

**BY ORDER OF THE COMMANDER
FORCE SPECIAL OPERATIONS
COMMAND**

**AIR FORCE SPECIAL OPERATIONS
COMMAND INSTRUCTION 23-111**

16 JANUARY 2025



Materiel Management

***ACCOUNTABILITY AND
MANAGEMENT OF USSOCOM
PROPERTY***

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

ACCESSIBILITY: Publications and forms are available for download on the e-Publishing website at www.e-Publishing.af.mil.

RELEASABILITY: There are no releasability restrictions on this publication.

OPR: HQ AFSOC/A4R

Certified by: HQ AFSOC/A4R

Pages: 14

This instruction implements Department of the Air Force Policy Directive (DAFPD) 23-1, *Supply Chain Materiel Management*, and is consistent with United States Special Operations Command Directive (USSOCOM D) 700-2, *Accountability and Management of USSOCOM Property*. This publication provides guidance for the responsibilities, roles, policies and procedures for the management of USSOCOM-Funded property including equipment, material, weapons systems and other accountable property. This publication applies to all AFSOC assigned military and civilian members of the Regular Air Force and those with contractual obligation to comply with AFSOC publications. This publication is applicable to Air Force Reserve Command classically associated units. This publication only applies to Air National Guard units when mobilized/federalized and assigned to AFSOC. This publication does not apply to the United States Space Force. This publication may be supplemented at any level, but all supplements must be routed to the OPR of this publication for coordination prior to certification and approval. Ensure all records generated as a result of processes prescribed in this publication adhere to AFI 33-322, *Records Management and Information Governance Program*, and are disposed in accordance with the Air Force Records Disposition Schedule, which is located in the Air Force Records Information Management System. Refer recommended changes and questions about this publication to the OPR using the DAF Form 847, *Recommendation for Change of Publication*, route DAF Form 847s from the field through the appropriate functional's chain of command. The authorities to waive wing, unit, or delta level requirements in this publication are identified with a tier (T-0, T-1, T-2, T-3") number following the compliance statement. Submit requests for waivers through the chain of command to the appropriate tier waiver approval authority, or alternately, to the publication OPR for non-tiered compliance items. For non-tiered compliance items targeted for

units above the wing or equivalent, the waiver authority is Headquarters Air Force Special Operations Command/Logistics Readiness Division (AFSOC/A4R).

Section A—ROLES AND RESPONSIBILITIES	3
1. Overview.....	3
2. Air Force Special Operations Command Materiel Management Office. (AFSOC/A4RM).....	3
3. Accountable Property Officer (APO).	4
4. Accountable Property System of Record (APSR) Administrators.	4
5. Property Custodian (PC).....	5
Section B—LIFE CYCLE MANAGEMENT	5
6. Overview.....	5
7. Property Accountability Requirements.....	5
8. Accountability of Property.....	6
Table 1. Master Jacket File Checklist.	8
Attachment 1—GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION	12

Section A—ROLES AND RESPONSIBILITIES

1. Overview. This section outlines Air Force Special Operations Command (AFSOC) supplemental guidance to the roles and key personnel codified in United States Special Operations Command Directive (USSOCOM D) 700-2, Section II, 4. This instruction applies to all AFSOC components appointed with the accountability and management of United States Special Operations Command (USSOCOM) property. A thorough review of USSOCOM D 700-2 is a prerequisite for this Air Force Special Operations Command Instruction (AFSOCI).

2. Air Force Special Operations Command Materiel Management Office. (AFSOC/A4RM).

2.1. Headquarters AFSOC Commander (CC) is the Accountable Property Officer (APO) to USSOCOM. AFSOC/A4RM will execute and comply with the required roles and responsibilities in accordance with (IAW) USSOCOM D 700-2, on behalf of the APO. AFSOC/A4RM also will:

2.1.1. Serve as functional authority for USSOCOM approved accountable property system of record (APSR), currently SOCOM Defense Property Accountability System (DPAS). Oversee and ensure subordinate materiel management activities validate, reconcile, and maintain accountable property within SOCOM DPAS.

