

UNITED STATES MARINE CORPS

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

STUDENT OUTLINE

CONSOLIDATED MEMORANDUM RECEIPT

GSOC 0202

GROUND SUPPLY OFFICER'S COURSE

M03C061

REVISED 2004/09/01

APPROVED BY _____

DATE _____

1. **LEARNING OBJECTIVES.**

a. **TERMINAL LEARNING OBJECTIVE.**

1) Given Responsible Officer (RO) accounts, pending transactions, supporting documentation, access to an automated system with applicable software and the references, manage the maintenance of RO accounts, per the references. (3002.01.07)

b. **ENABLING LEARNING OBJECTIVES.**

1) Without the aid of reference, select from a list who is responsible for appointing the Responsible Officer (RO), per the reference. (3002.01.07a)

2) Without the aid of reference, identify in writing the retention period for RO appointment letters, per the reference. (3002.01.07b)

3) Without the aid of reference, select from a list the transaction that will adjust On-Hand (O/H), and Allowance Quantities (Qty) on the CMR, per the reference. (3002.01.07c)

4) Without the aid of reference, identify in writing what documents the Supply Officer (SupO) will prepare and forward to the Responsible Officer (RO), per the reference. (3002.01.07d)

5) Given a written situation and with the aid of references, state in writing the action taken to resolve discrepancies with a Responsible Officer (RO) account, with or without supporting documentation, per the reference. (3002.01.07e)

BODY

1. **CONSOLIDATED MEMORANDUM RECEIPT (CMR).**

a. **Definition:** The CMR provides a list of authorized allowance items that is signed for by a specific RO. The CMR will list both expendable and nonexpendable allowance items. The CMR is a duplicate of the MAR, except that it will have the USMC/serial number(s) of all on-hand allowance-type items. The CMR is used by the Supply Officer to manage equipment, which is dispersed throughout the command. The CMR will be placed in a folder with all the completed and pending adjustments that are made. This simply means that any information that affects the CMR will be in that folder pertaining to that specific subordinate unit.

b. **CMR format.**

c. **Header Information.**

d. **Responsible Officer Information.**

(1) Responsible Unit Code (RUC).

(2) Subordinate/Responsible Unit. A Subordinate/ Responsible Unit (SU/RU) is defined as a customer of the using unit. They should represent a specific area of operation within the organization and should be established based on the mission of the unit. These units will be identified by up to a five-digit Subordinate Unit Code (e.g., YMotor, YEng, YComm).

(a) Date and Time report printed.

(b) Responsible Officer Name. The RO is an individual within the organization appointed in writing by the Commanding Officer to exercise custody, care and safekeeping of property entrusted to his/her possession or supervision. Each Subordinate Unit will have a RO appointed to oversee its Consolidated Memorandum Receipt.

(c) EXP DT DEP. This is the expected departure date that the RO will be relieved of his/her duties.

(d) DATE LAST INV. This is the date the last inventory was conducted on that account.

(e) Local TEL. This is the telephone number where the RO can be reached.

(f) AUTOVON TEL. This is the Defense Switched Network (DSN) number that is used in the military telephone system.

(g) YRO. The YRO transaction is used to Add (A), Delete (D) or Replace (R) data to the Responsible Officer's information section of the CMR.

e. Body. The body of the CMR is self-explanatory, but there are a few areas that need to be covered.

(1) Serial Number(s). For items that are serialized

(2) TOTAL FOR TAM. This line is broken down into:

(a) Allowance. This is the total allowance for that particular TAMCN.

(b) On-Hand. This is the total on hand for that particular TAMCN.

(c) Serial Numbers. This is the total of all serial numbers for that TAMCN.

2. **SUBORDINATE UNIT (SU)RESPONSIBLE UNIT (RU) ACCOUNTS.**

a. Sections, companies, squadrons and batteries within a using unit requiring supply support are designated, in writing, as SU/RU accounts by the Commanding Officer. All RU's will be assigned a two-digit alpha and/or numeric account number by the Supply Officer. The number of RU's should be kept to a minimum, using as a base the unit's organizational structure and sound supply management.

b. The Supply Officer is accountable for all the records within the supply office. **Accountability** is the obligation imposed by law or lawful order or regulation of an officer or other individual for keeping accurate records of property, documents, or funds. The individual having this obligation may or may not have actual possession of the property or funds, accountability is primarily with the records.

