4400-124 page 3-2-6 for document serial number**

(2) Once disposition instructions are received from the WIR submission, any subsequent transaction that must be prepared concerning that piece of equipment will cite the same document number that was entered on the WIR.

(3) Once the WIR is transmitted, you will wait for a response from Albany. They will send a response with disposition instructions or a disposition code. A disposition code is a one-digit code that informs the holder of the action to take on the excess item. Once received, simply comply with the disposition code instructions.

(4) Upon receipt of disposition codes A-D the items will be rolled back to either MCLB, Albany, Ga. or MCLB, Barstow, Ca. **Reference UM 4400-124 page 4-4-44 for disposition codes.**

### 14. ISSUE ROLLBACK FROM USING UNIT (D7P).

a. **General**. When an item is considered to be excess of the authorized allowance and a Z2M transaction is not directed by higher headquarters, you will be directed to do a rollback of the material. There are two transactions that must be accomplished when doing a rollback from the Mechanized Allowance Report.

(1) Purpose Code Transfer (DAD). This is the transfer of a quantity from the Mechanized Allowance Report to the Retail/A file. It can also be from the Retail/A file to the Mechanized Allowance Report. **The format for this transaction can be found in UM 4400-120 starting on page 3-50.** The MAR clerk will annotate this transaction the same as previous annotations (e.g., **DAD (4) \*011-0005** ). It is important to remember that the clerk must annotate this transaction to both the

Mechanized Allowance Report and the Retail -A file under the column Oh/A (On-hand A). The MAR clerk must use the same document - number as the DIC (WIR) and a copy of the disposition instructions will be retained if rolling back to the MCLB's. **Reference UM 4400-120 page 3-50 for information on the DAD.**

(2) Issue Rollback from Using Unit (D7P). This transaction is used to rollback material to MCLB's. For those items not requiring disposition instructions (e.g. consumables or expendables), prepare a DIC D7P transaction to roll the excess assets back to the general account. This transaction only affects the Retail/A file and can only be inducted after the on hand quantity from the DAD has posted to the Retail/A file. **The format for this transaction can be found in UM 4400-120 starting on page 3-44.** The MAR clerk will annotate this transaction the same as the previous annotations (e.g., **D7P (4) \*011-0005**) utilizing the same document number as the DAD. **Reference UM 4400-120 Page 3-44 for D7P.**

**ISSUE TO ROLLBACK FROM USING UNIT (D7P)**

DIC	RIC	NSN		U/I	QTY	AC	JD	SERIAL NUMBER	
<b>D7P</b>	<b>ML1</b>	<b>1005000179457</b>		<b>EA</b>	<b>2</b>	<b>M218120</b>	<b>*011</b>	<b>0006</b>	
DC	SUP-ADD	SC	FC	DIST	ERO NUMBER	PRI	CYC	CIAC	PURP
<b>R</b>		<b>A</b>	<b>AA</b>			<b>05</b>			<b>A</b>
CON	CNC	WIR DISP							
<b>A</b>									

15. LETTER OF UNSERVICEABLE PROPERTY (LUP).

a. General. When an item becomes unserviceable, it is sent to the maintenance shop for repair using the Equipment Repair Order (ERO). The maintenance shop will determine if the item can be repaired or not. If the item can be repaired, it is repaired and returned to the owning organization. If the item cannot be repaired, a **Letter of**

**Unserviceable Property** (LUP) is forwarded to the owning organization so the item can be processed for disposal and the materiel will be assigned a condition code.

b. Condition Code Transfer (DAC). We already know that everything listed on the Mechanized Allowance Report is Condition Code "A", which means serviceable. When an item becomes unserviceable, we must dispose of the item and adjust the property records. Items that become unserviceable are considered to be condition code "F". The quantity of unserviceable material is transferred from the Mechanized Allowance Report to the Retail A file. The DIC for this transaction is a DAC. **You can find the format for this transaction in UM 4400-120 starting on page 3-50.**

c. Annotation of the DAC. This transaction is annotated the same way as the previous document identifier codes (e.g., **DAC (3) \*0011-0004**). The MAR clerk must also annotate the Retail/ A file, because this is where the items are being transferred. The MAR clerk will annotate this increase under the column Oh-F (On-hand-F) and annotate the document identifier code exactly as on the Mechanized Allowance Report.

d. Issue Property to Disposal (D7J). This transaction is an issue to disposal. After processing the DAC transaction and the clerk has verified that the quantity is present under the Oh-F column of the Retail-A file. The clerk will then induct a D7J transaction. This transaction is an issue to disposal. Standing Operating Procedures (SOP) will dictate what action will be taken to turn the material into disposal. **You can find the format for this transaction in UM 4400-120 starting on page 3-41.** When consumables or expendables are unserviceable, the items will be placed in condition code "F" (e.g., D7J (3) \*0011-0005).