2.1.2. Serve as pertinent oversight authority for Management Internal Control Toolset (MICT) USSOCOM Directive Self-Assessment Checklists.

2.1.3. Chair working groups for the management of Special Operations Peculiar (SO-P) equipment and other accountable property.

2.1.4. Act as the liaison to USSOCOM Materiel Management Division (J41) to resolve requests for all waivers to policy.

2.1.5. Coordinate Turn-In requests.

2.1.6. Ensure capital asset responsibilities are accomplished IAW USSOCOM D 700-2.

2.1.7. Report catalog problems to Special Operations Forces Acquisition, Technology, and Logistics (SOF AT&L).

2.1.8. Ensure appointed personnel in each unit conduct physical inventory IAW USSOCOM D 700-2 and this AFSOC instruction.

2.1.9. Assists in the determination of adequacy of storage environment, preservation, packing, and marking, as well as the proper identification of USSOCOM funded equipment and other accountable property.

2.1.10. Review metrics related to USSOCOM funded equipment management effectiveness.

2.1.11. Perform quarterly capital asset property reviews for key financial data element accuracy.

2.1.12. Provide training to units who do not have a qualified trainer for the Air Force Job Qualification Standard (AFJQS), *Special Tactics Materiel Management*.

3. Accountable Property Officer (APO).

3.1. APOs maintain an organization's accountable property and financial records for USSOCOM property IAW USSOCOM D 700-2. In addition, APOs will also perform the following:

- 3.1.1. Ensure APSR administrators are fully qualified on items 1.1. & 1.2. in AFJQS, *Special Tactics Materiel Management*, within 30 calendar days of appointment.
- 3.1.2. Ensure newly appointed property custodians (PC) receive Honey Badger (HB) Block III training within 30 calendar days of appointment.
- 3.1.3. Ensure the segregation between Department of the Air Force (DAF) service common and SO-P assets when stored within the same work center.
- 3.1.4. Utilize unique item identifier (UII) to validate that property in the SOCOM DPAS is uniquely identified, as services and capabilities become available and employed.
- 3.1.5. Coordinate with AFSOC/A4RM for required functional expertise & training.
- 3.1.6. Ensure appointed APSR administrators attend AFSOC/A4RM's bi-Monthly SOCOM working group.
- 3.1.7. Coordinate component transfers of accountability IAW [paragraph 8.4](#).
- 3.1.8. Provides signed Custodian Inventory Reports (CIR) to AFSOC/A4RM.
- 3.1.9. Provide signed fiscal inventory plan for the new fiscal year to to AFSOC/A4RM by 28 September.
- 3.1.10. Ensure deployed PCs execute pre-Deployment directives IAW [paragraph 8.8](#).
- 3.1.11. Ensure PCs complete joint inventory 15 calendar days prior to permanent change of station.

4. Accountable Property System of Record (APSR) Administrators.

4.1. APSR Administrators are appointed by the APO for the property management & functional support of the owning APO. APSR Administrators are delegated the authority to administer property accountability and disposition of equipment in SOCOM DPAS. APSR administrators must adhere to roles & responsibilities IAW USSOCOM D 700-2 and AFSOCI 20-102, *Special Tactics Logistics Roles and Responsibilities*, In addition, APSR Administrators will:

- 4.1.1. Complete qualification on items 1.1. & 1.2. in the AFJQS, *Special Tactics Materiel Management*, within 30 calendar days of appointment.
- 4.1.2. Maintain an Equipment Master Jacket File on each assigned equipment account. See [paragraph 8.10](#) for procedures on maintaining the Equipment Master Jacket File.
- 4.1.3. Maintain key supporting documents (KSD) IAW [paragraph 8.1.3](#).
- 4.1.4. Coordinate with appointing APO for any required support and training.
- 4.1.5. Conducts Face-To-Face "HB Block III" training for newly appointed PCs.
- 4.1.6. In the absence of appointed APSR administrators, all responsibilities in this section revert back to the APO.

