



NATO Support and Procurement Agency (NSPA)

NDSS DESK GUIDE “PROPERTY ACCOUNTABLE OFFICER” (PAO)

February 2025



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Created by: Jorgen KASTERMANS

Released by: Bernard DENIS

CONTENTS

NDSS Desk Guide “Property Accountable Officer” (PAO).....	1
1. REFERENCES	5
2. PURPOSE	5
3. SCOPE.....	5
4. PROPERTY ACCOUNTING PRINCIPLES	5
4.1. Purpose of Property Accounting	5
4.2. Delegation of Responsibilities and Property Accounting Structure (PAS)	6
5. NDSS IMPLEMENTATIONS GUIDELINES	8
5.1. Define Property Accounting Structure, assign persons and record rotations dates.	8
5.2. Appoint PCHs and store related documentation into NDSS	9
5.3. Follow Handover / Takeover (HOTO) procedure	10
5.4. Follow Report of Survey (ROS) and disposal procedure	11
5.5. Perform regular inventory checks and record the status and results in NDSS.....	13
5.6. Make sure PCHs are trained	15
5.7. Identify Items properly and in a consistent way.....	16
5.8. Take advantages of Reporting Services.....	18
ANNEX 1: COMMON ACRONYM LIST	20

NDSS PROPERTY ACCOUNTABLE OFFICER DESK GUIDE

1. REFERENCES

- A. ACO DIRECTIVE (AD) 060-080 (SH/J8/CAC/FC041/17-315770/1)
- B. C-M(2016)0023, NATO Accounting Framework, dated 21 April 2016
- C. International Public Sector Accounting Standard (IPSAS)
- D. ACodP-1 NATO Manual on Codification
- E. NDSS portal

2. PURPOSE

The aim of this NDSS Desk guide is to offer assistance to staff members designated as Property Accountable Officers (PAOs) or those tasked with supporting PAOs in utilizing the NATO Depot Support System (NDSS) for their responsibilities.

It does not comprehensively cover all procedural aspects of Asset Management and Property Accounting and it assumes that the reader has a working knowledge on NDSS. Its objective is to complement directives and local standard operating procedures (SOPs) by providing a set of best practices for utilizing NDSS to achieve efficient Asset Management and Control.

Further details can be found in the references, including directives and documents. Additionally, specific NDSS processes are outlined in the NDSS course manuals and materials accessible via the NDSS Portal or through the NDSS Service Desk.

3. SCOPE

This desk guide applies to all staff assigned or supporting a PAO to account for NATO Funded Equipment (NFE), NATO Common Funded Vehicles (NCFV) and NATO Funded Infrastructure (NFI) using NDSS as Property Accounting tool.

4. PROPERTY ACCOUNTING PRINCIPLES

4.1. Purpose of Property Accounting

Property accounting involves the systematic recording, monitoring, and administration of NATO tangible assets, including NATO Funded Equipment (NFE), NATO Common Funded Vehicles (NCFV) and NATO Funded Infrastructure (NFI).

Its primary objectives include ensuring accurate financial reporting, compliance with regulatory requirements, and efficient asset utilization across their entire lifespan. Additionally, property accounting focuses on safeguarding these assets by implementing precautionary measures during their reception, storage, operation, issuance, write off and disposal to mitigate the risk of loss, damage, or deterioration.

Safeguarding of NATO property is the responsibility of everyone who has custody of it. Property accounting is not a stand-alone process operating in isolation. It is a cross-functional discipline utilising information from a number of different stakeholders: Property Accountable Officers (PAO), Financial Controllers (FC) / Finance and Accounting Officers (FAO), Property Disposal Officers (PDO), Property Custodian Holders (PCH), Warehouse managers and Supply staff.

4.2. Delegation of Responsibilities and Property Accounting Structure (PAS)

The AD 60-80, (Chapter 1 Responsibilities) specifies:

“The Property Accountable Officer (PAO) is accountable for receiving the international property delivered to his/her Command, checking it for quantity and quality, warehousing it, issuing it to users, recording assets data in the entity’s asset register, maintaining records of property up-to-date, validating and reporting the assets’ data to the finance staff for further financial reporting in the entity’s financial statements.”

“The Property Custodianship Holder (PCH) is accountable to the PAO and responsible for the direct custody of such property issued to him/her in accordance with this directive for further distribution to the users. PCHs and alternates will be identified based on a Property Custodianship Structure to be developed by the PAO. Based on this structure, Chiefs of Divisions, Offices, Units, as appropriate, will appoint in writing the responsible PCH and his/her alternate and inform accordingly the PAO and Chief, Support Group”.....“The PAO is responsible to ensure that the PCHs are adequately trained to perform their duties.”

In other words, the PAOs bear responsibility for the property allocated to their Command. They have the authority to designate one or more Property Custodian Holders (PCHs) who must then assume accountability for NATO common funded Assets. The PCHs can also distribute the property up to the individuals (Hand Receipt Holder - HRH).

