

UNITED STATES MARINE CORPS

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

STUDENT OUTLINE

MISCELLANEOUS ACCOUNTING PROCEDURES

GSOC 0501

GROUND SUPPLY OFFICER'S COURSE

M03C061

REVISED 20040827

APPROVED BY _____

DATE _____

1. LEARNING OBJECTIVES.

a. TERMINAL LEARNING OBJECTIVES.

(1) Given NAVMC 10774s, the unit's Table of Organization, Table of Equipment, appropriate audit trail documents, and the references, manage ammunition accountability per the MCO 8020.10, MCO P8011.4, UM 4400-124 and the UM 4400-15. (3002.04.06)

(2) Given a using unit supply section, NAVMC 708 cards, NAVMC 713 cards, Cash Meal Payment Sheet, Meal Record Signature Sheet, access to an automated system with applicable software, and the references, manage accountability of packaged operational rations (POR'S), per the MCBUL 10110, MCO 1010.47, MCO 10110.40, MCO P10110.14, MCO P4400.150E, and UM 4400-15. (3002.04.07)

(3) Given a requirement to obtain and record a Marine Corps-funded clothing issue, NAVMC 604 or 604B, NAVMC 631 or 631A, MCBul 10120 series, and the reference, manage individual clothing records per the MCBUL 10120 and MCO P10120.28. (3002.04.10)

b. ENABLING LEARNING OBJECTIVES.

(1) Without the aid of the reference, select from a list, the correct document identifier code that would be used to requisition ammunition per UM 4400-124. (3002.04.06a)

(2) Without the aid of reference, select from a list, where the commanding officer would sign the ammunition requisition per UM 4400-124. (3002.04.06b)

(3) Without the aid of reference, select from a list, the correct retention period for a NAVMC 10774 in the files per MCO P4400.150_. (3002.04.06c)

(4) Without the aid of reference, select from a list, select the publication that charges Marines for the sale of a POR's that are on comrats per MCO10110.40 and MCBUL 10110. (3002.04.07a)

(5) Without the aid of reference, select from a list, the form used to manually account for POR's per UM4400-15. (3002.04.07b)

(6) Without the aid of reference, select from a list the form used to manually account for POR's by lot number and date packed per UM 4400-15. (3002.04.07c)

(7) Without the aid of reference, state in writing, the minimum procedures that are needed to preparing stock control for POR's per MCO 10110.40B. (3002.04.07d)

(8) Without the aid of reference, select from a list, the two most important factors when determining the deterioration of POR's per MCO 10110.40B. (3002.04.07e)

(9) Without the aid of reference, given a requirement to prepare inter-service support agreements, select from a list, the responsibilities of the food inspectors per MCO 10110.40B. (3002.04.07f)

(10) Without the aid of reference, select from a list, the timeframe to notify CMC(LFS) that POR's are unfit for human consumption per MCO 10110B. (3002.04.07g)

(11) Without the aid of the reference, select from a list, the necessary retention period for NAVMC 708/NAVMC 713 cards per MCO 10110B. (3002.04.07h)

(12) Without the aid of reference, select from a list, the retention period for monthly POR reports per MCO 10110B. (3002.04.07i)

(13) Without the aid of reference, select from a list, who is responsible for submitting monthly POR reports, per MCO 10110B. (3002.04.07j)

(14) Without the aid of the reference, select from a list, the form used for recording Marine Corps-funds for clothing issue per MCBUL 10120 series. (3002.04.10a)

(15) Without the aid of reference, select from a list, where the necessary information to locate individual clothing allowances per MCBUL 10120 series. (3002.04.10b)

(16) Without the aid of reference, select from a list, where the individual clothing record are maintained per MCBUL 10120 series. (3002.04.10c)

(17) Without the aid of reference, state in writing the two forms used to record clothing issue to Marines serving in special duty assignments per the MCBUL 10120 series. (3002.04.10d)

(18) Without the aid of reference, compare from a list, the types of clothing issues with their definitions per the MCBUL 10120 and MCO 10120.28 (3002.04.10e)

(19) Without the aid of the reference, select from a list, the preferred burial uniform when a Marine dies on active duty or in the reserves per MCBUL 10120 series. (3002.04.10f).

1. **STATEMENT OF ANNUAL REQUIREMENTS.**

SLIDE (STATEMENT OF ANN REQ)

a. **General.** In order to ensure sufficient ammunition is available to support the organizations training requirements, an annual statement of requirements must be submitted. This statement is submitted to the supporting Ammunition Supply Point (ASP). ASPs are located at every major command throughout the Marine Corps.