3. **RESPONSIBLE OFFICER (RO).**

a. The CO will appoint in writing an RO to assume responsibility for assets within each SU/RU. The RO should be an individual having administrative command and/or control over all personnel who will use assigned equipment. RO's will not be assigned equipment or supplies used outside their span or control. If an RO is to be separated from the assets for 60 days or more, another RO must be appointed in writing for that account.

b. Responsibilities. RO's are custody holders of accountable assets. They are formally charged with the duty to care for and control all assets within their custody. RO's will ensure that the following supply management principles are applied:

- (1) Receipt for all on hand equipment.
- (2) Maintain assigned equipment in a ready-for-use and serviceable condition.
- (3) Account for equipment issued or sub-custodied and maintain a record of custody for such equipment.
- (4) Request necessary investigative or adjustment action in writing, for equipment abuse or loss via the Supply Officer to the Commander. (Additional guidance on investigations is provided in chapter VI of MCO P4400.150_).
- (5) Conduct CMR reconciliation with the supply section.
- (6) Conduct periodic inventories at least annually for all equipment assigned to the account. The annual inventory should coincide with one of the CMR reconciliations.
- (7) In those cases where an RO uses CMR's to sub-custody equipment for which the RO is responsible, the RO will appoint in writing a Responsible Individual (RI). CMR's and CMR records will be maintained per the guidance contained in UM 4400-124.

c. Conflict of Interest. The CO's shall ensure supply officers/chiefs and RO's are not assigned duties which conflict with their supply management responsibilities.

(1) Supply personnel will not be appointed as a RO for any property that is internal to the command. However, the Supply Officer and Supply Chief should serve as the RO for loans from external commands (i.e. garrison property, historic items, etc.)

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

d. Appointment Letter. RO appointment letters, endorsements (RO acceptance letter), and all supporting documentation will be maintained by the supply office for one year after the RO ceases to serve and then destroyed.

(1) There is no format provided in creating an appointment letter; however, at a minimum, the guidelines contained in UM 4400-124, pages 3-2-8 (para. 2.5.b) should be incorporated. The Battalion Supply Officer is responsible for creating the appointment letter for the CO's signature. **The appointment cannot be signed "By direction."**

(2) Endorsement. The RO is required to formally accept the account by endorsing the appointment letter from the Commanding Officer. **Reference UM 4400-124 pg. 3-2-22.**

(3) Delegation of Authority Letter. The RO may designate individuals to sign for equipment and supplies in his/her absence. This is done in writing with the original letter provided to the Supply Officer. This letter should be updated quarterly or each time the RO conducts his/her CMR reconciliation. **Reference UM 4400-15 pg. 3-26.**

(4) Retention periods. The RO appointment letter will be retained on file for a period of one year after the relief of the RO.

4. **RECONCILIATION OF AUTHORIZED QUANTITIES.**

a. General. Authorized quantities specified on the T/E and the Mechanized Allowance Report are mandatory allowances. Therefore it is essential that the authorized quantities on all CMR's are equal to the authorized quantities on the T/E and Mechanized Allowance Report. The CO has the prerogative to authorize realignment of assets based on the RU's mission.

b. Procedures. Local SOP will dictate the procedures to reconcile authorized quantities. It is important to know that to verify authorized quantities you will need the T/E (for the individual companies) and the Mechanized Allowance Report.

5. **INTERIM RECEIPT.**

a. General. Any item that is issued or received by a Responsible Officer will have an affect on his/her CMR. Therefore, it is important to have an audit trail. This audit trail is accomplished by the use of an interim receipt (DD Form 1348-1). When the Responsible Officer orders a piece of equipment and supply receives it, arrangements will be made for delivery. Responsible Officers may designate one or more individuals as authorized representatives; however, a notice of delegation of authority will be made in writing and signed by the Responsible Officer concerned. The original copy of the notice delegating this authority will be given to the unit Supply Officer. A signature must be obtained on the DD Form 1348-1 before the item can change hands. This covers both an issue to the RO or a turn-in from the RO.

b. Necessary information. There is mandatory information that must be listed on the interim receipt for processing. **Reference UM 4400-15, pg 22-66.**

(1) From. The issuing unit (Battalion Supply or the RO)

(2) To: Who the gear is going to. (Subordinate Unit Code or Battalion Supply)

(3) National Stock Number (NSN)

(4) Unit of Issue (U/I)

(5) Quantity (QTY). You should always check the quantity to ensure it is equal to the quantity you are signing for.

(6) Nomenclature/ Model Number

(7) Serial Number(s). You should always visually check the serial number(s) on the equipment for correctness.

(8) Signature. You **MUST** ensure you get the receiving person's signature. Have the person sign and print their names, rank and receiving date.

c. Distribution. The receiving person will keep a copy of the interim receipt, and the original will go to the issuing person. These receipts will be placed in the CMR folder. The RO and supply will maintain folders for reconciliation purposes, which will be covered later in this class.

6. RETAIL LOCATION SERIAL FILE AND RETAIL INVENTORY FILE LOAD/CHANGE TRANSACTION (YRU). (MIN)

a. General. The YRU is the **ONLY** transaction that can affect the CMR's quantities. The YRU transaction has three actions Add (A), Subtract (S) and Replace (R) quantities to the CMR.

b. Format. **You can find the format for this transaction in UM 4400-120 starting on pg 3-104.**

c. Annotation. All annotations on the CMR's will be done in **pencil**. The CMR clerk will annotate the CMR as follows:

(1) Place a single line through the quantity/serial number that is being affected by the change. It is important to remember to adjust the Total for TAM line also.

