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A PROGRAM EVALUATION STUDY ON THE EFFECTS OF THE FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS ON THE I MEF UNIT ISSUE FACILITY CLASS II EQUIPMENT

December 2021

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ISSUE FACILITY CLASS II EQUIPMENT**

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ABSTRACT

The Marine Corps published Marine Corps Order 4400.201, *Financial Liability Investigation of Property Loss* (FLIPL), in 2018 to allow commanders the opportunity to investigate the loss, damage, and destruction of government property and hold individual(s) accountable. The First Marine Expeditionary Force (I MEF) published the Consolidated Storage Program (CSP) procedures order to implement Marine Corps Order 4400.201 and is the only MEF to have implemented such order. The purpose of this research is to evaluate the I MEF CSP order against the FLIPL, analyzing its process by utilizing Lean Six Sigma methodologies to identify aspects that are non-value-added, discuss why they create inefficiencies, and provide potential recommended changes to improve accountability. The study revealed that before the CSP order was published, the MEF incurred millions of dollars in equipment losses. Once the CSP order was published and disseminated to I MEF units, equipment accountability became a priority for commanders as their organization would be held financially liable for future lost, damaged, or destroyed Unit Issue Facility (UIF) equipment. The total amount of losses went from \$7 million in FY17 to a little over \$300,000 in FY21, proving the I MEF CSP order to be effective. Recommendations identify the need to reduce the review time of the DD 200 FLIPL.

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TABLE OF CONTENTS

I.	INTRODUCTION.....	1
A.	MOTIVATION	1
B.	PROBLEM	1
C.	PURPOSE	2
D.	RESEARCH QUESTIONS	3
E.	BACKGROUND.....	4
F.	LITERATURE REVIEW	12
	1. The Use of Lean Six Sigma For Process Improvements.....	13
	2. The Effectiveness of Directive and Guidance For the Marine Corps	14
	3. The Culture and Organizational Behaviors That Lead to Accountability Issues	15
	4. The Importance of Equipment Accountability	15
	5. Budget Constraints	16
G.	METHODOLOGY	16
II.	ANALYSIS	19
A.	DATA ANALYSIS.....	19
	1. FY 18 Data	19
	2. FY 18 Summary	21
	3. FY 19 Data	21
	4. FY 19 Summary	23
	5. FY 20 Data	24
	6. FY 20 Summary	26
	7. FY 21 Data	27
	8. FY 21 Summary	29
	9. UIF SWS-CN Totals From 1 October 2017 – 03 September 2021	29
	10. Summary.....	33
	11. UIF STAP Totals from 1 October 2017 – 03 September 2021.....	34
	12. Summary.....	37
	13. End State.....	37
B.	PROCESS ANALYSIS.....	38
	1. Process Analysis Background	38
	2. Step 1 Analysis.....	42
	3. Step 1: Cost Analysis (15 calendar days)	43

4.	Step 2: Analysis	43
5.	Step 2: Cost Analysis	44
6.	Step 3: Analysis	45
7.	Step 4: Analysis	47
8.	Step 5: Analysis	49
9.	I MEF G-4 Review/Submission Analysis	49
10.	Summary.....	53
III.	RECOMMENDATIONS, FUTURE WORK, AND CONCLUSION	55
A.	RECOMMENDATIONS.....	55
B.	FUTURE WORK.....	55
C.	CONCLUSION	56
	APPENDIX A. CSP TALLY SHEETS	57
	APPENDIX B. REPORT OF LOST, DAMAGED, DESTROYED OR ADMINISTRATIVE ADJUSTMENT FOR GOVERNMENT PROPERTY.....	63
	APPENDIX C. MCO 4400.201-V17 FLIPL PROCESS FLOW.....	67
	APPENDIX D. DD 200 ROUTING FOR GARRISON PROPERTY	69
	LIST OF REFERENCES.....	71
	INITIAL DISTRIBUTION LIST	75

LIST OF FIGURES

Figure 1.	Classes, Subclasses of Supply, and Common-User Logistics Suitability. Source: Joint Chiefs of Staff (2013).....	5
Figure 2.	FY-18 Total FLIPLs – SWS-CN & STAP Graph. Source I MEF (2018).....	20
Figure 3.	FY-18 Total FLIPLs – SWS-CN & STAP Pie Chart. Source: I MEF (2018).....	21
Figure 4.	FY-19 Total FLIPLs Graph. Source: I MEF (2019b).	23
Figure 5.	FY-19 Total FLIPLs Pie Chart. Source: I MEF (2019b).....	23
Figure 6.	FY-20 Total FLIPLs Graph. Source: I MEF (2020).	25
Figure 7.	FY-20 Total FLIPLs Pie Chart. Source: I MEF (2020).....	26
Figure 8.	FY-21 Total FLIPLs Graph. Source: I MEF (2021b).	28
Figure 9.	FY-21 Total FLIPLs Pie Chart. Source: I MEF (2021b).....	29
Figure 10.	FY-18 through FY-21 Overdue SWS-CN Linear Graph. Source: I MEF (2021c).....	30
Figure 11.	2017 through 2021 Best Efforts Chart. Source: I MEF (2021c).....	30
Figure 12.	FY-18 through FY-21 Dollar Amount of Overdue SWS-CN. Source: I MEF (2021c).....	31
Figure 13.	2017 through 2021 Best Efforts Chart—SWS-CN Dollar Amount. Source: I MEF (2021c).	32
Figure 14.	FY-18 through FY-21 Overdue SWS-CN Accounts Linear Graph. Source: I MEF (2021c).	33
Figure 15.	FY-18 through FY-21 Overdue STAP Items Linear Graph. Source: I MEF (2021c).....	34
Figure 16.	FY-18 through FY-21 Dollar Amount of Overdue STAP Equipment Linear Graph. Source: I MEF (2021c).....	35
Figure 17.	FY-18 through FY-21 Overdue STAP Accounts Linear Graph. Source: I MEF (2021c).	37
Figure 18.	DD 200 Process Evaluation	41

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LIST OF TABLES

Table 1.	FY-18 Table. Source: I MEF (2018).....	20
Table 2.	FY-19 Table. Source: I MEF (2019b).....	22
Table 3.	FY-20 Table. Source: I MEF (2020).....	24
Table 4.	FY-21 Table. Source: I MEF (2021b).....	27
Table 5.	2017 through 2021 Best Efforts Chart—STAP Dollar Amount. Source: I MEF (2021c)	36
Table 6.	8- and 10-Hour Workday Summary Table	51

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LIST OF ACRONYMS AND ABBREVIATIONS

CBRN	Chemical Biological Radiological and Nuclear
CLB	Combat Logistics Battalion
CPEN	Camp Pendleton
CSP	Consolidated Storage Programs
DIV	Division
FY	Fiscal Year
FLIPL	Financial Liability Investigation of Property Loss
FLO	Financial Liability Officer
GCSS-MC	Global Combat Service Support – Marine Corps
HQMC	Headquarters United States Marine Corps
I MEF	First Marine Expeditionary Force
IIF	Individual Issue Facility
MAGTF	Marine Air Ground Task Force
MARCORLOGCOM	Marine Corps Logistics Command
MAW	Marine Air Wing
MCAGCC	Marine Corps Air Ground Combat Center
MCAS	Marine Corps Air Station
MCB	Marine Corps Base
MCO	Marine Corps Order
METL	Mission Essential Tasks Listings
MEU	Marine Expeditionary Unit
MIG	Marine Information Group
MLG	Marine Logistics Group
MSC	Major Subordinate Command
OIF	Operation Iraqi Freedom
RO	Responsible Officer
SJA	Staff Judge Advocate
SOP	Standard Operating Procedure
SNCO	Staff Non-Commissioned Officer
SPMAGTF	Special Purpose Marine Air Ground Task Force

STAP	Special Training Allowance Pool
SWS-CN	Soft Wall Shelters and Camouflage Netting
UIF	Unit Issue Facility
U.S.	United States of America

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I. INTRODUCTION

A. MOTIVATION

As Marine Corps Supply Officers, the authors experienced first-hand the administrative burden placed on commands and financial discrepancies caused when Financial Liability Investigation of Property Loss (FLIPL) are conducted on lost, damaged/destroyed Class II, Unit Issue Facility (UIF) equipment. Prior to 2019, the First Marine Expeditionary Force (I MEF) incurred millions of dollars in deficiencies at the UIF which hindered their ability to support the operational requirements of units under their hierarchy. When the MEF published the Consolidated Storage Program (CSP) procedures order in January 2019, which stated units would be held financially liable for lost, damaged, or destroyed equipment from now on, a change in organizational accountability occurred. Reports and data provided by the I MEF G-4 suggests that by holding commands accountable for losing or damaging UIF equipment, accountability was finally prioritized at the lower levels. This study determines how each Major Subordinate Command (MSC) responded to the new order and how it affected the MEF as a whole. We also analyzed each step within the FLIPL order to determine its effectiveness provided the newly implemented MEF order. We included a cost analysis for each step and determine which step(s) created non-value added or bottlenecked the financial and administrative process of a FLIPL.

B. PROBLEM

The FLIPL order allows commanders to hold Marines financially accountable or accountable via administrative punishment for losing or damaging/destroying government equipment. Furthermore, each MEF is authorized to publish its organization-specific Standard Operating Procedure (SOP) or order to emphasize requirements listed under the FLIPL order. Under the FLIPL order, a full investigation must be conducted to determine the finding of facts, which allows a commander to determine which option they will exercise. An investigation, per the FLIPL should be completed 30 calendar days from the appointment of the Financial Liability Officer

(FLO). Once a FLIPL is complete, it must be routed to the I MEF G4 in order to close out a delinquent account. However, data retrieved by the I MEF suggests that the FLIPL process, including the routing, took longer than expected, delaying a unit's ability to close out accounts and draw new equipment. Per the order published by the MEF in 2019, delinquent accounts must be closed prior to opening a new one. This is to ensure a unit is not drawing anymore equipment from the UIF until someone or an organization paid for the equipment, they lost or damaged. This lengthy process requires revision and an evaluation. There are several ways in which to do this.

- Analyze each step of the FLIPL as outlined by Marine Corps Order (MCO) 4400.201V-17.
- Identify which steps that do not add value.
- Identify the obsolete equipment on which an investigation was conducted and the cost analysis associated to it.
- A checkage to the United States of America (U.S.) Treasury means a Marine was held financially liable. At that point, commands should not be held financially liable as-well. Determine how the MEF accounts for these deficiencies if funds going to the U.S. treasury do not make it back into the MEF.
- Determine whether or not the FLIPL process has improved accountability of equipment within the I MEF or if its adding financial and administrative burdens to commands.

C. PURPOSE

The purpose of this research is to analyze the inefficiencies and non-value-added steps within the FLIPL order with respect to the I MEF CSP Procedures and the effects it has on Marines, individual units, and the organization, in order to provide feedback and recommended changes to improve the program.

D. RESEARCH QUESTIONS

1. Is I MEF's order financially beneficial to its organizations and to the Marine Corps as a whole?
2. What are the drivers of inefficiencies in accountability of UIF equipment?
3. How has the MEF order affected the culture of proper accountability within the organizations that fall under the I MEF
4. Based on the cost analysis associated to each step of the FLIPL process, which steps add non-value added, are inefficient and which bottleneck the overall goal?

We find that the FLIPL process in conjunction with the I MEF CSP procedures order have decreased the number of losses every year since their implementation. Commands are now held financially liable for any missing or damaged equipment which allows Commanders to emphasize accountability within their organization to avoid losing unit funds. As a result, the I MEF went from having to backfill the UIF \$7,680,520.58 in equipment deficiencies in FY-18 to \$395,568.95 by the end of FY-21. Forcing these two orders within the MEF increased accountability procedures and saved the MEF millions of dollars over the past three Fiscal Years.

The FLIPL process is long, time consuming and often an administrative burden on commands. We found that step (2) is a bottleneck for how long the step takes to complete. However, it is necessary in certain circumstances when gross negligence is determined and an investigation should be conducted. For equipment that is considered obsolete or will become obsolete within a year, this step adds no value and should be completely avoided. As seen in Appendix D and Figure 18, there is no time limitation when FLIPL packages are routed to the MEF, which means they can sit at the MEF G4 for weeks without any action. These time delays affect organization's ability to draw additional equipment from the UIF required to support field exercises or upcoming deployments. Although this step cannot be avoided, we determined that adding a time limit at this step is required.

E. BACKGROUND

The Mission of the I MEF is to “[provide] the Marine Corps a globally responsive, expeditionary, and fully scalable Marine Air Ground Task Force (MAGTF), capable of generating, deploying, and employing ready forces and formations for crisis response, forward presence, major combat operations, and campaigns” (First Marine Expeditionary Force [I MEF], 2021a). This MAGTF must be properly equipped with Class II equipment, including ground support equipment, general supplies, and clothing (Joint Chiefs of Staff, 2013) to train for and execute required Mission Essential Tasks Listings (METL).

This program evaluation study focuses on the UIF, within the I MEF. The UIF equips the MEF with Class II clothing and equipment required to support exercises and deployments. Specifically, this study focuses on the process through which the I MEF manages Class II B-F items, such as ground support equipment, general supplies, and clothing (Joint Chiefs of Staff, 2013) (Figure 1). The Class II items possessed by I MEF are resourced, staffed and maintained by CSP civilian personnel while overseen by Marine Corps Logistics Command (MARCORLOGCOM). Operationally, the I MEF controls what equipment is issued to whom, their quantities and when customers are not allowed to draw equipment based on account status.

Class	Symbols	Subclass	Common-User Logistics (CUL) Capability
I. Subsistence: Food		A - Nonperishable dehydrated subsistence that requires organized dining facilities C - Combat rations includes meals, ready to eat (MREs) that require no organized dining facility; used in combat and in-flight environments. Includes gratuitous health and welfare items R - Refrigerated subsistence S - Non-refrigerated subsistence (less other subclasses) W- Water	Fully suited to CUL
II. General Support Items: Clothing, individual equipment, tentage, organizational tool sets and tool kits, hand tools, material, administrative, and housekeeping supplies		A - Air B - Ground support material E - General supplies F - Clothing and textiles G - Electronics M - Weapons T - Industrial supplies (e.g., bearings, block and tackle, cable, chain, wire, rope, screws, bolts, studs, steel rods, plates, and bars)	Limited CUL suitability
III. Petroleum, Oils, Lubricants (POL): Petroleum (including packaged items), fuels, lubricants, hydraulic and insulating oils, preservatives, liquids and compressed gasses, coolants, deicing, and antifreeze compounds, plus components and additives of such products, including coal		A - Air W- Ground (surface) P - Packaged POL	Excellent CUL candidate (with some limitations)
IV. Construction/Barrier: Materials that support fortification, obstacle and barrier construction, and construction material for base development and general engineering		A - Construction B - Barrier materials	Fully suited for CUL
V. Ammunition: Ammunition of all types (including chemical, radiological, and special weapons), bombs, explosives, mines, fuses, detonators, pyrotechnics, missiles, rockets, propellants, and other associated items		A - Air W - Ground	Limited, primarily to small arms, selected larger munitions

Figure 1. Classes, Subclasses of Supply, and Common-User Logistics Suitability. Source: Joint Chiefs of Staff (2013).

Class II items directly support exercises at Marine Corps Base (MCB) Camp Pendleton (CPEN), Marine Corps Air Station (MCAS) Miramar, Marine Corps Air Ground Combat Center (MCAGCC) Twenty-Nine Palms, MCAS Yuma; all three Marine Expeditionary Units (MEUs), 11, 13 and 15; and any Special Purpose Marine Air Ground Task Force (SPMAGTF) operations. Appendix A is a list of items by nomenclature of the Class II maintained by the CSP.

Culturally, accountability of Class II equipment has been lackadaisical. If you ask anyone who served in Iraq and/or Afghanistan in 2003, chances are they probably kept phased out Class II that was not accounted for properly, was written off by a Commander, or simply was not turned in by the service member with no repercussions. This laissez-faire attitude towards accountability led to a stream of calls from senior leaders to shift the

Marine Corps' focus on high defense budgets to being good stewards of taxpayers' money. Being good stewards of taxpayers' money means taking the appropriate steps to improve the accountability of government equipment to ensure the warfighter is combat-ready for future operations. To illustrate the renewed importance of equipment accountability, the rest of this section documents calls from senior leadership in the Marine Corps, and even the Department of Defense, to emphasize accountability.

In a Marine Corps Gazette Article about equipment accountability, the author quoted the 34th Commandant of the Marine Corps' 2008 white letter as, "equipment accountability is a warfighting and readiness issue, and this must be a priority. As we commence resetting our warfighter capabilities in a period of limited resources, the challenge is clear: we must be good stewards of the resources entrusted to us. This will continue to be one of my highest priorities as we shape the Marine Corps or the future" (Hicks, 2011, p. 2). In a 2009 article, Brigadier General Charles L. Hudson, Commanding General, 1st Marine Logistics Group stated, "The Marine Corps as a whole had some tremendous challenges since 2002 relevant to equipment accountability and probably more so after Operation Iraqi Freedom (OIF) 1 when the current rotational basis was established for OIF" (Singsank, 2009).

In 12 May 2011, Christopher Castelli discusses the deficiencies and inaccuracy in accountability reporting found during an audit conducted on II MEF from November 2009–2010. "We believe this occurred because unit personnel were not held accountable for data inaccuracies and did not update accountable records promptly. Unit record in-accuracies for on-hand balances could potentially affect unit readiness and redistribution efforts. Additionally, inaccurate records impede the Commanding Officer's ability to be combat-ready and guard against critical shortages and unauthorized excesses" (Castelli, 2011). In the Department of Defense Instruction 5000.64 issued on 19 May 2011, all persons entrusted with the management of Government property shall, "possess and continually demonstrate an appropriate level of competence and proficiency in property accountability management, be held to the highest ethical standards and be responsible for the proper use, care, physical protection, and disposal or disposition of government property" (Department of Defense [DOD], 2011, p. 2).

In his last major policy speech on 24 May 2011 to the American Enterprise Institute, Secretary of Defense, Robert M. Gates stated, “seeking the bleak fiscal outlook ahead, I have for the past two years sought to prepare our defense institutions—accustomed to the post 9/11 decades worth of ‘no questions asked’ funding requests—for the inevitable and eventual decrease of the defense budget” (Gates, 2011). On 26 May 2011, in a discussion at the Brookings Institution, Commandant of the Marine Corps General Amos said that to align with President Barrack Obama’s directive regarding the financial standing of the country, “we’re returning the Marine Corps to its frugal roots as the penny-pinchers of the Department of Defense” (Amos, 2011).

In the 2014 U.S. Marine Corps Forces Command Policies on personnel accountability, fiscal stewardship, equipment, and security, Lieutenant General Neller, regarding fiscal stewardship stated, “as financial stewards, we are responsible and accountable for government property and resources entrusted to us by the U.S. taxpayer. With that, there is an expectation of great care and due diligence when acting as stewards of financial resources. To this end, I charge all Marines and civilian Marines to adhere with the timeless adage of fiscal stewardship which remains true today” (Neller, 2014).

In a 2018 statement delivered to congressional defense committees, General Neller addressed the Fiscal Year (FY) 2017 Full Financial Statement with,

Efficiencies gained through audit efforts enhance the overall support to the Warfighter and ensure the effective use of funds received. Progress will be measured not by the auditor’s opinion in 2017, but by the velocity of corrective action as we continue to improve financial processes, systems, internal controls, and accountability of equipment to achieve a clean financial opinion in the years to come. As the rest of the military services commence their full financial statement audits in FY18, the Marine Corps continues to share our lessons learned across the Department. (Neller, 2018, p. 7)

In a May 2021 statement to the House Appropriations Committee regarding the Defense posture of the Marine Corps, General Berger stated, “our force design efforts for the future will provide the context necessary to make the difficult choices for our installations and logistics enterprise. We can no longer accept the inefficiencies inherent in legacy bureaucratic processes nor accept incremental improvements” (Berger, 2021, p. 20).

