



UNITED STATES MARINE CORPS  
MARINE AIR GROUND TASK FORCE TRAINING COMMAND  
MARINE CORPS AIR GROUND COMBAT CENTER  
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JAN 28 2016

LETTER OF INSTRUCTION 4-16

From: Commanding General  
To: Distribution List

Subj: CAPITAL ASSET DATA CALL

Ref: (a) Federal Manager's Financial Integrity Act of 1982  
(b) FY10 National Defense Authorization Act  
(c) Financial Audit Manual  
(d) OMB Circular A-136  
(e) SECDEF memorandum dated 13 Oct 11, "Improving Financial Information and Achieving Audit Readiness"  
(f) SECNAV Memorandum dated 10 Jan 12, "Priorities for Improving Financial Information and Achieving Audit Readiness (FIAR)"  
(g) DoD Instruction 5000.64, "Accountability and Management of DoD Equipment and other Accountable Property." May 5, 2011  
(h) DoD Instruction 7000.14, "Department of Defense Financial Management Policy and Procedures," March 3, 2006  
(i) Defense Logistics Manual 4000.25-2, "Military Standard Transaction Reporting and Accountability Procedures (MILSTRAP)," June 13, 2012  
(j) SECNAVINST 7320.10A  
(k) MCO 4410.29  
(l) MCO 4400.150  
(m) MCO 7300.21B

Encl: (1) MAGTFTC, MCAGCC Capital Asset Data Call  
(2) MAGTFTC, MCAGCC Capital Asset Data Call Instructions

1. Situation. As directed in references (a) through (f), all Department of Defense financial statements are required to be audit ready no later than (NLT) 30 September 2016. To date, the Marine Corps' focus of effort has been on financial transactions and the existence, completeness, and proper valuation of Capital Assets currently resident on property records. In order to ensure complete audit readiness, audit efforts must also include the identification and subsequent establishment of accountability in accordance with references (g) through (m) of Marine Corps general equipment (i.e., non-tactical property) not currently on the property records.

2. Mission. NLT 28 February 2016, Marine Corps Air Ground Task Force Training Command (MAGTFTC), Marine Corps Air Ground Combat Center (MCAGCC) staff, directorates, and tenant commands will identify and report to the MAGTFTC, MCAGCC Assistant Chief of Staff (AC/S) G-4 unaccounted Marine Corps general equipment within their possession, specifically Capital Assets, which are items with an acquisition cost of \$100,000 or greater.

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3. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. Establish the existence and completeness, and proper valuation of general equipment classified as capital assets resident aboard the Combat Center in order to ensure the Marine Corps and MAGTFTC, MCAGCC is prepared for the fiscal year 2017 financial audit.

(2) Concept of Operations. The capital asset data call will consist of two phases.

(a) Phase 1. MAGTFTC ACs/S, Special Staff Officers, and Tenant Organizations shall conduct a physical inventory of Marine Corps general equipment within their possession (i.e., span of control and/or area of operations) and report all potential Capital Assets not currently reflected in the Defense Property Accountability System (DPAS) to the MAGTFTC, MCAGCC AC/S G-4 utilizing enclosure (1).

(b) Phase 2. Upon receipt of Phase 1 input, the AC/S G-4 will review and reconcile input against existing property records and take the necessary actions required to properly establish accountability in accordance with references (g) through (m).

b. Subordinate Element Missions

(1) AC/S G-4

(a) Review and reconcile input against existing property records and take the necessary actions required to properly establish accountability in accordance with references (g) through (m).

(b) Ensure base property personnel are available to assist as necessary during Phase 1.

(c) Monitor the progress of the inventory and ensure that submission timelines are strictly met by all participating organizations.

(2) ACs/S and Special Staffs. Execute a general equipment inventory to identify and report to the AC/S G-4 all potential Capital Assets not currently reflected in DPAS and subsequently issued to your respective installation property Responsible Officer (RO) via a Consolidated Asset Report (CAR).

(3) Tenant Organizations. Execute a general equipment inventory to identify and report to the AC/S G-4 all potential Capital Assets not currently reflected in DPAS and subsequently issued to your respective installation property RO via a CAR.

c. Coordinating Instructions

(1) Data call input will be submitted via enclosure (1) to the points of contact identified below via email.

(2) Instructions for completing enclosure (1) are provided in enclosure (2). In order to properly catalogue and assign the correct valuation to general equipment, it is imperative that the instructions are

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adhered to in their entirety. Any questions regarding the instructions or to request assistance please contact the individuals identified below.

(3) The focus of this letter of instruction (LOI) is to properly identify and establish accountability of capital assets. However, activity input does not have to be limited to capital assets. If unaccounted for general equipment classified as minor property (i.e., acquisition cost less than \$100,000, but more than \$5,000) is discovered during the inventory and the required information identified in enclosure (2) is easily obtainable, the minor property should be identified and reported via enclosure (1).