5. Property Custodian (PC).

5.1. PCs are appointed in writing by an APO. PCs accept custodial responsibility for property, typically by signing a joint inventory. PCs are directly responsible for the physical custody of accountable property under their control. In addition, PCs will:

5.1.1. Report any changes in the status of the equipment under their control to the APSR Administrator or APO if APSR Administrator is not available. (ie. Repair and return, deployed, received, loaned, etc.)

5.1.2. Complete required training for “View and Search” capabilities in SOCOM DPAS within 15 calendar days of assumption of duty.

5.1.3. Retain accountability of all USSOCOM property and will ensure all temporary hand receipts will be fully transitioned into SOCOM DPAS within 5 work days in coordination with the APSR Administrator.

5.1.4. Maintains KSDs IAW [paragraph 8.1.3](#).

5.1.5. Conduct physical inventories IAW directed inventory frequency in USSOCOM D 700-2, 16., e, (12). and APO’s inventory plan.

5.1.6. Coordinate with APSR Administrator and/or APO for required support and training.

Section B—LIFE CYCLE MANAGEMENT

6. Overview. This section outlines AFSOC supplemental guidance for all AFSOC components appointed with the accountability and life cycle management of USSOCOM property codified in USSOCOM D 700-2. A thorough review of USSOCOM D 700-2 is a prerequisite for this AFSOCI.

7. Property Accountability Requirements.

7.1. Units possessing USSOCOM property will refer to USSOCOM D 700-2, Section III, 15; for guidance on the minimum requirements and qualifications for an asset to be recorded in SOCOM DPAS. **(T-2)**

7.2. The source of supply for National Stock Numbers (NSN) may be researched utilizing cross referencing applications like web federal logistics information system (WebFLIS).

7.3. Local NSN assignments are required if SOCOM funded equipment meets the following criteria:

7.3.1. Property purchased or otherwise obtained that has a unit acquisition cost of \$5,000 or more.

7.3.2. Non-Expendable.

7.3.3. Non-Information Technology Asset. These assets are recorded in a separate module within SOCOM DPAS.

7.4. APO/APSR administrator will email cataloging requests to AFSOC/A4RM for NSN/Local NSN loads into SOCOM DPAS. **(T-2)**

8. Accountability of Property.

8.1. Receiving. APSR Administrators will bring property to record in SOCOM DPAS. If the APSR Administrator does not accept the property from the carrier, the PC or consignee will notify the APSR administrator within 1 work day. **(T-2)**

8.1.1. APSR administrator will open all shipping containers, if applicable, of equipment to physically verify the item identification against the KSDs. **(T-2)**

8.1.2. SOCOM equipment will be brought to record within 5 work days of acceptance by the APSR administrator. **(T-2)**

8.1.3. APO/APSR Administrators will maintain receiving documentation in SOCOM DPAS that substantiate delivery and receipt of equipment at their unit. Receiving documentation files include but are not limited to, DD Form 1348-1A, *Issue Release/Receipt Document*, DD Form 1149, *Requisition and Invoice/Shipping Document*, SF 153, *COMSEC Material Report*, bills of lading, DD Form 250, *Materiel Inspection and Receiving Report*, freight warrants, truck manifests, materiel receipt source documents, inspection reports and any further supporting documentation. **(T-2)**

8.1.4. The APSR Administrator will ensure the PC of the equipment account provides a legible print and signature on the receiving document. **(T-2)** The print and signature may be in blue or black ink only. All signed receiving documentation will be uploaded to SOCOM DPAS as an attachment. **(T-2)**

8.2. Capital Assets. APOs, APSR Administrators, and PCs will verify the unit price of inbound equipment on the KSD to ensure proper accounting of capitalized assets. The threshold for USSOCOM equipment is \$250,000. **(T-2)**

8.2.1. APO/APSR Administrators will legibly sign the capitalized asset KSD in blue or black ink and upload into SOCOM DPAS. **(T-2)** Review to ensure SOCOM DPAS data matches the KSD that is being uploaded.

