



UNITED STATES MARINE CORPS
2D MARINE AIRCRAFT WING
II MARINE EXPEDITIONARY FORCE
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COMP

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WING ORDER 7000.5E

From: Commanding General, 2d Marine Aircraft Wing
To: Distribution List

Subj: STANDING OPERATING PROCEDURES (SOP) FOR FINANCIAL
MANAGEMENT OF OPERATION AND MAINTENANCE MARINE CORPS AND
NAVY FUNDS (SHORT TITLE: SOP FOR FINANCIAL MANAGEMENT OF
O&M, MC AND O&M, N FUNDS)

Ref: (a) NAVSO P1000
(b) NAVSO P3013-2
(c) MARFORLANTO P7000.2x (SOP for Financial
Management)
(d) MCO P7300.21
(e) NAVSUPINST 4200.99
(f) JFTR (Joint Federal Travel Regulations)
(g) COMNAVAIRLANTINST 7310.1W
(h) COMNAVAIRLANTINST 7310.5P
(i) MCO P4400.177F
(j) COMNAVAIRLANTINST 7301.2G
(k) NAVSUP P485 Vol I, II, III
(l) COMNAVAIRLANTINST 7110.1A
(m) WgO 5041.2
(n) Policy Ltr 04-09 2D MAW Transportation Policy
(o) WgO 4651.1B
(p) GAO-08-1063 Memo September 2008
(q) OUSD (C) Memo 5 September 2008
(r) ASN (FMC) Memo 5 November 2008
(s) HQMC (RFR) Memo 30 January 2009
(t) CG 2D MAW Msg 081572 MAR 2010

Encl: (1) LOCATOR SHEET

1. Situation. To publish a SOP for the financial management of O&M, MC funds and O&M, N funds allocated to the Commanding General (CG), 2d Marine Aircraft Wing (2d MAW) and subordinate units.

2. Cancellation. WgO P7000.5D.

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3. Mission. This Order will be used in conjunction with and to amplify references (a) through (l) and other effective orders to ensure compliance with the regulations and policies established by the Department of Defense (DoD), Chief of Naval Operations (CNO), Commandant of the Marine Corps (CMC), COMMARFORCOM and II Marine Expeditionary Force (II MEF).

4. Execution. Recommendations concerning the contents of the SOP for Financial Management of O&M, MC and O&M, N funds are invited. Such recommendations will be forwarded to the 2d MAW Comptroller (COMP) via the appropriate chain of command.

5. Administration and Logistics. This revision contains major changes and should be reviewed in its entirety.

6. Command and Signal

a. Command. This Order is applicable to all units of 2d MAW.

b. Signal. This Order is effective date signed.


R. W. REGAN
Chief of Staff

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CHAPTER 1

FINANCIAL MANAGEMENT

1. FINANCIAL MANAGEMENT. Financial management is defined as the control of financial resources available to the Commander to ensure effective utilization of those resources for accomplishment of assigned missions. It does not determine the mission, but it may be a primary consideration in determining the means and timing for the accomplishment of assigned missions. The legal and administrative responsibilities of funds are inherent at all levels of command. U.S. Marine Corps philosophy is based upon the principle that financial management is inseparable from Command. Responsibility for the financial management of all funds authorized to 2d MAW rests solely with Commanders. This chapter addresses the role and general responsibilities of the Wing COMP, Commanding Officers (COs) and designated Fund Managers (i.e., Fiscal/Accounting Officer, Fiscal/Accounting Chiefs and Fiscal/Accounting Clerks).

2. FINANCIAL PHILOSOPHY. The focus of all spending efforts within 2d MAW is efficiency and accountability in supporting operations.

a. Efficiency. Before spending funds for any requisition, Commanders and Fiscal/Accounting personnel should first consider the golden rule: what would you do if this was your money? Each unit should ensure that the appropriate level of oversight and approval are in place to manage expenditures.

(1) Some of the questions for Fiscal/Accounting personnel to consider when making a requisition or purchase include the following:

(a) Is the supply or service necessary to fill a current or near term requirement? No stockpiling.

(b) Is the item necessary or just nice to have?

(c) Does this requirement increase operational capability?

(d) Does the supply or service represent a sound enhancement?

(e) Have all other potential sources of supply/options been considered?

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(f) Is the most efficient source of supply being utilized for this requisition?

(g) Are we planning TAD requirements efficiently?

(2) The following items should be considered to ensure adequate spending oversight: all DSSC/Credit Card shopping lists should be reviewed by a senior Non-Commissioned Officer (NCO) (minimum) before the requisition is made. Commanders should consider having their S-4 Officers review all significant T/E replenishment and replacement requisitions, i.e. those greater than 5,000 dollars. O&M, MC Fiscal Officers should ensure that all legitimate exercise expenses are charged to the applicable exercise and not to their own units. Fiscal Officers should track any significant costs associated with higher headquarters directed requirements. This information may be necessary as potential justification for additional funds later in the fiscal year.

(3) Appendix A provides additional information on cost savings/efficiencies that will further enable 2d MAW units to maximize their combat readiness and funds provided.

b. Accountability. A core tenant of Marine Corps leadership is accounting for Marines and their equipment. This also applies to funding and to materiel received through the supply systems. Commanders are expected to ensure that effective internal controls are established to properly order, receive, accept and account for their resources.

3. COMPTROLLER (COMP) FUNCTIONS AND RESPONSIBILITIES. The COMPs basic mission is to monitor and coordinate financial information in order to provide the CG with factual data essential for effective management control of 2d MAW. Subsections are established within the COMPs office to assist with the duties associated with fund manager oversight.

a. The organization of the COMP office is detailed below.

(1) Assistant Chief of Staff (AC/S), COMP.

(2) Deputy COMP.

(3) Aviation Budget Section (O&M, N funds).

(4) Ground Budget Section (O&M, MC funds).

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(5) Resource Evaluation and Analysis (REA).

b. The responsibilities of the COMP include the following:

(1) Provide technical guidance and direction of financial matters throughout 2d MAW to the CG.

(2) Maintain oversight of financial matters to ensure the legality, validity and accuracy of transactions. Evaluations should include proper usage of funds, coding structures used, validity of obligations and timely posting of financial information in the accounting systems.

(3) Promote economy and efficiency in the performance of assigned programs.

(4) COMP personnel will provide guidance and assistance to 2d MAW Groups and MALS Fiscal/Accounting personnel in compiling financial plans (budgets) that adequately reflect known and anticipated operational requirements of the applicable unit. These budgets will detail how much, where and why funds are necessary. Once financial plans are approved and funded, COMP personnel will assist Fiscal/Accounting personnel in verifying that the budget plan is adhered to by analyzing budget execution data. Assistance will be provided to modify/adjust the original budget request as needed.

(5) COMP personnel will continually review and analyze the practices and procedures used by each unit to ensure that the most effective and efficient methods for fund management are in place.

(6) Conduct evaluations and analyses of fund manager areas for the purpose of promptly detecting and correcting problems. The COMP office will identify and resolve unsatisfactory conditions arising in connection with established financial procedures, practices, records and accounting system problems and deficiencies. The COMP office will conduct annual assistance visits and financial management inspections, using the O&M, N (Blue dollar) and O&M, MC (Green dollar) inspection checklists contained in Appendix C & D of this Order.

(7) Ensure that proper records and source documents supporting funds execution are maintained by appropriate activities, i.e., fund managers, for the life of the appropriation in accordance with document retention regulations.

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(8) Train fund managers (i.e., Fiscal/Accounting Officer, Fiscal/Accounting Chiefs and Fiscal/Accounting Clerks) to ensure that they have the necessary knowledge to properly perform their respective duties. This training will be provided during annual/quarterly training, through published financial management guidance, during assistance visits and inspections and on a case-by-case basis as requested by fund managers.

(9) Serve as liaison with the II MEF COMP, MARFORCOM COMP, the Defense Finance and Accounting Service (DFAS) and Command Naval Air Atlantic (COMNAVAIRLANT) on all finance and accounting issues.

(10) In conjunction with the Wing Protocol Officer, maintain oversight of the use of Official Representation Funds (ORF). See Appendix E.

(11) Maintain oversight and administration of the Awards Program. See Appendix AC.

(12) Maintain oversight and administration of the Manager's Internal Control Program (MICP).

(13) Maintain oversight and administration of the Beneficial Suggestion Program. This program is available for those individuals that have suggestions that will save the Marine Corps time or money. It recognizes and rewards the individual for their contribution. See appendix B for details.

4. OTHER GENERAL STAFF (PROGRAM SPONSOR) RESPONSIBILITIES.

General staff supervision and coordination is exercised over the following functional areas and financial management programs.

a. Adjutant. Supervise, coordinate and validate all funding requirements relative to O&M, MC funded printing and reproduction.

b. AC/S, G-1. Maintain oversight and administration of the Government Travel Charge Card (GTCC) and Temporary Additional Duty (TAD) programs.

c. AC/S, G-3. Supervise, coordinate and validate all funding requirements for the following.

(1) Development of a consolidated schedule of major exercises and training deployments.

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(2) Preparation of the annual Flight Hour Program (FHP) based on the CMC Aviation Plan (AVPLAN) in conjunction with the Core Competency Resource Model (CCRM) and Training Command's (TECOM) Pilot Training Requirements (PTR); directed exercises, deployments and detachments; 2d MAW directed commitments and training requirements of subordinate units (to be accomplished in the above order of priority). The G-3s area of responsibility will be in the management of hours, not dollars, with the objective to optimize both.

(3) Consolidation of weekly flight hour summary reports from subordinate units.

(4) Evaluation of execution data on a monthly basis and coordination with the Aviation Logistics Department (ALD) and the AC/S, COMP to recommend updates for the existing program to the CG when necessary.

(5) Coordination of cost estimates relating to organized schools, exercises and training.

(6) Validation and prioritization of operational requirements when required.

d. AC/S, G-4. Supervise, coordinate and validate all O&M, MC funded supply and maintenance requirements as well as O&M, N and O&M, MC funded transportation requirements to include the following:

- (1) Organizational and Intermediate level maintenance.
- (2) Inter-Service Support Agreements (ISSA).
- (3) New equipment.
- (4) Replenishment/Replacement of Table of Equipment (T/E) items.

(5) Rental equipment.

(6) Budget formulation execution and reporting of II MEF/2d MAW centralized Transportation of People/Transportation of Things (TOP/TOT) funding. O&M, N TOT funding is managed in conjunction with 2d MAW COMP. Additionally, reference N is the 2d MAW Program Policy for Management of TOP/TOT funding.

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(7) Coordinate with NAVAIRSYSCOM for budget requirements and provide allocation plan for Expeditionary Air Field (EAF) Table of Basic Allowance (TBA) equipment.

(8) MCALF Bogue logistical requirements.

(9) Provide amplification of guidance and procedures provided by the Regional Contracting Office concerning open purchases for O&M, MC funding.

e. AC/S, G-6. Supervise, coordinate and validate all funding requirements related to the following.

(1) Validation and approval of all 2d MAW O&M, MC and O&M, N purchase requests in the following areas: automated Data Processing Equipment (ADPE), cellular phones, Information Technology (IT) and Commercial Off-The-Shelf (COTS) equipment in support of the tactical data network and related training.

(2) Maintenance and calibration of communications equipment to include oversight of the annual work requests with MCLB Albany and AOC Yorktown.

(3) Management of the Navy Marine Corps Intranet (NMCI) program or its replacement, Next Generation Enterprise Network (NGEN) to include distribution of seats and identification of requirements within assigned NMCI/NGEN budget ceilings.

(4) Validate and maintain oversight on all funding requirements relative to Marine Corps leased or rented copiers.

f. Wing Family Readiness Officer (FRO). Supervise, validate and coordinate with MCCS all funding requirements for Unit and Family Readiness Funds (U&FRF) to support 2d MAW Family Readiness Programs.

g. AC/S, ALD. Supervise, coordinate and validate all funding requirements for the following.