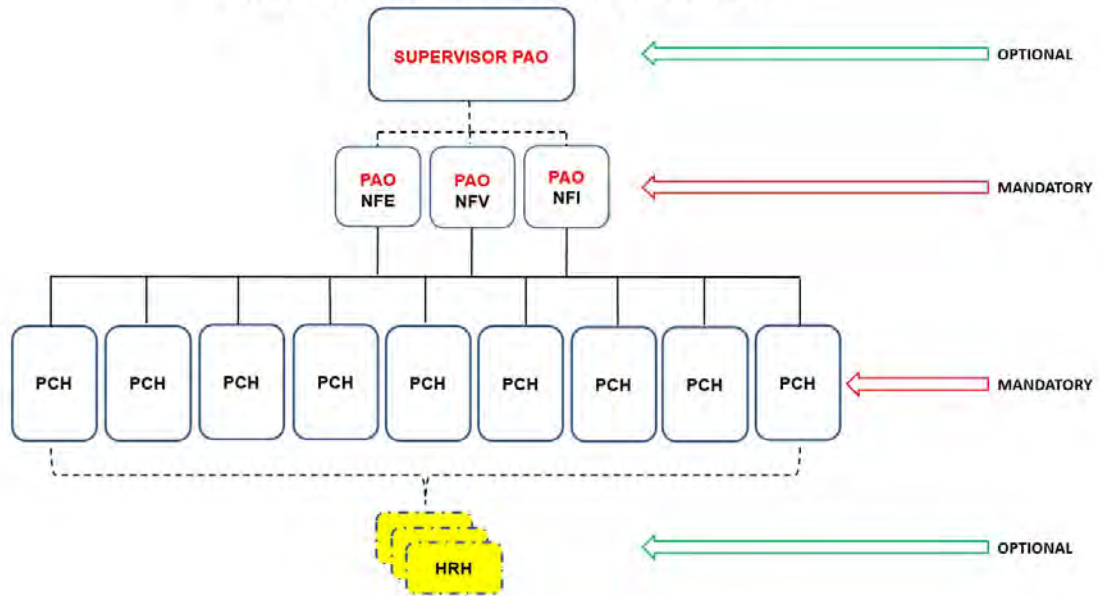
However, the directive does not specify rigid rules concerning the development of the Property Custodianship Structure. The configuration and quantity of PCHs will vary across Commands, tailored to the size and organizational structure, all aimed at establishing the most effective system for managing, overseeing and controlling of NATO Property.

The NDSS Asset Lifecycle Management System (ALMS) offers the capability to record the PAS up to the subsequent levels:

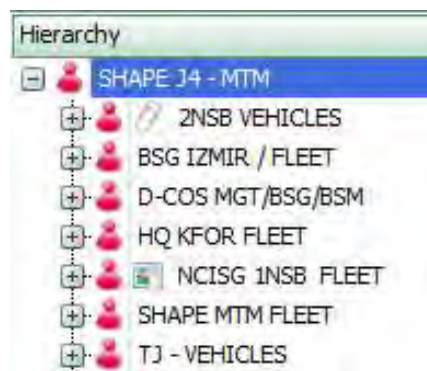
- Supervisor Property Accountable Officer (PAO)
- Property Accountable Officer (PAO)
- Property Custodian Holder (PCH)
- Hand Receipt Holder (HRH)

The configuration allows segregating the responsibility of managing NFE, NCFV and NFI.

Figure 1 depicts the possible NDSS Property Accounting Structures.

NDSS PROPERTY ACCOUNTING STRUCTURE

Below, an example of the structure configured in ALMS for SHAPE Motor Transport Management (MTM) is provided.



5. NDSS IMPLEMENTATIONS GUIDELINES

This chapter provides a non-exhaustive list of guidelines in using NDSS to maintain an accurate Property Accounting inventory of Assets.

5.1. Define Property Accounting Structure, assign persons and record rotations dates.

5.1.1. Defining the Structure in ALMS

a. PAO assignment

In ALMS, a PAO must be assigned / recorded in order to be able to view or change records within the PAS. There are three ways in which a person can be assigned with a PAO role: "Primary", "Alternate" or "Inquiry" (see figure 4).

- The Primary is the PAO assigned in writing or as per job description.
- An Alternate is a person who assists the PAO with property accounting activities.
- The Inquiry role is mostly assigned to Supervisor PAOs, Financial staff such as Financial Accounting Officers (FAOs) and to staff of the NDSS Service Desk. As the name stands, it provides read-only access to the PAS data.

b. PCH assignment

In ALMS, a PCH must be assigned / recorded in order for the PCH to view or change records within the PAS. There are three ways in which a person can be assigned with a PCH role; "Primary", "Alternate" or "Inquiry" (see figure 4).