Organization: _____							
Requirements for Fiscal Year _____							
Par.			<u>Quantity</u>				
			<u>Fiscal Quarter</u>				
<u>No. 1/</u>	<u>DODIC</u>	<u>Item Name</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>Total</u>
3100	A059	Ctg 5.56mm Ball	12,500	12,500	12,500	12,500	50,000
	A063	Ctg 5.56mm Tracer	5,000	5,000	5,000	5,000	20,000

b. **Requirements for submission.** Ammunition requests are based on the organizations yearly training plan. The following steps will be taken:

(1) The organization will submit the Annual Class V(W) Material Requirement Report ninety (90) days prior to the beginning of the fiscal year. This report will list the items that will be requested from the ASP during the fiscal year.

(a) DODIC. Department of Defense Identification Code (DODIC). Assigned to each type of ammunition.

(b) Item Name. Item description that corresponds with DODIC.

(c) Quantity. This is the quantity of that particular DODIC that is projected for that quarter of the fiscal year.

(2) When a statement of annual requirement cannot be made (e.g. Marine Barracks and ships detachments which may have an opportunity to conduct training) the organization will notify the supporting ASP at least **30 days in advance** of the date the material is required.

2. REQUISITIONING AMMUNITION.

a. **Submission.** Organizations will submit request for ammunitions to the ASP using the DD Form-1348, or the NAVMC 10694 form may also be used for each item requested. The document identifier code used to requisition ammunition is called an AOD. **You can find an example the DD Form 1348 of this in UM 4400-124 page 3-10-16.**

b. **Requirements.** The following must be accomplished when submitting the DD Form 1348 or NAVMC 10694 to the ASP:

(1) Submit request at least **5 days** prior to pickup date.

(2) The original copy of all requisitions must be signed on the back by the commander or designated representative. **Refer to UM 4400-124 page 3-10-11.**

c. **Receipting.** On the date the ammunition is received from the ASP the authorized recipient from the organization will sign the DD Form 1348. A signed copy is retained for the organizations files. Once ammunition is receipted for it also will be annotated on the NAVMC 10774.

3. STORAGE AND SECURITY OF AMMUNITION.

a. **Storage.** Limited quantities of small arms ammunition may be stored in the organizations armory. This authorization is limited to 2000 cartridges for regular establishments and 200 cartridges for reserve organizations. Storage of ammunition within the armory must be separated from the weapons in a locked container.

b. **Security.** Ammunition required by the organization for security reasons will be accounted for by using the Ammunition NSN/Lot Number Record (NAVMC 10774). **You can find an example of this in UM 4400-124 starting on page 3-10-18.**

c. **Retention.** The NAVMC 10774 must be maintained on file for 3 years.

d. **Issue of Security Ammunition.** When cartridges are issued for security reasons it accounted for on the Equipment Custody Record (NAVMC 10359). **You can find an example of this in UM 4400-124 starting on page 3-10-20a it will also be found in the UM 4400-15.**

e. **Notice of Ammunition Reclassification (NAR).** **Refer to UM 4400-124 page 3-10-14.** On occasions ammunition fails to perform as designed. This can present a safety hazard to the Marines in the organization. A NAR is issued to inform all users that there may be a defect in a particular type/lot number of ammunition. When a NAR is received the organization will take the necessary actions to segregate and mark the ammunition to ensure that it is not issued.

4. PACKAGED OPERATIONAL RATIONS (POR's).

a. **General.** Packaged Operational Rations (POR) are commonly referred to as Meals Ready to Eat (MRE). These meals are designed for feeding of individuals in a training environment or tactical situation.

b. **Allowance.** An annual allowance for POR's is submitted to Headquarters Marine Corps (HQMC) based on actual needs for approved field training. The organization will submit the request to the major command. The major command will compute all requests from all organization and submit the annual allowances to HQMC.

c. **Request.** The organization requesting MREs will submit the request in letter format to the issuing activity. This letter will state the number of POR's required for both personnel subsisting-in-kind (i.e. meal cards) and those paying cash (i.e. comrats).