To answer these calls for greater accountability, and to pave the way forward to become better stewards of taxpayer's money, the Marine Corps published Marine Corps Bulletin 4440.4, FLIPL in 2016. The purpose of the bulletin was to "introduce new procedures, regulations and processes within the Marine Corps for documenting, investigating, and assessing financial liability for government property that is lost, damaged, or destroyed" (Headquarters United States Marine Corps [HQMC], 2016). The bulletin was placed in effect to begin phasing out what was known as the missing gear statement and to authorize commanders to hold individual(s) financially liable if found negligible for lost or damaged government property. This missing gear statement recorded any lost, damaged, destroyed, or request to administratively adjust property records. Although this form was most commonly used to capture Class II Individual Issue Facility (IIF) items, the form was intended for all government property that fit these criteria. The official MCO 4400.201 Volume 17 was published in 2018, cancelling the bulletin and formalizing the actual order.

Before the FLIPL was published however, a missing gear statement was utilized to record any lost, damaged, destroyed, or request to administratively adjust property records. Although this form was most commonly used to capture Class II Individual Issue Facility (IIF) items, the form was meant to be used for all government property that fit these criteria.

Prior to the new MCO 4400.201, and per Appendix B, the Marine Corps managed lost, damaged, or destroyed equipment using the missing gear statement. This section, which draws from MCO 4400.150, reviews the missing gear statement process to provide some background that informs the changes the Marine Corps sought to make with MCO 4400.201.

After the individual Marine submitted a missing gear statement regarding the condition of the property they were responsible for, they were counseled by their first Officer-in-Charge. The Marine was required to initial five statements where they acknowledged they understood they could make voluntary reimbursements, the types of disciplinary actions they might face, and legal administrative processes that a Commanding Officer could enforce if they were found negligible. The Marine then had to initial next to and circled the option of consulting (or not) with a judge advocated and whether they

desired to voluntarily reimburse the government or declined to do so. On most occasions, to quickly check out of the command to execute Permanent Change of Station orders or End of Active Service (EAS) from the Marine Corps, Marines volunteered to reimburse the government. Endorsements were then required by the Platoon Commander, Company Commander, Supply Officer who issued the NAVMC 6 (Checkage form) and the Commanding Officer to close out the form.

If the Marine refused to voluntarily reimburse the government, the Platoon Commander and Company Commander were required to provide informative comments as to why the Marine made this decision and their recommendation to ensure the Commanding Officer had enough information to decide which steps to take next. Once the missing gear statement arrived on the CO's desk, he had to initial from four different options, as sourced in the missing gear statement form (see Appendix B):

- (a) Individual freely and voluntarily offered to reimburse the government for items listed and negligence/culpability is not suspected. Effect a cash sale/request for checkage for government property (NAVMC 6) for the full value of the items listed and an administrative unit diary entry.
- (b) Individuals freely and voluntarily offered to reimburse the government for items listed and negligence/culpability is suspected. Conduct an investigation. Refer for appropriate disciplinary action.
- (c) Individual did not freely and voluntarily offer to reimburse the government for items listed and negligence/culpability is not suspected. Expend from property records and Individual Memorandum Record (IMR).
- (d) Individual did not freely and voluntarily offer to reimburse the government for items listed and negligence/culpability is suspected. Expend from property records and Individual Memorandum Record (IMR). Refer for appropriate disciplinary action.

Option (b) was the choice that required an investigating officer be assigned to determine the findings of facts behind the lost/damaged/destroyed property. The investigating officer assigned was typically a junior officer, who followed the Manual of the Judge Advocate General (JAGMAN) and received legal assistance via the Command's Manpower Officer, commonly known as the Adjutant. The findings of facts and recommendations were typically required within 5 working days. The CO would then base their decision from those findings. During this time period, most COs chose to take some sort of punitive action (e.g., pg. 11 or 6105) depending on the price associated to the equipment in question. It was rare that a CO recommended a Marine be held financially liable as it would require involvement of the JAG and could affect a Marines' personal life.

Option (c) was selected when the CO determined the Marine was not culpable based on their statement, evidence and statements made by their chain-of-command. This option was typically selected if equipment was lost, damaged or destroyed during a training operation or the most common, theft, which Marines provided a police report for. The equipment was simply written off and no one was held financially liable at the command level.

Option (d) was selected when the CO determined the Marine was culpable based on their statement, lack of evidence and statements made by their chain-of-command. The CO had a clear understanding an investigation was not required, and the Marine should receive appropriate disciplinary action (e.g., pg.11 or 6105).

Once a selection was made, appropriate action was then taken to close this investigation out. This typically involved the IIF to remove items from a Marines' IMR, or the Supply Officer conducting a Miscellaneous Loss (designated with code D9Z in Global Combat Service Support- Marine Corps (GCSS-MC)) to the organization's property records.

If UIF equipment was determined to be completely lost, not due to negligence, the Commander typically recommended these items be removed from the account without holding anyone financially liable. A copy of a completed missing gear statement and investigation results were then routed up the chain-of-command for the MEF to remove

the missing UIF items from an account. At this point, the MEF would close out the UIF account and would be required to fill those deficiencies, not holding the organizations that lost the equipment, financially liable.

If UIF equipment was determined to be lost due to gross negligence, the Commander held the individual accountable via administrative punitive action. However, because the UIF equipment was still missing and on an open equipment account, a completed missing gear statement and investigation results were routed up the chain-of-command in order for the items to be removed from the account. Once again, the MEF closed out the account, not holding the organization financially liable, and having to fill those deficiencies out of their budget.

During the era of the missing gear statement, the I MEF did not hold its units financially liable for lost, damaged or destroyed UIF equipment. As a consequence, the I MEF incurred hundreds of thousands to millions of dollars in missing/damaged equipment every year which they were required to backfill in order to continue supporting their units. This process alone contributed to the culture of taking a lackadaisical approach to equipment accountability. It allowed organizations to continue losing or damaging UIF equipment without any financial repercussion to their budget. If this situation continued to occur, it had the potential to put the I MEF into risk if real world contingency operations necessitated the need to outfit the MEF for combat operations (Dettmer, 2019)

MCO 4400.201 was supposed to allow Commanders to hold individuals accountable for missing equipment. This order in conjunction with the I MEF's order allowed them to hold entire organizations financially liable. However, initial data shown in Chapter II revealed that despite the implementation of the FLIPL, organizations still approached accountability of UIF equipment in the same manner as during the era of the missing gear statement, continuing with the trend of losing hundreds of thousands to millions of dollars' worth of equipment every year. The FLIPL, it appeared, was just a replacement form for the missing gear statement.

In January 2019, the I MEF Commanding General published order 4400.4B, *Consolidated Storage Program Procedures* with the intent "to improve combat readiness

of all units and personnel operating in the I MEF area of operations that are serviced by the CSP” (I MEF, 2019a).

Under policy and procedures, regarding UIF equipment, the order states, “In cases where accounts have lost, stolen, or damaged (beyond normal wear and tear) UIF material with a completed FLIPL, where no one was found financially liable, the Major Subordinate Command (MSC) will be financially responsible for the cost of the material minus 25 percent depreciation. MSCs will actively monitor and budget for all UIF losses pertinent to their units” (I MEF, 2019a). This paragraph was underlined in the original to emphasize the MEF would no longer be accepting the financial burden as a result of an organization’s lack of accountability. The MEF would be holding the MSC’s financially responsible. This allows MSC Commanding Generals to scrutinize FLIPLs routed to them regarding UIF equipment and directly hold their Commanders Financially liable for their accountability discrepancies. Since no Commander wants to let their Commanding General know their organization has issues with accountability, they are now emphasizing accountability procedures within their organizations a lot more.

Chapter II demonstrates how the number of deficiencies at the UIF decreased in the past two years. This program evaluation study however, also includes the deficiencies and bottlenecks associated to the FLIPL process itself.

F. LITERATURE REVIEW

The Department of Defense has for many years faced challenges on equipment accountability and has worked to overcome these issues through creating directives and policies and updating systems that assist in conducting equipment accountability. The Marine Corps is no different and created the DD 200 Financial Liability Investigation of Property Loss (FLIPL), the focus of our study, to provide leadership a way to hold Marines accountable for the loss of equipment. We analyzed the DD 200 FLIPL process and its effects on the Marine Corps through the themes of Lean Six Sigma for process improvements, the effectiveness of directives and guidance for the Marine Corps equipment accountability, the culture and organizational behaviors that lead to

accountability issues, the overall importance of equipment accountability, and finally budget constraints.

1. The Use of Lean Six Sigma For Process Improvements

Process improvements have long been a way for businesses to increase efficiencies to increase revenue. For the military, identifying a system to analyze processes could mean an increase in output and could minimize time spent on tasks and provide a better use of budget. Lean Six Sigma has paved the way as the most effective form used in many organizations to date when it comes to a methodology to identify process improvements. “Six Sigma is now considered THE APPROACH to quality improvement. As Gershon stated in his article, “all 500 of the Fortune 500 companies have Six Sigma programs built into their management structure” (Gershon, 2010). With it being such a successful tool for civilian companies, the use of this process within the branches of the Department of Defense, specifically the Marine Corps, can only be viewed as positive.

Implementation the Lean Six Sigma program requires leadership direction, and the highest levels of leadership must be involved to ensure there is insight on the analysis occurring in the process, a proper overview of the process, and further ongoing improvements to the process (O’Rourke, 2005). Without leadership involvement, any improvement effort may be a one-time analysis and although corrections can be made to a process, further analysis will not happen and future corrections will go unidentified, taking away from the ongoing use of the Lean Six Sigma methodology.

To properly use the Lean Six Sigma methodology as an effective tool to analyze a process, Madhani found that the first step is to identify the right metrics within the process (Madhani, 2016). The initial breakdown of the step-by-step processes a team is trying to correct will identify all of the metrics involved. Without this, there cannot be a proper analysis of the process as a whole and it will hinder the identification of bottlenecks throughout. Overall, the Lean Six Sigma program is a beneficial tool used to analyze business processes that is, “comprehensive and flexible system for achieving, sustaining, and maximizing business success... it is uniquely driven by close understanding and

customer needs, disciplined use of facts, data, and statistical analysis, and diligent attention to managing, improving, and reinventing business processes” (Gershon, 2010).

One way the Lean Six Sigma program is successful is through the Lean component, i.e., its philosophy of, “the elimination of non-value-adding activities” (Mehrjerdi, 2011). The Lean component focuses on mapping the process as a value stream, which views each activity in the process as either value-added or non-value added (Apte & Kang, 2006). Eliminating activities which do not add value in the eyes of the customer, which Lean identifies as waste, improves process speed and reduces costs (Apte & Kang, 2006). Lean generally considered eight categories of waste, including, “Human Talent, Over-production, Waiting time, Transportation, Processing, Inventory, Motion and Scrap” (Apte & Kang, 2006).

2. The Effectiveness of Directive and Guidance For the Marine Corps

To create consistency in processes, procedures, and to ensure good stewardship of taxpayer money within the Marine Corps, Headquarters Marine Corps provides Marine Administrative Messages (MARADMINs), Orders, and Directives that give guidance on how to maintain proper accountability of government equipment. The Marine Corps is adamant Marines use the equipment that has been government tested and issued to ensure the highest level of safety in training and deployed environments. This mitigates the potential harm that could happen if Marines used personal commercial equipment instead of the government-issued equipment (HQMC, 2018). Much of this equipment can be expensive and is not for one-time use. Instead, much of it is reused and reissued out to Marines as they leave or arrive at their permanent duty station. With so many directives being released, corrected, modified, or updated some of the information provided can be conflicting and instead of simplifying processes, can increase confusion (McCallister, 1997). A consensus among the articles and orders is that orders and directives are only effective if they are implemented and consistently inspected.

Recently, the Marine Corps created the DD 200 FLIPL as an update on the proper accountability of equipment. It is a document, “concerning the loss, damage, destruction, or theft of government property. It also documents relief from or a charge of financial

liability against an individual” (HQMC, 2018). The execution of this document is intended to create an increase in the responsibility of the individual Marine to maintain and care for the equipment that is issued to them. The purpose of the directive is ultimately to identify financial responsibility for the loss of government equipment (HQMC, 2019). Since it is still a newer process, however, there have been different interpretations of not only how to execute the form, but also the level of effectiveness of this form.

3. The Culture and Organizational Behaviors That Lead to Accountability Issues

As the Marine Corps downsized over the past decades, and budgets decreased, a focus on accountability has become a priority. Issues with accountability procedures and ownership are tied to the culture and leadership’s prioritization of equipment accountability. The number of equipment Marines continue to carry throughout the years does not make it any easier for Marines to maintain accountability of their equipment (Hilburn, 2006). Although the Marine Corps pushes programs and directives to improve the accountability, many have proven not to provide the intended improvement (Anthony, 2015). Ultimately, the culture that impresses upon Marines the importance of equipment accountability is the foundation for the success of programs set in place. Without a culture of accountability there is no true meaning or relevance for these programs to create real efficiencies.

4. The Importance of Equipment Accountability

Leadership, from the Commandant to the individual platoon sergeant, has emphasized the importance of equipment accountability to the Marine Corps for many years. Leadership does not think equipment accountability is important because it is just the “right thing” to do, but because “equipment accountability is a warfighting and readiness issue, and this must be a priority” (Hicks, 2011). Aside from the amount of money it costs to replenish some equipment, it can be difficult, and sometimes impossible, to replenish some of this equipment through a regular military supply chain. Depending on what equipment needs to be replenished, the original manufacturers that fulfilled these items may no longer be creating the end item or replacement parts, or the contracts with

these manufacturers may have expired. This can cause a long wait time for units to receive a replenishment part if they find themselves needing to award a contract outside the regular supply chain, which can take quite some time to complete. Additionally, resources (i.e., funding) can constrain the ability to replace equipment. Hicks (2011) notes, “As we commence resetting our warfighting capabilities in a period of limited resources, the challenge is clear: we must be good stewards of the resources entrusted to us.” This combination of factors has motivated the Marine Corps initiatives to hold Marines accountable for the loss of equipment, with the DD 200 FLIPL being the latest (HQMC, 2019).

5. Budget Constraints

The Marine Corps is one of the smallest organizations in the Department of Defense and therefore receives one of the smallest budgets. The readiness of a force requires it to have the correct type and amount of equipment to be combat-ready. This requires the appropriate amount of funding; for example, “Budget requests from the Army and Marines for boots, MOLLE gear, body armor, and other routine gear go to Congress as part of the Pentagon’s annual request for Operations and Maintenance funds. This includes “need-to-have” money for fuel, tires, ammunition, food and other things the military cannot do without” (Wood, 2000). Unfortunately, budget constraints cause some organizations to tail to meet mission requirements. The Marine Corps is constantly challenged to stretch every penny that is provided to them, but the tempo of mission requirements does not seem to decrease.

G. METHODOLOGY

Research design: Program evaluation study using process analysis of a specific case.

Program evaluation study of I Marine Expeditionary Force

- Case selection: Unit Issue Facility Class II equipment
- Data source: I MEF G-4 Material Readiness Branch

- Data analysis: Lean six sigma, particularly Lean and Value Analysis, as well as process analysis
- In-depth review of each step outlined in MCO 4400.201 v-17

Expected Output

- Characterization of the steps creating inefficiencies
- Characterization of the non-value-added steps
- Identification of drivers of non-value-added steps
- Recommendations for improvement

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II. ANALYSIS

A. DATA ANALYSIS

I MEF provided the following tables, graphs and pie charts. The status of the CSP accounts is briefed to the I MEF Commanding General regularly and paints a picture of how much equipment each MSC is losing every fiscal year, increasing the MEF's deficiencies. The Division (DIV) has the most deficiencies given that their operational tempo is much higher, requiring continuous draws and turn-ins of UIF equipment.

1. FY 18 Data

Table 1 shows data captured in Fiscal Year (FY) 2018 which includes total number of FLIPL packages submitted by each MSC to the I MEF G4 with supporting documentation and completed investigations (if required) between 1 Oct 2017 and 30 September 2018 and their overall dollar amount. UIF equipment includes soft wall shelters and camouflage netting (SWS-CN), special training allowance pool (STAP) items, and chemical, biological, radiological and nuclear (CBRN) equipment. In the table, the columns represent each MSC within the MEF: the Division (DIV), the Marine Air Wing (MAW), the Marine Logistics Group (MLG), the Marine Information Group (MIG), and the Marine Expeditionary Unit (MEU).

The **approved** row is the total dollar amount the MEF accepted as a loss based on the FLIPLs submitted by each MSC. During this fiscal year, individual MSCs were not yet held financially liable for the loss of UIF equipment. The overall MEF however, incurred that financial loss.

This information does not show whether an individual was held financially liable by a commander if an investigation was required. It does, however, highlight the total packages submitted during that FY and their total dollar amount.

The **pending** row is the total dollar amount of FLIPLs the MEF was currently reviewing and had not endorsed at the time this data was submitted. This incomplete work is attributed to errors, or missing signatures, enclosures, or endorsements in the FLIPL package.

Figures 2 and 3 present the data from Table 1 graphically.

Table 1. FY-18 Table. Source: I MEF (2018)

	<u>DIV</u>	<u>MAW</u>	<u>MLG</u>	<u>MIG</u>	<u>MEU</u>
Approved	<u>\$2,394,177.69</u>	<u>\$1,201,265.94</u>	<u>\$1,408,177.83</u>	<u>\$1,027,003.11</u>	<u>\$75,008.60</u>
Pending	<u>\$422,815.11</u>	<u>\$0.00</u>	<u>\$338,944.41</u>	<u>\$813,127.89</u>	<u>\$0.00</u>
OCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NOV	\$0.00	\$2,871.73	\$0.00	\$0.00	\$0.00
DEC	\$348,542.61	\$67,774.10	\$383,275.64	\$0.00	\$698.94
JAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FEB	\$41,061.28	\$0.00	\$361,085.81	\$0.00	\$0.00
MAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
APR	\$421,411.65	\$125,487.05	\$149,728.66	\$0.00	\$44,234.79
MAY	\$229,148.81	\$674,292.93	\$0.00	\$388,294.95	\$0.00
JUNE	\$1,810.02	\$50.90	\$397,174.18	\$0.00	\$0.00
JULY	\$0.00	\$21,836.28	\$110,358.54	\$374,564.23	\$23,729.95
AUG	\$235,108.61	\$284,075.86	\$6,555.00	\$170,529.67	\$6,344.92
SEPT	\$1,117,094.71	\$24,877.09	\$0.00	\$93,614.26	\$0.00
MEF total	<u>\$7,680,520.58</u>				

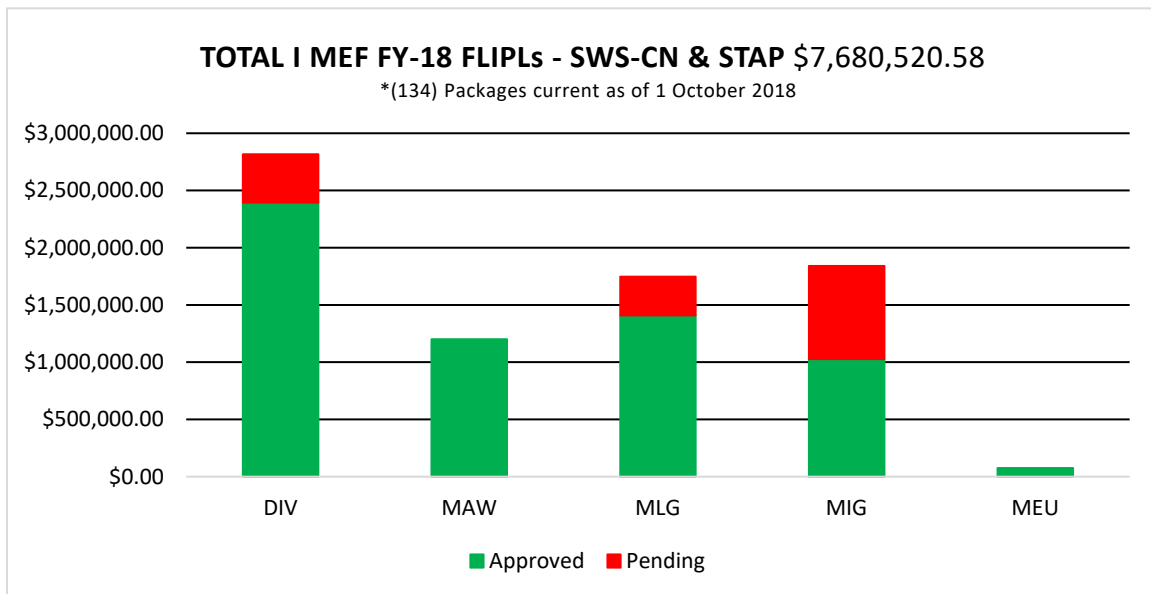


Figure 2. FY-18 Total FLIPLs – SWS-CN & STAP Graph. Source I MEF (2018).