- The Primary is the PCH assigned in writing.
- An alternate is a second assigned person who assists the PCH with property accounting activities.
- The Inquiry role is mostly assigned to staff of the NDSS Service Desk.

Figure 4.

Active Assignments				
Full Name	Rank/Grade	Principal	Take Up Duty	End of Tour
John DOE		Primary	27/Mar/2024	27/Jun/2024
Student NI		Alternate	27/Mar/2024	27/Jun/2024
Student IT		Inquiry	27/Mar/2024	27/Jun/2024

The recording of "Take up Duty" and "End of Tour" for PAOs and PCHs is essential for tracking accountability during specific periods and managing rotations efficiently.





- ✓ If no record appears under the active assignment tab, it indicates either that no person is currently assigned or that the assigned person's tour has expired.
- ✓ If you are assigned as PAO/PCH but do not see any Property Accounting records in NDSS, it might be due to an incorrect recording of your end of tour date in the past.

c. HRH assignment

Although this is not a requirement of the AD 60-80, PCHs assets can be distributed to individuals (Hand Receipt Holders – HRHs) for a better traceability of the equipment under the custody of the PCH account.

The process to create a HRH in ALMS is:

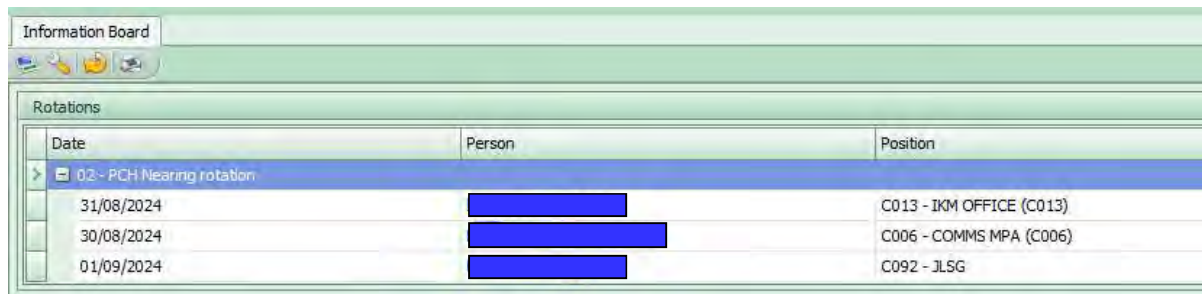
Administration → PCH → Customer Code (select) → Hand Receipt Holder → 



Name	Rank/Grade	Nationality	Take Up Duty
JOHN WICK	CIV	BGR	19/03/2024

5.1.2. Information board Notifications

When a person approaches the end of his / her tour, notification messages are displayed on the "Information Board", prompting the initiation of the handover / takeover process.



Date	Person	Position
31/08/2024	[Redacted]	C013 - IKM OFFICE (C013)
30/08/2024	[Redacted]	C006 - COMMS MPA (C006)
01/09/2024	[Redacted]	C092 - JLSG

5.2. Appoint PCHs and store related documentation into NDSS

The AD 060-080 specifies:

“Based on this structure, Chiefs of Divisions, Offices, Units, as appropriate, will appoint in writing the responsible PCH and his/her alternate and inform accordingly the PAO and Chief, Support Group”

NDSS provides the means to automate the generation of the PCH Balance list, certificate of handover / takeover, Property Custodianship Holder Authorization sheet and Property Custodianship Holder Responsibilities from the ALMS inventory planning module.

The appointed personnel shall sign the documents and return them to the PAO. **All the documents shall be stored in ALMS to facilitate easy retrieval.**



- ✓ For most of the elements in the PAS hierarchy, the *attach files* (Action menu) feature allows to store and retrieve documents, particularly useful here to attach assignment letters for the PAO, PCH or HRH.



5.3. Follow Handover / Takeover (HOTO) procedure

5.3.1. Policy

Upon a change of PAO/PCH, as part of the HOTO, the incoming PAO/PCH shall personally ensure that the property accounts are properly managed.

If there is a gap between the departure of the outgoing PAO/PCH and the arrival of the new one, a temporary PAO/PCH shall be appointed in accordance with reference A. In order to release the outgoing PAO/PCH of his/her responsibilities, a HOTO has to be performed between him and the temporary PAO/PCH.

Upon arrival of the new PAO/PCH, a HOTO shall be performed by the temporary PAO/PCH and the new one.

5.3.2. PAO HOTO

Upon a change of PAO, the incoming PAO shall personally ensure that the property accounts are correct by verifying of the records vis-à-vis the physical assets. This verification should normally consist of a 100% physical count.

If this cannot be done and, due to lack of time and/or a significant volume of assets, it is not possible to conduct a complete 100% physical inventory check, the incoming PAO will perform a verification of records and holdings by spot checks on assets taken at random for each category/sub-category, using a sample size of not less than 1% of the total quantity of the related asset category/sub-category.