<p>MEMORANDUM</p> <p>Date: 10 Jan 0*</p> <p>From: Supply Officer, 3d Battalion, 8th Marines To: Rations platoon</p> <p>Subj: REQUEST FOR MREs</p> <p>1. Request 360 meals for exercise BUSHIDO. Pickup day will be 30 Jan 0*.</p> <p>2. Point of contact for information is GySgt Russell at extension x0838.</p> <p style="text-align: right;">C. H. JOHANSEN 2ndLt USMC</p>

d. **Receipt.** Local Standing Operating Procedures (SOP) will dictate the procedures to take when receiving POR's. **Refer to MCO 10110.40_ starting on page 16.** The following minimum procedures will be established to ensure stock control and accountability of POR's:

(1) Stock Record and Inventory Control Card (NAVMC 708) or automated accounting, is used to account for POR's. Records will be established and maintained. **You can find an example of the NAVMC 708 in UM 4400-15 starting on page 21-18. Refer to Page 21-22 for a completed example of this form.**

(2) All stock must be separated by month, year of pack, and lot number. Custody Receipt Control Record (NAVMC 713) will be used to track the stock on hand. **Refer to UM 4400-15 starting on page 3-18. Refer to Page 3-19 for a completed example of this form.**

(3) The minimum required procedures to ensure proper stock control of POR's are:

(a) All stock must be maintained by month, year of pack and lot number.

(b) Issues will be made to authorized users.

(c) Issues are decreases to NAVMC 708 and NAVMC 713 and shall be substantiated by a DD Form 1348.

5. **ISSUING OF POR's.**

a. **General.** Issues of POR's will be made to authorized personnel only. The issues must be for authorized training, field exercise, or disaster reasons.

b. **Government Expense. Refer to MCO 10110.40_ page 25.** The Meal Verification Record (NAVMC 10789) will be used to record the receipt of POR's by different categories of personnel entitled to Subsist In Kind (SIK) (meal cards). This form is filled out in black ink. **Refer to MCO 10110.40_ enclosure (7) for an example.**

c. **Block signature method. Refer to MCO 10110.40_ page 26.** The use of a block signature on the NAVMC 10789 is authorized for individuals in organizations that are authorized to subsist in kind. A signed statement will be made on the NAVMC 10789 by the responsible individual of the group. The individual who receipts for the block of MREs would be someone who has administrative command or control over the individual authorized to SIK. The block signature is used to alleviate the administrative burden of having every individual sign for their meals; therefore, it is more expedient and efficient.

d. **Cash Meal Payment Sheets (NAVMC 10298).** This form is used when POR's are purchased by personnel that are on comrats. **Refer to MCO 10110.40_ enclosure (8) for an example.**

e. **Charges. Refer to MCO 10110.40_ page 26.** The sale of POR's is discouraged in a field environment. If a sale is to be made, personnel in receipt of comrats will be charged rates per current **Marine Corps Bulletin in the 10110 series**. Collection of these funds will be completed before the field exercise and turned into the organizations authorized custodian. Another method is to submit a letter to the administrative section of the organization with a list of all personnel on comrats. They will in turn run a checkage on the individual Marines.

6. **STORAGE OF POR'S.**

a. **General. Refer to ALMAR 114/95.** Using units are authorized to store open boxes of rations from training evolution's for no more than 30 days for use in a future exercise occurring during that time frame. Authorization must be requested at the major command level to extend this time frame. This extension will not exceed 60 days.

b. **Storage.** Refer to MCO 10110.40_ starting on page 17. The most important factors when storing POR's are time, temperature, and security. Warehouses used by using units are not generally temperature control; therefore, severe temperature changes could deteriorate POR's. Theft and pilferage of POR's cannot be overlooked. Security is paramount and the importance of proper storage cannot be overemphasized.

c. **Inspections.** The responsibility for the conduct of periodic inspection and reporting procedures is assigned to food inspectors. These responsibilities will be specifically delineated in existing interservice support agreements. HQMC will be notified via the Major Subordinate Command (MSC) when POR's have been contaminated and unfit for human consumption. Contaminated rations must be reported within 48 hrs following inspection.

d. **Retention period of POR records.** NAVMC 708's, 713's, 10789's forms, and Monthly POR Reports will be maintained on file for 2 years. The original NAVMC 10298 (Cash Meal Payments Sheets) will be retained by the Authorized Custodian for 5 years. **You can find the retention period for any records or reports pertaining to POR's in MCO 10110.40_ starting on page 13.**

e. **Submission of Monthly POR Report.** All organizations, using units, and activities that consume POR's, must submit a monthly POR report to the Commander responsible for submitting the Subsistence Operational Analysis Report (SOAR).

7. **INDIVIDUAL CLOTHING.**

a. **General.** The minimum requirements list and the authorized individual clothing allowances are published annually in **Marine Corps Bulletin 10120 series.**

b. There are various types of clothing issues that are made at the retail clothing outlets on the basis of approved Combined Individual Clothing Requisition and Issue Slips (NAVMC 604 forms).

c. The NAVMC 604 form is used for clothing issues for male Marines. The NAVMC 604b is used for clothing issues for female Marines. These forms provide the following:

(1) A method for the Commanding Officer to request the uniform clothing required by the individuals of the command.