(1) Identification and projection of significant changes in aircraft that will affect historical costs per hour or the ability to execute the planned hours. Some examples of significant changes are as follows.

(a) Transition from contractor support to MAG support.

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- (b) Configuration changes.
 - (c) Unfunded technical directives.
 - (d) Changes in maintenance procedures or requirements, i.e., life cycle reductions.
 - (e) Change in the annual throughput within a MALS.
- (2) Verification that the proper supply and maintenance procedures are implemented to accurately account for all dollars spent and that safe, efficient and cost effective measures are followed.
- (3) Verification of aircraft numbers when required for either the current year or for future years.
- (4) Validation of IMRL/TBA requirements.
- (5) Coordination/validation of O&M, N funded open purchase requests.
- (6) Management of funds provided for OFC 21 and 50 accounts.
- (7) Management of funds provided for TAVB ship related supplies and training (O&M, MC 1B1B 27B0 funding).
- (8) Maintain Wing OPTAR accounts and related files for OFC-21, OFC-50, 2F and OFC-01 8X funds.

5. COMMANDERS

a. The Marine Corps philosophy of financial management is based upon the principle that financial management is an integral part of command. The availability of funding is essential for Commanders to perform their assigned missions. Commanders are ultimately responsible to use funds granted to them in accordance with applicable laws and regulations. These responsibilities include the following.

- (1) Ensure funds are not over obligated or over expended.
- (2) Ensure funds are spent in accordance with the purpose and programs for which they were granted. In this regard, Commanders must ensure that O&M, N funds are used only

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for aviation-specific blue-dollar requirements, i.e. direct aviation support, to include for pilots/crews, aviation logistics (supply/maintenance) and S-3 operations, while O&M, MC funds are used for all other legitimate internal 2d MAW operational requirements. Appendix G provides additional details of blue vs. green dollar funded TAD requirements.

(3) Determine operational and funding requirements based on guidance from the CG, 2d MAW.

(4) Submit funding requirements in budget submissions as detailed in this Order.

(5) Conduct operations in the most cost effective manner in order to remain within administrative fund limitations given.

(6) Conduct continuous oversight of internal fiscal operations and related internal controls.

(7) Designate and provide the Group Fiscal Officer(s) with appropriate authority to execute all Group fiscal responsibilities and to ensure access to all records and source data necessary.

(8) Ensure monthly flight hour execution is provided to MALS supply accounting division to meet monthly BOR submission requirements.

(9) Ensure squadron's Budget OPTAR Report (BOR) inputs and MSHARP flight hour totals match on a monthly basis. A listing of flight hour disparities will be provided monthly by 2d MAW G-3/COMP. After reconciliation appropriate correction should be made. BOR corrections should be reported on the following months BOR noted as Late Hours.

(10) Ensure O&M, MC and O&M, N fund managers have completed Fiscal Law training prior to accepting fund manager responsibilities.

(11) Additionally, Appendix H provides financial performance standards which each Group Commander will strive to attain in their fiscal operations. Appendix I provides significant fiscal milestones throughout the FY for Commanders planning and awareness.

b. Squadron Commanders have the following additional responsibilities.

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(1) Execute assigned flight hours within funding goals.

(2) Plan flight sorties utilizing both flight hours and rate of consumption of fuel required for participation in directed exercises, deployments and detachments, 2d MAW directed commitments and the appropriate Training & Readiness (T&R) Manual requirements. Flight hours and funding will be planned and utilized based on priority.

(3) Establish procedures to ensure accurate daily accounting and reporting of hours by T/M/S, fuel consumed (total, type and price per gallon) and status of OFC-01 funds. Flight hours reported to the G-3 will be the same hours reported to the Supply Accounting Division (SAD).

(4) Establish procedures for flight packet control and daily audit.

6. FUND MANAGERS/FISCAL OFFICERS. Fiscal Officers serve as the principal advisor to the CO for their unit on all matters pertaining to Financial Management. Fund Managers/Fiscal Officers will have completed Fiscal Law training prior to accepting position responsibilities. The Fiscal Officer is assigned as a Special Staff Officer to the CO and must be appointed in writing by their CO. Appointment letters should be prepared in accordance with Appendix J. Responsibilities include, but are not limited to, the following.

a. Promote Economy and Efficiency. Anticipate requirements for current/future programs identify ways to reduce costs, maximize available resources and provide the Commander with courses of action.

b. Internal Controls. Ensure procedures exist to avoid fraud, waste and abuse of funds and that over obligation is avoided. Ensure that assigned funds are managed properly and that charges against these funds are legal and constitute valid obligations in accordance with the references. Brief COs on the results of any assist visits or inspections and take prompt corrective action. Audit financial records as needed.

c. Prepare Budgets. Provide guidance on, coordinate the development of and submit all budgets, budget reviews, midyear reviews, end of year reviews and funding requests in accordance with applicable TYCOM/MFC/MEF/Wing directives.

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d. Monitor Budget Execution. Prepare a financial/spending plan and monitor budget execution. Record accounting transactions into the financial and supply systems. Apprise the CO of any situation that may preclude timely execution of the Commander's guidance or which may result in misappropriation of funds. Receive and distribute all funding grants/authorizations provided to the command in accordance with TYCOM/MFC/MEF/Wing directives.

e. Identify Deficiencies. Ensure that a prioritized list of unfunded requirements is maintained at all times to ensure that prompt feedback can be provided to HHQ should additional funding become available. This list should be compiled (in accordance with Appendix K and S) after receipt of annual budget and revised on a quarterly basis.

f. Manage TAD. Monitor necessary reports on a daily basis to ensure the proper appropriation is charged (O&M, N or O&M, MC) for all TAD obligations. Ensure only mission essential TAD requests are approved.

g. Maintain Directives and Fiscal Training. Ensure that all financial directives and publications are being maintained properly. Provide/coordinate fiscal training and administration of O&M, N and/or O&M, MC accounts as required for Group staff sections and supported squadrons.

h. Aviation Intoplane Reimbursement (AIR) card. MAG Fiscal Officers are assigned as the command Agency Program Coordinator (APC) for the Aviation Intoplane Reimbursement (AIR) card. The APC is the primary liaison responsible for program implementation, operation and execution of the local AIR Card Program in accordance with ref (E) NAVSUPINST 4200.94.

i. Maintain Source Documents. Maintain all financial records and source documents in accordance with the references and for the life of the appropriation.

j. Brief CO. Routinely brief the CO on the unit's Status of funds.

k. Submit Reports. Ensure that all required financial reports are submitted.

l. Disseminate FY Closeout Guidance. Ensure the receipt of and adherence to FY closeout procedures from HHQ. Monitor the FY closeout for O&M, N and/or O&M, MC funds within the command

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to assist in the resolution of any problems encountered. Keep the Commander advised on the progress of the closeout.

7. MALS AVIATION SUPPLY OFFICER (MALS ASO). The financial responsibilities and duties of the MALS ASO include, but are not limited to, the following.

a. Manage/administer OFC-01, 09 and 50 funds in accordance with applicable directives.

b. Establish positive controls to avoid over-obligation of funds.

c. Provide detailed input for budgeting purposes to the MAG Fiscal Officer for OFC-01/09/50 funds and any O&M, MC funding necessary.

d. Prepare and submit financial reports in an accurate and timely manner.

e. Appraise MALS CO and MAG Fiscal Officer on the status of OFC-01/09/50 funds.

8. SUPPLY ACCOUNTING DIVISION (SAD) OFFICER. Responsibilities include, but are not limited to, the following.

a. Supervise the day-to-day clerical accounting and administrative transactions affecting the supply account.

b. Review all financial reports prior to submission to HHQ.

c. Post all grants and decreases to OPTAR accounts.

d. Prepare the MALS budget and forward it to the Group Fiscal Officer via the MALS ASO for inclusion in the group budget.

e. Assist the Group Fiscal Officer on midyear review submissions.

f. Review, validate and supervise the processing of financial listings received from HHQ.

g. Advise the MALS ASO on the status of OFC-01/09/50 funds.

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h. Prepare requests for additional grants, as appropriate, and forward to the Group Fiscal Officer via the MALS ASO.

i. Receive fuel purchase documentation from the squadron operations Officer on a weekly basis.

j. Post fuel purchase obligations to the OPTAR Log daily. Estimated fuel chits are authorized as long as they do not become excessive and are frequently reconciled/validated. They should be kept to an absolute minimum, as daily calls should be received from squadrons away from home with their estimates of their daily fuel utilization. An estimated fuel chit covers the cost of that fuel consumed for hours flown only and shall not be processed to bring the CPH in-line with the OP-20 CPH.

k. Maintain required logs and files.

l. Prepare requisition documents for flight operations requirements and perform necessary RECAID processing.

m. Maintain flight packets.

n. Prepare financially related documents for input into the Relational Supply (R-Supply) system.

o. Review, audit and preparation of financial reports for submission to the DFAS and COMNAVREG MIDLANT FFSF.

p. Reconcile/Validate Data in Accounting/Supply Systems. Reconcile the accounting/supply system with source documents on a weekly basis to ensure correct posting. Reconcile differences in costs per hour between actual costs provided by the AC/S, COMPT through DOLARS and the OP-20 on a quarterly basis.

q. Process all listings received from the DFAS in accordance with current directives.

9. DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS). DFAS is the official accounting agency for the DoD. DFAS has functional responsibility for DoD finance and accounting policies, procedures, standards, systems and operations. Each service is provided finance and accounting support through a primary service center of DFAS. The primary service center for 2d MAW O&M, MC and O&M, N accounting is the DFAS Operating Location (OPLOC) in Cleveland, OH (DFAS OPLOC- Cleveland). While formal accounting is the responsibility of DFAS, validity of the

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amounts recorded in the SABRS accounting system is the responsibility of the U.S. Marine Corps.

10. APPROPRIATIONS PROCESS

a. All O&M funds are provided by Congress, principally by means of annual legislation known as the DoD Appropriation Act. Before an Appropriation Act is passed, it is normally preceded by an Authorization Act. The Authorization Act estimates the maximum amount of money that may be appropriated for such things as military and civilian end strengths (i.e., the number of Marines and civilians the U.S. Marine Corps is allowed to have), equipment purchase quantities, training student loads and other similar limitations.

b. An appropriation constitutes the authority for the government to incur liabilities (i.e., make obligations to obtain goods and services and to make payments for ordered and received goods and services) out of the United States Treasury. The Constitution of the United States requires that, "No money shall be drawn from the Treasury, but on consequence of Appropriation made by law; and a regular statement and account of the receipts and expenditures of all public money shall be published from time to time."

c. Appropriations are made from the Treasury's general fund by the Congress for specified purposes and cannot be used for other than the purpose stipulated by law. Some of the different purposes for which an appropriation is approved are to: pay for day-to-day operating costs (i.e., operations and maintenance appropriations); purchase weapon systems and ammunition (i.e., procurement appropriations); pay for military labor costs (i.e., military personnel appropriations); pay for the construction of buildings and facilities (i.e., military construction appropriations); etc. A simple way of looking at an appropriation is to think of it as a bank account at the Treasury that the U.S. Marine Corps can use to buy various goods and services. The "bank account number," therefore, is referred to as the treasury symbol. The use of treasury symbols ensures that all charges and credits to the appropriations are reported to Department of the Navy (DON) so that the status of each appropriation may be determined at any time. The treasury symbol is a four-digit designator.

d. It is illegal to spend funds from one appropriation to accomplish a purpose that is properly funded by another appropriation. For example, funds that have been authorized and

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appropriated for O&M, MC cannot be used for O&M, N procurement requirements, except as specifically authorized by law.

e. Unauthorized Commitments. Fund Managers need to ensure that their personnel understand that only authorized contracting Officers (and Unit Credit Card holders within their specific authority) are allowed to legally obligate the government's funds with a civilian vendor. If an individual illegally commits the government's funds, they could be personally liable (not the government) for paying the bill. Appendix M contains more information on unauthorized commitments.

f. Financial (legal) Violation. The Anti-Deficiency Act (31 U.S.C. 1341 & 1517) legally prohibits the over obligation of funds at any time throughout the fiscal year. At no time are Wing Fund Managers to exceed their authorized ceiling. You must contact COMPT personnel immediately if there is a possibility that your allowance will be exceeded.