A Handover / Takeover certificate will be prepared and signed by both the outgoing and incoming PAOs. Adjustments to property records will be carried out in accordance with write-off procedures. A copy of this certificate will be completed with the property accounts and the original

will be submitted to the Chief, Support Group or the responsible Commander/Director. This certificate will include statements on the condition of the property accounts and stock holdings being verified and handed/taken over, including the way the verification was made i.e. 100% physical count or random check.

5.3.3. PCH HOTO

Upon change of PCH, the incoming PCH shall personally ensure the accuracy of the property account by verifying the records and holdings in accordance with procedures set forth by the responsible PAO. The completion of the Handover / Takeover between PCHs shall be reflected in the out-processing sheet to be signed off by the outgoing PCH before his/her departure from the Command.

5.4. Follow Report of Survey (ROS) and disposal procedure

5.4.1. Policy

PAO responsibilities. The 60-80 directive (ref Annex A-1, list of Duties of PAO) specifies that the PAO is responsible for:

“j. Processing and submitting applications for write-off.

k. Upon approval of a Report of Survey, he/she is responsible for coordinating the transfer of the assets written off to the Property Disposal Officer (PDO) for disposal of the property.”

PDO responsibilities. The 60-80 directive (ref Annex B) specifies that the duties and responsibilities of the PDO are as follows:

“a. Organizing, planning and physically disposing of all written-off assets in accordance with the recommendation made by Property Survey Board (PSB) as approved in the authorization of the write-off.

b. Coordinating the disposal process with all the necessary stakeholders, such as the Purchase & Contracting Office for the disposal by sale or the Finance and Accounting Office for the disposal by donation, etc.

c. The PDO is held accountable for all property written-off until it is actually disposed of. The PDO shall inform the PAO about the actual disposal of the property to let the PAO update the relevant line item records in the asset register.

d. Retaining the evidence (disposal certificate) of the disposal of the assets for auditing purposes.”

Process. The 60-80 directive also includes the detailed conditions and steps (ref 3.9 Write-off of internal property) for the write off international property, which are well described and self-explanatory, and not worth repeating them in this document.

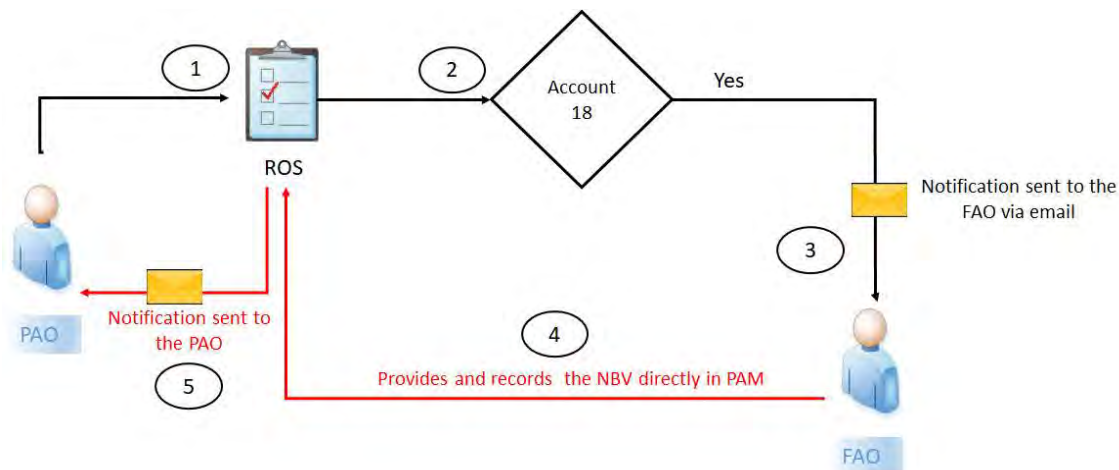
5.4.2. Report of Survey

NDSS streamlines the initiation and processing of Reports of Survey for discrepancies identified during warehouse inventory and property accounting checks, as well as for issues to disposal and vehicle write-offs. Once a Report of Survey is initiated, NDSS provides step-by-

step guidance through intuitive wizards and facilitates the generation of the official Report of Survey document.



NDSS also allows the PAO to coordinate with the FAO the Net Book Values (NBV) of the items (account 18*) included in a ROS as illustrated in the workflow below.



5.4.3. PDO HOTO

Once the request for write-off has been approved, the PAO shall ensure that the assets written-off are transferred to the PDO or to any other third party if the disposal is undertaken by those parties in accordance with formal agreements with external service providers such as the Host Nation or other agencies.

NDSS facilitates this process by providing a handover/takeover document, enabling the countersigning of asset transfers for disposal by the PDO. This document can be generated directly through the NDSS Report of Survey application.

Furthermore, NDSS includes a Property Disposal Module that enables the PDO to organize bundles of items for disposal (ROS items or items coming from external sources) using various methods and monitor the entire disposal process. The module also allows the PAO to compare the items in the disposal bundle with those listed in the Report of Survey, ensuring that disposal aligns with the recommended actions.