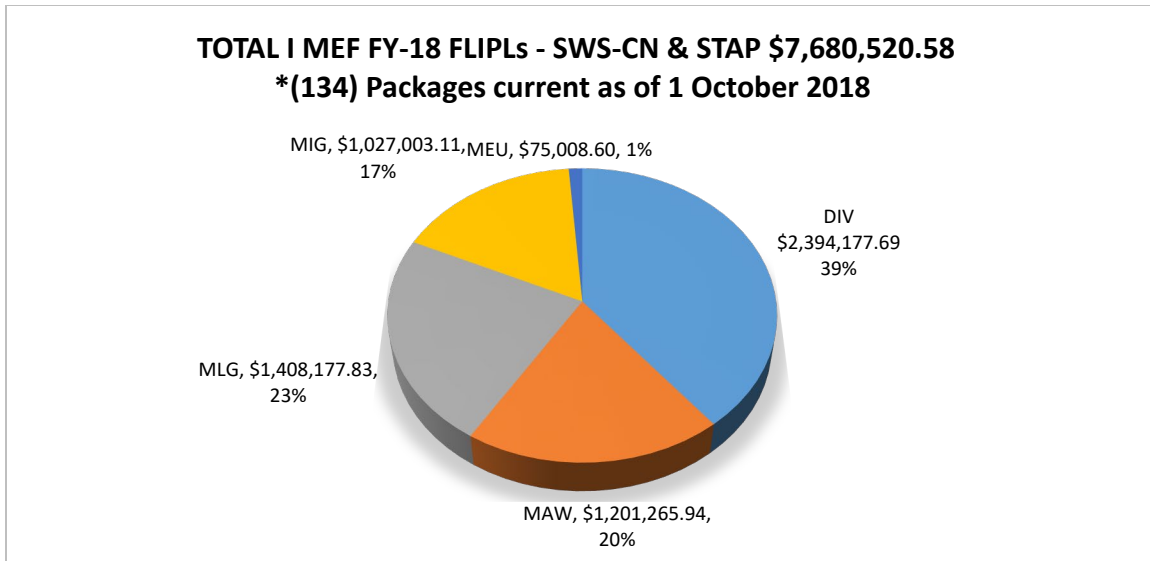


Figure 3. FY-18 Total FLIPLs – SWS-CN & STAP Pie Chart. Source: I MEF (2018).

2. FY 18 Summary

During this FY, the MEF received FLIPL packages totaling \$7,680,520.58 from each MSC including the MEUs. Not every single line item in these packages is guaranteed to be missing items however. The FLIPL is meant to capture lost, damaged, or destroyed equipment. Although damaged/destroyed equipment is still physically on-hand, because that equipment can no longer support other organizations that may request those items, they are now considered a deficiency that must be filled by the MEF. Division incurred 39% of the overall deficiencies, the largest stakeholder in equipment losses and damages within the MEF this year. The MLG 23%, Marine Air Wing (MAW) 20%, Marine Information Group (MIG) 17% and the MEU 1%.

3. FY 19 Data

Table 2 shows data captured in FY 19 from 1 Oct 2018 and 30 September 2019.

Just like FY 18, the **approved** row is the total dollar amount the MEF accepted as a loss as a result of the FLIPLs submitted by each MSC. During the first months of this fiscal year, MSCs were still not held financially liable for the loss of UIF equipment,

requiring the MEF to fill those deficiencies. The I MEF order 4400.4B, Consolidated Storage Program Procedures was published in January 2019.

The **in-review** row is the total dollar amount in FLIPLs the MEF was currently reviewing and had not yet endorsed at the time this data was submitted.

The **returned** row includes the total dollar amount in FLIPLs submitted and rejected by the MEF.

As before, Figures 4 and 5 depict this data in graphical form.

Table 2. FY-19 Table. Source: I MEF (2019b)

	DIV	MAW	MLG	MIG	MEU
<u>Approved</u>	<u>\$4,659,584.70</u>	<u>\$570,702.87</u>	<u>\$659,277.02</u>	<u>\$1,026,498.65</u>	<u>\$439,510.83</u>
<u>Returned</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>In Review</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
OCT	\$166,904.98	\$21,269.74	\$13,242.25	\$28,288.16	\$0.00
NOV	\$517,561.73	\$147,447.69	\$322,975.28	\$25,673.66	\$0.00
DEC	\$434,929.76	\$85,626.77	\$53,225.34	\$10,341.61	\$0.00
JAN	\$1,452,550.19	\$0.00	\$60,324.32	\$0.00	\$363,852.57
FEB	\$545,964.63	\$17,228.88	\$122,690.08	\$0.00	\$0.00
MAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
APR	\$333,236.06	\$33,708.87	\$0.00	\$3.80	\$0.00
MAY	\$575,182.09	\$36,355.57	\$4,231.81	\$921,387.95	\$0.00
JUNE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JULY	\$437,878.31	\$220,134.73	\$24,797.74	\$17,800.47	\$75,658.26
AUG	\$195,376.95	\$8,930.62	\$9,187.84	\$23,003.00	\$0.00
SEP	\$0.00	\$0.00	\$48,602.36	\$0.00	\$0.00
MEF total	\$7,355,574.07				

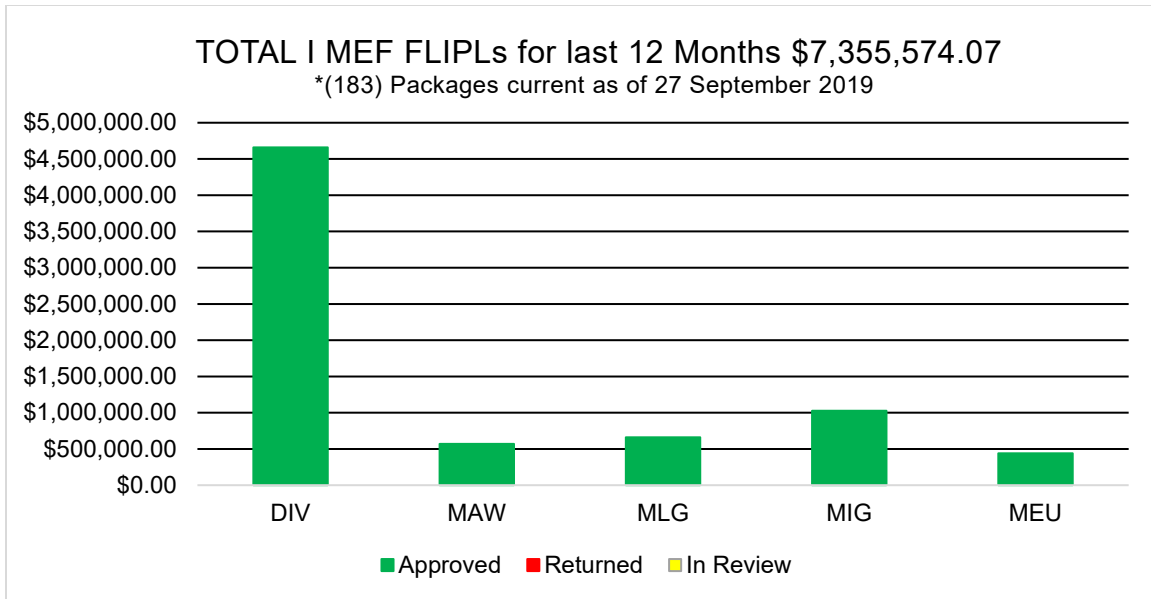


Figure 4. FY-19 Total FLIPLs Graph.
 Source: I MEF (2019b).

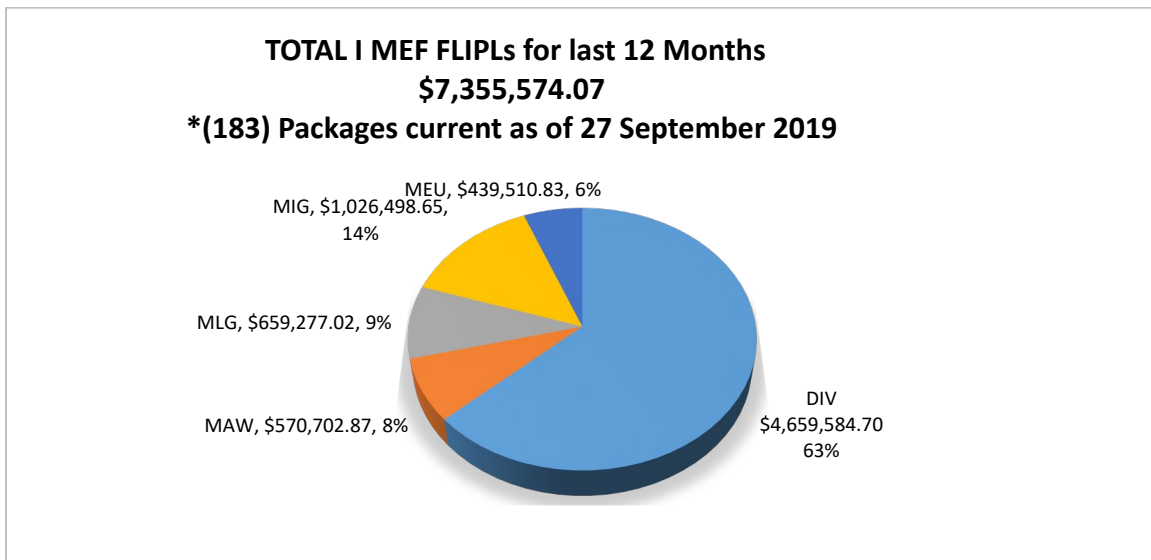


Figure 5. FY-19 Total FLIPLs Pie Chart.
 Source: I MEF (2019b).

4. FY 19 Summary

Despite the CSP order being published during this FY, the number of FLIPLs and total losses and damages only decreased slightly compared with what was recorded the

previous year. This could be attributed to a few explanations, including slow dissemination of the order throughout the MEF requiring Commanders and Responsible Officers to acknowledge new financial responsibilities, and/or UIF equipment already being considered lost or damaged and already annotated on a FLIPL.

During FY 19, the MEF received FLIPL packages totaling \$7,355,574.07. Once again, Division was the biggest culprit with \$4,659,584.70 and 63% of the overall amount, nearly double the amount submitted the year prior. The MIG submitted 14% at \$1,026,489.65, about the same total amount submitted the year prior. The Marine Logistics Group (MLG) submitted 9% at \$659,277.02, which is less than half of the FLIPLs submitted the year prior. The MAW submitted 8% at \$570,702.87, also less than half of what they submitted the year prior. Lastly, the MEUs submitted 6% of packages at a total of \$439,510.83, nearly six times more than what they submitted the year prior.

5. FY 20 Data

Table 3 shows data captured in FY 20 from 1 Oct 2019 and 30 September 2020.

The explanations provided for the **approved**, **returned** and **in-review** rows remain the same as the previous FY, and Figures 6 and 7 depict Table 3's data in graphic form.

Table 3. FY-20 Table. Source: I MEF (2020)

	DIV	MAW	MLG	MIG	MEU
<u>Approved</u>	<u>\$676,885.38</u>	<u>\$66,503.24</u>	<u>\$251,059.52</u>	<u>\$17,744.04</u>	<u>\$23,968.35</u>
<u>Returned</u>	<u>\$330.98</u>	<u>\$8,581.04</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>In Review</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
OCT	\$93,971.60	\$0.00	\$80,409.45	\$59.06	\$0.00
NOV	\$51,450.64	\$21,539.66	\$42,580.20	\$799.63	\$0.00
DEC	\$315,434.65	\$18,362.02	\$19,102.88	\$10,577.19	\$894.56
JAN	\$7,325.07	\$4,514.10	\$77,458.87	\$0.00	\$0.00
FEB	\$0.00	\$6,514.10	\$5,264.76	\$0.00	\$0.00
MAR	\$132,585.05	\$6,977.11	\$13,976.19	\$0.00	\$0.00
APR	\$16,431.33	\$6,816.57	\$658.95	\$6,308.16	\$20,744.31

	DIV	MAW	MLG	MIG	MEU
MAY	\$43,637.38	\$0.00	\$0.00	\$0.00	\$0.00
JUNE	\$263.74	\$0.00	\$6,800.43	\$0.00	\$2,329.48
JULY	\$14,543.84	\$0.00	\$2,796.74	\$0.00	\$0.00
AUG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SEP	\$1,242.08	\$1,779.68	\$2,011.05	\$0.00	\$0.00
MEF total	\$1,045,072.55				

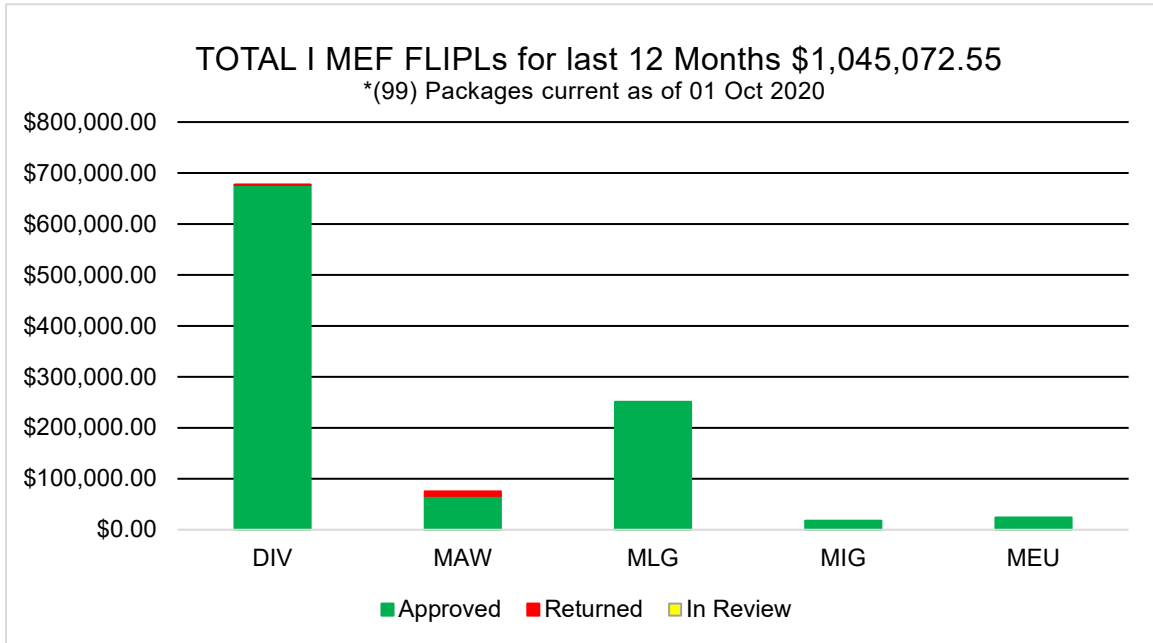


Figure 6. FY-20 Total FLIPLs Graph. Source: I MEF (2020).

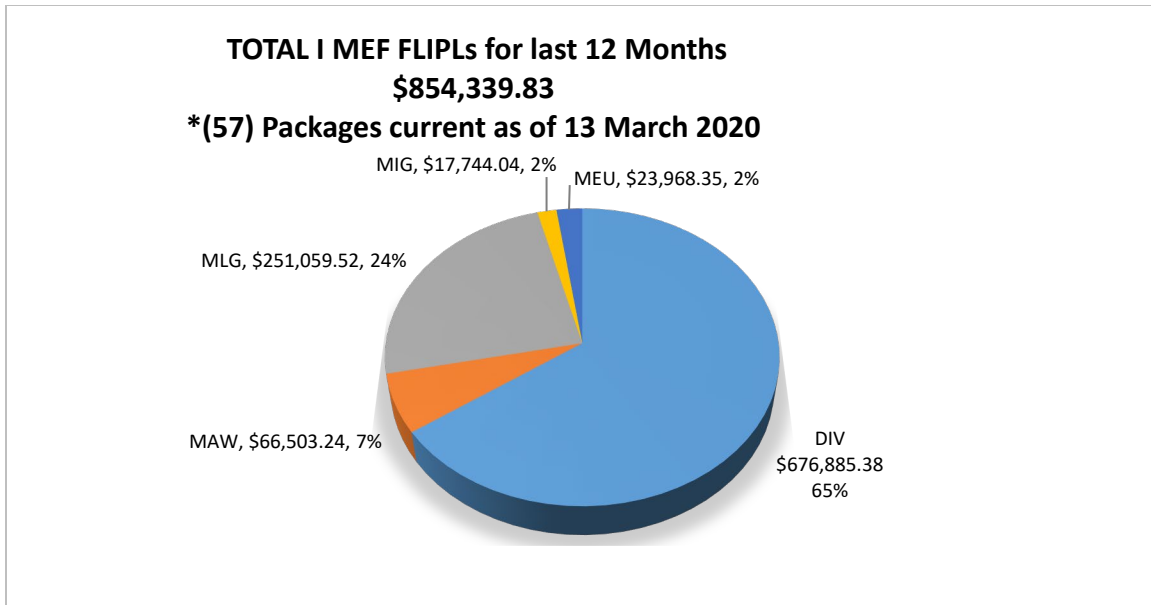


Figure 7. FY-20 Total FLIPLs Pie Chart. Source: I MEF (2020).

6. FY 20 Summary

During FY 20, the MEF received FLIPL packages totaling \$1,045,072.55. This number is a significant decrease when compared with the years prior. The total number of deficiencies decreased by more than 6 million dollars.

This fiscal year, Division remained the biggest culprit with \$676,885.38 and 65% of the overall amount. However, the amount submitted is 4 million dollars less than what they submitted the year prior. The MLG submitted 24% at \$251,059.52, two times less than submitted the year prior. The MAW submitted 7% at \$66,503.24, which is almost nine times less than the FLIPLs submitted the year prior. The MEUs submitted 2% at \$23,968.35, twenty-five times less than submitted the year prior. Lastly, the MIG submitted 2% of packages at a total of \$17,744.04, sixty times less than submitted the year prior. This is the lowest total amount submitted by an MSC to date.