(2) Annotate the new quantities/serial numbers. A YRU is required for each and every NSN and to load each and every serial number (i.e., to load 250 9mm pistols, one would keypunch 250 YRU's).

(3) Annotate the document identifier code "YRU" with quantity and Julian date (e.g., YRU (3) *011-0001). Remember, the quantity you are annotating is the quantity that you are either adding or subtracting.

7. RECONCILIATION OF THE CMR.

a. General. Quarterly or upon the change of the RO, reconciliation will be conducted between the RO and the supply office. A semi-annual vice quarterly reconciliation is authorized when approved in writing by the appropriate Commanding General/CO. **Reference UM 4400-124, pg. 3-2-8. The following information will also be found on this page.**

b. Quarterly Reconciliation. Once a quarter, or upon change of RO, the Supply Officer will forward the RO a cover letter and two copies of the CMR directing the reconciliation. The RO has 15 calendar days from the date of the letter to reconcile the account. The RO will verify all quantities and serial numbers and return the signed copy of the new CMR to the Supply Officer. The bottom of each page will be initialed with the last page signed and dated.

(1) RO's must ensure that their records are maintained current on a day-to-day basis. One copy of the CMR with pending increases and decreases is required to be maintained at the RU level. The RO's copy of the CMR will be updated in **PENCIL**, when required.

c. Discrepancies. If discrepancies are noted by the RO, the differences will be reconciled by the RO providing the Supply Officer with any and all supporting documentation.

(1) If the Supply Officer agrees with the RO, the change will be made to the CMR in **PEN** and initialed by the RO and Supply Officer.

(2) The RO/RI will report all discrepancies that exist between the CMR and what is actually on-hand. These discrepancies must be reported in writing to the CO, via the Supply Officer, as a request for adjustment or investigation as appropriate. Discrepancies reported to the CO will include variances in NSN, quantity, or serial number for items in the following categories:

(a) Controlled items regardless of dollar value.

(b) Nonexpendable unserialized property with an extended dollar value of \$2,500 or more.

(c) Serialized noncontrolled property with an extended dollar value of \$800 or more. **Reference MCO P4400.150_, pg. 2-11.**

(3) Even though the RO disputes the quantities on the CMR, he/she will still sign the CMR certifying it to be correct.

d. Supply Officer actions. The Supply Officer must review the discrepancies and decide on a course of action. Discrepancies where the RO has supporting documentation are handled as stated above. If there is no supporting documentation, the Supply Officer must determine what to do.

(1) If the discrepancy is a requested increase to an on-hand quantity not previously reflected on the CMR (i.e., assets which are found or being identified) then that quantity will be added to the CMR. This may also cause you to add the accountable item to the MAR with a DIC D8_ Gain transaction.

(2) If the discrepancy is a reduction to the on-hand quantity, as a result of lost or stolen gear, then the Supply Officer can drop the quantity from the CMR, if it meets the voucher criteria. The MAR quantity may also need to be reduced with a DIC D9_ Loss transaction in accordance with applicable orders.

8. **CMR INVENTORIES.**

a. Physical inventory of all assets on a RO's CMR is required annually or upon a change of RO. The physical inventory should be directed by the Supply Officer to coincide with an annual (wall-to-wall) inventory of the Battalion account.

9. **MANAGEMENT/MAINTENANCE OF CMR'S.**

a. General. In order to perpetuate a smooth and efficient accounting system for our allowance items, daily maintenance of the CMR and maintaining required files, listings and supporting documentation is imperative. This effort and constant communication and coordination with the SU/RU's will allow for smooth reconciliation and improve equipment accountability.

b. Using unit actions. The Supply Officer's actions are as follows: **Reference UM 4400-124, pg. 3-2-8.**

(1) Maintaining the Original CMR. Maintain the signed copy of the CMR for each RU together with all pending adjustment transactions (receipts, issues and inventory adjustments) in TAMCN sequence.

(2) Upon receipt of the signed copy of the CMR from the RO, reconcile any difference that may exist. Once the new CMR has been reconciled, the old copy with adjustment transaction documents must be retained on file for 1 year.

(3) The USMC/serial numbers, for which the RU is responsible, will be recorded on all copies of the CMR's.

(4) CMR Pending File. This file is maintained and contains all adjustment YRU, which have not yet processed. Every change must have supporting documentation.

(5) Delegation of Authority letters. Responsible Officers may designate one or more individuals as their authorized representatives to receipt for and requisition supplies; however, notice of Delegation of Authority will be made, in writing, and signed by the RO concerned. The original of the delegation of authority will be held by the Supply Officer, and maintained on file for a period of one year after the relief of the RO, or until a new delegation of authority letter is submitted.

REFERENCES:
MCO P4400.150_
UM 4400-120
UM 4400-124