5.5. Perform regular inventory checks and record the status and results in NDSS

5.5.1. Warehouse Inventory planning and execution

Warehouse Inventories are essential to establish effective property accounting. They shall be planned and executed within the E application in NDSS to keep a formal evidence that the inventory check was effectively processed.

Inventory batches shall be planned throughout the year in order to create an equal workload amount. As per AD 060-080, a warehouse inventory should be 100% completed once every financial year.

5.5.2. Physical Inventories

Properly planned and executed physical inventories and location surveys are conducted in order to continuously improve accountable property record accuracy. The scheduling, type, method, and scope of the physical inventory process depend largely on the organizational management expectations. Such expectations include ensuring operational readiness, audit readiness, testing for existence, serviceability and completeness, maintaining internal controls, or meeting other organizational objectives.

A minimum of 98 percent physical inventory accuracy rate (100 percent for classified or sensitive property) against the established benchmark must be achieved and maintained.

Physical inventories may take different forms, including wall-to-wall, cyclic, sampling, and "by exception" methodologies.

5.5.3. Wall-to-wall Inventory

A wall-to-wall inventory is an inventory of all items (100%) at a given location. This is a very systematic approach that essentially involves having a “blueprint” of the facility and methodically going through the building from one room to the next. Although, a wall-to-wall inventory can be time consuming, it can be considered more accurate than other inventory methods.

5.5.4. Inventory by sampling (spot checks)

Inventory by sampling is an inventory of a small subset of Assets. Inventory by sampling should consider items in the Warehouse inventory (PP&E and Inventory) and all assets assigned to a PCH. Inventory by sampling is identified by a statistically valid and random sample, meaning it is a representation of all of the items in the inventory (warehouse and PCH accounts).

The sample size is to be decided on a case-by-case basis. Upon completion of this type of inventory, one can conclude that if one found 95% of the items in the random sample, one would likely find about 95% of the items in the entire inventory. Spot checks need to be documented and can be attached to the PAO attached files in ALMS. By conducting regular spot checks, the PAO assures and increases property accountability.

5.5.5. PCH Inventory Planning and Execution

For each calendar year, the PAO can prepare an Inventory Plan in NDSS ALMS. As per AD 060-080, each PCH account needs to be verified at least once every three years. The inventory plan is to be scheduled in coordination with the PCHs.

The Inventory Plan will provide the details on when all PCL (Property Custodianship List) accounts are planned to be inventoried. In NDSS, we have four different statuses that can be used in support of the inventory plan:

a. “Not Scheduled”

“Not scheduled” PCH accounts are not yet planned for the inventory cycle of the current year. No Start Date - End Date is defined. The Last Start Date, End Date and Cleared Date may exist.

The screenshot shows the 'Schedule' window in the NDSS ALMS. The PAO is 'NATO FLEET TT' and the PCH is 'TC-16 FUEL MANAGEMENT OFFICE, T'. The status is 'Not Scheduled'. The table below shows the PCH account details.

PCH	Last Start Date	Last End Date	Last Cleared Date	Start Date	End Date	Recurrent
TC-16 FUEL MANAGEMENT OFFICE, T						

b. “Scheduled”

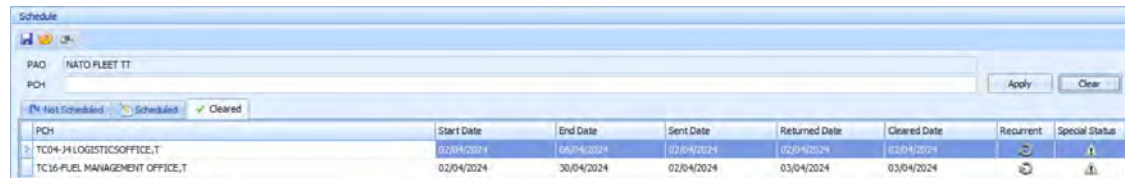
“Scheduled” PCH accounts are scheduled for the current year and have a Start Date, End Date defined. Other dates such as Sent Date, Returned Date and Cleared Date are also associated to the “Scheduled” PCH accounts. It is recommended to give the PCH enough time to carry out his inventory (30 days).

The screenshot shows the 'Schedule' window in the NDSS ALMS. The PAO is 'NATO FLEET TT' and the PCH is 'TC-16 FUEL MANAGEMENT OFFICE, T'. The status is 'Scheduled'. The table below shows the PCH account details.