This FY produced data that shows a significant increase in accountability and decreases in the submission of FLIPLs. This could be attributed to several things.

First, Commanders realized they would lose organizational funds for the loss of UIF equipment and placed a greater emphasis on accountability across their organizations. No commander wants to lose funds from their budget due to poor accountability.

Second, MSC Generals were now focusing attention on their Commanders and their organizations' equipment losses. CSP delinquent accounts were now briefed at the MSC level which gave an insight on the organizations that were repeated offenders. No Commander wants to be highlighted or made an example of during this brief.

Third, the outbreak of COVID-19 put a hold on the execution of several exercises and operations. For instance, Combat Logistics Battalion 11 (CLB-11), 1st MLG, was scheduled to conduct MOUNTAIN TRAINING EXERCISE (MTX) in Bridgeport, CA in March 2020. CLB-11 had drawn several soft-wall shelters, camouflage netting, heaters and cold weather clothing items from the UIF to support a Battalion of two-hundred Marines conducting this exercise. When COVID-19 hit, this exercise was cancelled and all UIF equipment was returned to the CSP for accountability. Several units had similar exercises cancelled which meant drawing equipment from the UIF was unnecessary.

7. FY 21 Data

Table 4 depicts data captured in FY 21 from 1 Oct 2020 and 30 September 2021. Figures 8 and 9 depict this data in graphical form.

The explanations provided for the **approved**, **returned** and **in-review** rows did not change from the previous FYs.

Table 4. FY-21 Table. Source: I MEF (2021b)

	DIV	MAW	MLG	MIG	MEU
<u>Approved</u>	<u>\$212,796.13</u>	<u>\$52,076.69</u>	<u>\$47,098.93</u>	<u>\$44,792.83</u>	<u>\$0.00</u>
<u>Returned</u>	<u>\$18,655.43</u>	<u>\$1,928.95</u>	<u>\$601.40</u>	<u>\$0.00</u>	<u>\$17,618.59</u>
<u>In Review</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
OCT	\$8,930.62	\$4,659.30	\$0.00	\$30,244.44	\$0.00
NOV	\$0.00	\$491.77	\$0.00	\$0.00	\$0.00
DEC	\$100,824.24	\$0.00	\$0.00	\$0.00	\$0.00
JAN	\$188.64	\$434.25	\$425.23	\$0.00	\$0.00

	DIV	MAW	MLG	MIG	MEU
FEB	\$0.00	\$11,200.79	\$0.00	\$0.00	\$0.00
MAR	\$0.00	\$6,712.82	\$17,460.50	\$0.00	\$0.00
APR	\$0.00	\$2,137.24	\$0.00	\$0.00	\$0.00
MAY	\$13,895.99	\$7,216.19	\$13,211.22	\$1,821.80	\$0.00
JUNE	\$0.00	\$0.00	\$5,284.88	\$0.00	\$0.00
JULY	\$19,111.59	\$19,224.33	\$3,782.93	\$12,726.59	\$0.00
AUG	\$67,504.52	\$0.00	\$0.00	\$0.00	\$0.00
SEP	\$2,340.53	\$0.00	\$6,934.17	\$0.00	\$0.00
MEF total	\$395,568.95				

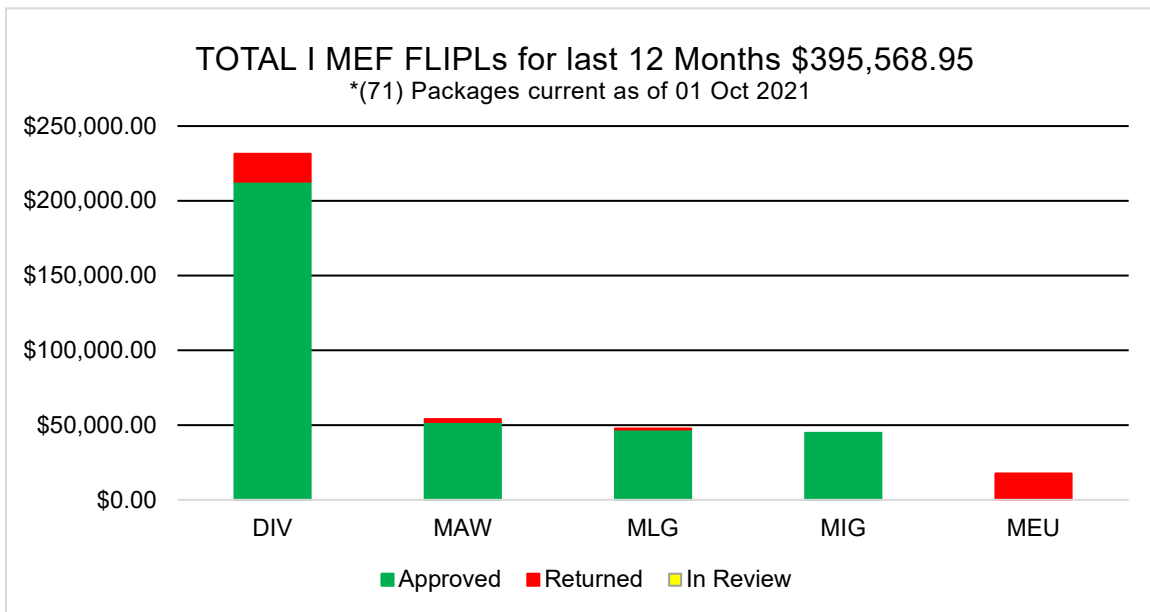


Figure 8. FY-21 Total FLIPLs Graph. Source: I MEF (2021b).

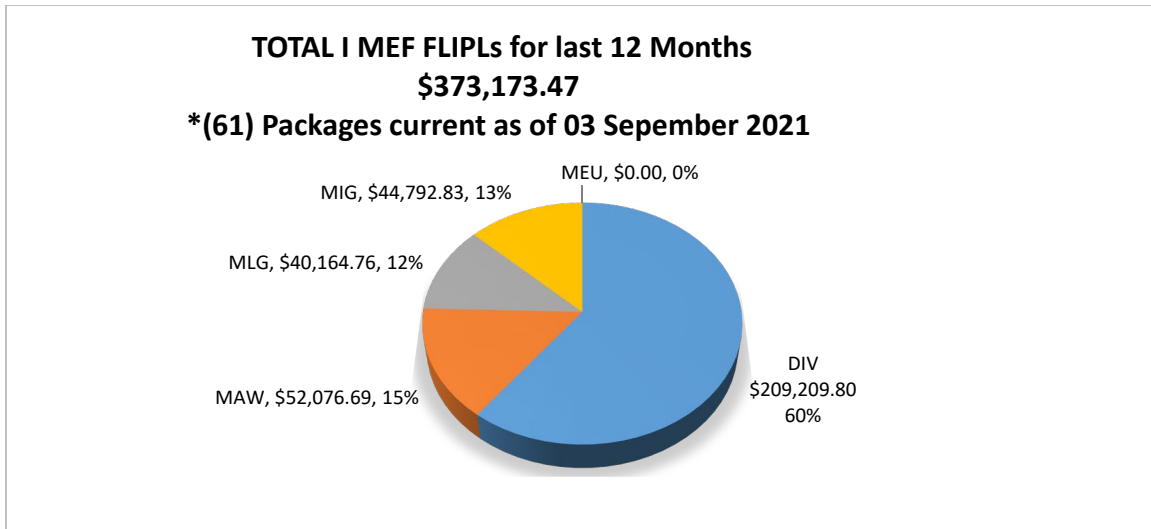


Figure 9. FY-21 Total FLIPLs Pie Chart. Source: I MEF (2021b).

8. FY 21 Summary

This fiscal year produced the best results for the MEF to date. Each MSC significantly improved from the fiscal years prior. This could be attributed to the actions Commanders and Responsible Officers have placed on their organization to improve how UIF equipment is maintained and accounted for while supporting various exercises and deployments. These numbers however, could also be attributed to the number of exercises allowed to be conducted. With COVID-19 still being a primary health concern, it is possible that large-scale exercises requiring a surplus of UIF equipment were still cancelled during this FY and only small-scale exercises (e.g., platoon and/or company exercises) were authorized. The equipment required to support small-scale exercises is far lower in quantity, and both easier to maintain and to account for, which means fewer FLIPLs required.

9. UIF SWS-CN Totals From 1 October 2017 – 03 September 2021

The following data includes graphs of the total number of delinquent SWS-CN accounts, their total number of overall items and dollar amount (see Figures 10–14), in which delinquencies are called “overdue.” Delinquencies are attributed to many things but the most likely is FLIPLs were initiated for lost, damaged, or destroyed equipment.

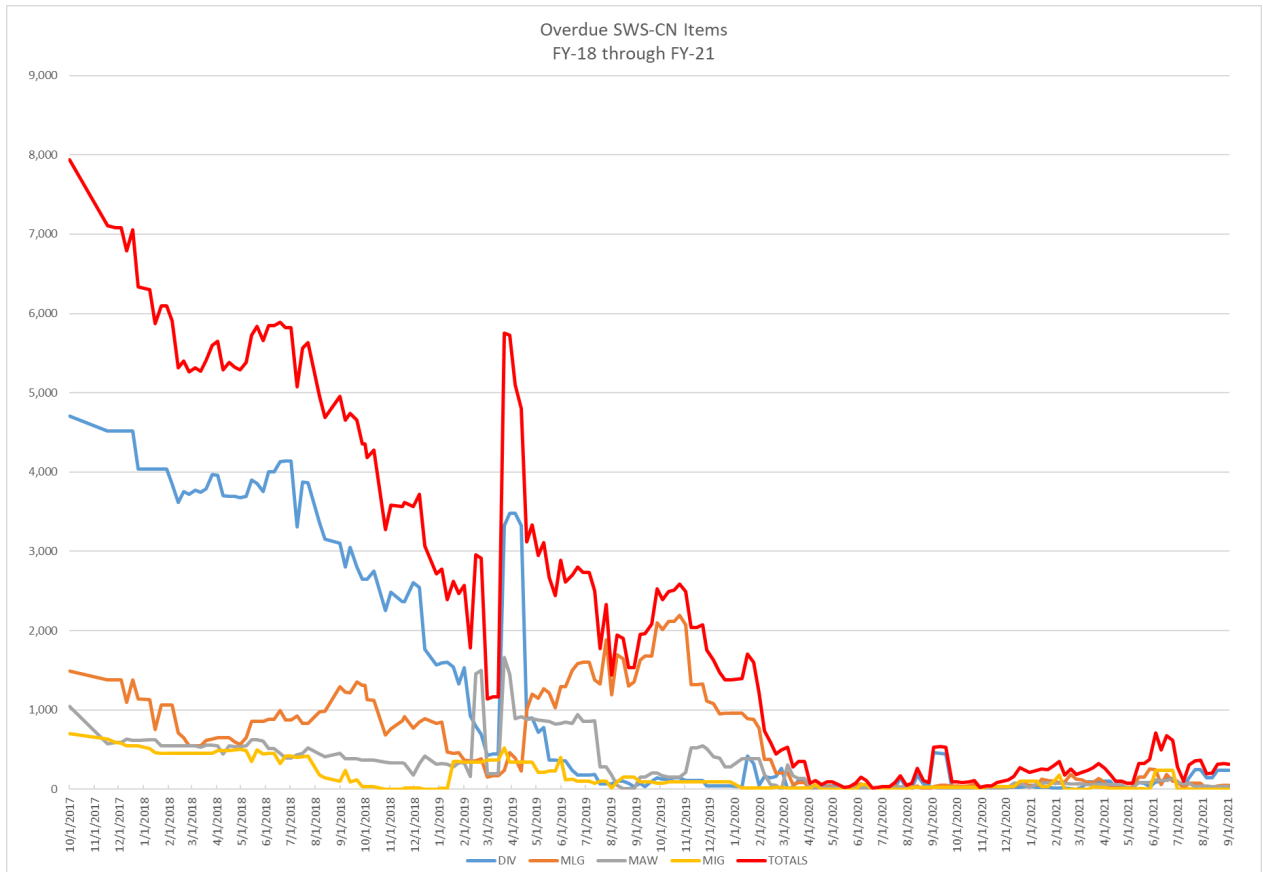


Figure 10. FY-18 through FY-21 Overdue SWS-CN Linear Graph. Source: I MEF (2021c).

Efforts from 1 October 2017	Division			MLG			MAW			MIG			MEF		
Best efforts	Highest	Lowest	Difference	Highest	Lowest	Difference	Highest	Lowest	Difference	Highest	Lowest	Difference	Highest	Lowest	Overall
	4,704	1	99.98%	2,099	62	97.05%	1,043	1	99.90%	700	0	100.00%	8,546	303	96.45%
Current Efforts	Highest	Current	Difference	Highest	Current	Difference	Highest	Current	Difference	Highest	Current	Difference	Highest	Current	Difference
	4,704	35	99.26%	2,099	62	97.05%	1,043	168	83.89%	700	38	94.57%	7,938	303	96.18%

Figure 11. 2017 through 2021 Best Efforts Chart. Source: I MEF (2021c).

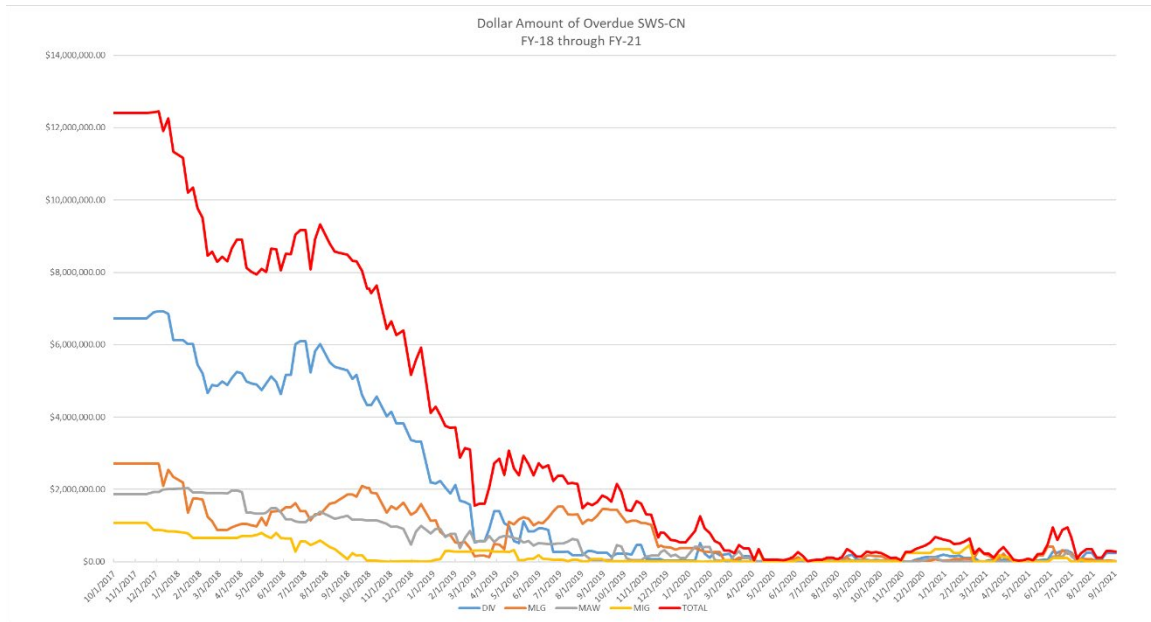


Figure 12. FY-18 through FY-21 Dollar Amount of Overdue SWS-CN.
Source: I MEF (2021c).

Efforts from 1 October 2017	Division			MAW		
Best efforts	Highest \$6,929,747.55	Lowest \$35,433.17	Reduced by 99.49%	Highest \$2,037,412.93	Lowest \$33,137.02	Reduced by 98.37%
	Best -->	\$35,433.17		Best -->	\$33,137.02	
	Current -->	\$192,758.11		Current -->	\$33,137.02	
Current Efforts	Highest \$6,929,747.55	Current \$192,758.11	Reduced by 97.22%	Highest \$2,037,412.93	Current \$33,137.02	Reduced by 98.37%

Efforts from 1 October 2017	MLG			MIG		
Best efforts	Highest \$2,717,902.18	Lowest \$36,227.06	Reduced by 98.67%	Highest \$1,081,710.89	Lowest \$0.00	Reduced by 100.00%
	Best -->	\$36,227.06		Best -->	\$0.00	
	Current -->	\$36,227.06		Current -->	\$43,265.59	
Current Efforts	Highest \$2,717,902.18	Current \$36,227.06	Reduced by 98.67%	Highest \$1,081,710.89	Current \$43,265.59	Reduced by 96.00%

Efforts from 1 October 2017	MEF		
Best efforts	Highest \$12,766,773.55	Lowest \$305,387.78	Reduced by 97.61%
	Best -->	\$305,387.78	
	Current -->	\$305,387.78	
Current Efforts	Highest \$12,766,773.55	Current \$305,387.78	Reduced by 97.61%

Figure 13. 2017 through 2021 Best Efforts Chart—SWS-CN Dollar Amount.
Source: I MEF (2021c).

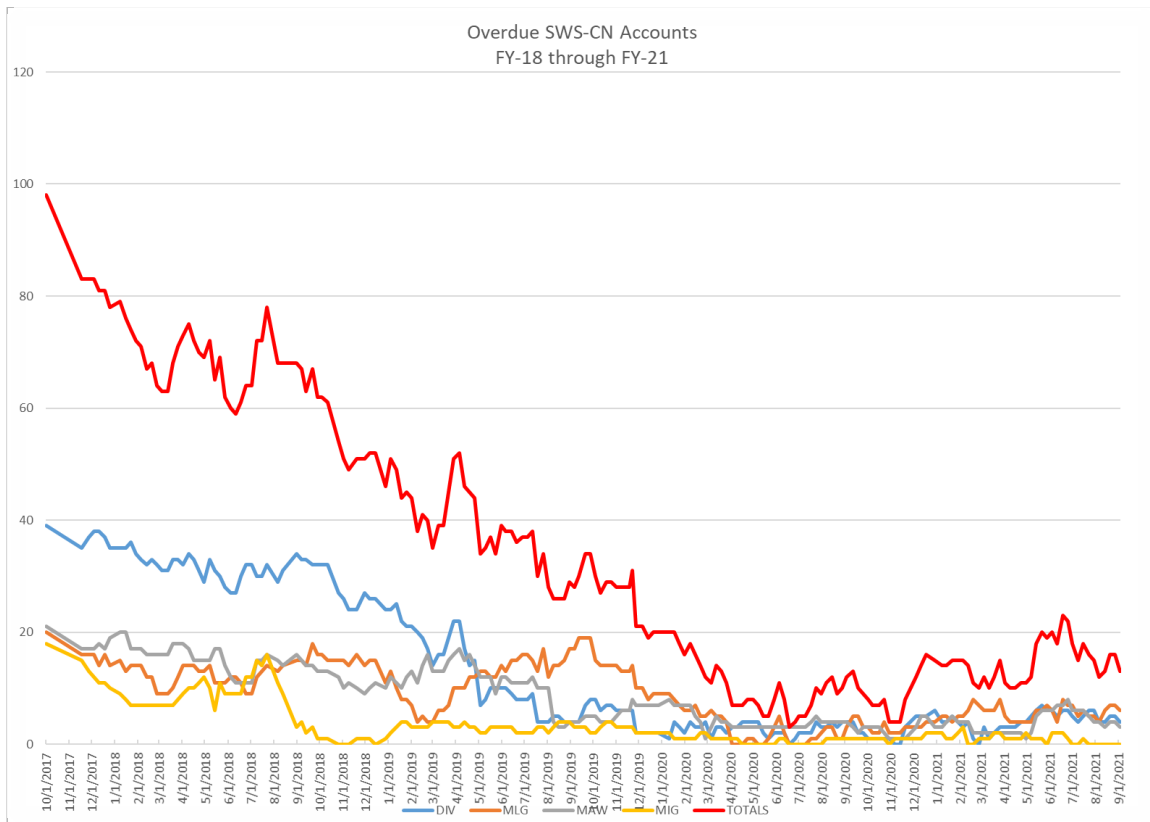


Figure 14. FY-18 through FY-21 Overdue SWS-CN Accounts Linear Graph.
Source: I MEF (2021c).