11. FUND FLOW PROCESS. Once appropriations are approved by Congress and signed by the President, all funds affecting DoD are passed to the Office of the Secretary of Defense (OSD). OSD will break out the appropriations applicable to the DON and send them to the Office of the Assistant Secretary of the Navy (Financial Management and COMPT) (ASN (FM&C)). ASN (FM&C) passes an allocation to the applicable Responsible Office within the DON. Responsible Offices are defined as the command element assigned with all budgeting, accounting and reporting duties for one specific appropriation. Examples of Responsible Offices are Naval Sea Systems Command, which receives the entire procurement appropriation concerning ship building; Naval Air Systems Command, which receives all procurement funds for the purchase of aircraft; and HQMC, which receives all appropriations for running the U.S. Marine Corps. The Responsible Office passes money down to an Administering Office. The Administering Office is assigned the responsibility of performing the budgeting, accounting, reporting and issuing of operating budgets and allotments to Commanders responsible for carrying out the missions of the U.S. Marine Corps. Allocating offices are MFC for O&M, MC funds and for O&M, N funds. O&M, MC funds are further allocated to 2d MAW through II MEF, while O&M, N funds are allocated to 2d MAW through CNAL & MFC.

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12. ADMINISTRATION OF OPERATING BUDGET (OPBUD)/TARGET (OPTAR)
FUNDS

a. O&M, MC Funding. Under the Standard Accounting, Budgeting and Reporting System (SABRS) concept, O&M, MC funds authorized to 2d MAW fund managers will be reflected on the unit's official accounting records. Fund Managers will determine the amount of authorized and executed funds by utilizing the financial reports generated by SABRS Management Analysis Retrieval Tools (SMARTS) or SABRS. Fiscal Officers should use Financial reports generated by SMARTS and SABRS which are described in Appendix N of this Order. Amounts authorized to units as reflected on the official accounting records represent an actual authority to incur legal obligations against appropriated funds.

b. O&M, N Funding. Under the Standard Accounting and Reporting System - Field Level (STARS-FL), obligation data is provided through the DFAS-Cleveland operating location by OPTAR holders using various software systems. These systems include R-Supply and ASKIT, which generate Transmittal Letters (TLs) that report detailed transactions. The Defense Travel System (DTS) automatically transmits TAD obligations directly to STARS-FL. These transmitted obligations match expenditures generated by billing sources submitted to STARS-FL via DFAS OPLOC-Cleveland. STARS-FL generates exception reports that are made available on the internet monthly. These reports include the Summary Filled Order Expenditure Difference List (SFOEDL), Unmatched Disbursement (UMD) report and the Unfilled Order Listing (UOL). It is the OPTAR holders' responsibility to reconcile these reports from the official accounting system (STARS-FL) with the local memorandum accounting records.

c. Assignment of Responsibility

(1) Reference (a) NAVSO P1000 Navy COMPT Manuals and (e) USMC ASDTP (Aviation Supply Desktop Procedures) provide guidance on the proper use and administration of Operation and Maintenance funds. Fund managers of OPBUD dollars are responsible for the use of funds in accordance with applicable legal and administrative regulations. Holders will familiarize themselves with the statutory responsibility, which is inherent in the administration of funds. Particular attention should be paid to acts which may lead to an over-obligation of an authorization and the appropriateness of open purchase obligations with respect to the intended purpose of Operation & Maintenance funding.

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(2) Funds obligated for open purchases are governed by applicable orders and directives. The COMPT General of the United States has repeatedly ruled that appropriated funds must be used only for the purpose for which they were appropriated. This means that Operation and Maintenance funds may not be used for "nice to have" items for in-garrison use which would not normally be embarked when a unit deploys.

13. CONTINUING RESOLUTION ACT. The Continuing Resolution Act (CRA) is a congressional action that provides budget authority for specific ongoing activities prior to passage of the Annual Appropriation Act. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations and is based either on the rate of spending of the prior year or a set percentage. The CRA allows U.S. Marine Corps commands to continue daily operations before authorizations have been passed down by DON, responsible offices. DON responsible offices will provide specific guidance upon approval of the CRA and on the limits commands are authorized.

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CHAPTER 2

BUDGET FORMULATION AND EXECUTION

1. GENERAL. Detailed procedures and responsibilities for O&M, N funds management and accounting are provided in the publications listed in Appendix O. This chapter assumes the reader has knowledge of O&M, N Fiscal, Supply and Logistics. The guidance provided in this chapter is in addition to or amplification of those current directives. Should any portion of this Order be in conflict with direction from higher authority, the latter shall take precedence. The matter will be brought to the attention of the AC/S, COMPT and the AC/S, G-3. Instances in which this directive requires more detailed information than that required by higher headquarters are not considered conflicts.

a. Flight Hour Program (FHP). The development of the FHP is a systematic process starting with the development of the Core Competency Resource Model (CCRM) and the Sortie Based Training Program (SBTP) by Wing units along with student pilot requirements as determined by TECOM, which in turns feeds the OP-20 process. The OP-20 is then adjusted to reflect current pricing and often adjusted based on historical execution. The final executable OP-20 will provide the funding for approved budgeted hours. The SBTP should reflect the true requirement and should become the CG approved 2d MAW FHP. The G-3 will provide a detail listing of the CG approved 2d MAW FHP by squadron, month, type hour (Continental United States (CONUS), Tactical Air (TACAIR), Fleet Replacement Squadron (FRS), Unit Deployment program (UDP), Landing Force 6th Fleet (LF6F)) to COMPT for budget and cost projection functions. Due to adjustment for historical execution and current TEEP requirements the CG approved 2d MAW FHP may differ from the OP-20 funded baseline hours. This will be addressed through the Mid Year Review (MYR) process as a baseline funding shortfall. The CG approved 2d MAW FHP should always reflect the true baseline requirement regardless of available funding.

b. Non-Flight Hour Program (NFHP). The NFHP includes funding for the procurement of initial outfitting of allowance list material (Individual Material Readiness List (IMRL)/Table of Basic Allowance (TBA)), aircraft support (other) and fleet aviation TAD. OPTAR Functional Category (OFC) 09 funds provide for initial outfitting of IMRL items and initial outfitting and replacement of TBA line items. OFC 10 (2F) funds may be used for repair of table of basic allowance (TBA) material, R-Supply and NALCOMIS, repairs of Mobile Facilities (MF) vans, consumable TBA materials and support for specific programs as designated by higher headquarters. OFC 21 funds provide the per diem and travel allowances for Marines conducting aviation schools and

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conferences, aircraft and aircrew training. NFHP funding is provided separately from the OP-20 for these requirements.

c. FHP and NFHP Funding Source. O&M, N funding comes to 2d MAW from COMFLTFORCOM (FFC) via COMNAVAIRLANT (CNAL) and COMMARFORCOM (MFC). O&M, N funding includes both FHP and NFHP funding. Although the NFHP funding is historically much less than FHP funding, it is of no lesser value and is vitally important to support the overall 2d MAW program. Finally, the overall distribution and use of these funds is to maximize the combat readiness of 2d MAW aviation units.

d. Program Objective Memorandum (POM). The POM process is the means through which future year requirements are identified for budgeting purposes. At 2d MAW, our POM submission is in the form of an apportionment drill. Guidance and the data call tasking in support of the apportionment review from higher headquarters are often short fused. Working within available time constraints, effort will be made to coordinate as appropriate with pertinent staff sections to assess and review valid and defensible apportionment input. General guidelines for this apportionment review process are described as follows. The apportionment process usually occurs near the middle of the first quarter. Higher headquarters will provide the 2d MAW with amplifying guidance as well as submission deadline within the first quarter. The AC/S, COMPT will verify through the AC/S, G-3 and the AC/S, ALD the aircraft numbers for the out-years. Next, a plan for each year will be developed based on the OP-20 methodology, accurate aircraft numbers and year-to-date actual 2d MAW costs per hour. Hourly distribution will reflect the current plan by T/M/S and month unless a significant difference in requirements is forecast for the out-years. The monthly information is then integrated into a quarterly program and finally an annual program and deficiencies will be developed. This annual program will serve as our submission to higher headquarters. Higher headquarters will further modify and refine the program and identify what can and cannot be accomplished within projected funding levels. Drop-dead dates, actual hours per crew per month and deficiencies in hours and by OFC should be identified as part of the submission. All OFCs other than those directly related to the OP-20 will be identified as requested in the annual budget submission and validated again as part of the apportionment process at this time by the Group. Forward planning (out year) changes and valid, quantifiable supporting documentation is welcome at any time during a year so that it can be validated, properly staffed and fine-tuned for inclusion during the next applicable apportionment process.

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2. FUND ALLOCATION

a. General. Funding is allocated from CFFC via CNAL to the CMFC aviation program, which includes 2d MAW, HMX-1 and the MCI-E FHP. Allocations are provided in the form of Annual Planning Figures (APF) to MFC by OFC within each quarter. MFC forwards to 2d MAW its portion of that APF granted in quarterly or monthly allocations. 2d MAW allocations will be reduced by the amount of funding required to support 2d MAW units involved in the UDP, LF6F Program and Oceana engine repair.

b. Fund Distribution to MAGs. FHP APFs are not provided to the MAGs. Funds are allocated to meet flight hour goals assigned and priority A deficiencies in Non-FHP, as identified in the Group annual budget. APFs will be provided for TAD and OFC-10 2F only. If funding cannot be provided to meet these minimum requirements, 2d MAW comptroller office will provide a "fair share" allocation of available funds to each Group based on the 2d MAW program. Quarterly allocations are separated by OFC/Fund Code and (as required) by subcategories within OFC. Available balances in the first, second and third quarters are carried forward to the next quarter, with a minimum quarterly obligation rate of 99.7 percent. At the end of the fourth quarter, all available funds will be obligated to 99.99 percent unless otherwise directed. If funds cannot be totally obligated by 30 September, the COMPT office should be informed of the amount available for recoupment at least 15 days prior to the end of the Fiscal Year. Financial managers shall ensure funds are fully utilized. This should not be construed as deliberately procuring material or services for the purpose of reaching required goals.

c. REIMBURSABLE/FENCED FUNDING. Reimbursable Control Code (RCC) is a two digit code use to designate funds for specific purposes. Within 2d MAW there are two types of coding used:

(1) Alpha series codes represent fund from external agencies to reimburse units for work and services performed. These funds are accepted/received by CFFC who then delegates that authority to expend funds down to the OPTAR holder via the chain of command. These funds will not be included in our Budget/Mid-Year Review (MYR) submissions, but coordinated directly with the funds provider by the using unit.

(2) Seven series codes are used to protect/isolate 2d MAW organic funds for a specific program or allow visibility of funds used to support different areas of responsibility. These funds are controlled within the Wing and can be adjusted based on valid justification from the OPTAR holder.

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(3) Allocations and obligations for all RCCs are tracked in the remarks section of the appropriate BOR. Below are examples some of the standard critical programs funded through the use of RCCs.

(a) Flight Operation Other (FO) Modeling Tracking. RCCs (7 series) are used to accommodate the current requirement to track funding. This provides higher headquarters with the required data to develop and track execution to update models for 2F/8X funding. The accuracy of this funding data is critical to ensure sufficient funding in the out years.

(b) Expeditionary Air Field (EAF). EAF requirements are funded by NAVAIR to support specific EAF equipment (as identified in the Table of Basic Allowances) and will be identified by an Alpha series RCC, which may change each fiscal year. The budgeting and distribution plan of these funds are the responsibility of the 2d MAW EAF Officer while the funds are administered at the designated supporting MALS.