PCH	Start Date	End Date	Sent Date	Returned Date	Cleared Date
TC-16 FUEL MANAGEMENT OFFICE, T	02/04/2024	30/04/2024			

c. “Cleared”

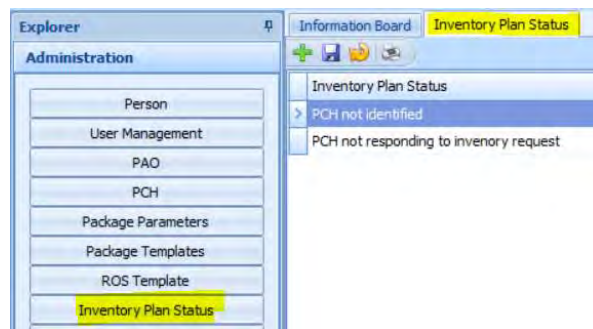
“Cleared” PCH accounts have been inventoried and have a “Cleared Date” defined, Sent Date and Returned Date as well.



PCH	Start Date	End Date	Sent Date	Returned Date	Cleared Date	Recurrent	Special Status
TC04-J4 LOGISTICS OFFICE, T	02/04/2024	06/04/2024	02/04/2024	02/04/2024	03/04/2024		
TC16 FUEL MANAGEMENT OFFICE, T	02/04/2024	30/04/2024	02/04/2024	03/04/2024	03/04/2024		

d. “Special Status”

In order to support the inventory of the different PCL accounts, NDSS allows special status creation. For example: PCH not identified, PCH not responding to inventory request, etc. It will support the PAO to continue the inventory cycle and provide a special status to a PCH account, which needs more attention.



5.5.6. Discrepancies Recording and Report of Survey (ROS) Management

Discrepancies may be found during the Warehouse or PCH inventories. These differences may relate to items that are missing or in surplus. Whatever the case, the information must be corrected in NDSS – ALMS with the definition of a discrepancy (missing item) or a quantity adjustment (surplus).

Based on the discrepancies, the PAO will define Report Of Survey (ROS). Two types of items can be added to a ROS: an Inventory item or a Property Plant & Equipment. In the first case, the value of the item will be automatically set to the WAC (Weight Average Cost) calculated by the system. In the second case, the value of the item will be replaced by the Net Book Value provided by the Financial Accounting Officer (FAO).

The interaction between the PAO and FAO is done via notifications (can be automated by email and/or within the application workflow). When the definition of the ROS is finished, the PAO sends a notification to the FAO in order to inform and ask him/her to complete the Net Book Values for the PP&E. Once the FAO has recorded the value of the relevant items, he/she can automatically notify the PAO.

5.6. Make sure PCHs are trained

The PAO is responsible to provide training to the PCHs in order to facilitate proper management of Inventory records included in their PCL.

It is strongly recommended to provide training to PCHs annually or whenever there is a rotation schedule (deployed operations). Training should include (as a minimum) explanation of the MRIN records, PCL list, requisition process, turn-in of excess assets, discrepancy process and HRH assignment.

Although focusing more on PAO tasks and responsibilities, this document can be used as supporting material.

5.7. Identify Items properly and in a consistent way

5.7.1. Introduction

Item identification is the most important element of the codification system because it establishes a unique identification for every item of supply. The identification consists of the minimum data required to clearly determine the essential characteristics of the item, i.e. the characteristics that make it unique and distinguish it from all others.

Proper item identification in logistics is crucial for ensuring accurate inventory management, efficient order replenishment, and timely delivery. It minimizes errors in tracking, reduces the risk of misplaced or lost items, and enhances overall operational efficiency. In warehousing, it is essential for maintaining organized storage, accurate inventory control and efficient retrieval.

Furthermore, the NATO Accounting Framework (NAF) requires ACO/ACT to report assets in the annual financial statements accurately. Misclassification of items will directly affect these financial reports, potentially leading to discrepancies that could undermine the accuracy and reliability of the organization's financial position.

5.7.2. Item Stock Number

In NDSS, the unique key to identify an item is the Stock Number (STNM), defined on 15 characters. It shall be preferably codified according to the standards of the NATO Master Catalogue of References for Logistics (**NMCRL**). In case the NMCRL cannot support codification, a **Self-Generated Stock Number** shall be generated with NDSS.

NATO Stock Number (NSN)

The NSN can be found in the NATO Master Catalogue of References for Logistics (NMRCL). NMCRL is a Database containing all NSN assigned to an item of supply, together with the Part Numbers related to this NSN, and all its suppliers (with NCAGE code) in the whole World. NMCRL is accessible through the following link:

<https://www.nato.int/structur/AC/135/nmcrl/index.html#/home>

The NSN has a length of 15 digits with the following format:



Self-Generated Stock Number

If, for a specific item we want to identify, the NSN does not exist or if we are not able to find it, then we can let NDSS create automatically a Self-Generated Number and use it as STNM.

The Self-Generated Number also has a length of 15 digits and the same format as NSN but in place of NCB Code, it uses a NDSS Site Code (each NDSS installation at each site has a unique Site Code of two digits, assigned by NSPA/LN).