10. Summary

This data shows that before the CSP order was published, the MEF incurred millions of dollars in deficiencies which affects the MEFs mission of supporting their organizations. A significant decline in delinquent accounts and dollar amount is evidently seen towards the end of 2019, the same year the CSP order was published. Although delinquencies still occur and they fall in the hundreds of thousands range, it is noticeable that organizations are finally taking a closer look at how government equipment is managed. As we discuss below, the onset of COVID-19 confounds our analysis, but the data, and especially the trend prior to COVID's onset, is also consistent with the claim that accountability has become a priority for Commanders.

11. UIF STAP Totals from 1 October 2017 – 03 September 2021

The following data includes graphs of the total number of delinquent STAP accounts, their total number of overall items, and dollar amount (Figures 15–17, Table 5).

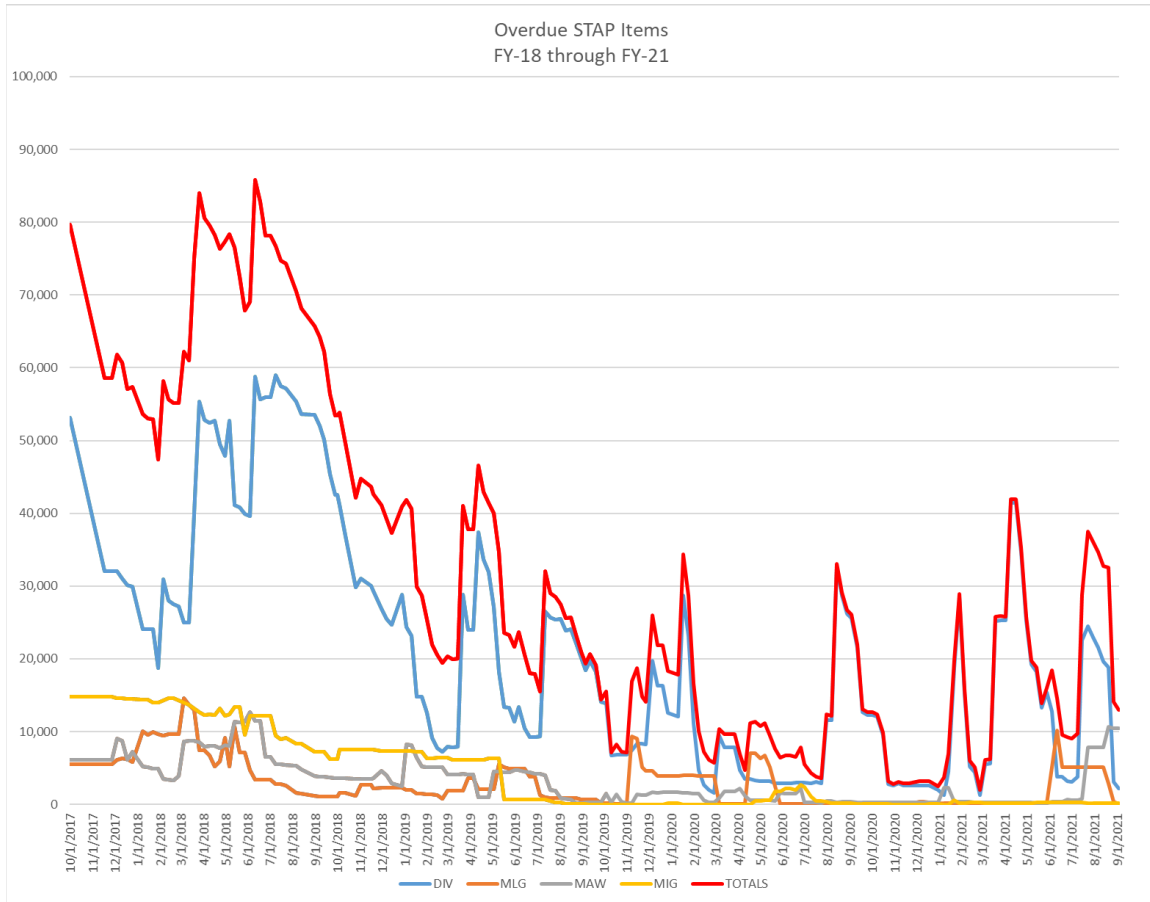


Figure 15. FY-18 through FY-21 Overdue STAP Items Linear Graph. Source: I MEF (2021c).

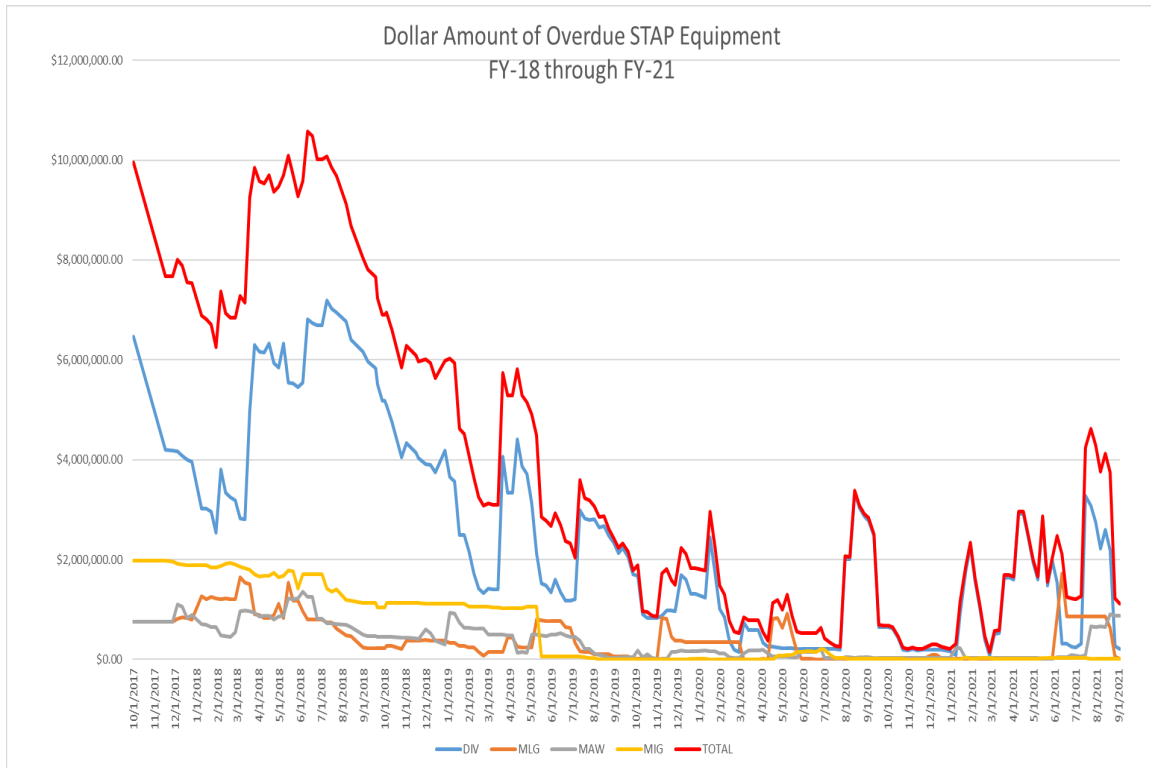


Figure 16. FY-18 through FY-21 Dollar Amount of Overdue STAP Equipment Linear Graph. Source: I MEF (2021c).

Table 5. 2017 through 2021 Best Efforts Chart—STAP Dollar Amount.
Source: I MEF (2021c)

Efforts from 1 October 2017	<u>Division</u>			<u>MAW</u>		
Best efforts	Highest	Lowest	Reduced by	Highest	Lowest	Reduced by
	\$7,193,989.60	\$193,964.89	97.30%	\$1,358,613.18	\$21,637.62	98.41%
	Best -->	\$193,964.89		Best -->	\$21,637.62	
	Current -->	\$193,964.89		Current -->	\$26,889.05	
Current Efforts	Highest	Current	Reduced by	Highest	Current	Reduced by
	\$7,193,989.60	\$193,964.89	97.30%	\$1,358,613.18	\$26,889.05	98.02%

Efforts from 1 October 2017	<u>MLG</u>			<u>MIG</u>		
Best efforts	Highest	Lowest	Reduced by	Highest	Lowest	Reduced by
	\$1,640,192.81	\$12,930.73	99.21%	\$1,973,844.27	\$0.00	100.00%
	Best -->	\$12,930.73		Best -->	\$0.00	
	Current -->	\$340,530.32		Current -->	\$135.50	
Current Efforts	Highest	Current	Reduced by	Highest	Current	Reduced by
	\$1,640,192.81	\$340,530.32	79.24%	\$1,973,844.27	\$135.50	99.99%

Efforts from 1 October 2017	<u>MEF</u>		
Best efforts	Highest	Lowest	Reduced by
	\$12,166,639.86	\$193,964.89	98.41%
	Best -->	\$193,964.89	
	Current -->	\$193,964.89	
Current Efforts	Highest	Current	Reduced by
	\$12,166,639.86	\$561,519.76	95.38%

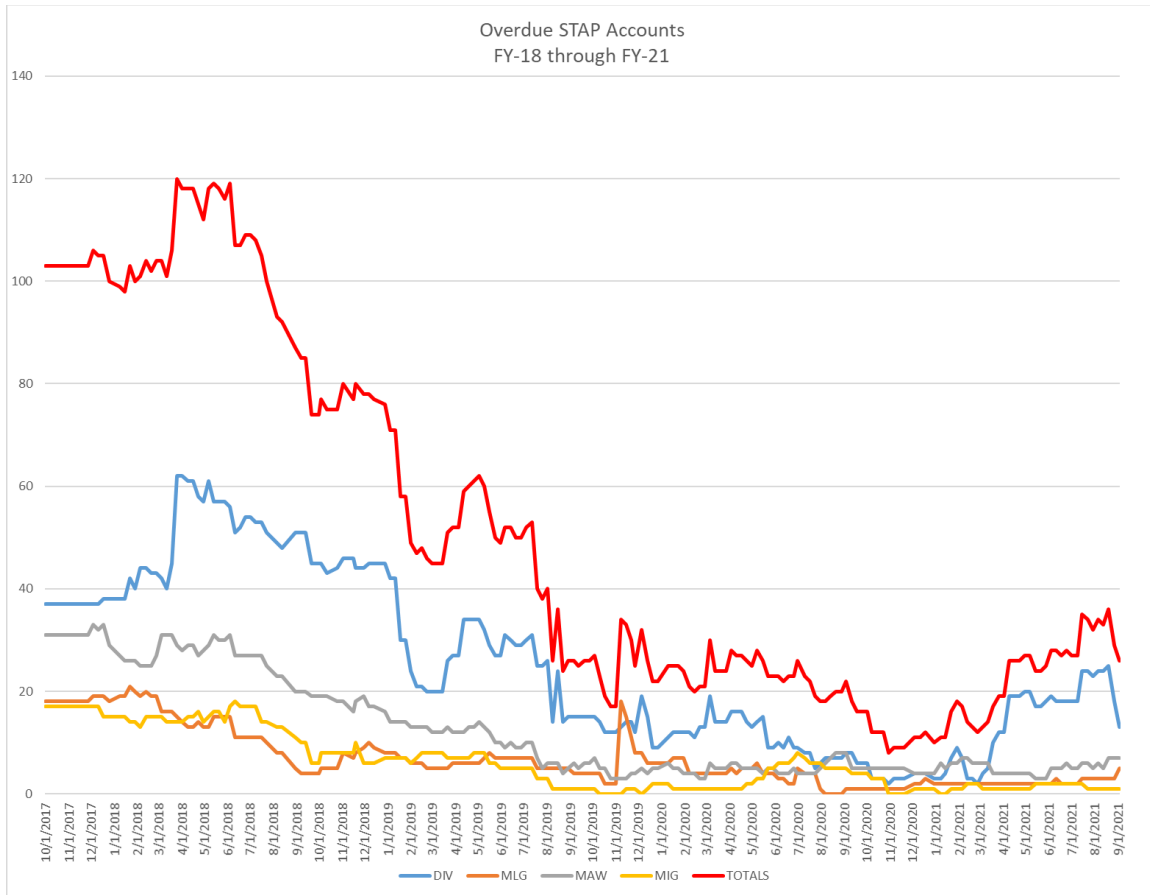


Figure 17. FY-18 through FY-21 Overdue STAP Accounts Linear Graph.
Source: I MEF (2021c).

12. Summary

Much like the data for SWS-CN equipment, this data highlights that before the CSP order was published, the MEF also incurred millions of dollars in deficiencies in STAP equipment for several years and a significant decline in delinquent accounts and dollar amount is clearly seen towards the end of 2019.

13. End State

It is difficult to state whether it was COVID-19, the CSP order or a combination of both events that decreased the amount of FLIPLs submitted, costing the MEF millions of dollars in deficiencies every year. However, the data is clear that something worked. Prior to the MEF order, commanders knew that FLIPLs were not going away and began paying

attention and emphasizing the importance of accountability within their organizations which explains the start of the downward trend. The order however, predates COVID by a year which argues that some additional downwards trend is not COVID-specific.

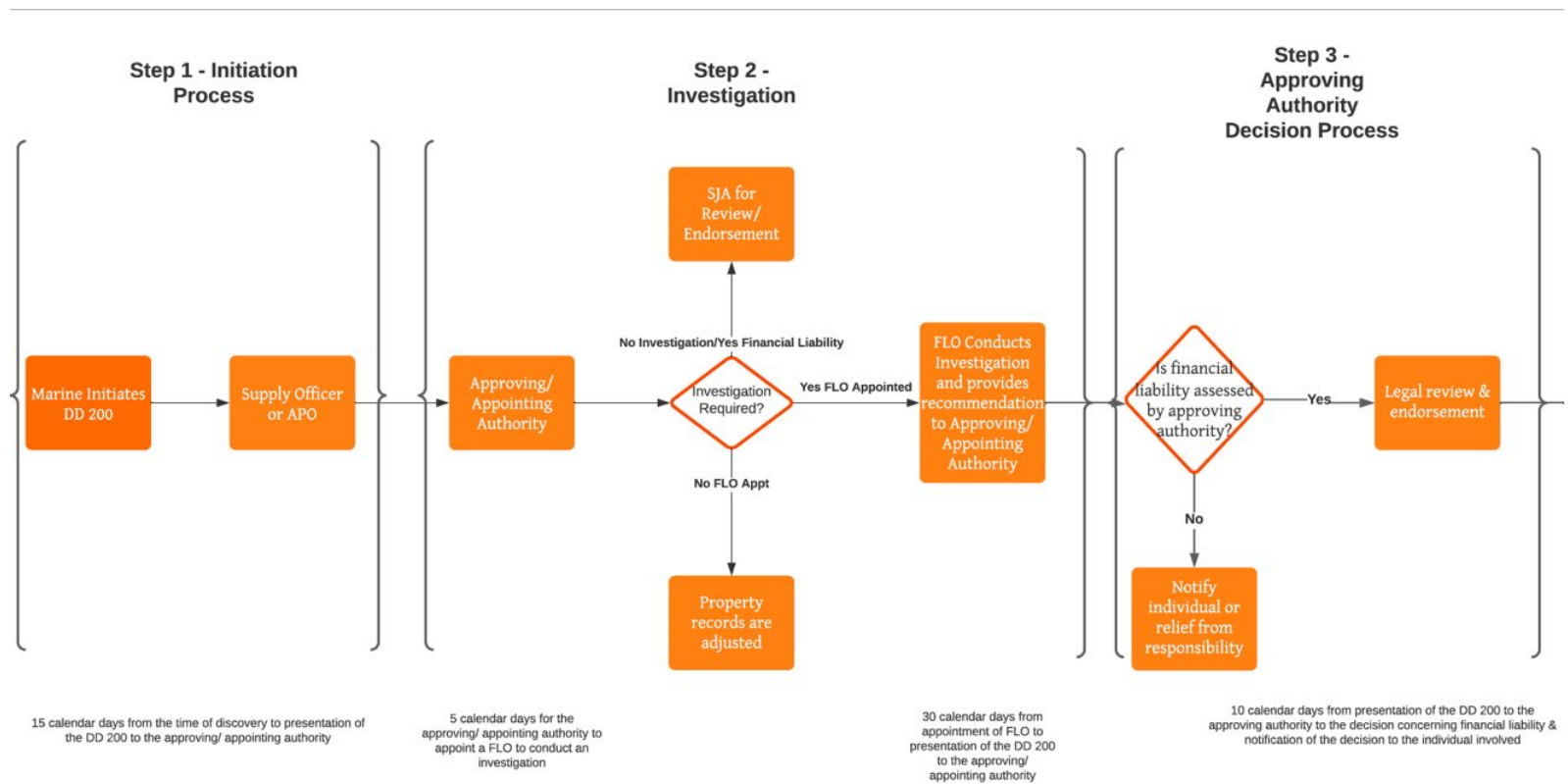
B. PROCESS ANALYSIS

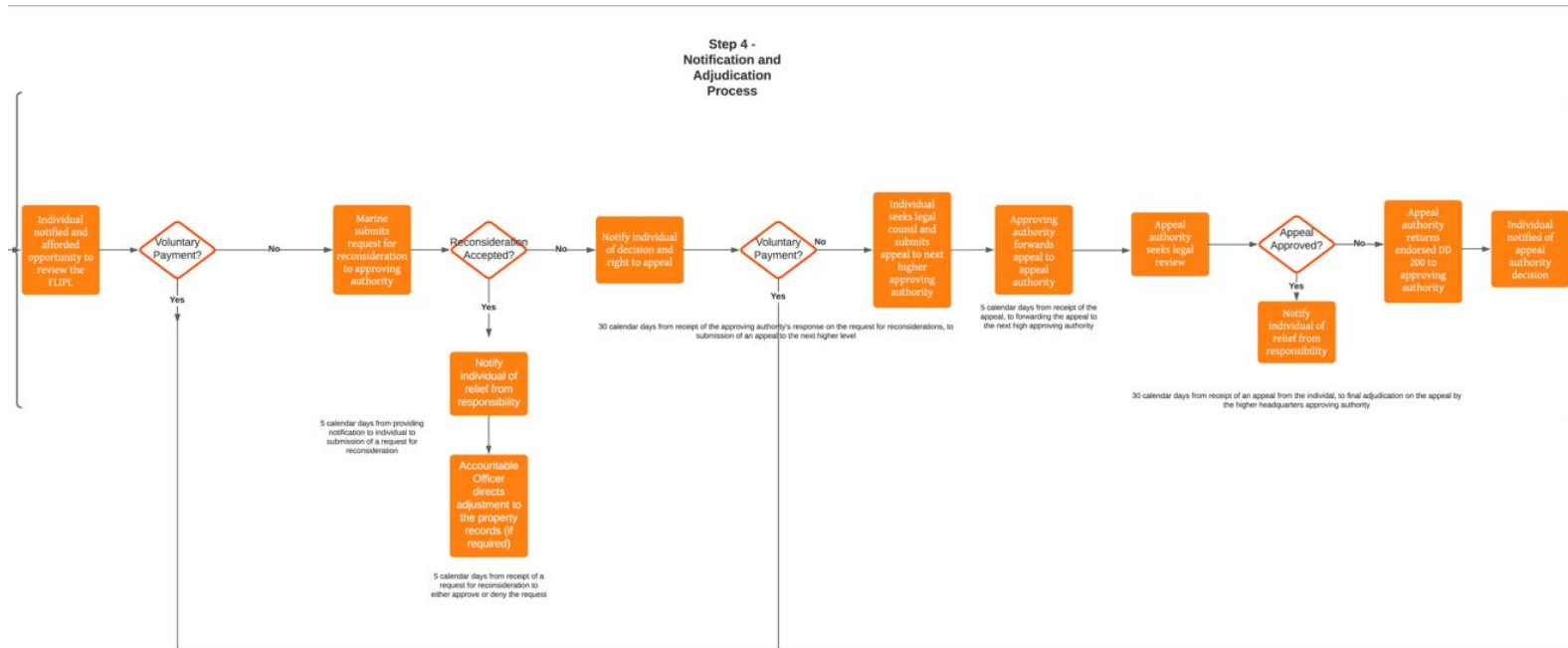
1. Process Analysis Background

Using the Lean Six Sigma process analysis, we first reviewed the process map provided within the MCO 4400.201 Vol 17 (Appendix C) and the DD 200 Routing for Garrison Property (Appendix D) taking into consideration that the equipment we are conducting the analysis for is garrison property issued by the Unit Issue Facility. The MCO 4400.201 Vol 17 states under 070301.C, “All losses of assets issued to a Responsible Officer (RO) from UIF managed under the CSP require initiation of a DD 200,” meaning no matter how the loss of the equipment occurred, there will always be a requirement to route a DD 200 accountability purposes of UIF equipment (HQMC, 2018).