8.2.2. Capital Asset Depreciation. See [Attachment 1](#), for definition of capital asset depreciation in the terms section. APO/APSR Administrators will ensure depreciation factor has been activated for the asset in SOCOM DPAS. **(T-2)** See HB Block III training for data entry procedures.

8.3. Accountability of Property In-Transit. APOs will retain accountability of property shipped until signed documentation of receipt of the property by the consignee IAW USSOCOM D 700-2, 16., a. **(T-2)** This applies to asset movements like transfers, loans, repair and return and Turn-In directives.

8.4. Component Transfers. An organization that transfers equipment to another organization will transfer accountability and financial reporting of the equipment. Internal Component Transfers are between AFSOC affiliated units. External Component Transfers are between an AFSOC affiliated units and Non-AFSOC units.

8.4.1. Internal Component Transfers. APO/APSR Administrators will notify A4RM of equipment transfers to other AFSOC units when initiated. **(T-2)**

8.4.2. External Component Transfers. All requests will be vetted and approved in coordination with AFSOC/A4RM. **(T-2)**

8.5. Component Loans. An organization that loans equipment to another unit still bears accountability and financial reporting of the loaned equipment. Internal Component Loans are between AFSOC affiliated units. External Component Loans are between an AFSOC affiliated units and Non-AFSOC units.

8.5.1. Internal Component Loans. Equipment loans to outside units will not exceed 180 calendar days past the date of issue. **(T-2)** All extensions will be approved by A4RM. Internal loans will be processed in SOCOM DPAS by APO/APSR Administrators. **(T-2)**

8.5.2. External Component Loans. All external loan requests will be vetted and approved in coordination with AFSOC/A4RM. Any approved equipment loans to external units will not exceed 180 calendar days past the date of issue. **(T-2)** External loans will be processed in SOCOM DPAS by APO/APSR Administrators after written approval from AFSOC/A4RM. **(T-2)**

8.5.3. In the event of a temporary connectivity issue, use Department of the Air Force Form (DAF) 1297 until connectivity is restored. The DAF 1297 will be filled out legibly and signed by E-7 or above for loan accountability. **(T-2)**

8.6. Repair and Return (RAR). See [Attachment 1](#) for the definition of repair and return in the terms section. APO/APSR Administrators and PCs will maintain accountability of RAR shipments by attaching the KSD to the item record in SOCOM DPAS. **(T-2)**

8.6.1. APO/APSR administrators will update asset status to “RAR”, in SOCOM DPAS, after the asset has shipped. **(T-2)**

8.6.2. APO/APSR administrator will obtain signed documentation of receipt of the property by the consignee and attach to the item record in SOCOM DPAS. **(T-2)**

8.7. Deployed SOCOM equipment. Deployed equipment is not exempt from accountability and financial reporting. APO/APSR Administrators will track equipment for deployments or exercises. **(T-2)**

8.7.1. Organization commanders will appoint, in writing, primary and alternate deployed PCs for all equipment accounts within 15 calendar days prior to deployment. **(T-2)** PCs will be E-4 and above, or civilians (minimum civilian grade is GS-5 or other equivalent civilian pay grade series).

8.7.2. Appointed deployed PCs will notify APO/APSR Administrator of upcoming deployment and expected return date. APO/APSR Administrators will provide PCs with a SOCOM DPAS inquiry report of equipment, as required, for PCs to indicate which assets are deploying. **(T-2)**

8.7.3. Deployed PCs will conduct inventory 10 calendar days prior to and after deployment. **(T-2)** APO/APSR Administrators will be notified of any suspected losses within 10 calendar days. **(T-2)**

8.7.4. APO/APSR Administrators will send an email notification of deployment and return to AFSOC/A4RM. **(T-2)**

8.7.5. APO/APSR Administrators will update location field on SOCOM DPAS records to “Deployed”. Update sub location field with expected return date using JULIAN format (yyyymmdd) and deployment Routing Identifier Designator (RID). **(T-2)** Personnel’s name

may also be used in lieu of location when deploying Small Arms/Light Weapons (SA/LW) assets.