5.7.3. Item identification and financial accounting and reporting

The terms "Property, Plant, and Equipment" (PP&E) and "Expense items" are used in accounting and finance to distinguish different types of business assets and costs. Here is how they differ:

Property, Plant, and Equipment (PP&E):

- **Definition:** "PP&E are tangible assets that are held for use in the production or supply of goods or services and are expected to be used for more than 12 months
- **Examples:** Buildings, machinery, vehicles, office furniture and manufacturing equipment.
- **Accounting Treatment:** PP&E is recorded as an asset on the balance sheet and is depreciated over its useful life defined by the NAF.

Inventory (Expense) Items:

- **Definition:** Inventory items are assets that are consumed or used up within a short period (usually less than 12 months). These do not provide long-term value and are not capitalized.
- **Examples:** Office supplies, maintenance materials and spare parts.
- **Accounting Treatment:** Expense items are recorded as expenses on the income statement in the period they are incurred.

5.7.4. Link NDSS (Logistic accounting) and FINS (Financial accounting)

The four first digits of the NATO Stock Number contain the NATO Supply Class (NSC or FSC for Federal Supply Classification) or Group/Class (GRCL), which relates the item to the group and class of similar items. For example, the code "7110" refers to "Office Furniture".

To enable the link between the item identification in logistics and finance reporting, a Cross Reference File (CRF) between the Group/Class of an item and one FINS Account is maintained by ACO FINAC and loaded into FINS and NDSS as required. The CRF also hosts information on whether a GRCL is qualified as PP&E or Inventory.

As examples:

- The Group/Class "7110 - Office Furniture" is linked to the FINS account "183011 - FURNITURE PROCURED POSTING" which qualifies the items as PP&E.
- The Group/Class "9310 - Paper and Paperboard" is linked to the FINS account "151001 – INVENTORY CONSUMABLES & MAINTENANCE MATERIAL POSTING ACCOUNT" which qualifies these items as Inventory (Expense).



- ✓ Inventory items and PP&E can be reported using their respective reports Inventory Valuation Report and Asset Report that you can find in the NDSS A040P modules or in Reporting Services - Financial Business Area.

Although Inventory items are not tracked by default, some of these items that are attractive/sensitive or of high value may also be tracked at the discretion of the PAO. However, even though these Inventory items are tracked, they will not be reported as PP&E in the financial statements.

For example, a high-tech communication device that is considered Inventory may be tracked in the property system due to its sensitive nature and high cost. Despite this, it will still be reported as Inventory rather than PP&E in financial reports.

5.8. Take advantages of Reporting Services

In order to support the PAO with the property accounting activities and to provide the necessary management information, a predefined list of reports is available in the "Reporting Services" on the NDSS Portal. Some examples of reports that can assist the PAO in the daily property accounting activities are:

Dashboard > dashboard home

Provides an overview of activities to conduct in order to manage Property Accounting and Supply activities.

Example: daily, weekly and monthly Dues.

Daily Dues					
Report	Last Time	Status	Elapsed Time	Measure	Value
Emergency Requisitions	29 Nov 2021 14:24	●	055 days	Open urgent DOUT	0
Weekly Dues					
Report	Last Time	Status	Elapsed Time	Measure	Value
Backorders with stock	Never	●	-	Number of backorders with stock	0
Equipment without warehouse location	Never	●	-	Items without location	3
Open DUIN with closed EMR	Never	●	-	DUIN with closed EMR	0
REPA Stock Balance Validation	Never	●	-	Items in REPA	1
RES4 Stock Check and ROS Preparation	Never	●	-	Items in RES4	4
Shipments not confirmed older than 30 days	Never	●	-	Releases older than 30 days waiting shipment confirmation	2
Upcoming Hand Over Take Over	Never	●	-	HOTO for next month	0
Monthly Dues					
Report	Last Time	Status	Elapsed Time	Measure	Value
Backorders with substitutes	Never	●	-	Number of backorders with substitutes	1
DUIN/DOUT Reconciliation List	Never	●	-	Total Open DUIN/Total Open DOUT	0/1
Emr status 30 days	Never	●	-	Number of EMRs	0
ROS and Discrepancies Summary	13 Dec 2023 09:12	●	61 days	Number of recorded Discrepancies	0
Items	Never	●	-	Items in TOMW	1

Business area – Property Accounting

- Inventory Schedule:** provides an overview of all PCH inventories and when they are scheduled.
- PCH detail list:** provides last inventory cleared, principal person assigned, total line items and total value of the PCH list.
- List of ROS:** provides a report of all Grand total, ROS Type, ROS Status and Total Net Book Value.

- d. **List of PCH with assigned persons:** provides details of the PCHs assigned including rotation date.

Business area – Finance

- a. **Inventory Valuation Report:** provides an overview of all Inventory items, which are held in any NDSS posting control with Quantity, Initial cost, WAC and Total WAC.
- b. **Asset Report:** provides an overview of all assets recorded on a specific PCH account, Group/Class, Stock Number and NAN.
- c. **NDSS Commercial Requisitions:** provides an overview of all commercial requisitions, not in contract, in contract with PO number, cancelled and returned as well as the status remark.