MCO 4400.201 Vol 17 states with UIF assets, Marine Expeditionary Force (MEF) G-4 is responsible for establishing local procedures for reviewing and endorsing all DD 200s for UIF equipment (HQMC, 2019). I MEF G-4 published I MEF Force Order 4400.4B, Consolidated Storage Program Procedures, to fulfill the requirement and provide I MEF guidance on implementing this program (I MEF [I MEF], 2019).

The processes maps are illustrated and combined in order to better understand the overall flow of the FLIPL from the using unit to I MEF G-4 (Figure 18).





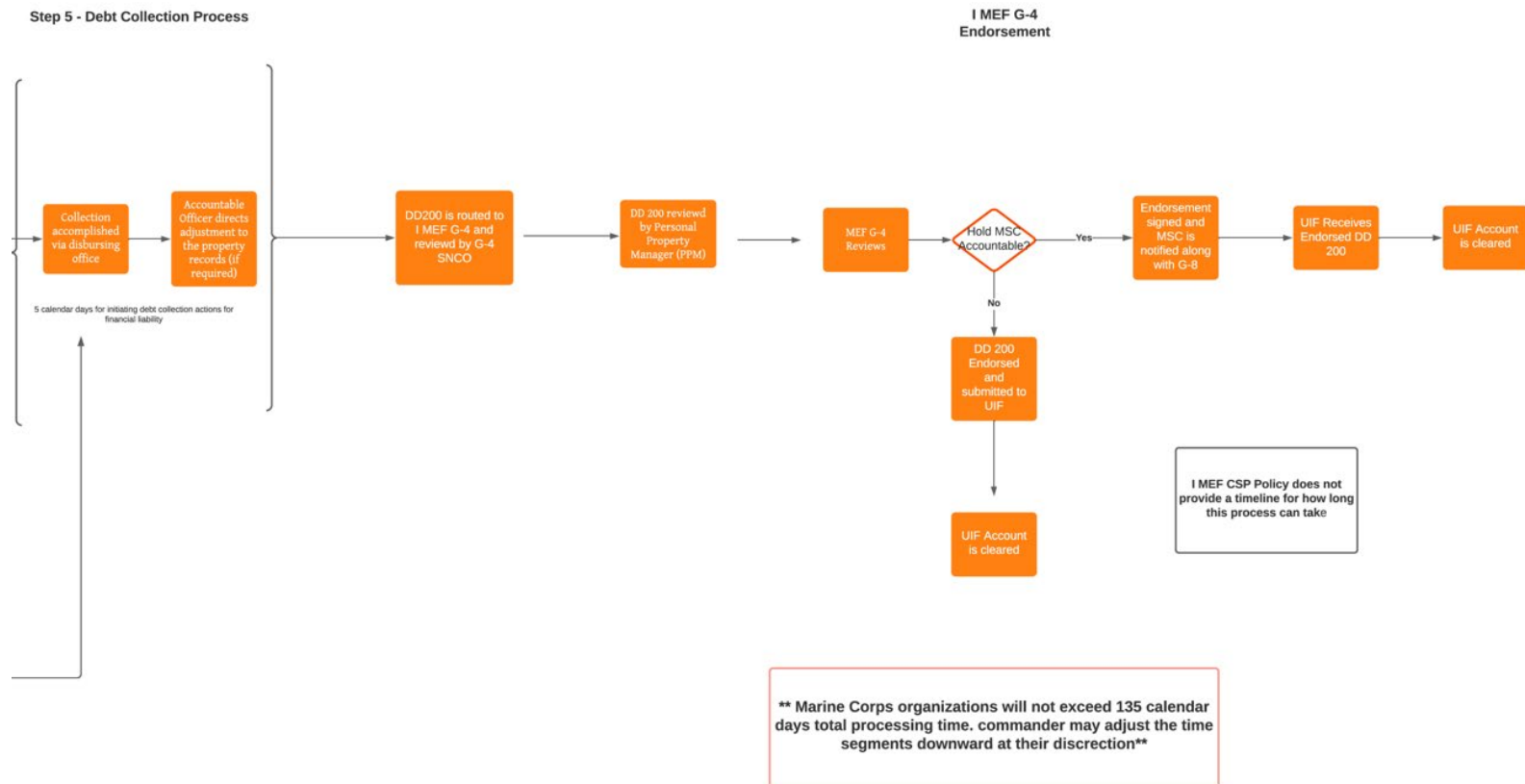


Figure 18. DD 200 Process Evaluation

This process analysis specifically reviews the process established by I MEF G-4 in reference to the accountability of equipment and the financial liability of the equipment (Appendix D). To perform the cost analysis, we derive the average pay for the ranks from the 2021 Military pay chart of the individual conducting the step in the process and viewed it from an eight-hour workday as well as a 10-hour workday (Military Benefits, 2021). This approach allowed us to account for a typical unit that does not have a high operational tempo, is currently deployed, and for a deployed unit. By reviewing these two operational tempos (8-hour vs. 10-hour), we can identify a low, average, and high probable cost for each step and ultimately the entire process.

2. Step 1 Analysis

The initial step in processing a DD 200 begins with the individual responsible for the property identifying the loss or damage to this property. Causative research is conducted by the responsible officer in case there is an opportunity prior to the initiation of the DD 200 to locate this item. If this causative research returns inconclusive, then the individual responsible for the property initiates a DD 200. In the instance of UIF equipment, because the Responsible Officer (RO) is the individual who signed for the equipment from UIF, they will be the one to initiate the DD 200. The RO has 15 calendar days from the point of discovery to submitting the DD 200 to the approving/appointing authority (HQMC, 2018). The RO in this case is typically also the command Supply Officer. The second endorsement in the DD 200 is the command Supply Officer. Therefore, both blocks will be filled out by the same individual unless the command appointed an individual other than the Supply Officer as the Responsible Officer. This submission of the DD 200 completes Step 1 – Initiation Process (HQMC, 2018, p. 2-8).

In the analysis cost of the first step, we consider that typically the Supply Officer that initiates the DD 200 (as the RO for UIF equipment) is an O-1/O-2/O-3 pay grade, which makes the average pay \$3,934/month according to the 2021 military pay scale (Military Benefits, 2021). The average pay for this analysis derives from the two or less to over eight years of service section of the military pay chart (Military Benefits, 2021). This pay also does not include the Basic Housing Allowance allocated to Marines on a monthly

basis (Military Benefits, 2021). In order to calculate the hourly rate, we took into consideration both eight- and 10-hour workdays as a notional starting point. This analysis considers this under a five-day work week, understanding that a deployed unit might work longer days and a full seven-day work week, which would adjust our calculations to lower the hourly costs. For this step, we consider that the average officer spends about six hours from the point of identifying the equipment missing, conducting physical and electronic research, and finally filling out and processing the DD 200 form for submission. The following is the cost analysis for step 1:

3. Step 1: Cost Analysis (15 calendar days)

8-hour workday:

RO: \$3934 a month/ 30 days = \$131.13/day/ 8 hours per day = \$16.39/hour
\$16.39 * 6 hours = \$98.34

10-hour workday:

RO: \$3934 a month/ 30 days = \$131.13/day/ 10 hours per day = \$13.11/hour
\$13.11 * 6 hours = \$78.66

4. Step 2: Analysis

The next step, the investigation phase, begins with the submission of the DD 200 form from the Supply Officer to the approving/appointing authority. The approving/appointing authority then has five calendar days to review the information within the DD 200 and decide if appointing a Financial Liability Officer (FLO) is required. This decision can go three different directions (HQMC, 2018, p. 2-8). The first is no appointment of a FLO; therefore, the records are adjusted to document the loss of the equipment. The second outcome would be the approving authority believes the initiator needs to be held financially responsible, but no investigation will be processed. If no investigation is required and the individual should be held financially responsible, then the DD 200 would be processed to a staff judge advocate (SJA) for review and endorsement. The final potential outcome could be the approving/appointing authority does appoint a FLO. If a FLO is appointed, the FLO has 30 calendar days from appointment to conduct the investigation and present

their findings to the approving/appointing authority. This completes steps two of the investigation phase.

This phase can be as simple as five calendar days to a total of 35 calendar days to complete, all depending on which outcome previously stated the approving/appointing authority selects (HQMC, 2018). The timeline may also be affected if the approving and appointing authority are not the same individual. The appointing/approving authority is typically of an O-4/O-5 paygrade, the SJA is typically an O-3 paygrade, and finally an appointed FLO is typically an O-1/O-2/O-3 paygrade (Military Benefits, 2021). To conduct the financial analysis of step 2, we used the same eight and 10-hour workdays. Below is the cost analysis for step 2:

5. Step 2: Cost Analysis

8-hour workday:

Average pay for Approving/Appointing Authority (O-4/O-5 paygrade):
 $\$5,543 \text{ a month} / 30 \text{ day} = \$184.76/\text{day} / 8 \text{ hours per day} = \$23.10/\text{hour}$

Average Pay for SJA (O-3 paygrade): $\$4,515/\text{month} / 30 \text{ days} = \$150.50 \text{ per day} / 8 \text{ hours per day} = \$18.81/\text{hour}$

Average pay for FLO (O-1/O-2/O-3 paygrades):
 $\$3,934/\text{month} / 30 \text{ days} = \$131.13/\text{day} / 8 \text{ hours per day} = \$16.39/\text{hour}$

No FLO Appt (5 calendar days):

Approving/Appointing Authority: $\$23.10/\text{hour} * 1 \text{ hour} = \$23.10$

Initiator held financially liable and an SJA is assigned for review/endorsement (15 calendar days):

Approving/Appointing Authority: $\$23.10/\text{hour} * 1 \text{ hour} = \$23.10$

+

SJA: $\$18.81/\text{hour} * 2 \text{ hours} = \$37.62$

= \$60.72

FLO Appointment (15 calendar days):

Approving/Appointing Authority: $\$23.10/\text{hour} * 1 \text{ hour} = \$23.10$

+

FLO: $\$16.39/\text{hour} * 6 \text{ hours} = \$98.34$

= \$121.44

10-hour workday:

Average pay for Approving/Appointing Authority (O-4/O-5 paygrade):
\$5,543 a month/30 day = \$184.76/day /10 hours per day = \$18.48/hour

Average pay for SJA (O-3 paygrade): \$4,515/month/30 days = \$150.50 per day/ 10 hours per day = \$15.05/hour

Average pay for FLO (O-1/O-2/O-3 paygrades):
\$3,934/month/30 days = \$131.13/day /10 hours per day = \$13.11/hour

No FLO Appt (5 calendar days):

Approving/Appointing Authority \$18.48/hour * 1 hour = \$18.48

Initiator held financially liable and an SJA is assigned for review/endorsement (15 calendar days):

Approving/Appointing Authority \$18.48/hour * 1 hour = \$18.48

+

\$15.05 per hour * 2 hour = \$30.10

= \$48.58

FLO Appointment (15 calendar days):

\$18.48/hour * 1 hour = \$18.48

+

\$13.11 per hour * 6 hour per day = \$78.66

= \$97.14

The cost analysis for step 2 is as follows:

8-hour workday consideration low end: \$23.10; high end: \$121.44

10-hour workday consideration low end: \$18.48; high end: \$97.14

6. Step 3: Analysis

Next is step three, the approving/appointing authority decision process. Within this process, the approving/appointing authority reviews the data provided by the FLO and determines whether to hold the initiator financially liable (HQMC, 2018). If the decision is to hold the initiator financially responsible, then the SJA will need to endorse the DD 200 as well. Step three is allotted 10 calendar days to complete the review and assessment, and to communicate the determination to the initiator (HQMC, 2018, p. 2-9).

We broke the cost analysis of step three into the two potential outcomes. We considered that if the appointing authority does make the initiator financially liable, that

the SJA then receives the packages for endorsement by the tenth day and will likely spend no more than two total hours to complete the review and endorsement. The Approving authority is typically an O-5 pay grade, while the SJA continues to remain an O-3 pay grade (Military Benefits, 2021).

Below is the cost analysis for step 3:

8-hour workday

Approving authority Reviews and does not require SJA endorsement (10 calendar days)

Approving/Appointing Authority: $\$5,951/\text{month} / 30 \text{ days} = \$198.37/\text{day} / 8\text{-hour day} = \$24.80/\text{hour}$

$\$24.80 * 2 \text{ hours} = \$49.60$

Approving authority review and requires SJA endorsement (10 calendars days

SJA: (O-3 paygrade): $\$4,515/\text{month}/30 \text{ days} = \$150.50 \text{ per day}/ 8 \text{ hours per day} = \$18.81/\text{hour}$

Approving/Appointing Authority: $\$24.80 * 2 \text{ hours} = \$49.60$

+

SJA: $\$18.81 * 2 \text{ hours} = \$37.62$

$= \$87.22$

10-hour workday

Approving authority Reviews and does not require SJA endorsement (10 calendar days)

Approving/Appointing Authority: $\$5,951/\text{month} / 30 \text{ days} = \$198.37/\text{day} / 10\text{-hour day} = \$19.84/\text{hour}$

$\$19.84 * 2 \text{ hours} = \$39.68$

Approving authority review and requires SJA endorsement

Pay for O-3: $\$4,515/\text{month}/30 \text{ days} = \$150.50 \text{ per day}/ 10 \text{ hours per day} = \$15.05/\text{hour}$

Approving/Appointing Authority: $\$19.84 * 2 \text{ hours} = \$39.68$

+

SJA: $\$15.05 * 2 = \$30.10$

$= \$69.78$

The cost analysis for step 3 is as follow:

8-hour workday consideration low end: \$49.60; high end: \$87.22

10-hour workday consideration low end: \$39.68; high end: \$69.78

7. Step 4: Analysis

Step 4 is the notification and adjudication process. This step can be as short as notifying the initiator of financial responsibility and then the initiator making a voluntary payment, to the initiator submitting a request for reconsideration (HQMC, 2018, p. 2-10). Below are the potential outcomes and the calendar days associated in reference to MCO 4400.201B-V17:

- A. “5 calendar days from providing notification to the individual being charged, to submission of a request for reconsideration from the individual to the approving authority. The individual also has the option to voluntarily pay the amount assessed” (HQMC, 2018, p. 2-10).

8-hour workday:

\$3,934 a month/ 30 days = \$131.13/day/ 8 hours per day = \$16.39/hour
RO: \$16.39 * 1 hour = \$16.39

10-hour workday:

\$3,934 a month/ 30 days = \$131.13/day/ 10 hours per day = \$13.11/hour
RO: \$13.11 * 1 hour = \$13.11

- B. “5 calendar days from receipt of a request for reconsideration by the approving authority, to the approving authority’s response to either approve or deny the request” (HQMC, 2018, p. 2-10).

8-hour workday:

Approving authority reconsideration receipt and response (5 calendar days)

Approving/Appointing Authority: \$5,951/month / 30 days = \$198.37/day / 8-hour day = \$24.80/hour
\$24.80 * 1 hour = \$24.80

10-hour workday:

Approving authority reconsideration receipt and response

Approving/Appointing Authority: \$5,951/month / 30 days = \$198.37/day / 10-hour day = \$19.84/hour
\$19.84 * 1 hour = \$19.84

C. “30 calendar days from receipt of the approving authority’s response on the request for reconsideration, to submission of an appeal to the next higher level approving authority via the original approving authority” (HQMC, 2018, p. 2-10).

8-hour workday initiator to submit an appeal to the next higher level approving authority (30 calendar days):

RO: \$3,934 a month/ 30 days = \$131.13/day/ 8 hours per day = \$16.39/hour
\$16.39 * 8 hours = \$131.12

10-hour workday initiator to submit an appeal to the next higher level approving authority (30 calendar days):

RO: \$3,934 a month/ 30 days = \$131.13/day/ 10 hours per day = \$13.11/hour
\$13.11 * 10 hours = \$ 131.11

D. “5 calendar days from receipt of the appeal, to forwarding the appeal to the next higher approving authority” (HQMC, 2018, p. 2-10).

8-hour workday:

Approving authority receipt and forwarding (5 calendar days)

Approving/Appointing Authority: \$5,951/month / 30 days = \$198.37/day / 8-hour day = \$24.80/hour
\$24.80 * 1 hour = \$24.80

10-hour workday:

Approving authority receipt and forwarding (5 calendar days)

Approving/Appointing Authority: \$5,951/month / 30 days = \$198.37/day / 10-hour day = \$19.84/hour
\$19.84 * 1 hour = \$19.84

E. “30 calendar days from receipt of an appeal from the individual to final adjudication on the appeal by the higher headquarters approving authority. This includes notifying the individual of the higher headquarters approving authority decision to approve or deny the appeal” (HQMC, 2018, p. 2-10).

8-hour workday:

Higher headquarters approving authority approving authority decision
O-6 paygrade

HQ Approving Authority: $\$7,139/\text{month} / 30 \text{ days} = \$237.97/\text{day} / 8\text{-hour day} = \$29.75/\text{hour}$
 $\$29.75 * 4 \text{ hour} = \$119$

10-hour workday:

Higher headquarters approving authority receipt and forwarding

O-6 paygrade

HQ Approving Authority: $\$7,139/\text{month} / 30 \text{ days} = \$237.97/\text{day} / 10\text{-hour day} = \$23.80/\text{hour}$

$\$23.80 * 4 \text{ hour} = \$95.20$

8. Step 5: Analysis

The final step within the DD 200 process at the unit level is the debt collection process. According to the guidance, “Once all adjudication proceedings have concluded (i.e., requests for reconsideration, appeals, waivers), debt collection actions will be taken against the individual charged if applicable” (HQMC, 2018). Ultimately, this step would only apply to the individual submitting the DD 200 if they either volunteered to pay for the equipment or if they were found throughout the process that they would be financially charged for it.

