FSMAO CLARIFICATION NOTICE 9-98

MCO 10110.40B. Policy for Requisition, Issue, and Control of Packaged Operational Rations (POR’s):

a. Appropriation Data for POR’s: The appropriation data provided in MCO 10110.40B for turn in of funds collected from the sale of POR's is not valid. Funds collected from the sale of POR’s are unfunded reimbursements and are creditable to the appropriation data provided in the annual update to MCBul 10110, published in the form of a MarAdmin at the start of each fiscal year.

b. Accounting for POR's at the Consumer Level: The following clarification was requested from HQMC (LFS) concerning accounting procedures detailed in paragraph 7 of MCO 10110.40B:

(1) Are using units required to maintain Stock Inventory Control Cards/Custody Receipt Control Cards (NAVMC 708/713) to account for POR’s? The reference indicates that warehousing/issuing activities will maintain NAVMC 708 or an automated system to account for POR’s, and that using units will ensure that Meal Verification Record (NAVMC 10789) or Cash Meal Payment Sheets (NAVMC 10298) are completed and maintained as required to support the consumption of POR’s.

Response: There is no requirement for using units, to include units in the Reserve component, to maintain NAVMC 708/713 cards since using units may only requisition POR’s for immediate consumption and are not authorized to store them.

(2) What is the definition of immediate consumption?

Response: Immediate consumption does not necessarily mean “received today and consumed today.” Prudent management may dictate, depending on order-ship time, embarkation requirements, and other factors, that POR's be received prior to the actual date required for consumption. The intent is to prevent units from maintaining POR’s on hand, under inadequate storage conditions, for extended periods of time that may lead to the issue of spoiled POR’s to our Marines.

(3) Although this is not change in policy, it is a significant change in interpretation throughout the Marine Corps. POR accounting has always been an administrative burden, some of it apparently self-inflicted. Regardless, due to the widespread misinterpretation of accounting procedures, amplifying guidance requires dissemination to inform using units of their specific responsibilities with regard to POR accounting:

(a) A request for POR’s, in letter format stating the number of personnel authorized to subsist in kind (SIK) and those personnel who must pay for their POR’s, is the requisitioning source document and must be maintained on file for audit trail purposes.

(b) The receipt document for POR’s, provided by the warehousing/issuing activity, must be maintained on file for audit trail purposes.

(c) The Meal Verification Record (NAVMC 10789) or Cash Meal Payment Sheet (NAVMC 10298), as applicable, is required to support the consumption of POR’s. The total number of meals recorded on these forms must

equal the total number of POR’s received. For audit trail purposes, residual POR’s will be supported by documentation verifying rollback to the warehousing/issuing activity. Only broken boxes of POR’s are authorized to be held for 30 days in anticipation of future training requirements; 60 days with approval from the major subordinate command (MSC).

Reference: CMC, Wash DC message 040241Z Apr 95 (ALMAR 114/95), updated by LAN message from GM14 Sue Meeker (HQMC, LFS) of 5 January 1998, and CMC, Wash DC message 160237Z Apr 96 (ALMAR 161/96). Further clarification was provided by E-mail correspondence between GM14 Sue Meeker (HQMC, LFS) and CWO4 Brletich (FSMAO-1) of 20 December 2000. These clarifications will be reflected in a forthcoming revision of MCBul 10110.