(c) Marine Unmanned Aerial Vehicle (VMU) Funding. VMU are funded by Naval Air (NAVAIR) to support specific Unmanned Aircraft mission requirements and will be identified by an Alpha series RCC, which may change each fiscal year. The budgeting, coordination and distribution plan of these funds are the responsibility of the 2d MAW COMPT while the funds are administered at the designated supporting MALS.

(d) Marine Air Control Squadrons (MACS). MACS is funded using 2d MAW organic 2F funds. This funding is fenced using reimbursable control code 72 and provides funds to support NAVAIR supported equipment. The budgeting and distribution plan of these funds is the responsibility of the MACG-28 S-6 while the funds are administered at the designated supporting MALS.

(e) Marine Corps Prepositioning Program-Norway (MCPN). MCPN is funded using 2d MAW organic funds. This funding is fenced using reimbursable control code 73 and provides funds to support and reimburse the kingdom of Norway for their expenditures in storing, protecting and maintaining 2d MAW equipment. The budgeting and distribution plan of these funds are the responsibility of 2d MAW ALD, as supported by 2d MAW COMPT.

d. OFC Transfer Restriction. Funds cannot be transferred between designated OFC's or subcategories at the group level. All requests for redistribution of funds between OFCs or subcategories will be forwarded via official correspondence to 2d MAW, AC/S, COMP with supporting justification. This request

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will be forwarded via MARFORCOM and CNAL to CFFC for approval or disapproval.

3. BUDGET FORMULATION

a. Overview. The budget process requires that all financial resource requirements at each management level be analyzed and justified. Ongoing efforts are not automatically funded and must be subjected to sufficient review to ensure their validity and to establish their priority. Narrative emphasis in the budget submission will be placed on deficiencies, program changes (especially program increases), and proper classification of resources. It is important to put the constrained nature of the budget input into proper perspective. Constraints are inherent in the budget process even at the highest levels. As a result, one of the key aspects of budget formulation becomes classification and prioritization of a fixed resource among competing requirements. The COMPT office obtains a more accurate "picture" of financial resource requirements by reviewing unfunded deficiencies provided by the Groups.

b. Process. The budget is a financial plan for accomplishing a Group's objectives through the management of its resources. It is a plan to gain and maintain operational readiness. It must be a true reflection of operational plans as it will directly affect the level of readiness that can be achieved with allocated funds. Economy and efficiency must be applied throughout the budget formulation process. Causes for funding shortfalls are inadequate forecasting and justification of requirements. Budget formulation is a process to develop and review estimates to include: (1) Issuance of technical guidance; (2) Estimation of resource requirements to meet mission objectives; (3) Preparation of budget documents (e.g., overall budget); (4) Preparation of special exhibits (e.g., prioritized TAD budget); and Reviews/adjustments.

c. Budget Areas. The O&M, N budget is composed of two program areas.

(1) FHP. The FHP budget will be generally based on Group requested flight hour requirements, CG goals and the OP-20 funding provided by OFC. Groups will submit flight hour requirements by T/M/S to the AC/S, G-3. The AC/S, G-3 will validate the requirements and coordinate with AC/S, COMPT and AC/S, ALD in order to determine the flight hours supportable by T/M/S with funding provided in the OP-20. After these validations, the 2d MAW program and any necessary alternatives will be briefed to the CG. The CG will approve an alternative that he/she decides best supports flight hour requirements, aircraft availability and OP-20 funding. The CGs approved plan becomes 2d MAWs program.

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(a) Initial program development; each year the 2d MAWs initial FHP will be based on the identified requirements of the Group Commanders in conjunction with Core Competency Resource Module (CCRM) and the Sortie Based Training Program (SBTP). To the maximum extent possible, hours and funding will be distributed to ensure that every Group's mission requirements are met within the program.

(1) Prior to the FY, (at least by late August or early September), the AC/S, G-3 will request that each Group provide 2d MAW with their hourly requirements for the upcoming FY. These hours will be detailed by T/M/S, month, squadron, CONUS tactical, unit deployment, LF6F and training. Again this MAG program will identify "TOTAL REQUIREMENT" regardless of funding level. The AC/S, G-3 will then compile each Group's input, validate the requirements and submit 2d MAWs program to the AC/S, COMPT. AC/S, G-3 adjustments may be necessary to ensure the 2d MAW's goals are met.

(2) The AC/S, COMPT will take the program and apply funding levels to it. The initial funding will be based on the budgeted costs per hour in the OP-20. The FHP database established and maintained by the AC/S, COMPT will serve as the means of evaluating 2d MAWs ability to execute the given hours based on historical performance. Funding will be distributed to ensure that: (1) FRS training requirements are fully funded and (2) TACAIR requirements are funded in accordance with the CG, 2d MAW plan.

(3) Where identified, deficiencies will be applied to the fourth quarter and hourly requirements will be fully funded for as many quarters as possible. When valid and justifiable deficiencies are identified, the AC/S, COMPT will pursue additional funding through the midyear review process following requirements validation by AC/S, G-3 and AC/S, ALD.

(2) NFHP. The NFHP budget will be based generally on validated requirements, historical execution and available funding. Each Group will develop a budget annually which will normally be due in April/May. The budget will be submitted by OFC: OFC-09 for initial issue of IMRL/TBA items, OFC-10 (2F) for aircraft support (other), OFC-21 for fleet aviation TAD and OFC-23 for TOT.

(3) Budget submission for OFC-21 will also include a detail line item listing by quarter for funded and unfunded TAD events.

4. BUDGET EXECUTION. Allocated funds will be executed by the applicable OPTAR Functional Category (OFC).

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a. OFC 01 FLIGHT OPERATIONS

(1) Purpose. Flight operations funds are granted by AC/S, COMPT to support flight operations and related administrative costs. Appendix A of NAVSO P-3013-2 identifies materials and services authorized for purchase using OFC 01.

(2) Responsibilities. Funding for flight operations is the responsibility of the Squadron Commander. The MALS supply accounting Officer is responsible for the accounting and report submission of flight operations funding. The accounting/fiscal Officer will brief Squadron Commanders on the squadron's OFC 01 account (both 7B and 7F fund codes) at least once a month. Fuel costs if accurately reported should be within 5 percent of the budgeted OP-20 Gallons Per Hour (GPH) in accordance with the "Burn Rate". Active management of individual squadron fuel accounts is necessary to ensure all fuel documents are applied to the correct T/M/S in a timely manner and reported correctly on the monthly Budget Optar report (BOR). If fuel documents are missing or unavailable due to deployment or time delay from remote sites, estimated fuel obligations for the known fuel consumption should be made to ensure sufficient obligations match potential billings. When actual docs or corresponding Summary Filled Order Expenditure Difference Listing (SFOEDL) billings are received, estimated fuel docs must be de-fueled and actual obligations recorded. If FYTD fuel GPH deviates greater than 5 percent from OP-20 fuel GPH, as reported in block 39 of the BOR, justifications for deviation must be included in block 39 "rmks" of the BOR.

(3) Limits. Funds are allocated quarterly/monthly; these grants cannot be exceeded without prior approval from the AC/S, COMPT. Request for additional funds should be made as far in advance as possible.

(4) System and Files

(a) Aviation Storekeepers Information Tracking (ASKITWEB). ASKITWEB program will be utilized by the MALS Supply Accounting for each aviation squadron to record OPTAR grants and the value of transactions incurred as chargeable to the TYCOMS OPTAR. ASKITWEB provides a check on the official accounting records maintained at COMNAVAIRLANT. A true balance in ASKITWEB will be made possible by subtracting your Unfilled Orders (UFO) from your posted OPTAR grants. All UFOs must be recorded in ASKITWEB.

(b) Allocation File. A folder will be opened for each OPTAR allocation received. The purpose of this file is to

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substantiate all entries made to the increase/decrease column of ASKITWEB.

(c) Non-Fuel Outstanding Unfilled Order. This file will contain outstanding individual non-aviation fuel requisitions recorded in ASKITWEB.

(d) Non Fuel Completed File. This file will contain completed individual non-aviation fuel requisitions. All requisitions in this file are recorded in ASKITWEB as complete.

(e) Bearer Suspense File (BSF). The purpose of the BSF is to monitor the return of documents carried to SERVMART or another supply activity by the customer.

(f) Challenge File (CF). This file will contain documents for which an erroneous charge has appeared on a SFOEDL. The documents are annotated with a CF and are pending credit. Additionally this file will contain those documents challenged in the Fuels Automated Systems (FAS).

(g) Outstanding Fuel File (OFF). The OFF will contain all fuel documents whose money value have been obligated but have not appeared by document number on a SFOEDL.

(h) Completed Fuel File (CFF). The CFF will contain all fuel documents, which have appeared on a SFOEDL.

(i) SFOEDL File. SFOEDLs will be dated upon receipt and when processed. The processing, review and validation will be completed in a ten day period.

(5) OPTAR Document Transmittal Report (NAVCOMPT Form 2156)

(a) Requirements. UFOs, cancellation documents, and processed listings which affect the status of the OPTAR will be transmitted to CNAL N01F on an accurate and timely basis to permit up-to-date maintenance of official accounting records.

(b) Transmittals. Documents in the pending transmittal file for the current fiscal year will be removed for transmittal with the OPTAR Document Transmittal Report (NAVCOMPT Form 2156) to CNAL N01F. Transmittals will be submitted in accordance with TYCOM schedule. If no transactions have taken place since the last transmittal, only OFC-01 accounts will be required to submit a zero value TL. Transmittal numbers will be assigned sequentially. If no transmittal is provided in R-Supply for a given report period, no transmittal number is assigned and the series of transmittal numbers are not advanced to account for the negative report period.

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(c) Continuity. The sum of all transmittals should correspond with column 22 of the BOR. (Fund Code 7F only for OFC-01)

b OFC 09 (8X) IMRL/TBA

(1) Purpose. OFC 09 (8X) funds are granted to finance initial outfitting, the initial outfitting of 35QH-2 series NAVAIR allowances list items (less personal flight equipment and items used solely during maintenance operations) and TBA material. The following guidance will be used in determining the use of OFC 09 (8X) funding:

(a) Initial outfitting of IMRL and TBA items: initial outfitting of IMRL and TBA is funded using OFC 09 (less Appropriation Purchase Account (APA) items).

(b) Replenishment and Replacement of TBA items: Replenishment and Replacement of TBA items are funded using OFC 09 (8X) (less APA items).

(c) Replacement of IMRL and consumable TBA items: replacement of IMRL items are funded using OFC 50 (7L). Replacement of consumable TBA items is funded using OFC 10 (2F).

(d) Repair of IMRL and TBA items: bit and piece part support required for repair of IMRL repairables is funded using OFC 50 (7L); for TBA repairables, OFC 10 (2F).

(2) Restrictions. OFC 09 (8X) funds will not be used to support APA items.

c. OFC 10 (2F) OTHER FLIGHT OPERATIONS SUPPORT

(1) Purpose. OFC 10 (2F) funds are allocated to finance costs related to maintenance of TBA material and other indirect logistics support. OFC 50 (2F) funds are granted to support:

(a) Maintenance/repair of authorized TBA equipment.

(b) Maintenance/repair parts for RSUPPLY/NALCOMIS hardware, which are government owned.

(c) Supplementary Aviation Logistic Information Management System (ALIMS) accessories (i.e. tape safes, storage cabinets, etc.) as approved by CG 2d MAW ALD.

(d) Consumable and repair parts for government owned weather vans.

(e) Range fees.

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(f) Non-custodial consumable TBA material.

(g) Marine Air Control Squadron (MACS), NAVAIR managed equipment.

(h) MCPP-N (NALMEB) equipment maintenance support.

d. OFC-21 TAD

(1) Purpose. Funds are granted by AC/S, COMPT to finance costs incurred in the performance of fleet aviation operations and training. Fleet aviation TAD are only authorized to fund per diem and travel exclusively for official fleet aviation matters. Fund Code (FC) illustrates types of per diem and travel appropriately chargeable to these funds as follows.