8.7.6. APO/APSR administrator will update location accordingly when notified of returns. (T-2) Expected return dates should not exceed 180 calendar days.

8.8. File Maintenance for Master Jacket File.

8.8.1. The APSR Administrator, or APO, maintains a Master Jacket File on each equipment account that exists at their unit or geographically separated unit. **Table 1** lists mandatory items in which the APSR Administrator will maintain in each sections Jacket File. (T-2) The Jacket Files will not contain anything other than items contained in the checklist.

Table 1. Master Jacket File Checklist.

UIC:		CUSTODIAN NUMBER:		DATE:	
TAB A	Memorandum & Certificates	YES	NO	Discrepancy Fixed (date/initials)	Date of Documents in File
1	Custodian Appointment Letter (SrA, GS-5 and above)				
2	HB Block III Certificate				
TAB B	Custodian Inventory Report				
1	Current Custodian Inventory Report (CIR)				
2	Inventory Plan				
TAB C	Information File				
1	Host wing agreement letter (if applicable)				
2	Other documents mandated by higher HQ's				
TAB D	Deployed Property Custodian Information File				
1	Deployed Property Custodian Appointment Letter				
2	HB Block III Certificate				
3	Joint Inventory CIR				
4	Deployment Accountability Documents (if applicable)				
<p>APO/APSR ADMINISTRATOR NAME: _____</p> <p>REVIEW DATE: _____</p>					

8.8.2. The following actions will be performed for the Master Jacket File:

8.8.2.1. Insert checklist at the beginning of each folder. The checklist will be reviewed quarterly. **(T-2)** The checklist is available in **Table 1**.

8.8.2.2. Tab A – Memorandum & Certificates.

8.8.2.2.1. Appointment letter.

8.8.2.2.2. All required training certificates, e.g., issued HB Block III Certificate.

8.8.2.3. Tab B – Custodian Inventory Report.

8.8.2.3.1. Custodian Inventory Report signed by APO and PC.

8.8.2.3.2. Copy of the current fiscal year inventory plan.

8.8.2.4. Tab C – Information File.

8.8.2.4.1. Any host wing agreement letters when applicable.

8.8.2.4.2. Other source documents mandated by higher HQ's. APSR Administrators will file completed DD Form 200s, SF 153s and capital asset receipts/shipping KSDs in this section. **(T-2)**

8.8.2.5. Tab D – Deployed Custodian Information File.

8.8.2.5.1. Deployed Property Custodian Appointment letter.

8.8.2.5.2. Proof of deployed equipment custodian training. All deployed equipment custodians will receive HB Block III training by the APO/APSR Administrator prior to deployment. **(T-2)**

8.8.2.5.3. Joint Inventory CIR. The CIR will be legibly signed in blue/black ink by the APO & PC. **(T-2)**

8.8.2.5.4. Deployment Accountability Documents.

8.9. Physical Inventory. Physical inventories and their frequencies will be conducted IAW USSOCOM-D 700-2. **(T-2)** The inventory process may be more but not less, stringent than the below guidelines:

8.9.1. APOs will submit annual inventory plans to AFSOC/A4RM by 28 September of each year. **(T-2)**

8.9.2. APO/APSR Administrators will provide Custodian Inventory Reports (CIR) to PC for inventory and signature at the beginning of the inventory month. **(T-2)**

8.9.3. PCs have 10 work days to accomplish the inventory from the date that the report was generated in SOCOM DPAS.

8.9.4. APO/APSR Administrators will reflect the completed inventory in SOCOM DPAS. **(T-2)** Updates based on inventory results will be completed within 5 work days after inventory completion. **(T-2)** This does not preclude updates while the inventory is still being conducted. Updates will include erroneous data elements discovered; e.g. incorrect NSNs, temporary serial numbers and other data element discrepancies. The completed inventory will be emailed to AFSOC/A4RM. **(T-2)**