(2) A source document for personnel administrator entries on the Individual Clothing Record (NAVMC 631).

(3) A signed receipt of clothing issued to support source returns/records.

(4) An official document in the individual's SRB/OQR to substantiate clothing owed to that individual.

d. **Authorization.** Before a NAVMC 604/604b can be processed, appropriate authorization must be granted by the Commanding Officer or designated representative of the individual Marine.

e. **NAVMC 631 and 631a.** The NAVMC 631/631a has multiple uses. The NAVMC 631/631a also is broken down into separate forms for men (631) and women (631a). **Refer to MCO P10120.28_ starting on page 9-3.** These forms provides the following information:

f. The NAVMC 631 form is designed to serve as a record of clothing that was issued for personnel of the Marine Corps Reserve, for all personnel being transferred to and from combat areas, and for all personnel on active duty serving in special duty assignments. **These records will be maintained in the individual's SRB/OQR.**

8. **TYPES OF CLOTHING ISSUES.**

a. **General.** The NAVMC 604/604b form can be used for several different types of uniform clothing issues.

(1) **Initial Issue.** This is when uniforms are issued to an individual in boot camp or who has a due-member chit in his/her SRB. When issues are made in boot camp and the uniform clothing is Not In Stock (NIS), the due-member chit is put in an individual Marine's SRB.

(2) **Supplementary and/or Replacement Issues.** Marines going on special duty assignment (e.g., Drill Instructor, Recruiter, Barracks Duty, etc) rate a supplemental issue per MCBUL 10120. Enlisted personnel rate replacement issues as reimbursements for damaged, lost or abandoned clothing, which occurred during military service.

(3) **Miscellaneous Issues.** These are types of clothing issues which are not covered elsewhere. **You can find a list of miscellaneous issues in MCO P10120.28_ starting on page 8-5.**

(4) **Clothing for Burial of Deceased Active Duty Marines.** **Refer to MCO P10120.28_, page 8-23.** The preferred burial uniform for deceased active duty Marines is the dress blue uniform. These uniforms will be provided through appropriate supply channels upon request of the organization's Commander. Note that retired Marines are not entitled to a dress blue allowance for burial.

(5) **O&MMC Funded Issues.** **Refer to MCO P10120.28_, page 8-6.** Operation and Maintenance Marine Corps Funded Issues cover traveling uniforms for absentees and returned prisoner personnel of the Army, Navy, Air Force, or Coast Guard. This type of issue also covers grade insignia, service stripes, and/or trouser stripes.

INSTRUCTOR NOTE:

Refer students to Chapter 1, page 1-20 of MCO P10120.28_.

SLIDE (CHECKAGE SALE)

9. **CHECKAGE SALE.**

- a. When a purchase by cash sales would create a personal hardship, the checkage sales procedure is authorized.
- b. Checkage sales procedures will not be used for punitive purposes but may be used as a last resort to provide individuals in a pay status with essential uniform clothing.
- c. A checkage sale will be authorized only to cover emergency needs of an enlisted person without funds to purchase clothing necessary for health, comfort or appearance.

SLIDE (CLOTHING ISSUES FOR RESERVISTS)

10. **CLOTHING ISSUES FOR RESERVISTS.**

- a. General. Allowances for reservists are published in Marine Corps Bulletin 10120 series as well as those for active duty Marines.

(1) **Issues.** You can find the information pertaining to Marine Corps Reserve clothing issues in MCO P10120.28_ starting on page 6-3. The clothing issue system of the Marine Corps Reserve is an in-kind system, which means that the uniforms initially issued on an “as required” basis will be replaced by using a one-for-one exchange. This type of issue will be at no cost to the member. The NAVMC 604/604b and the NAVMC 631/631a forms will be used in the same manner in which they are used when issuing clothing items to active duty Marines.

(2) **Recovered Clothing.** Individual uniform clothing, which is turned in, and is serviceable, will be laundered or dry cleaned as appropriate, in order to meet replacement requirements, and will be given priority of issue over new items. Unserviceable uniform articles will be disposed of following established disposal procedures.

REFERENCES: MCO 8020.10, MCO P8011.4, UM 4400-124, UM 4400-15, MCO 10110 SERIES, P4400-15, AND MCBUL 10120 SERIES.