4. Administration and Logistics. LOIs issued by this Headquarters are published and distributed electronically. Electronic versions of Combat Center LOIs can be found at <http://www.29palms.marines.mil/Staff/G1Manpower/AdjutantOffice/Orders.aspx>.

5. Command and Signal

a. Command

(1) The Director, Center Logistics Division has the AC/S G-4 lead for this data call.

(2) This LOI is applicable to all commands, organizations, units, and activities aboard MAGTFTC, MCAGCC, Twentynine Palms.

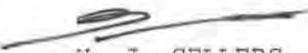
b. Signal

(1) Points of contact for this letter of instruction are:

(a) First Lieutenant Nicholas Remshak, Officer-in-Charge, Consolidated Material Support Center at (760) 830-3032 or [nicholas.remshak@usmc.mil](mailto:nicholas.remshak@usmc.mil).

(b) Gunnery Sergeant Joe Lopez, Personal Property Manager at (760) 830-7712 or [joe.l.lopez@usmc.mil](mailto:joe.l.lopez@usmc.mil).

(2) This LOI is effective the date signed.

  
H. J. SELLERS  
Chief of Staff  
Acting

Distribution: A





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MAGTFTC, MCAGCC Capital Asset Data Call Instructions

The numbered instructions below correspond to the column headings in the "Capital Asset Data Call Spreadsheet." Adherence to this format is necessary to ensure identified assets are properly cataloged, receive appropriate valuation, and that supporting documentation is loaded into the Accountable Property System of Record. If there are any questions, please contact the points of contact identified in the corresponding LOI.

PART I - ADMINISTRATIVE DATA

(1) Item Number - This will assist in tracking and providing a reference point for naming attachments that are required to be submitted with the data. Recommended format for submission is section/organization followed by chronological number. For example, "CMSC-5" indicates the 5th row of data provided by CMSC. Corresponding attachments can be named "CMSC-5, contract XXXX", CMSC-5, receipt dated DD MMM YY".

(2) Location - Provide the physical location of the asset in question. At a minimum, provide building number. **THIS MUST BE INCLUDED**

(3) Point of Contact (POC) - Identify the primary POC which can assist in answering questions or can provide additional information if required. This does not have to be the Responsible Officer. **THIS MUST BE INCLUDED**

PART II - REQUIRED CATALOGING DATA ELEMENTS

(4) Nomenclature - Input the common name of the asset. Please spell out acronyms and utilize names that a non-technical expert can understand. **THIS MUST BE INCLUDED**

(5) National Stock Number (NSN) - Input the NSN as catalogued in the Federal Logistics Information System. This can be researched via FEDLOG or WebFLIS. This is not necessary, however, if available it should be provided as it speeds up the cataloging process.

(6) Manufacturer/Company - Input the name of the manufacturer/company which made the asset. Primary source is the acquisition contract or the OEM asset identification tag/plate. This is not the vendor which sold the item, but the entity which made the asset in question. **THIS MUST BE INCLUDED**

(7) Manufacturer Commercial and Government Entity (CAGE) Code - Input the 5 digit CAGE code of the manufacturer. Primary source is the acquisition contract. In the absence of the acquisition contract, the manufacturer identified in item (6) can be identified via CAGE search using [https://www.dlis.dla.mil/bin/cs/begin\\_search.aspx](https://www.dlis.dla.mil/bin/cs/begin_search.aspx). **THIS MUST BE INCLUDED**

(8) Part/Model Number - Input Part/Model number. Primary source is the OEM asset identification tag/plate. In the absence of the OEM asset identification tag/plate, use the acquisition/receipt documentation. **THIS MUST BE INCLUDED**

(9) Unit of Issue (U/I) - Input U/I as designated in Table 53 of DoD 4100.39-M, *Federal Logistics Information System Procedures Manual*. A copy of Table 53 is provided on the tab titled "Table 53 DoD 4100.39-M". **THIS MUST BE INCLUDED**

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(10) Serial Number (#) - Input the serial number for the asset. If serialized, each serial number should be a separate line item. If a non-serialized asset, this can be left blank, but entry is required for item (11) total quantity (QTY) on-hand (O/H). **THIS OR ITEM (11) MUST BE INCLUDED**

(11) Total Quantity (QTY) O/H - Input the total quantity on-hand for non-serialized assets. Serialized assets should be identified by separate line item as reflected in (10) Serial #. **THIS OR ITEM (10) MUST BE INCLUDED**

PART III - VALUATION OF ASSET

The proper valuation of assets is a key financial goal that the Marine Corps must satisfy in order to undergo a successful balance sheet audit. To do so, Key Supporting Documentation (KSDs) is required to properly value General Equipment assets. When KSDs are not available, an alternate valuation effort should be performed in accordance with Statements of Federal Financial Accounting Standards 35 (SFFAS 35), *Estimating the Historical Cost of General Property, Plant, and Equipment*. Simply stated, asset valuation is a means of determining the value of an asset utilizing the following factors: (1) acquisition cost, (2) placed in service date, and (3) useful life/depreciation schedule.