8.9.5. The APO will initiate financial liability investigations in collaboration with the custodial component applying the methodology of Department of Defense (DoD) 7000.14-R, *Financial Management Regulation*, Volume 12, Chapter 7 and USSOCOM D 700-24, *Financial Liability and Relief of Accountability of U.S. Special Operations Command Property Loss*. **(T-2)**

8.9.6. Deployed equipment is not exempt from physical inventory count procedures. Deployed PCs will affirm equipment is still deployed and serviceable during normal inventory cycle and system date of last inventory (DOLI) will be updated in SOCOM DPAS by the home station APO/APSR Administrator. APO/APSR Administrator will upload the deployed inventory in SOCOM DPAS. **(T-2)**

8.10. Turn-In Directives. AFSOC/A4RM coordinates with USSOCOM/J41 for the turn-in of equipment assets to SOF AT&L. All AFSOC units will complete the Turn-In directive and submit a signed DD Form 1348-1A to AFSOC/A4RM within 60 calendar days from receipt of the disposition directive/instructions. **(T-2)**

8.11. Property Disposition. Property will be disposed of IAW the policies established in Department of Defense Manual (DoDM) 4160.21., *Defense Materiel Disposition: Disposal Guidance and Procedures* & USSOCOM Directive 700-2. **(T-2)**

8.11.1. APO/APSR Administrators will contact AFSOC/A4RM prior to disposal of unserviceable, excess, obsolete, capitalized and Mal-Positioned assets. **(T-2)**

8.11.2. APSR Administrator will produce the 1348-1A shipping document and will bring assets to local Traffic Management Office (TMO) or Defense Logistics Agency Disposition Service (DLADS) activity. **(T-2)**

8.11.3. APO/APSR Administrator will attach signed 1348-1A to the item record in SOCOM DPAS and email AFSOC/A4RM. **(T-2)**

8.12. Financial Liability Investigation of Property Loss (FLIPL). APO/APSR Administrators will monitor their units FLIPL program IAW DoD 7000.14-R, USSOCOM Directive 700-2, and AFSOCI 20-102. **(T-2)**

8.12.1. APO/APSR Administrators will send all FLIPL investigation numbers to AFSOC/A4RM within 3 work days of assignment by the local FLIPL program manager. **(T-2)**

8.12.2. APO/APSR Administrators will send a justification letter, to AFSOC/A4RM, signed by the FLIPL approving authority when FLIPL processing timeline is not met IAW USSOCOM Directive 700-24. **(T-2)**

8.12.3. APO/APSR Administrators will update the status of the affected asset to "Suspect loss" in SOCOM DPAS during initial inquiry stage of the FLIPL timeline. **(T-2)**

8.12.4. Even in the case of a “Suspect loss”, the unit commander, or designated representative, will sign required inventories. **(T-2)** The PC will annotate the FLIPL number on the CIR for any assets with “Suspect loss” status. **(T-2)**

8.12.5. APO/APSR administrator will send finalized DD Form 200, with applicable KSDs, to AFSOC A4RM, attach to the appropriate item record in SOCOM DPAS and file in Tab C-2 of the Master Jacket File. **(T-2)**

John E. Baquet, Colonel, USAF
Director, Logistics

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 33-322, *Records Management and Information Governance Program*, 23 March 2020

AFSOCI 20-102, *Special Tactics Logistics Roles and Responsibilities*, 24 October 2023

DAFMAN 90-161, *Publishing Processes and Procedures*, 18 October 2023

DoD 7000.14, *Financial Management Regulation*, May 2021

DoDM 4160.21, *Defense Materiel Disposition: Disposal Guidance and Procedures*, 31 August 2022

USSOCOM Directive 700-2, *Accountability and Management of USSOCOM Property*, 8 August 2024