The cost analysis for step five only involves the individual submitting the payment. The individual who is paying the debt has 5 calendar days to complete the transaction from the date they were notified they are being held financially liable (HQMC, 2018). Taking into consideration this would only take an hour out of the individual’s day to complete, the cost analysis only accounts for this step taking one (1) calendar day. Below is the step 5 cost analysis:

8-hour workday:

RO: $\$3,934 \text{ a month} / 30 \text{ days} = \$131.13/\text{day} / 8 \text{ hours per day} = \$16.39/\text{hour}$

$\$16.39 * 1 \text{ hour per day} = \$16.39$

10-hour workday:

RO: $\$3,934 \text{ a month} / 30 \text{ days} = \$131.13/\text{day} / 10 \text{ hours per day} = \$13.11/\text{hour}$

$\$13.11 * 1 \text{ hour per day} = \$13.11$

9. I MEF G-4 Review/Submission Analysis

Once the individual unit completes the DD 200 and investigation, the unit then routes the package to I MEF G-4. It is initially reviewed by a senior Staff Non-

Commissioned Officer (SNCO) in order to provide their recommendations if the MSC should be held financially liable. The SNCO will have to review the package submitted in its entirety and ensure there are no errors within it that would make this package be returned to the originating unit. This process on average takes about two (2) hours of a senior SNCO's time. Once reviewed, the package will be routed to the Personal Property Manager (PPM) for their review and recommendations, which can take about an hour. The full package will then be provided to the ACS G-4 for their final review and decision if to hold the MSC financially liable or not (I MEF, 2019). This step on average takes about an hour. If the DD 200 is larger than \$500,000, the package then needs to be routed to the MCI Commander, who is the Accountable Officer for garrison property and is the Approving Authority for DD 200 larger than \$500,000 (I MEF, 2019).

I MEF Order 4400.4B does not specify a maximum amount of time to complete the DD 200 endorsement (I MEF, 2019). To conduct the cost analysis, we derived the difference between the date the DD 200 package was received by I MEF G-4 and the date the final DD 200 was signed and endorsed. We gathered the average calendar days for years 2018, 2019, and 2020 and the averages were 34, 29, and 22 respectively. By taking the average of these three years, we determined the DD 200 package spends an average of 28 days at I MEF G-4 (I MEF, 2021b).

8-hour workday:

Average Pay for Senior SNCO (E-8): $\$4,615/\text{month}/30 \text{ days} = \$153.83 \text{ per day}/8 \text{ hours per day} = \$19.79/\text{hour}$

Average pay for PPM (O-5): $\$5,951/\text{month}/30 \text{ days} = \$198.37 \text{ per day}/8 \text{ hours per day} = \$24.80/\text{hour}$

Average pay for MEF G-4 (O-6): $\$7,139/\text{month}/30 \text{ days} = \$237.97 \text{ per day}/8 \text{ hours per day} = \$29.75/\text{hour}$

Senior SNCO: $\$19.79 \text{ per hours} * 2 \text{ hours} = \$39.58$

+

PPM: $\$24.80 \text{ per hours} * 1 \text{ hour} = \$24.80$

+

MEF G-4: $\$29.75/\text{hour} * 1 \text{ hour} = \$29.75$

= \$94.13

10-hour workday:

Average Pay for Senior SNCO (E-8): \$4,615/month/30 days = \$153.83 per day/ 10 hours per day = \$15.38/hour

Average pay for PPM (O-5): \$5,951/month/30 days = \$198.37 per day/ 10 hours per day = \$19.84/hour

Average pay for MEF G-4 (O-6): \$7,139/month/30 days = \$237.97 per day/ 10 hours per day = \$23.80/hour

Senior SNCO: \$15.38 per hours * 2 hours = \$30.76

+

PPM: \$19.84 per hour * 1 hour = \$19.84

+

MEF G-4: \$23.80 per hour * 1 hour = \$23.80

= \$74.40

Conclusion of total process cost

Table 6. 8- and 10-Hour Workday Summary Table

	8 Hour Workday	10 Hour Workday
No FLO Appointment	\$ 215.57	\$ 171.54
Initiator held financially liable and an SJA is assigned for review/endorsement	\$ 269.58	\$ 214.75
FLO Appointment without SJA endorsement and relief from responsibility	\$ 363.51	\$ 289.88
FLO Appointment with SJA endorsement and voluntary payment	\$ 417.52	\$ 333.09
FLO Appointment with SJA endorsement and request for reconsideration to approving authority accepted	\$ 442.32	\$ 352.93
FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected with voluntary payment	\$ 458.71	\$ 366.04
FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected without voluntary payment and request for appeal approval	\$ 717.24	\$ 572.85
FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected without voluntary payment and request for appeal denied	\$ 733.63	\$ 585.96

8-hour workday:

No FLO Appt

= \$98.34 (Step 1) + \$23.10 (Step 2) + \$94.13 (I MEF G-4)

= \$215.57

Initiator held financially liable and an SJA is assigned for review/endorsement:

= \$ 98.34 (Step 1) + \$60.72 (Step 2) + \$ 16.39 (Step 5) + \$94.13 (I MEF G-4)

= \$269.58

FLO Appointment without SJA endorsement and relief from responsibility:

= \$98.34 (Step 1) + \$121.44 (Step 2) + \$49.60 (Step 3) + \$94.13 (I MEF G-4)

= \$363.51

FLO Appointment with SJA endorsement and voluntary payment:

= \$98.34 (Step 1) + \$121.44 (Step 2) + \$87.22 (Step 3) + \$16.39 (Step 5) + \$94.13 (I MEF G-4)

= \$417.52

FLO Appointment with SJA endorsement and request for reconsideration to approving authority accepted:

= \$98.34 (Step 1) + \$121.44 (Step 2) + \$87.22 (Step 3) + [\$16.39 + \$24.80] (Step 4) + \$94.13 (I MEF G-4)

= \$442.32

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected with voluntary payment:

= \$ 98.34 (Step 1) + \$ 121.44 (Step 2) + \$87.22 (Step 3) + [\$16.39 + \$24.80] (Step 4) + \$16.39 (Step 5) + \$94.13 (I MEF G-4)

= \$458.71

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected without voluntary payment and request for appeal approval:

= \$98.34 (Step 1) + \$121.44 (Step 2) + \$87.22 (Step 3) + [\$16.39 + \$24.80 + \$131.12 + \$24.80 + \$119] (Step 4) + \$94.13 (I MEF G-4)

= \$717.24

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected without voluntary payment and request for appeal denied:

= \$ 98.34 (Step 1) + \$121.44 (Step 2) + \$87.22 (Step 3) + [\$16.39 + \$24.80 + \$131.12 + \$24.80 + \$119] (Step 4) + \$16.39 (Step 5) + \$94.13 (I MEF G-4)

= \$733.63

10-hour workday:

No FLO Appt

= \$78.66 (Step 1) + \$18.48 (Step 2) + \$74.40 (I MEF G-4)

= \$171.54

Initiator held financially liable and an SJA is assigned for review/endorsement:

= \$78.66 (Step 1) + \$48.58 (Step 2) + \$13.11 (Step 5) + \$74.40 (I MEF G-4)

= \$214.75

FLO Appointment without SJA endorsement and relief from responsibility:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$39.68 (Step 3) + \$74.40 (I MEF G-4)
= \$289.88

FLO Appointment with SJA endorsement and voluntary payment:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$69.78 (Step 3) + \$13.11 (Step 5) + \$74.40 (I MEF G-4)
= \$333.09

FLO Appointment with SJA endorsement and request for reconsideration to approving authority accepted:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$69.78 (Step 3) + [\$13.11 + \$19.84] (Step 4) + \$74.40 (I MEF G-4)
= \$352.93

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected with voluntary payment:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$69.78 (Step 3) + [\$13.11 + \$19.84] (Step 4) + \$13.11 (Step 5) + \$74.40 (I MEF G-4)
= \$366.04

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected without voluntary payment and request for appeal approval:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$69.78 (Step 3) + [\$13.11 + \$19.84 + \$104.88 + \$19.84 + \$95.20] (Step 4) + \$74.40 (I MEF G-4)
= \$572.85

FLO Appointment with SJA endorsement and request for reconsideration to approving authority rejected with voluntary payment and request for appeal denied:
= \$78.66 (Step 1) + \$97.14 (Step 2) + \$69.78 (Step 3) + [\$13.11 + \$19.84 + \$104.88 + \$19.84 + \$95.20] (Step 4) + \$13.11 (Step 5) + \$74.40 (I MEF G-4)
= \$585.96

10. Summary

In summary, the DD 200 process on the low end of the 8-hour workday flow would cost the Marine Corps \$215.57 and \$733.63 on the extensive side of the process. For a 10-hour workday it would cost the Marine Corps \$171.54 on the low end and \$585.96 on the extensive process side.

One step that elongates the process of the DD 200 process is the appointment of a FLO. Once a FLO is appointed, it triggers the onset of conducting step 3 and possibly 4, otherwise the process skips to step 5 and onto the review by I MEF G-4. Although this action lengthens the process of the completion for a DD 200, it is also a required step to

have specifically in instances where gross negligence is identified by the Commander. The onset of appointing a FLO needs to be reevaluated to identify a threshold that merits a FLO investigation if gross negligence was not previously identified. There also should be confirmation that the equipment that is being investigated on is not going to become obsolete within a year and not need replacement. This would decrease the amount of time and manpower associated towards and investigation on equipment that will not be used.

The investigation conducted by the FLO, although a 30-calendar day allowance, adds value only to the DD 200 when gross negligence is suspected. Otherwise, it can waste manpower and becomes an administrative burden on the command.

The next step that increases the length of the DD 200 process is the 28 days the package spends at I MEF G-4 for review. By not providing G-4 with a set timeline on how long they must review this package, it increases the amount of time the using unit Responsible Officer is able to close out the UIF account and be allowed to check out more equipment. However, I MEF G-4's review and endorsement of the final DD 200 package has proven to be a value-added step, as the data analysis proves the major decrease on the amount of equipment lost by units.

Finally, our analysis determines that having the SJA adds value to the process, specifically when a commander wants to hold a single person financially liable even, when finding of facts from the FLO states that the individual took all the right accountability measures. In this case, an SJA provides guidance and clarity to the RO as an individual outside of their unit on the legalities of why they are being held financially liable. Including an SJA closes the door to any opportunities of and RO misinterpreting financial liability as retaliation to not keeping proper accountability of equipment.

III. RECOMMENDATIONS, FUTURE WORK, AND CONCLUSION

A. RECOMMENDATIONS

Based on the data analysis on the effects of the creation of the DD 200 process and I MEF CSP order, we determined the DD 200 FLIPL process has been beneficial to the Marine Corps in saving it millions of dollars through increase of property accountability and holding individuals financially responsible for loss of equipment. The process analysis helped us determine that the process flow for the DD 200 encountered hurdles in the amount of time and money that is invested once there is an appointment of a Financial Liability Officer. The identification of no time constraint for I MEF G-4 within their CSP order also further expanded the amount of time the DD 200 process can take.

We recommend I MEF modifies their CSP order to provide a constraint on how long they must review, acknowledge, return or endorse FLIPL packages. We recommend 10 working days at the MEF G4 level. This will ensure that if a unit has a delinquent account and requires to open a new one for an upcoming exercise, the MSC would prioritize the FLIPL package and route to the MEF immediately.

We also recommend the possibility of only appointing a FLO past threshold of dollar amount of loss, to ensure the process of conducting the DD 200 does not out cost the item being investigated under loss.

B. FUTURE WORK

A similar or comparison approach should be taken on the II and III MEFs. What are the types of deficiencies they incur every year and how much does it amount to? Have these MEF's published an SOP/order directing organizations be held financially liable? If so, what does the data show? Has accountability gotten better or have organizations continued to submit FLIPLs increasing the overall number of deficiencies at their corresponding MEF?

Future work should look at sample FLIPLs routed to the MEF and analyze the type of UIF equipment most lost, damaged/destroyed. This information would let the MEF and

UIF know that when end of fiscal year funding is available, the MEF should order a surplus of the most lost, damaged/destroyed items. In addition to this analysis, what items were considered obsolete during the initiation of an investigation and which items would become obsolete in the next six months. This data would ensure that an individual would not be held financially liable for equipment that would have been disposed of once turned into the UIF in the first place.

C. CONCLUSION

This program evaluation study revealed that an emphasis on accountability was prioritized following the publishing of the MEF CSP order. Before it was implemented, organizations drew equipment from the UIF in order to support their organization's operational needs. FLIPLs were then submitted to close out accounts and the MEF paid the bill for the lost, damaged/destroyed equipment. These totals amounted in the millions range for several years. However, once the order was published and stated organizations would be held financially liable from then on, a change in accountability was clearly visible. The number of FLIPLs submitted to close out accounts dropped from seven million in FY18 to one million in FY19. As of September 2021, the number of FLIPLs submitted to the MEF amount to three hundred thousand dollars. This overwhelming decrease in deficiencies will allow the MEF to continue supporting their organization's needs, as stated in their mission statement. This order has additionally required that equipment accountability become a priority for organizations.

APPENDIX A. CSP TALLY SHEETS

The CSP Tally Sheets represent the items maintained by the UIF. They are utilized by the Responsible Officer to identify the items and quantities required to support their units' exercise or deployment (I MEF, 2019a).

I MEFO 4400.4B

CSP Tally Sheets

COLD WEATHER ISSUE (UPDATED: 2 July 2018)			DATE:				
UNIT:			UIC				
VG058	NALGENE WATER BOTTLE (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(2 PER)						
	NALGENE WATER BOTTLE	4240-01-531-6826					
	NALGENE WATER BOTTLE TOTAL						
VG059	PARKA, NALGENE WATER BOTTLE (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(2 PER)						
	PARKA, NALGENE WATER BOTTLE	4240-01-531-6863					
	PARKA, NALGENE WATER BOTTLE TOTAL						
VG060	SPACE SAVER CUP (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(1 PER)						
	SPACE, SAVER CUP	4240-01-531-6792					
	CUP, NALGENE WATER BOTTLE TOTAL						
VG054	COVER, HELMET, SOLID WHITE (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(1 PER)						
	COVER, HELMET, SOLID WHITE	8415-01-494-4591 XS/S					
	COVER, HELMET, SOLID WHITE	8415-01-494-4605 M/L					
	COVER, HELMET, SOLID WHITE TOTAL						
VG056	CROCODIALS (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: PR	(1 PER)						
	GAITER, BOOTS	8440-01-525-6337 S					
	GAITER, BOOTS	8440-01-525-6338 M					
	GAITER, BOOTS	8440-01-525-6339 L					
	GAITER, BOOTS	8440-01-525-6340 XL					
	GAITER, BOOTS	8440-01-525-6341 XXL					
	GAITER, BOOTS TOTAL						
VG013			QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(1 PER)						
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7520 XS					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7526 SR					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7571 MR					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7585 ML					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7588 LR					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7590 LL					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7596 XLR					
	FLEECE, WINDPROOF, JACKET, COYOTE	8415-01-555-7678 XLL					
	FLEECE WINDPROOF JACKET COYOTE TOTAL						
VG017	JACKET, LTWT HARDSHELL (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: EA	(1 PER)						
	JACKET, LTWT HARDSHELL	8415-01-555-1416 SS					
	JACKET, LTWT HARDSHELL	8415-01-555-1425 SR					
	JACKET, LTWT HARDSHELL	8415-01-555-1431 MS					
	JACKET, LTWT HARDSHELL	8415-01-555-1434 MR					
	JACKET, LTWT HARDSHELL	8415-01-555-1437 ML					
	JACKET, LTWT HARDSHELL	8415-01-555-1447 LR					
	JACKET, LTWT HARDSHELL	8415-01-555-2957 LL					
	JACKET, LTWT HARDSHELL	8415-01-555-1452 XLL					
	JACKET, LTWT HARDSHELL TOTAL						
VG018	TROUSER, LTWT HARDSHELL (RETURNABLE)		QTY REQST	QTY ISSUED	UNIT INT	TAP INT	
U/I: PR	(1 PER)						
	TROUSER, LTWT HARDSHELL	8415-01-555-3009 SS					
	TROUSER, LTWT HARDSHELL	8415-01-555-3013 SR					
	TROUSER, LTWT HARDSHELL	8415-01-555-3016 MS					
	TROUSER, LTWT HARDSHELL	8415-01-555-3019 MR					

CSP Tally Sheets

TROUSER, LTWT HARDSHELL	8415-01-555-3022	ML				
TROUSER, LTWT HARDSHELL	8415-01-555-3026	LR				
TROUSER, LTWT HARDSHELL	8415-01-555-3034	LL				
TROUSER, LTWT HARDSHELL	8415-01-555-3028	XLL				
TROUSER, LTWT HARDSHELL TOTAL						
V0015 JACKET, ECW, HAPPY (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: EA (1 PER)						
JACKET, ECW, HAPPY	8415-01-555-1266	SS				
JACKET, ECW, HAPPY	8415-01-555-1271	SR				
JACKET, ECW, HAPPY	8415-01-555-1272	MS				
JACKET, ECW, HAPPY	8415-01-555-1275	MR				
JACKET, ECW, HAPPY	8415-01-555-1276	ML				
JACKET, ECW, HAPPY	8415-01-555-1279	LR				
JACKET, ECW, HAPPY	8415-01-555-1286	LL				
JACKET, ECW, HAPPY	8415-01-555-1282	XLL				
JACKET, ECW, HAPPY TOTAL						
V0016 TROUSER, ECW, HAPPY LOFT (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
TROUSER, ECW, HAPPY LOFT	8415-01-555-1323	SS				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1325	SR				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1327	MS				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1329	MR				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1334	ML				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1341	LR				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1348	LL				
TROUSER, ECW, HAPPY LOFT	8415-01-555-1366	XLL				
TROUSER, ECW, HAPPY LOFT TOTAL						
V0014 BOOTIE, ECW, HAPPY (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
BOOTIE, ECW, HAPPY	8415-01-555-3177	S				
BOOTIE, ECW, HAPPY	8415-01-555-3081	M				
BOOTIE, ECW, HAPPY	8415-01-555-3163	L				
BOOTIE, ECW, HAPPY	8415-01-555-3178	XL				
BOOTIE, ECW, HAPPY TOTAL						
V4480 COVER, FIELD PACK, MARPAT CAMO (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: EA (1 PER)						
COVER, FIELD PACK, MARPAT CAMO	8465-01-560-8100A					
COVER, FIELD PACK, MARPAT CAMO TOTAL						
V4320 PARKA, SNOW MARPAT CAMO (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: EA (1 PER)						
PARKA, SNOW MARPAT CAMO	8415-01-555-0389	SR				
PARKA, SNOW MARPAT CAMO	8415-01-555-0395	MR				
PARKA, SNOW MARPAT CAMO	8415-01-555-0414	ML				
PARKA, SNOW MARPAT CAMO	8415-01-555-0420	LR				
PARKA, SNOW MARPAT CAMO	8415-01-555-0426	LL				
PARKA, SNOW MARPAT CAMO	8415-01-555-0444	XLR				
PARKA, SNOW MARPAT CAMO TOTAL						
V4390 TROUSERS, SNOW MARPAT CAMO (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
TROUSER, SNOW MARPAT CAMO	8415-01-555-0447	SR				
TROUSER, SNOW MARPAT CAMO	8415-01-555-0450	MR				
TROUSER, SNOW MARPAT CAMO	8415-01-555-0453	ML				
TROUSER, SNOW MARPAT CAMO	8415-01-555-0467	LR				
TROUSER, SNOW MARPAT CAMO	8415-01-555-0471	LL				
TROUSER, SNOW MARPAT CAMO	8415-01-555-0486	XLR				
TROUSERS, SNOW MARPAT CAMO TOTAL						