(12) Acquisition Cost - determined in one of three ways which are listed below in priority order. **MUST INCLUDE A RESPONSE IN (a), (b), OR (c)**

(a) Historical Cost - Cost of asset based upon financial transaction. Input cost of procurement identified on the purchase document and subsequent receipt (i.e., Contract/DD Form 200, GCPC request/receipt, etc.). When values are different, input value identified on receipt.

1. Unit Procurement Cost - Input the standard unit price for one unit of issue. **THIS MUST BE INCLUDED**

2. Contract # or Requisition Document # - Input the contract # or requisition document # used to procure the asset. **THE CONTRACT OR THE REQUISITION DOCUMENT MUST BE PROVIDED**

(b) Comparable Cost - The cost of a comparable asset. This is 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. Input cost of procurement identified on the purchase document of the comparable asset.

1. Unit Procurement Cost - Input the standard unit price for one unit of issue. **THIS MUST BE INCLUDED**

2. Contract # or Requisition Document # - Input the contract # or requisition document # used to procure the asset. **THE CONTRACT OR THE REQUISITION DOCUMENT MUST BE PROVIDED**

(c) Published Price List - Procured cost identified on a published price list from the original OEM or vendor involved in the manufacture for the same or a similar item. FEDLOG is an acceptable source for a published price list.

1. Unit Procurement Cost - Input the standard unit price identified in the published price list. **THIS MUST BE INCLUDED**

Enclosure (2)

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2. Comparable Price List Vendor/Date - Identify the comparable price list vendor and the date the price list was obtained. **A COPY OF THE PUBLISHED PRICE LIST MUST BE PROVIDED.**

(13) Placed in service date - Determined in one of four ways which are listed below in priority order. **MUST INCLUDE A RESPONSE IN (a), (b), (c), OR (d)**

(a) Date asset received - Input the date the asset was received as identified on the receipt documentation. **RECEIPT WITH DATE MUST BE PROVIDED.**

(b) VIN Analysis - The VINs consist of seventeen characters, uninterrupted by slashes, hyphens, or spaces. Character ten indicates the model year or year of manufacture (the tab title "VIN to Year Conversion Chart" provides the VIN conversion table). Input the year conversion of the tenth character (i.e., 10th character = 6, input year "2006").

(c) Midpoint of Model year - Input "1 July" followed by the year identified on the OEM asset identification plate/tag.

(d) Midpoint Placed in Service Date of Adjacent Assets - If assets are acquired on the same contracting document, but there is not a receipt for the particular asset in question, the 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 receipt is available and the placed in service date of the asset with the proceeding serial/model number for which a receipt is available. Input the date which is the midpoint between the dates of receipt for the assets received prior to and after the asset in question.

1. Midpoint date - Input the date which is the midpoint between the dates of receipt for the assets received prior to and after the asset in question.

2. Contract # or Requisition Document # of preceding asset - Input the contract # or requisition document number of the preceding asset. **A COPY OF THE CONTRACT OR REQUISITION DOCUMENT MUST BE PROVIDED**

3. Receipt Date of preceding asset - Input the receipt date of the preceding asset. **A COPY OF THE RECEIPT MUST BE PROVIDED**

4. Contract # or Requisition Document # of the following asset - Input the contract # or requisition document number of the following asset (this may be the same as the preceding contract/requisition document). **A COPY OF THE CONTRACT OR REQUISITION DOCUMENT MUST BE PROVIDED**

5. Receipt Date of the following asset - Input the receipt date of the following asset. **A COPY OF THE RECEIPT MUST BE PROVIDED**

(14) Useful life/depreciation schedule - As determined by the Program Office or DoD 7000.14-R. Input "5" for general purpose vehicles; ADP systems and hardware (computer and peripherals); high tech medical equipment; equipment used in research, development, test and evaluation (RDT&E); radio and television broadcasting equipment; and software. Input "10" for all other equipment and machinery not mentioned above. Input "20" for vessels, tugs,

Enclosure (2)

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barges and similar water transportation equipment; steam and electric generation equipment (500 kilowatt or more); sewers and other utilities (including such things as fiber optic cable), and real property structures. **THIS MUST BE INCLUDED.**

POINTS OF CONTACT. The points of contact for this LOI are:

(a) First Lieutenant Nicholas Remshak, Officer in Charge, Consolidated Material Support Center at (760) 830-3032 or [nicholas.remshak@usmc.mil](mailto:nicholas.remshak@usmc.mil).

(b) Gunnery Sergeant Joe Lopez, Personal Property Manager at (760) 830-7712 or [joe.l.lopez@usmc.mil](mailto:joe.l.lopez@usmc.mil).

Enclosure (2)