(a) Air Operations/Training Support FC: 8B (training)/8F (deployments)/8P (conferences).

(1) Funds provided for support functions necessary to achieve and maintain required operational capabilities of fleet squadrons, including aircraft operations and maintenance, air TAD and other aircraft support that covers costs related to but not specifically identified in the Flying Hour Program.

(2) Finances travel to one or more places away from a permanent duty station to perform duties for a temporary period of time and upon completion of the assignment, return to the permanent station.

(2). Restrictions. Fleet aviation TAD funds will not be used to support travel and per diem specifically related to Marine Corps (O&M, MC) matters. Some types of travel and per diem not within the scope of fleet aviation TAD funding support are:

(a) Non-aviation related inspections/staff visits.

(b) Conferences (relating to general Marine Corps matters).

(c) School quotas (MOS school).

(d) Competition in arms.

(e) Medical and dental matters.

(f) Legal matters.

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(g) Emergency leave and other morale, discipline and related personnel matters.

(h) Air shows and Public events that are not in accordance with established guidelines.

(i) Unit Deployment Program (UDP).

e. OFC 50 Aviation Fleet Maintenance (AFM)/Aviation Depot Level Repair (AVDLR)

(1) Purpose. AC/S, COMPT grants OFC 50 funds to Commanders to finance appropriate organizational and intermediate level aviation maintenance support. Aviation Optar Maintenance (AOM) funds will be issued by CG 2d MAW to support organizational and intermediate level aircraft maintenance and related costs under two FCs only (7L and 9S) for the following:

(a) Paint, rags, cleaning agents and cutting compounds used in preventive maintenance and corrosion control programs for assigned aircraft.

(b) Consumable repair parts and supporting material used in direct maintenance of aircraft and the component repair of related ground support equipment (only end use support equipment listed in the IMRL rated by supported squadrons).

(c) Navy Stock Account (NSA) Aviation AVDLR material used in organic and intermediate maintenance of aircraft.

(d) Pre-expended, consumable maintenance material which meet the requirements of the current edition of NAVSUP P-485, VOL I, CH 6 for use in the maintenance of aircraft, aviation components and support equipment (IMRL/COSAL).

(e) Petroleum Oil Lubricant (POL) used in the intermediate level test and check of aircraft engines during engine buildup, change or maintenance.

(f) NAVAIR 0035QH Series allowance list items used solely during maintenance operations. These include materials such as impermeable aprons, explosive ordnance handler's coveralls, industrial goggles, shields, leather welder's gloves, nonprescription safety glasses, etc.

(g) Replacement of components used in test bench repair and rotatable pool operations.

(h) Maintenance or replacement of items included in the loose equipment list of the aircraft inventory record.

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(i) Consumable hand tools used in the readiness, maintenance and repair of aircraft, aircraft components and related support equipment.

(j) Safety clothing used by aircraft maintenance personnel.

(k) Repair and maintenance of flight clothing and aircrew flight equipment.

(l) Decals on aircraft only.

(m) Repair/replacement of IMRL allowance list items.

(n) Items consumed during the interim packing, packaging and preservation of repairable aviation components returned to the supply department by the Intermediate Maintenance Activity (IMA) as Ready For Issue (RFI).

(o) Authorized special clothing for unusually dirty work while performing aircraft maintenance.

(p) Civilian labor used in the direct support of aircraft maintenance. (Requires approval of CG 2d MAW prior to use).

(2). MALS are authorized the use of OFC-50 (FC 7L) to procure administrative supplies for sections involved in the administration of aircraft maintenance. "S" sections of a MALS should use O&M, MC funding for procurement of admin supplies.

(3). Restrictions. Authorized use of OFC-50 (FC 7L) for administrative support of squadrons is limited to the narrow definition contained in the current edition of NAVSO P-3013-2, e.g. forms and pubs (COG 1I) used in support of direct maintenance of aviation components or aircraft.

(a) The use of OFC-50 funds for administrative support of flying squadrons is specifically not authorized. This is a proper OFC 01 (7F) charge.

(b) AFM funds will not be used to purchase janitorial supplies or rental/lease of non-aircraft maintenance associated equipment for maintenance units, MALS or individual squadrons.

(4). Tracking Costs by T/M/S and Type Equipment Code (TEC). OFC 50 OPTAR holders are to make every management effort possible to identify all costs to a specific T/M/S aircraft. Special care must be taken in the case of rags, hand tools, lubricants, obligations for the repair of ground support equipment, etc. Whenever these costs can be associated with the

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maintenance of a specific T/M/S aircraft, they should be charged to that specific TEC. Charges reflected against miscellaneous TECs will not exceed fifteen percent of the total OFC 50 obligations per month.

f. O&M, N TRANSPORTATION OF THINGS (TOT) AND TRANSPORTATION OF PEOPLE (TOT). The OPTAR for TOT/TOP is managed at the COMPT level. All requests for funding of contingency and non-contingency requirements must be submitted via the MAG S-4 to the Wing G-4 for validation and action. The budgeting and distribution plan of these funds is the responsibility of COMPT.

5. EXPENSE/INVESTMENT CRITERIA. Expenses and investments within the Department of Defense (DOD) are distinctly different items and must be funded by separate appropriations. The following guidance defines these terms and provides criteria for classifying an item as an expense or investment.

a. Expenses. Expenses are costs of resources consumed in operating and maintaining the DoD. Within 2d MAW, expenses will be budgeted and financed by the O&M, N. Expenses include the following:

(1) Labor of civilian personnel, including contractual labor, when authorized by higher authority and labor on reimbursable orders.

(2) Special clothing items when authorized, i.e. safety shoes/boots, flight suits and patches.

(3) Petroleum, oil and lubricants (POL).

(4) Maintenance, repair, overhaul and rework of authorized equipment, including investment items, but excluding maintenance, repair, etc. of garrison (station) property and equipment obtained from the Marine Corps Air Stations.

(5) Items designated for stock fund management in the central supply system, i.e. all items with a National Stock Number (NSN) regardless of price.

(6) Repair parts, regardless of price, for authorized equipment, which is not designated for centralized individual item management, i.e. no NSN.

(7) Other items of equipment authorized by the TBA not in the preceding categories that have a unit value of less than \$250,000.00 and which are not designated for centralized individual item management.

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b. Investments. O&M, N funds are not authorized for procurement of investment items. Investment items are considered real property and equipment, excluding assemblies, spare and repair parts used in direct support of aircraft, with a total unit cost greater than \$250,000. The requirements are budgeted and procured using Other Procurement Navy (OPN) funds.

6. PRIOR FY ACCOUNTABILITY. OPTAR holders are responsible to maintain accountability of OPTARS for the 18 month reporting cycle. Files must be maintained for the current and prior FY. Despite the potential valid reason for over-obligation, OPTAR holders are responsible to continue appropriate management of prior year accounts and remain within authorized funding limits.

a. Deficit Spending. A "Request to Deficit Spend" (in prior year accounts only) may be granted when circumstances surrounding the over-obligation are beyond the OPTAR holder's control. The following are examples of situations that will result in favorable consideration of requests to report deficit balances.

(1) When Direct Turn Over (DTO) requisitions are processed; funds are reserved (as an obligation) to pay the amount that will be expended from the end user when material is received. The amount reserved is established based on the R-SUPPLY Basic Material File (BMF) price. Because of price changes through the Change Notice Actions (CNA), the obligations may not always be the same as the expenditures. DFAS Cleveland/Norfolk matches (via STARS-FL) obligations to expenditures received. When a difference between obligation and expenditure occur, it is reported to the unit via the SFOEDL. These differences affect the unit OPTAR available balance once the difference is posted against the OPTAR. When this situation occurs during the prior FY cycle of the OPTAR and the current price is greater than the obligation, the resulting over-obligation is considered beyond the control of the OPTAR holder.

(2) OPTAR holders must post SFOEDL differences upon receipt of the SFOEDL, regardless of the validity of the difference. When invalid differences are posted, over-obligations may occur. Although the OPTAR holder must accept (post) the difference, recourse is available through the SFOEDL "challenge" process. When an over-obligation will result from posting challengeable transactions it is considered beyond the control of the OPTAR holder.

(3) Valid prior fiscal year Beyond Capability Maintenance (BCM) actions that process will be charged to the fiscal year it was inducted. When an over obligation results from these transactions it will be considered beyond the control of the OPTAR holder.

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b. Process for Requests. Requests for deficit authorization will be submitted with detailed justification to 2d MAW Comptroller via naval message prior to BOR submission. Responses will be provided via naval message. Additionally, ensure 2d MAW approval message DTG and detailed justification include the cumulative number of related transactions and the total dollar value are noted in the remarks section of the appropriate BOR.

c. Reversions. The obligation rate for the end of the FY is 99.99 percent ensuring that all funds are maximized to support aircraft readiness. Funds that are credited back due to cancellations or other credit generating transaction are referred to as reversions. Reversions represent lost/wasted funds and will have a negative effect on future funding levels. Reversions should not exceed 1 percent of total obligation. Appendix P provides additional details on the causes of most reversions in order to facilitate more targeted efforts by each MAG fiscal officer and MALS SAD Officer.

7. CONTINGENCY COST REPORTING. Significant cost incurred in support of unplanned or designated contingencies and special mission execution will be collected and reported for possible reimbursement. See sample report in Appendix Q for further guidance.

a. FHP incremental contingency costs will be calculated by 2d MAW AC/S, COMPT using the contingency flight hours reported on the appropriate BOR/Contingency Report (due NLT COB 5th day of the month) and Fiscal Year To Date (FYTD) actual CPH. The 2d MAW COMPT will seek reimbursement of any hours (Incremental) above the baseline.

b. Non-FHP incremental contingency costs to include TAD, TOT, 8X and 2F costs must be reported on the Contingency Report (due NLT 1200 second working day of the month). These costs will be identified by contingency with a monthly and FYTD value.

8. OPEN PURCHASE PROCEDURES. Open purchase procedures for O&M, N funds are provided in the Wing ALD-C 4200 Letter of Instruction dated 5 January 99.

9. TEMPORARY ADDITIONAL DUTY (TAD). TAD procedures for O&M, N funded TAD are detailed in Chapter 3 of this section and the 2d MAW Defense Travel System (DTS) SOP.

10. FUNDING DOCUMENT POLICY. To ensure the expedience of outgoing reimbursable processing for external support requirements and to utilize available funds efficiently, the following guidelines are established. Prior to any reimbursable being requested, it is imperative that each Group/MALS

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Responsible Officer (RO) has coordinated with the activity providing support (providing activity), to ensure the funding documents will be accepted.

a. Timeline. All outgoing reimbursable requests will be submitted to the COMPT at least 30 days prior to the date when funding needs to be in place for the scheduled event or advance party arrival. This will ensure that all requests are forwarded to CNAL via the chain of command in a timely fashion. Once approved by CNAL, the request will be forwarded to the host activity.

b. Format. Use Appendix R for usage guideline and sample format. This format also applies to NAVCOMPT form 2275, 2276, 2277 and all funding transfers to other services, foreign countries and commercial vendors. Reference (b) limits authority for operating forces to use DD1348, 1348-6 and 1149's and restricts the use of MIPR'S, NC 2275, 2276 and 2277 to fleet and type commanders only. In no situation are 2d MAW OPTAR holders authorized to use NC 2275, 2276, 2277 and MIPR'S including DD form 448.

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Chapter 3

MID-YEAR REVIEW/UNFUNDED DEFICIENCY LIST1. OVERVIEW

a. Two major causes of funding shortfalls are the inadequate forecasting and insufficient justification of requirements during the budget process. The MYR attempts to resolve these shortcomings by performing a detailed examination of FY to date budget, Flight Hour Program (FHP) execution and by providing a realistic financial assessment of current and projected operational, training and aviation logistics support requirements. The culmination of the MYR process is a well identified, prioritized and justified Unfunded Deficiency List (UDL).

b. Prepared by the Group/MALS CO and staff, the MYR impacts the level of mission readiness that can be obtained from available funding. The MYR constitutes the most effective mechanism available for the identification and justification of additional funding requests, by providing a rigorous and comprehensive representation of projected requirements and funding shortfalls.