USSOCOM Directive 700-24, *Financial Liability and Relief of Accountability of U.S. Special Operations Command Property Loss*, 04 January 21

Prescribed Forms

None

Adopted Forms

DAF 1297, *Temporary Issue Receipt*

DAF Form 847, *Recommendation for Change of Publication*

DD Form 1149, *Requisition and Invoice/Shipping Document*

DD Form 1348-1A, *Issue Release/Receipt Document*

DD Form 200, *Financial Liability Investigation of Property Loss*

DD Form 250, *Material Inspection and Receiving Report*

SF 153, *COMSEC Materiel Report*

Abbreviations and Acronyms

AFJQS—Air Force Job Qualification Standard

AFSOC—Air Force Special Operations Command

AFSOCI—Air Force Special Operations Command Instruction

APO—Accountable Property Officer

APSR—Accountable Property System of Record

CC—Commander

CIR—Custodian Inventory Report

CPL—Component Property Lead

DAF—Department of the Air Force
DLADS—Defense Logistics Agency Disposition Service
DoD—Department of Defense
DoDM—Department of Defense Manual
DPAS—Defense Property Accountability System
FLIPL—Financial Liability Investigation of Property Loss
HB—Honey Badger
IAW—In Accordance With
KSD—Key Supporting Document
MICT—Management Internal Control Toolset
NSN—National Stock Number
PC—Property Custodian
RAR—Repair and Return
RID—Routing Identifier Designator
SOF—Special Operations Forces
SOF AT&L—Special Operations Forces Acquisition, Technology, and Logistics
SO-P—Special Operations Peculiar
SA/LW—Small Arms/Light Weapons
TMO—Traffic Management Office
UII—Unique Item Identifier
USSOCOM—United States Special Operations Command
USSOCOM D—United States Special Operations Command Directive
WebFLIS—Web Federal Logistics Information System

Office Symbols

AFSOC/A4RM—Materiel Management Office
USSOCOM/J41—Materiel Management Division

Terms

CAPITAL ASSET DEPRECIATION—Depreciation is the process of allocating the cost of a capital asset over its useful life, spreading out the expense to reflect the asset's gradual loss in value. It applies to assets that meet certain thresholds, such as a cost of at least \$250,000 for USSOCOM General Equipment and a useful life of at least two years. Proper depreciation calculation is important because it reduces taxable income, thereby lowering taxes owed, and ensures accurate financial reporting.

COMPONENT PROPERTY LEAD (CPL)—Serves as the proponent for property accountability on behalf of the Head of the DOD Component head. May consist of multiple persons in different capacities, including primary APOs, senior logisticians, senior property managers, or other appropriate senior personnel.

REPAIR AND RETURN—SOCOM equipment assets that are purchased with warranties which requires the vendor to provide repair and return service on unserviceable products.

SERVICE COMMON—Equipment, materiel, supplies, and services adopted by a Military Service for use by its own forces and activities. These include standard military items, base operating support, and the supplies and services provided by a Military Service to support and sustain its own forces, including those assigned to the combatant commands. Items and services defined as Service-Common by one Military Service are not necessarily Service-Common for all other Military Services.

SPECIAL OPERATIONS PECULIAR (SO-P)—Equipment, materiel, supplies, and services required for special operations missions for which there is no common requirement established for other DoD Components. These are limited to items and services initially designed for, or used by, Special Operations Forces (SOF) until adopted for common use by one or more DoD Components; modifications approved by the Commander, USSOCOM, for application to standard items and services used by the DoD Components; and items and services approved by the Commander, USSOCOM, as critically urgent for the immediate accomplishment of a special operations mission.

SPECIAL OPERATIONS FORCES ACQUISITION, TECHNOLOGY, AND LOGISTICS (SOF AT&L)—A Field Operating Agency manned, trained, and equipped to support USSOCOM with rapid and focused acquisition, technology, and logistics for SOF. SOF's version of the Air Logistics Centers.