## 16. ISSUES TO ASSEMBLY.

a. Issues to Assemblies are rare occurrences, they include materiel issued from operating stock to complete sets, kits, and other items received from the supply source with components or accessories missing. Here is an example of how an "issue to assembly" would be used.

b. The unit has 10 HWMMVs on the MAR and also 10 Radios. HQMC has determined that the radios will no longer be carried as an individual TAMCN allowance but will instead be carried as a component to the HWMMVs. The clerk will take the following actions:

(1) Process a DAD transaction for the 10 radios to move the quantity from Purpose Code "C" on the MAR to Purpose Code "A" on the Retail-A file.

(2) Process a D7L to remove the 10 radios from the Retail-A file.

(3) Process a YAL (covered in an earlier lesson) to remove the TAMCN and all information concerning that TAMCN from the MAR.

17. MONEY VALUE GAIN/LOSS NOTICE.

(a) This report provides a listing of all administrative, inventory and miscellaneous gains/losses processed and the extended dollar value of the gains/losses. This report will also tell the command how assets are being controlled. A significant number of losses or gains should alert the Supply Officer and the commander to investigate the causes of these discrepancies. The notice will be signed by the CO or acting CO. The following certification will be added to the notice prior to signature. **Reference MCO P4400.150\_, for information on the Money Value Gain/Loss Notice.**

**“I have reviewed the documents on this notice and verify that all required documentation has been properly certified.”**

18. VOUCHER FILE.

a. Purpose. The purpose of the voucher file is to provide an audit trail of documentation which supports transactions that have had an impact on records concerning certain government property. Sufficient supporting documentation will be retained to show that the materiel reflected on the change of custody transaction was delivered, issued or disposed. Files providing an audit trail will be maintained in such a manner so a cross-reference between change of custody transaction(s) and supporting documentation, can be done easily. **Reference MCO P4400.150\_, page 2-10 for information on audit trail.**

b. File Contents. Records concerning gain, loss, return, disposal, transfer, recoverable items report, letters of unserviceable property and supporting documentation affecting the on hand balance of property will be maintained as part of the voucher file.

c. Criteria for Vouchering. **Reference MCO P4400-150) page 2-15 for Vouchering**

(1)The following adjustments require authorization from the CO in writing prior to induction.

(a) Controlled items (both locally and Marine Corps)

(b) Nonserialized items with an extended dollar value of \$2,500.00 or more

(c) Serialized items with an extended dollar value o \$800.00 or more

(d) For items not meeting the preceding criteria, the Supply Officer is authorized to approve/process gains and losses unless otherwise directed by the CO. The CO may elect to establish a lower dollar value threshold, for the CO’s personal review but in no case will a higher threshold be established.

(e) Authority to certify Voucher Transaction (s). Only the Co or acting CO, may certify voucher transactions via written or electronic signature. (i.e. e-mail)

(f) Miscellaneous Gains/Losses will be vouchered with detailed justification pertaining to their use.

d. Voucher Retention.

(1) Records concerning gain, loss, return, disposal, transfer, recoverable item reports, letters of unserviceable property and supporting documentation affecting the on hand balance of property will be maintained as part of the voucher file for 2 years after the transaction was processed against the official accounting records.

(2) MVGL notices are a part of the voucher file and are retained for 2 years from the date the notice was produced.

(3) Investigations will be retained for 5 years from the date of the CO's final endorsement.

(4) When it is determined that a voucher is lost, a statement in lieu of the lost voucher will be placed in the voucher file and maintained for 2 years from date the statement was signed. The CO or acting CO will sign all lost voucher statements.

SUMMARY:

Up to this point we have covered:

1. The purpose of the Table of Organization
2. The purpose of the Table of Authorized Materiel (TAM)
3. The Table of Equipment
4. The Mechanized Allowance Listing/Report
5. Reconciliation of Allowances
6. Allowance File Change (YAL)
7. TO & E Change Request

8. D8 and D9's Transactions
9. Allowance item excesses
10. Redistributions between units
11. Controlled item excesses
12. Issue Rollback from Using Units
13. Letter of Unserviceable Property (LUP)
14. Issues to Assembly
15. Money Value Gain/Loss Notice
16. Voucher File

**REFERENCES:**

**MCO P4400.150\_**

**MCO 5311.1\_**

**MCO P4400.82\_**

**MCO 4000.10**

**UM 4400-124**

**UM-4400-120**