2. MID-YEAR REVIEW (MYR) PROCESS

a. Timeline. The MYR will be conducted during the second quarter of the FY, requiring the MYR submissions to be completed usually during the month of January. On an annual basis, during the month of December, the AC/S, COMPT will promulgate specific guidance outlining the deadlines of these submissions.

b. Operational Requirements. Since the MYR submission directly affects the level of funding and hence, the war fighting capability available to the Group/MALS CO, it must provide a true reflection of operational, training and aviation logistics support requirements. It must be accurate and realistic, taking into account the status and availability of aircraft and equipment, material shortages, personnel availability, operational tempo, planned commitments, training requirements, etc. By providing accurate actual execution numbers, realistic forecast numbers should mutually support the deficiency information and justification and the MYR can be used to alleviate some of the critical funding shortfalls required in support of mission essential programs.

c. MYR Submission. The preparation of the MYR submission requires the review of the budget and FHP while taking into account FY to date performance, planned requirements and the

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current financial situation. The identification, prioritization and justification of valid unfunded deficiencies or requirements are primary. FYTD financial obligations and FHP execution are reviewed and interpreted to provide an accurate basis from which the remaining FY funding requirements can be estimated. It is not the intent of the MYR process to construct a new FHP, but rather to refine the current program requirements through identification of significant changes in operational and training requirements and resource capabilities.

d. Annual Planning Figure (APF) versus Grant. The APF is defined for MYR purposes as a monetary figure assigned to a command which represents the estimated annual budget requirement originally submitted for a particular functional category. The APF is not synonymous with the financial grant and should only be used for planning purposes.

3. UNFUNDED DEFICIENCY LIST (UDL). The identification, prioritization and justification of unfunded deficiencies or requirements are primary. The culmination of the MYR process is a well identified, prioritized, justified and a heavily defended UDL. This list should be developed and maintained as soon as deficiencies are projected (not only at MYR) and will serve as the basis for each Group/MALS MYR submission.

a. Identified Deficiencies. The MYR process is performed under the assumption that the current funding level is all that will be made available. The Group should be prepared to absorb certain funding deficiencies, conversely some programs will execute below their requisite funding levels. Efficient balance and management is a necessity of the Group Fiscal Officer and is inherent with command responsibility. The primary end product of the MYR process is the identification of funding excesses and deficiencies. Current FY mission essential requirements that cannot be supported within the assigned APFs will be identified in the MYR submissions as funding shortfall requirements.

b. Prioritized and Justified Deficiencies. Once identified, the funding shortfall requirements will be prioritized and thoroughly justified. Justification for additional funding must be complete, clear and concise. It will state the requirement and describe the adverse impact if funding is not provided. The impact statement will be addressed from the standpoint of degradation of mission preparedness as it relates to the Group's war fighting capability. Funding for any new programs or increased tasking must be addressed in full detail.

c. Submission by OFC. The MYR submission will provide a detailed analysis of each of the following OFCs and respective fund codes. Flight hour program direct support funds will be

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calculated based on the hour's program via the SBTP as submitted to the G-3.

- (1) OFC-09/Fund Code 8X (IMRL/TBA).
- (2) OFC-21/Fund Codes 8B, 8F and 8P (TAD).
- (3) OFC-10/Fund Code 2F (A/C Support Other).
- (4) OFC-23/Fund Code VP Transportation of Things (TOT).

d. Requirement Prioritization

(1) The following definitions will be used to prioritize Individual Material Readiness List (IMRL) and Table of Basic Allowances (TBA) requirements:

(a) Priority A. Support is impaired or readiness is degraded if the item is not provided.

(b) Priority B. There is a significant reduction in efficiency or productivity if the item is not provided.

(c) Priority C. The item is considered desirable to enhance effectiveness. Lack of the item would not have an adverse effect upon support capability or readiness.

(2) The following definitions will be used to prioritize TAD requirements.

(a) Priority A. Mission essential, must attend during next quarter.

(b) Priority B. Increases individual proficiency but is not considered mission essential at this time. Will migrate to mission essential status if not conducted within the next 6 months.

(c) Priority C. Increases individual proficiency but is not considered mission essential. Not expected to migrate to mission essential status within the next 12 months.

(3) The following definitions will be used to prioritize all other requirements:

(a) Priority A. Applies to deficiencies which depends upon the command's ability to adequately accomplish its mission. This priority is based on the requirement that such supplies, material, services, support or training are absolutely

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essential to accomplish the command's mission under the current manning level and to sustain C-2 readiness.

(b) Priority B. Unfunded requirements which fall short of being absolutely essential as defined in priority A.

Deficiencies in this priority are of such importance that their continuation would cause marked deterioration in the ability of the command to accomplish its mission. Continued under funding of these deficiencies from year to year could result in reclassification to priority A.

(c) Priority C. Deficiencies of lesser significance than priorities A or B but important to the overall effectiveness of the command. Failure to fund these deficiencies would result in mission degradation over a period of years.

e. Action. The preparation of an effective and substantive unfunded deficiency list for the MYR submission requires an earnest team effort involving the Group CO, select members of his staff and key department heads from the supporting MALS. At a minimum, the Fiscal Officer and Operations Officer (OPSO) from the Group and the Aviation Supply Officer (ASO) and Aircraft Maintenance Officer (AMO) from the MALS should be actively involved throughout the MYR process.

(1) The Group CO is responsible for the execution of the approved FHP and for the financial management of the budget provided to support that program. Inherent to these responsibilities is the requirement to ensure the timely and accurate completion of the MYR submission. The Group CO will sign the MYR/Budget submission letter.

(2) The Group operations and Fiscal Officers and the MALS ASO and AMO will have the most significant impact on the preparation of the MYR. Those Officers, as well as any other action Officers designated by the CO, will be responsible for the completion of the MYR submissions for the OFC/fund code combinations delineated in paragraph 2202. These submissions will be completed and submitted in accordance with the format provided in Appendix S.

(3) The Fiscal Officer is responsible for the following:

(a) Coordinating the efforts of the action Officers involved in the MYR process.

(b) Ensuring the CO is informed of the command's progress in support of the MYR process.

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(c) Maintaining liaison with the AC/S, COMPT.

(d) Consolidating and reviewing the quality and timeliness of the MYR submissions provided by the action Officers.

(e) Providing the CO with details outlining the completed Group MYR submission and for obtaining the COs approval prior to forwarding the submission to higher headquarters.

(f) Forwarding the Group MYR submission to the AC/S, COMP.

(4) AC/S, COMPT is responsible for the following:

(a) Publishing annual guidance, when received, outlining the specific deadlines and content requirements of the MYR submissions.

(b) Maintaining liaison with the Group Fiscal Officers and with the COMPTs of higher headquarters.

(c) Receiving, reviewing, validating and consolidating the Group MYR submissions.

(d) Preparing the consolidated 2d MAW MYR submission.

(e) Forwarding the approved 2d MAW MYR submission to higher headquarters.

f. Budget apportionment submissions. Budget apportionment is an opportunity to present new initiatives and anticipated program cost increases for future FYs. The information/actions required are similar to the MYR with an emphasis on significant changes in program execution/costs. The Budget apportionment will normally be submitted in early third quarter. Estimated costs must be programmed and included in Budget apportionment submission by OFC/Fund Code within each quarter. The estimates will be used to determine fair share quarterly allocations during the FY execution.

4. FINANCIAL OBLIGATION CHECKLIST. To help identify areas which may impact the amount of financial obligations required to support the FHP, see Appendix T.

5. MIDYEAR REVIEW SUBMISSION FORMAT. For the submission format, see Appendix S.

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CHAPTER 4

TEMPORARY ADDITIONAL DUTY (TAD)

1. GENERAL. The purpose of this section is to detail the MAGs responsibilities to effectively manage the execution of O&M, N TAD funds in the Defense Travel System (DTS). This section covers the preparation of TAD requests and the TAD memorandum files. All TAD orders will be processed through DTS. The 2d MAW DTS order provides guidance for establishing the DTS system within the command. This Order also delineates the responsibilities and internal controls required to manage the travel system within 2d MAW.

2. ORGANIZATION AND FUNDING

a. MAG Commanders will be authorized funds to be used for the sole purpose of TAD associated with the accomplishment of the unit's assigned mission. MAG Fiscal Officers indicate their TAD funding requirement during the budgetary process. To effectively manage the execution of O&M, N TAD funds, MAG fiscal personnel will read and fully understand the policies governed by the Joint Federal Travel Regulations (JFTR).

b. The MAG Fiscal Officer will divide/allocate funds between subordinate commands to ensure adequate funding is available to execute mission requirements. This will allow the MAG to observe actual costs incurred in each squadron and will allow him/her to determine if adjustments are required for unplanned TAD.

3. DEFENSE TRAVEL SYSTEM (DTS)

a. DTS is a DOD mandated web-based paperless electronic temporary duty travel system that allows Marines to request, construct and liquidate orders from the desktop. DTS integrates and facilitates all three main parts of TAD travel; the reservations (i.e. airline, rental cars and commercial lodging), authorizations (TAD orders) and the voucher (travel claim or DD Form 1351-2). Once an authorization is approved in DTS the obligation is automatically transmitted to the Standard Accounting and Reporting System/Field Level (STARS-FL). Upon approving a voucher any necessary adjustment to the authorized funds will be made in STARS-FL. Specific DTS procedures can be found at <http://www.defensetravel.dod.mil/Training/DTS/Training Main.cfm>.

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b. All Travelers will self register and use DTS to input/process their travel authorizations and vouchers. Travelers must ensure they enter the correct SSN, GOVCC information and bank account info correctly when registering in DTS. Units will also designate a Non-DTS Entry Agent (NDEA) to input travel and group travel requirements when necessary.

c. The Budget Defense Travel Administrator (BDTA) at the Group level is the Group's Fiscal Officer (potentially different individuals for O&M, MC and O&M, N funded TAD orders). The BDTA will be responsible for all financial and budgetary action for the unit. The BDTA must be appointed in writing as a Certification Official using the (DD Form 577). They must have adequate DTS permission levels and Group Organizational Access in order to review/correct authorizations and vouchers for other travelers. The BDTA must be in the routing process for authorizations and vouchers of all supported units. The fiscal clerks will also need adequate DTS permission levels and Group access in order to assist the BDTA, review authorizations and vouchers and research/resolve financial matters.

d. Confirmation Orders. Confirmation orders are orders that are created after the member has begun or completed a period of TAD. With confirmation orders, the unit has not verified funds availability and funds are not obligated prior to the member beginning travel. Excess confirmation orders can cause a unit to be over-obligated when TAD settlements are posted. Confirmation orders will be kept to a minimum and will be personally approved by the Group CO/XO.

4. CONTROL OF TAD EXPENSES. TAD funding is an area that commands a great level of interest because it is a high cost item and when efficiently managed will result in significant savings. Adherence to the procedures covered by the appropriate directives, prompt and aggressive management actions and a conscientious effort by individual travelers will save operating dollars. The following guidelines are provided.

a. Who Pays For TAD. Generally, the command that will benefit from the TAD will fund the TAD travel. This will normally be the traveler's command. Below are the three types of orders in which other commands will pay for the cost of TAD.

(1) Command Sponsored Orders. If a traveler is going TAD directed by his or her parent command, then the parent command's Line of Accounting (LOA) will be cited.

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(2) Other Sponsored/Incoming Direct Cite Orders. If an outside command requests a traveler to go TAD, then that requesting command's LOA will be cited. A copy of the message or correspondence from the requesting command listing the correct accounting data to be used should be scanned in as supporting documentation on the authorization. The DOD required method for processing Other Sponsored/Direct Cite Orders is the 'X-Org Funding' option in DTS. Coordinate with the funding organization by sending them the appropriate organization code of the traveler(s). Once the funding organization selects 'X-Org Funding' their LOA will be visible to the Traveler in the 'X-ORG LOA' box when creating the authorization. All incoming Direct Cite LOAs (other command sponsored) should be coordinated through the COMPT to ensure proper LOAs are being utilized for payment.