Business area – Data Management

- a. **Data Maintenance Overview:** provides information on Management Code, Warehouse Locations, Warehouse Inventory, Group Class, Customers, PCH and Property Inventory.
- b. **Items with stock and no demand:** provides an overview for example of items with stock and no demand for a period > 3 years (candidate for write-off as per AD 060-080).

Business area – Supply

- a. **Backorders with stock:** provides an overview of requirements from a PCH that can be satisfied with available stock.
- b. **Equipment without warehouse locations:** provides an overview of items in stock without a warehouse location being recorded (unknown presence).
- c. **Shipments not confirmed older than 30 days:** items requested which have been released from stock but no signature and no shipment confirmation completed.

ANNEX 1: COMMON ACRONYM LIST**A**

ACO	Allied Command Operations
ACT	Allied Command Transformation
AD	ACO Directive
ALMS	Asset Lifecycle Management System (old PAM)
AMCC	Allied Movement Coordination Centre
AMIS	ACO Missions Identification System
AOM	Alliance Operations and Missions (formerly CRO)
ASPR	Asset Subject to Property Reporting

B

BA	Business Area
BC	Budget Committee
BOI	Board Of Inquiry
BSG	Base Support Group

C

CI	Composite Item
CNDSS	Central NDSS
CustReq	Customer Requisition Web Frontend for NDSS

D

DCM	Deployable Communications Module
DOUT	Due-Out
DUIN	Due-In
DX	Direct Exchange

E

EMR	Engineering, Maintenance and Repair Request
EQRE	Expendability/Recoverability Code

F

FADQ	Forecasted Average Demand Quantity
FAO	Finance and Accounting Officer
FCO	Finance and Control Officer
FINS	Financial Services
FRP	Financial Rules and Procedures
FM	Fleet Manager

H

HQ SG	Head Quarter Support Group
HRH	Hand Receipt Holder

I

IBAN	International Board of Auditors for NATO
IC	Investment Committee
IDT	Inter Depot Transfer
IFMS	Infrastructure and Facility Management System
ILSS	Integrated Logistics Support Services
IMIS	Integrated Management Information System
IPSAS	International Public Sector Accounting Standard
IRC	Incident Response Capability

L

LAN	Local Area Network
LOGFS	Logistic Functional Services

M

MCMS	Maintenance Control and Management System
MGTC	Management Code
MLMS	Mission and Loan Management System
MRAH	Memorandum of Receipt Account Holder (replaced by PCH)

MRIN	Memorandum of Receipt Inventory
M&S Coy	Maintenance and Support Company
MTM	Motor Transport Management
MTMS	Motor Transport Management System

N

NAF	NATO Accounting Framework
NAFS	NATO Automated Financial System
NAN	NATO Accounting Number
NBV	Net Book Value
NCB	National Codification Bureau
NCISG	NATO Communication and Information Systems Group
NCFV	NATO Common Funded Vehicles
NCTC	NATO Consignment Tracking Capability
NDSS	NATO Depot Support System
NEAF	NDSS Enterprise Access Form
NFR	NATO Financial Regulation
NIIN	NATO Item Identification Number
NMCRL	NATO Master Catalogue of References for Logistics
NRF	NATO Response Force
NSB	NATO Signal Battalion
NSC	NATO Stock Class
NSN	NATO Stock Number
NSPA	NATO Support and Procurement Agency

O

OJT	On-the-Job Training
OPL	Operating Level
OPLQ	Operating Level Quantity

P

PA	Property Accounting
PAM	Property Plant Equipment Asset Management Module

PAN	NATO Public Access Network
PAO	Property Accountable Officer
PCH	Property Custodianship Holder (formerly MRAH)
PCL	Property Custodianship List
PDMS	Property Disposal Management System
PDO	Property Disposal Officer
PLTI	Procurement Lead Time
PLTIQ	Procurement Lead Time Quantity
PO	Purchase Order
PP&E	Property Plant & Equipment
PR	Purchase Request
PSB	Property Survey Board

R

RDSS	Regional Depot Supply System
REL	Repair Expenditure Limit
ROS	Report Of Survey
RS	Reporting Services
RSM	Resolute Support Mission
RX	Repair Exchange

S

SAFQ	Safety Level Quantity
SAP	Systems Applications and Products
SCMS	Supply Chain Management System (old RDSS)
SCN	SHAPE Control Number
SHAPE	Supreme Headquarters Allied Powers Europe
SN	Serial Number
SN	Service Notification
SO	Service Order
SPMS	Service and Project Management System
SR	Service Request

SOC-AC Southern Operational Centre – Contractual Support

T

TR Transport Request

TS Terminal Server

W

WAC Weighted Average Cost

WO Work Order

WPSC Weapon System Code

WSAC Weapon System Application Code