CSP Tally Sheets

C0158 UNDERWEAR, PROTECTIVE MALE (NON RETURNABLE) DEPLOYMENT ONLY				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (4 PER)							
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9724	XS					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9727	SM					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9731	MD					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9744	LG					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9751	XL					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9753	XXL					
UNDERWEAR, PROTECTIVE MALE	8470-01-597-9763	XXXL					
UNDERWEAR, PROTECTIVE MALE TOTAL							
V4203 GLOVE, COLD WEATHER, EXTENDED, IMPROVED (RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)							
GLOVE, COLD WEATHER, EXTENDED, IMPROVED	8415-01-457-1549	S					
GLOVE, COLD WEATHER, EXTENDED, IMPROVED	8415-01-457-1557	M					
GLOVE, COLD WEATHER, EXTENDED, IMPROVED	8415-01-457-1561	L					
GLOVE, COLD WEATHER, EXTENDED, IMPROVED	8415-01-457-1562	XL					
GLOVE, COLD WEATHER, EXTENDED, IMPROVED	8415-01-457-1563	XXL					
GLOVE, COLD WEATHER, EXTENDED, IMPROVED TOTAL							
V6003 MITTEN SET, ECW (RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)							
MITTEN SET, ECW	8415-01-555-4165	S					
MITTEN SET, ECW	8415-01-555-4174	M					
MITTEN SET, ECW	8415-01-555-4183	L					
MITTEN SET, ECW	8415-01-555-4188	XL					
MITTEN SET, ECW TOTAL							
V4310 MITTEN SHELLS, SNOW (RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)							
MITTEN SHELLS, SNOW	8415-00-261-4827						
MITTEN SHELLS, SNOW TOTAL							
V4356 SOCKS, MERINO, WOOL (NON-RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (4 PER)							
SOCKS, MERINO, WOOL	8415-00-G00-0144A	XS					
SOCKS, MERINO, WOOL	8415-00-G00-0145A	S					
SOCKS, MERINO, WOOL	8415-00-G00-0146A	M					
SOCKS, MERINO, WOOL	8415-00-G00-0147A	L					
SOCKS, MERINO, WOOL	8415-00-G00-0148A	XL					
SOCKS MERINO, WOOL TOTAL							
OR							
V6155 SOCKS, MOIST GREEN (NON-RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (4 PER)							
SOCKS, MOIST, GREEN	8440-01-508-3359A	S					
SOCKS, MOIST, GREEN	8440-01-508-3360A	M					
SOCKS, MOIST, GREEN	8440-01-508-3362A	L					
SOCKS, MOIST, GREEN	8440-01-508-3364A	XL					
SOCKS, MOIST GREEN TOTAL							
V4160 BOOTS, ECW WHITE (RETURNABLE)				QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)							
BOOTS, ECW WHITE	8430-01-056-0815	3N					
BOOTS, ECW WHITE	8430-01-056-0816	3R					
BOOTS, ECW WHITE	8430-01-056-0817	3W					
BOOTS, ECW WHITE	8430-01-056-0818	4N					
BOOTS, ECW WHITE	8430-01-056-0819	4R					
BOOTS, ECW WHITE	8430-01-057-3500	4W					
BOOTS, ECW WHITE	8430-00-655-5541	5N					
BOOTS, ECW WHITE	8430-00-655-5540	5R					
BOOTS, ECW WHITE	8430-00-655-5539	5W					
BOOTS, ECW WHITE	8430-00-655-5544	6N					
BOOTS, ECW WHITE	8430-00-655-5543	6R					

CSP Tally Sheets

BOOTS, ECW WHITE	8430-00-655-5542	6W				
BOOTS, ECW WHITE	8430-00-655-5545	7N				
BOOTS, ECW WHITE	8430-00-655-5546	7R				
BOOTS, ECW WHITE	8430-00-655-5547	7W				
BOOTS, ECW WHITE	8430-00-655-5548	8N				
BOOTS, ECW WHITE	8430-00-655-5549	8R				
BOOTS, ECW WHITE	8430-00-655-5550	8W				
BOOTS, ECW WHITE	8430-00-655-5551	9N				
BOOTS, ECW WHITE	8430-00-655-5555	9R				
BOOTS, ECW WHITE	8430-00-655-5553	9W				
BOOTS, ECW WHITE	8430-00-655-5554	10N				
BOOTS, ECW WHITE	8430-00-655-5553	10R				
BOOTS, ECW WHITE	8430-00-655-5554	10W				
BOOTS, ECW WHITE	8430-00-655-5538	11N				
BOOTS, ECW WHITE	8430-00-655-5537	11R				
BOOTS, ECW WHITE	8430-00-655-5536	11W				
BOOTS, ECW WHITE	8430-00-655-5552	12N				
BOOTS, ECW WHITE	8430-00-655-5555	12R				
BOOTS, ECW WHITE	8430-00-655-5556	12W				
BOOTS, ECW WHITE	8430-00-655-5557	13N				
BOOTS, ECW WHITE	8430-00-655-5558	13R				
BOOTS, ECW WHITE	8430-00-655-5559	13W				
BOOTS, ECW WHITE	8430-00-655-5560	14N				
BOOTS, ECW WHITE	8430-00-655-5561	14R				
BOOTS, ECW WHITE	8430-00-655-5562	14W				
BOOTS, ECW WHITE TOTAL						
V4355 MSR SNOWSHOES (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
MSR SNOWSHOES	8465-01-558-9958					
MSR SNOWSHOES TOTAL						
V0020A BAG, ECW OUTER SLEEPING BAG (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
BAG, ECW OUTER SLEEPING BAG	8465-01-608-7503					
BAG, ECW OUTER SLEEPING BAG) TOTAL						
V0020B BAG, ECW PROTECTIVE SLEEPING BAG (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
BAG, ECW PROTECTIVE SLEEPING BAG	8465-01-608-7507					
BAG, ECW PROTECTIVE SLEEPING BAG TOTAL						
V4340 KIT, C/W (MCWIK) (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER 4 MARINES)						
KIT, C/W (MCWIK)	8465-01-457-4626					
KIT, C/W (MCWIK) TOTAL						
V0013 SMALL UNIT EXPEDITIONARY STOVE (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER)						
SMALL UNIT EXPEDITIONARY STOVE	7310-01-578-6413					
SMALL UNIT EXPEDITIONARY STOVE TOTAL						
V0023 TENT, ARTIC, 15 MAN (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER 15 MARINES)						
TENT, ARTIC, 15 MAN	8340-01-620-8552					
TENT, ARTIC, 15 MAN TOTAL						
V4550 HEATER, SPACE (RETURNABLE)			QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR (1 PER TENT)						
HEATER, SPACE	4520-01-444-2375					
HEATER, SPACE TOTAL						

CSP Tally Sheets

V4652	TENT, ECWS 4-MAN (RETURNABLE)	QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR	(1 PER 4 MARINES)				
TENT, ECWS 4-MAN	8340-01-406-9299				
	TENT, ECWS 4-MAN TOTAL				
V4010	CAMOSCREEN, SNOW (RETURNABLE)	QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR	(1 PER TENT)				
CAMOSCREEN, SNOW	1080-00-103-1234				
	CAMOSCREEN, SNOW TOTAL				
V4011	CAMONET, SNOW (RETURNABLE)	QTY REQST	QTY ISSUED	UNIT INT	TAP INT
U/I: PR	(1 PER TENT)				
CAMONET, SNOW	1080-00-103-1233				
	CAMONET, SNOW TOTAL				

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APPENDIX B. REPORT OF LOST, DAMAGED, DESTROYED OR ADMINISTRATIVE ADJUSTMENT FOR GOVERNMENT PROPERTY

The report of lost, damaged, destroyed or administrative adjustment for government property is also known as the missing gear statement. It was used by any individual to provide a statement regarding the property they were in charge with and utilized by Commanders to either check an individual's pay, make an adjustment to the property records, or remove them from liability (HQMC, 2014).



UNITED STATES MARINE CORPS

UNIT NAME

4400
Supp
DATE

From:

(RANK) (NAME) (last 4 SSN) (MOS) (UNIT/SECTION)

To: Commanding Officer,
Via: (1) Platoon Commander,
(2) Company/Squadron Commander,
(3) Supply Officer,

Subj: REPORT OF LOST, DAMAGED, DESTROYED OR ADMINISTRATIVE ADJUSTMENT FOR
GOVERNMENT PROPERTY

Ref: (a) MCO P4400.150E, Consumer Level Supply Policy Manual
(b) UM 4400-124, FMF SASSY Using Unit Procedures
(c) JAG Manual

1. Individual Statement (regarding condition of property):

2. The following items(s) of government property that are presently on charge to me are reported as ~~lost/damaged/destroyed/require administrative adjustment~~ (circle one):

NOMENCLATURE	NSN	QTY	SIZE	UNIT PRICE	TOTAL PRICE

Note: Attach additional list, if needed - This additional list must be
CERTIFIED TRUE copy.

3. Counseled in accordance with UM 4400-124, Paragraph III 6.2a and per reference (a) below:

a. (initials) A voluntary reimbursement for loss, damage, or destruction of Government property will be considered as a free act for personal reasons and will not imply an admission of responsibility for fault or negligence for any purpose.

Subj: REPORT OF LOST, DAMAGED, DESTROYED OR ADMINISTRATIVE ADJUSTMENT FOR
GOVERNMENT PROPERTY

b. [redacted] (initials) No threat of disciplinary action or offer to withhold such action shall be made to an individual to influence that person's decision whether to accept responsibility for loss, damage, or destruction of Government property and to voluntarily reimburse the Government. If reimbursement is offered in case of loss, damage, or destruction, such reimbursement should be for the full value of the property or, if applicable, the cost of restoring the property to its previous condition.

c. [redacted] (initials) There is no legal administrative process whereby an individual may be required to reimburse the Government for loss, damage, or destruction of Government property. In appropriate cases, judicial action to recover damages may be instituted by the Government.

d. [redacted] (initials) Voluntary offers to reimburse the Government for loss, damage, or destruction does not relieve an individual from the consequences of wrongful acts.

e. [redacted] (initials) When an individual consents to reimburse the Government for Government property lost, damaged, or destroyed, the transaction will be handled either as a cash or checkage sale. In the interest of economy, the checkage sale procedure should not be used if the transaction can be accomplished by means of a cash sale.

4. Prior to acceptance of an individual's voluntary reimbursement, that individual will be advised, in writing, by a disinterested impartial officer not in that individual's chain of command, of the contents of paragraph 6.2a preceding; such advice will be acknowledged, in writing, by the individual so advised.

5. In addition to the action required in the preceding paragraph, prior to acceptance of an individual's voluntary reimbursement, that individual will be advised, in writing, that he will be afforded the opportunity to consult with a Judge Advocate concerning the reimbursement, if a Judge Advocate is reasonably available in the immediate geographical area. In the event a Judge Advocate is not available, or in any case in which the individual waives, in writing, his right to consult with a Judge Advocate, a written statement of such nonavailability, or the written waiver, will be attached to the relevant investigative report; and a copy will be attached to the voluntary consent for reimbursement.

a. [redacted] (initials) I DO/DO NOT desire to consult with a judge advocate. (CIRCLE ONE)

b. [redacted] (initials) I DO/DO NOT desire to voluntarily reimburse the government. (CIRCLE ONE)

Print RANK/NAME Counseling Officer

Signature of Individual

DATE

Signature of Counseling Officer

DATE

FIRST ENDORSEMENT

DATE

From: Platoon Commander, [redacted]
To: Commanding Officer, [redacted]
Via: (1) Company/Squadron Commander, [redacted]
(2) Supply Officer, [redacted]

1. Forwarded.

2. I have conducted an informal inquiry into the circumstances surrounding the condition of the subject property and in my opinion there IS/IS NOT any negligence or culpability involved:

Platoon Commander Comments: [redacted]

Print Name/Phone Number

Signature:

Subj: REPORT OF LOST, DAMAGED, DESTROYED OR ADMINISTRATIVE ADJUSTMENT FOR
GOVERNMENT PROPERTY

SECOND ENDORSEMENT

DATE

From: Company/Squadron Commander, [REDACTED]
To: Commanding Officer, [REDACTED]
Via: Supply Officer, [REDACTED]

1. Forwarded.

2. I have conducted an informal inquiry into the circumstances surrounding the condition of the subject property and in my opinion there IS/IS NOT any negligence or culpability involved:

Company/Squadron Commander Comments: [REDACTED]

Print Name/Phone Number

Signature:

THIRD ENDORSEMENT

DATE

From: Supply Officer, [REDACTED]
To: Commanding Officer, [REDACTED]

1. Forwarded.

2. I have conducted an informal inquiry into the circumstances surrounding the condition of the subject property and in my opinion there IS/IS NOT any negligence or culpability involved:

Supply Officer Comments: [REDACTED]

Print Name/Phone Number

Signature:

FOURTH ENDORSEMENT

DATE

From: Commanding Officer, [REDACTED]
To: Supply Officer, [REDACTED]

1. Returned for appropriate action.

a. [REDACTED] Individual freely and voluntarily offered to reimburse the government for items listed and negligence/culpability is not suspected. Effect a cash sale/request for checkage for government property (NAVMC 6) for the full value of the items listed and an administrative unit diary entry.

b. [REDACTED] Individual freely and voluntarily offered to reimburse the government for items listed and negligence/culpability is suspected. Conduct an investigation. Refer for appropriate disciplinary action.

c. [REDACTED] Individual did not freely and voluntarily offer to reimburse the government for items listed and negligence/culpability is not suspected. Expend from property records and Individual Memorandum Record (IMR).

d. [REDACTED] Individual did not freely and voluntarily offer to reimburse the government for items listed and negligence/culpability is suspected. Expend from property records and Individual Memorandum Record (IMR). Refer for appropriate disciplinary action.

2. Forward CERTIFIED TRUE copy of this statement and any cash sales/request for checkage for government property (NAVMC 6) to the appropriate Individual Issue Facility for IMR adjustments.

Commanding Officer

s/

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APPENDIX C. MCO 4400.201-V17 FLIPL PROCESS FLOW

The FLIPL process flow chart demonstrates the lengthy process of reporting lost, damaged or missing government equipment. This flow chart outlines every step from start to finish and includes the steps required by a command if the FLO determines gross negligence was found during their investigation and an individual should be held financially liable (HQMC, 2018).

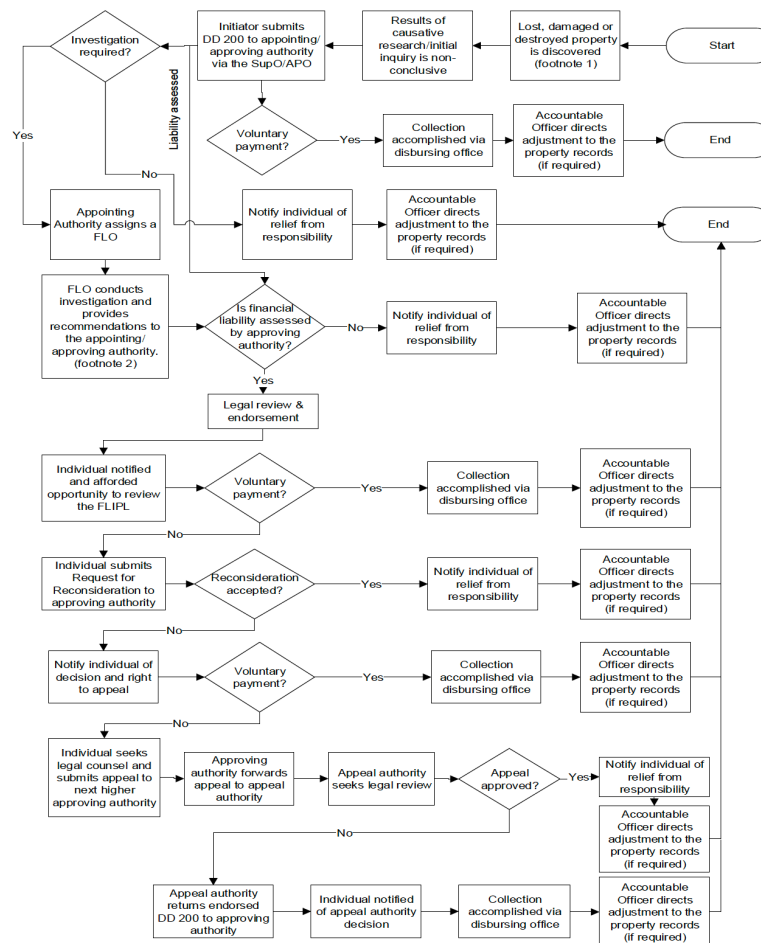
MANAGEMENT OF PROPERTY IN THE POSSESSION OF THE MARINE CORPS Volume 17, Appendix B

MCO 4400.201-V17

24 JUL 2018

APPENDIX B

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (FLIPL) PROCESS FLOW



Footnote 1: Inventory adjustments for supply system stocks (e.g., OM&S) may be made at this point.
Footnote 2: Inventory adjustments for property record items (e.g., TAMCN item) may be made at this point.

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APPENDIX D. DD 200 ROUTING FOR GARRISON PROPERTY

The DD 200 Routing for Garrison Property depicts the individuals within the chain-of-command who will review the DD-200 and the total dollar figure they have approving authority for (HQMC, 2018).

MANAGEMENT OF PROPERTY IN THE POSSESSION OF THE MARINE CORPS Volume 17, Chapter 7

MCO 4400.201-V17

24 JUL 2018

DD 200 Routing for Garrison Property (Approving Authority not the Accountable Officer)

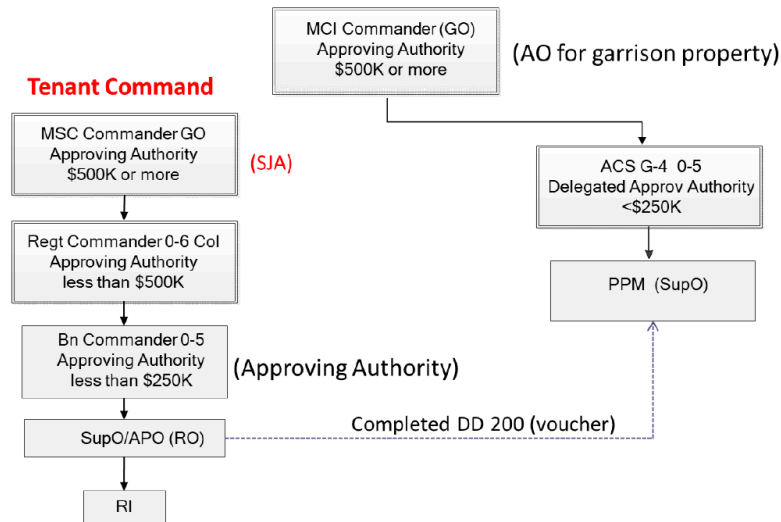


Figure 7-1. DD 200 Routing for Garrison Property

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