(3) Outgoing Direct Cite Orders. All outgoing Direct Cite LOAs (your command is the funding organization) will be coordinated through the Wing COMPT. Forward all correspondence to include the X-ORG Worksheet (Appendix L-1), applicable LOA, Funding Organization Code and Receiving Organization Code to the Wing COMPT.

a. File all correspondence concerning the authorization of funds in the "Direct Cite" File. This file should be separated by Incoming and Outgoing Direct Cite orders and maintained for the current plus two prior FYs.

b. Multi-Sponsor Orders. If a traveler is going TAD and the purpose of the TAD benefits both the traveler's command and the outside command, then both LOAs must be cited on the orders. For example, a traveler attends a conference with the traveler's command paying for the per diem and another sponsor is paying for the travel. Once the LOAs have been applied, the total TAD cost must be allocated correctly to ensure overall cost is distributed appropriately.

5. COSTING AND APPROVING TAD REQUESTS. Each reviewing/approving section is responsible for verifying cost and approving the TAD to ensure funding is being appropriately utilized.

a. Costing Requirements. Once an authorization is submitted, the S-1/Ops/fiscal must view the cost for the trip during the reviewing process. When estimating costs for TAD orders, it is important to not only estimate, but to obligate as close to the actual cost as possible. Over-estimating the cost

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of TAD unnecessarily "ties up" a unit's funds while under-estimating the cost may cause units to over-obligate their funds once TAD settlements are posted. The following factors must be taken into consideration when estimating TAD orders.

(1) Per Diem. Policy governing per diem can be found in the JFTR paragraph U4100. Per diem locality rates may be accessed online at <http://www.defensetravel.dod.mil/perdiem/rateinfo.html>

(a) Quarters. Government lodging is directed when available. Policy governing quarters can be found in the JFTR Appendix O, paragraph T4040.

(b) Messing. Policy governing mess/use availability can be found in the JFTR chapter 4 Part E, paragraph U4400.

(c) Miscellaneous Costs. Policy governing miscellaneous costs can be found in the JFTR Appendix G.

(d) Field Duty. Per diem is not authorized for field duty orders except for those periods of TAD when personnel were not in a "field duty status" as endorsed at the TAD site. Additional circumstances in which per diem is not authorized can be found in the JFTR Part B, paragraph U4102.

(2) Transportation Costs. Policy governing transportation allowances can be found in the JFTR chapter 3 and Appendix O, paragraph T4030.

(3) Other Costing Considerations

(a) Reimbursement for Local Mileage (local voucher in DTS)

1. Authorization. Policy governing local travel in and around the Permanent Duty Station (PDS) or Temporary Duty (TDY) location can be found in the JFTR chapter 3 Part F. Additional guidance defining the local area can be found in the local air station order. Personnel who travel on authorized official government business in the counties designated as being within the local area will be limited to mileage reimbursement in excess of their normal commuting mileage from their residence to normal place of work and return.

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2. Claim Settlements. Settlement of local vouchers are done within DTS only and must be completed within 5 working days of completion of TAD (MCO P4650.37 MCTIM, page 8 23, paragraph 80321.2). Many problems have occurred in the past where a traveler has submitted several months of travel on SF 1164s at the end of the FY. Without prompt settlement of travel, the Command will not have an accurate financial picture and as a result, the CO will not know what funds the command truly has available. All local vouchers that are submitted 30 days past date of completed travel must have a written statement submitted to the CO explaining the circumstances of why the claim is being submitted late. Only the CO or XO can authorize reimbursement for late submissions of local vouchers. The CO or XO will either approve or disapprove the request with their signature and decision. The local voucher and written statement from the traveler will be scanned in at the time of submission into the DTS system.

3. Other Use of local voucher. Local vouchers may be used to claim and get reimbursed for missed meals and conference fees.

(a) Previous Unsettled Orders. Before approving additional Authorizations, the Certifier and AO will first check to determine whether the member already has an outstanding set of orders (not settled). New orders will not be approved until the member settles (submits a voucher within DTS) his/her previous travel or the CO/XO gives prior written approval.

(c) Conferences. The policy governing conference costs can be found in MCO 7300.22A. The absolute minimum number of personnel will attend conferences. Commanders will be fully prepared to justify any TAD orders directing multiple Marines to attend a single conference. Travelers are not to be charged conference fees for DON conferences.

b. Staff Cognizance. The AC/S, G-1 is the staff authority on matters concerning TAD order writing and costs. Questionable cases and situations regarding the budgeting or funding of TAD will be referred to the COMPT for final resolution. No TAD orders will be issued for a period that exceeds 179 days without prior approval of Headquarters, US Marine Corps. All such approvals will be requested via the AC/S, G-1.

c. Modification of TAD Authorization. Whenever the scope of travel changes, an amendment must be done in DTS. This is necessary to ensure the fiscal office has an accurate

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representation of available funds and avoid over-obligating once the TAD voucher is posted. Some common changes are: change in itinerary, authorization to use a rental car, change in mode of transportation, change in entitlements. If the modification is necessary before the authorization is approved, the traveler will edit the authorization and resign/reroute. After the authorization is approved, the traveler or NDEA will need to amend the authorization.

d. Cancellation of TAD Orders. If travel is not executed then the authorization must be cancelled. This will ensure that funding is placed back into the OPTAR for future TAD execution. The steps required in DTS for trip cancellation depend on the document status and whether or not the authorization contains expenses. Cancellation procedures can be found in the DTS Document Processing Manual chapter 10.

e. Travel Advances. All Marines in 2d MAW are required to use the Government Travel Charge Card (GTCC) for all expenses arising from official government travel, unless otherwise exempted. Advances should only be issued when a traveler is exempted from using the GTCC. See the DOD FMR Volume 9 chapter 3 for a list of exemptions: (<http://www.dtic.mil/COMP/fmr/09/0903.pdf>).

f. Checking Out. All Marines in 2d MAW should check out of their admin section. Upon this checkout process, admin should ensure that the traveler has no outstanding travel authorizations or advances.

6. STATUS OF FUNDS (SOF)

a. The SOF reports all Fiscal Year To Date (FYTD) financial data (i.e. Total obligations, SFOEDL differences, Net Total OPTAR (NTO)) to higher headquarters. An accurate SOF for TAD is to be submitted to the AC/S COMPT weekly on Tuesday and Thursday. Additionally, a SOF will be submitted to the COMPT on the Budget Optar Report (BOR) due dates per the Commander, Naval Air Forces Atlantic (CNAL) annual schedule. The fiscal office will maintain a copy of the SOF for the current and two prior fiscal years. The new standardized Ledger/Budget Tool will be the source for the weekly SOFs provided to the Compt. The Ledger/Budget Tool is the 2dMAW mandatory tracking tool for all TAD generated by the command. This tracking tool will be maintained for the current and two prior fiscal years. A basic user manual will be provided to the units for proper use of the program.

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b. SOF PROCESSING. DTS does not automatically generate the SOF information. Therefore it must be drafted manually using the prescribed format found in Appendix U. Due to "real time" transmission of DTS transaction/obligations to STARS, closeout must be performed as late in the month as possible. OPTAR holders must run the 'STARS DTS query' to determine total DTS obligations because STARS is considered the "Official" accounting record. This query must be ran for each Status of funds report and daily as closeout approaches. The balance must be continually monitored to avoid exceeding authorized funds, especially at the end of each quarter. The FDTA will determine a 'cut-off' date at which point no further authorizations/vouchers will be approved until the SOF is complete and additional funds are available.

7. SUMMARY FILLED ORDER EXPENDITURE DIFFERENCE LISTING (SFOEDL)

a. The SFOEDL is a listing that displays unmatched monetary conditions between obligations and expenditures. Differences in obligations and expenditures will result in a required increase or decrease of the original obligation amount to match an expenditure processed at DFAS. Proper reconciliation of the SFOEDL is critically important to ensure the status of the account/funding is accurate and there are no invalid differences accepted to the OPTAR.

(1) SFOEDL PROCESSING. OPTAR holders will download the SFOEDL which is posted to Standard Automated Logistics Tool Set (SALTS) between the 5th and 10th of each month. The OPTAR holder will process the SFOEDL for the current and two prior fiscal years for all applicable OPTARS, OFC-21 and OFC-94. The FYTD difference must be posted to the weekly/quarterly SOF. Due to the automatic adjustments in DTS, the SFOEDL differences should be kept to a minimum. Therefore it is essential that each SFOEDL difference be manually researched in DTS and STARS to determine whether it's valid or needs to be challenged. Annotations must be made next to each difference listed on the monthly report. SFOEDL challenge descriptions need to explain the cause of the difference and the recommended corrections. Processing will be completed within 10 days following receipt of the SFOEDL. The statement "Posted and Processed by Insert Name and Date" will be recorded adjacent to the FYTD difference. The 2d MAW challenge response page including all correction/adjustments will be forwarded to the COMPT and TYCOM POC NLT the 25th of each month. The original annotated listing

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and the challenge page will be filed in monthly sequence for the current and two prior FYs.

(a) ACRN Issue. Accounting Classification Reference Numbers (ACRN) are used to separate lines of accounting for the same authorization (i.e. reimbursable expense to ACRN AA and non-reimbursable expense to ACRN AB). The Marine Corps is required to travel using the Individual Billing Account (IBA) otherwise know as the Government Travel Charge Card (GTCC). However, infrequent travelers may not have been issued the GTCC. In this case, the traveler would use the Centralized Billing Account (CBA) as the mode of reimbursement for commercial plane tickets. This expense is paid by the Traffic Management Office (TMO) and Non-Reimbursable to the traveler. SFOEDL differences may occur due to the interface of commercial plane tickets from DTS>TMO>STARS. The obligation for the commercial plane ticket (Non-Reimbursable) may enter STARS under ACRN AB. The expenditure, which was certified and sent to DFAS by the TMO, enters STARS against ACRN AA. This creates a SFOEDL difference due to insufficient funds on ACRN AA. This can easily be identified by comparing the amount of the SFOEDL expenditure with the commercial plane ticket expense in DTS. From there verify which ACRN the obligation and expenditure went to in STARS. If this is the cause of the difference annotate, "Cost Transfer, Move 610 for (amount) to ACRN ___".

8. UNFILLED ORDER LISTING (UOL)

a. The UOL is a cumulative listing of TAD orders, which have not been settled or only partially settled. This report can be used to measure how well the command enforces the five day settlement rule. The goal is to have the fewest possible records on the UOL with an aged Estimated Date of Return (EDR). The listing will be produced for the life of the OPTAR up to 57 months or until all orders have been fully settled or cancelled. OPTAR holders will download the UOL, which is posted to SALTS between the 5th and 10th of each month.

(1) UOL PROCESSING. The OPTAR holder will process the UOL for the current and two prior FYs for all applicable OPTARS, OFC-21 and OFC-94. Begin processing by eliminating records that have an Estimated Date of Return (EDR) after the UOL processed date. Annotate these records with 'O' and No Action Required (NAR) next to the UOL amount. The OPTAR holder must research each remaining document using DTS and STARS to determine why it's still financially outstanding. Annotations will be made next to each record with the appropriate code found below to

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indicate whether the unfilled amount is valid, cancelled by the OPTAR holder or needs to be cancelled by CNAL. If it's determined the TAD was not executed then all necessary efforts must be made to cancel the authorization/voucher in DTS versus requesting the CNAL tech perform the cancellation directly in STARS. Processed UOLs must be forwarded to the COMPT and TYCOM Point of Contact no later than the 25th of the month. Annotated UOLs will be filed in month sequence for the current and two prior fiscal years. Use the following codes when annotating the UOL:

<u>CODE</u>	<u>DESCRIPTION</u>
O	The unfilled order represents a valid amount due to the traveler not settling or only partially settling. No further action is required. Take note of the EDR. If it has passed then ensure you have followed delinquency procedures.
R	The orders were recently settled. Annotate the settlement date.
C	The orders were recently cancelled. Annotate the date the authorization/voucher was cancelled. (Check DTS to ensure status is cancelled and STARS has recorded the cancellation.)
A	ADCANC. Research indicates the unfilled amount exists after all settlements have been accounted for. This amount will be cancelled by the CNAL technician.
B	ACRN Issue. Research indicates that an obligation posted against one ACRN but the settlement posted to another. If this issue was not discovered during SFOEDL processing it can be caught on the UOL because it is a cumulative list. Annotate, "Cost Transfer, Move 610 for (<u>amount</u>) to ACRN__".

9. OUTSTANDING TRAVEL ADVANCE REPORT (OTA)

a. The use of the contractor issued government travel card has dramatically reduced the number and value of travel advances. It is DOD policy that travel cards are to be issued to all travelers. However, there are exceptions to this policy, and there are still a significant amount of advances being paid. The OTA is a cumulative list of all outstanding travel advances which may require action on the part of the traveler and the traveler's organization to accomplish immediate collection/correction of the advance. Summary data on the number of outstanding advances and the dollar amount is provided by appropriation and FY. The outstanding travel advance report is prepared and available at the same frequency of the SFOEDL and UOL. This report should be reconciled with the delinquent

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file. An aggressive approach to ensuring travelers submits vouchers within five working days of returning will reduce the amount of outstanding advances.

(1) OTA Processing. OPTAR Holders will process the OTA for the current and two prior FYs. Begin processing by eliminating those records that have an EDR after the OTA processed date. Annotate these records with 'O' and NAR next to the advance amount. Next, research the remaining documents in DTS. If a voucher was recently created in DTS annotate the report with the voucher date and NAR. If it has been five days beyond the EDR and there has been no voucher created in DTS, follow delinquent traveler procedures. Annotate, "date delinquent message or pay checkage request was sent". After each record is annotated and processing is complete, file the report in the OTA file which will be maintained in month sequence for the current and two prior FYs. Use the following codes when annotating the OTA:

<u>CODE</u>	<u>DESCRIPTION</u>
O	The OTA exists due to the traveler not settling or only partially settling. (If the estimated date of return (EDR) hasn't passed then no further action is required. If the EDR has passed then follow delinquency procedures).
R	The voucher was recently approved on date (_____).
C	Travel authorization/voucher was recently cancelled on date (_____). (Review STARS to ensure the advance has been repaid).
T	Traveler transferred to a new command (_____), UIC (_____). Traveler notified of outstanding travel advance On date (_____). (Efforts must be made to ensure travelers do not depart your command with outstanding travel/advances).

10. BUDGET CATEGORY CODES (BCC). BCCs are two digit codes used to provide accurate execution data for O&M, N TAD funds. The Group FDTA will ensure the proper BCC has been entered into the 'Reference Block' of each 'Blue \$' authorization. The proper BCC will be determined in accordance with the trip purpose. The fiscal office must submit a BCC report to the COMPT on the fifth workday of each month. This report will identify the cost by BCC for approved vouchers submitted for the previous month. The report will be filed in month sequence for the current and two prior FYs.

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11. REIMBURSABLE FUNDING

a. Incoming Reimbursable OPTARS (OFC-94). The NAVCOMPT Manual Volume 3 chapter 5 paragraph 035404 limits the authority for operating forces to use DD 1348, 1348-6 and 1149's. Operating Forces are restricted from using DD448 (MIPR), NC 2275 and NC 2276. If another command decides to send your command funding, they must forward the funding document to: N57012

Commander, Naval Air Force East
CNAL Acctg Dept
1126 Pocahontas Street (Bldg V88)
Norfolk VA 23511-5298

Once funding is approved (approx. 30 days) an OFC-94 OPTAR is created. Funding will be authorized in the form of an OFC-94 grant which contains a Reimbursable Control Code (RCC). The RCC is a two digit code which limits the use of funds for the specific purpose indicated on the funding document. The COMPT will load the LOA to the appropriate organization as "RCC ____". The LOA 10 X 20 information will match the organic funded LOA with the exception of the cost code. The cost code will include the UIC (five digits), FY (one digit), Fund Code (two digits), RCC (two digits), OE (ex. 091147VAEG0E).

b. All OPTAR accounting policy and procedures apply to the OFC-94 account (SFOEDL, UOL, OTA processing, etc.). A separate analysis on the status of funds will be prepared for each RCC. When the services/travel to be performed under a reimbursable OPTAR have been completed, there are no further obligations, expenditures, unfilled orders, pending liquidations, outstanding advances chargeable to the reimbursable OPTAR, contact the COMPT to return any remaining funds.

c. Outgoing Reimbursables. If it is necessary to send funds to another command (ex. your command needs to reserve vehicles for an exercise at El Centro) a funding request must be sent to the COMPT (see Appendix R for format).

(1) The request must be sent at least 30 days prior to the exercise or arrival of the advanced party.

(2) The funding will be taken from the organic TAD funds, therefore ensure there are sufficient funds prior to sending the request.

(3) Verify all POCs prior to submitting the message. After funds are provided, periodically contact the funding

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recipient POC to obtain a status of funds. Submit the balances for Outgoing Reimbursables when prompted by the COMPT.

12. DELINQUENT FILE. It is essential that each administrative office (S-1) maintain an aggressive approach to ensuring traveler's settle their vouchers within 5 working days of returning from TAD. Excessive funds are tied up which could be used for additional requirements if claims were liquidated promptly and excessive advances or obligations collected. S-1 will perform the following to ensure vouchers are settled in a timely manner.

a. Request and review the "Unsubmitted Voucher Report" in DTS at least once a month to determine which travelers are overdue. This report is limited to 31 days. Therefore it's recommended to run a separate report for each month passed in the FY to ensure all Unsubmitted Vouchers are accounted for. For example, in July an Unsubmitted Voucher report should be run separately for month's October-June. File the report in the 'Delinquent File'.

b. Draft and forward a delinquency notice to the traveler when 5 working days have passed since the EDR and no voucher has been submitted (see Appendix N for example message). The notice should state that failure to settle in the next five days will result in a pay checkage when an advance has been drawn. The squadron S-1 will ensure the delinquency notice is signed by the traveler and filed in the 'Delinquent File' in traveler name sequence. After five days, check DTS to verify whether a voucher has been done or not. If so, annotate the Voucher completion date on the delinquency message and move it to the 'Completed File'. This document will purge from the next unsubmitted voucher report. If the voucher has not been recorded in DTS after five days and no extenuating circumstances exist (ex. Voucher has been rejected in DTS), find out if travel has been executed. If not, cancel the orders. If it is discovered the travel was executed, do not cancel funds. Instead, notify the traveler's C.O. of the delinquent traveler to expedite the travel claim. Orders cannot be cancelled if an advance has been drawn. A pay checkage must be performed prior to cancelling orders.

13. DEBT MANAGEMENT MONITOR (DMM). Debt management in DTS is the responsibility of the Group (fiscal Officer) with assistance and oversight from the Wing FDTA. The DMM will be appointed in writing with a DD 577 Appointment Letter.

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a. When the AO approves a DUE US voucher, an email will be sent to the traveler, AO and DMM. The DMM should file this email in the Outstanding Debt File in date sequence. The 30 day window for repaying the debt starts now. DTS sends a settlement voucher and generates an accounts receivable in STARS for the DUE US amount.

b. AOs must personally contact the traveler and notify them of their debt. The AO will then notify the DMM this has been done. Afterward the DMM will select the DMM Gateway and apply the DUE Process Served Stamp for the document.

c. The DMM will provide additional instructions to the traveler on how to make payment. If the traveler is successful in repaying the debt an email will be sent to the traveler, AO and DMM. The DMM should attach this email to all previous documentation for the traveler and move the package to the Completed Debt File in Traveler name sequence. The status in DTS will change to Debt Satisfied.

d. Occasionally when the debt is repaid it does not trigger the Debt Satisfied stamp in DTS. When this occurs, DFAS will send an email to the traveler informing them to contact their DMM so they can perform a manual collection. To perform this, the DMM will need to obtain the Cash Collection Voucher (DD Form 1311) by contacting DFAS. Then the DMM will open the document from the DMM Gateway and select the 'Manual Collection' link. Enter all required data from the Collection Voucher and select 'Save and Continue'. This will update the status to 'Debt Satisfied'. File all documentation to the Completed Debt File by Traveler Name.

e. Trip is Cancelled After a Non-ATM Advance or SPP is Paid. When a trip is cancelled after a traveler has received an advance, the traveler must immediately pay back the amount received. The first step in repayment is for the traveler to submit a voucher in accordance with DTS cancellation procedures. If the traveler incurred authorized expenses before the trip was cancelled, they may use the DTS voucher process to credit those expenses against the debt and reduce the amount that they owe. If a traveler made reservations on the authorization, they must follow appropriate cancellation procedures to ensure that they do not incur unnecessary ticketing fees or hotel charges. If they used a Centrally Billed Account (CBA) to purchase tickets on the authorization, the cost of those tickets will not be included in the amount due to the Government. When a debt results from the combination of a trip cancellation and a non-

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ATM advance or SPP that has been paid or submitted for payment, the total debt amount is due immediately and cannot be waived or appealed, regardless of amount. In DTS, if the traveler does not voluntarily pay the debt in full, the DMM may begin involuntary payroll deduction actions 30 days after notification.

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CHAPTER 5

ACCOUNTING PROCEDURES1. BUDGET OPTAR REPORT (BOR)

a. Official Accounting Record. The BOR is the basis for all O&M, N official accounting reports, the Chief of Naval Operations (CNO) Flying Hour Cost Report (FHCR) and various management reports of higher commands and agencies. These management reports are subsequently used to formulate, justify and execute the O&M, N budget within the financial controls provided to by CFFC and CNAL. Information which may be extracted from BORs by higher commands and agencies includes the following:

(1) Executed flight hours by aircraft T/M/S (TACAIR, staff and FRS).

(2) Aircraft operating CPH.

(3) Fuel consumption.

(4) Available funding balances.

b. Timeliness of Reporting. The importance of timely and accurate BOR submissions cannot be overemphasized. Other reporting deadlines and funding decisions are contingent on information reported on the BOR. Squadron and Marine Air Group (MAG) Commanders and the CGs of the Fleet Marine Force (FMF) all rely on these reports to justify current and future funding requirements. Consequently, the efficiency and balance in the FHP can only be demonstrated by accurate data provided on the BOR. Command attention at all levels must be afforded these reports to ensure accurate and timely data is reported.

(1) Monthly Due Date. The BOR is normally due on the first day of each month following the month reported on, unless specified by CNAL O&M, N financial reporting due date guidance message. This message is normally released within the first working days of the executing year. Proper planning by the unit must be accomplished to ensure that the due date is met. BORs will be reported monthly for the first 18 months. After 18 months a BOR must only be reported when there is a change to column 24.

(2) Corrections. OPTAR holders must submit corrected BORs as soon as data is available but NLT the fifth calendar day of the month by providing a complete BOR with the word "Corrected" in the subject line to CNAL, and info all concerned via priority message. All corrected BORs must contain a valid

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explanation in the remarks column. After the sixth day of the month, adjustments will be annotated in the subsequent month BOR remarks column. Refer to Appendix U for applicable BOR formats.

c. BUDGET OPTAR REPORT FORMAT. Refer to Appendix U for applicable BOR formats.

2. FINANCIAL SUPPORT REPORTS FOR RECONCILIATION

a. Type Commanders (TYCOMs) require financial activities to perform the accounting functions for the TYCOM as an interface between the Fleet and STARS-FL. Monthly, CNAL/TYCOM produces two (2) listings for each activity that must be reconciled.

(1) Unfilled Order Listing (UOL). This listing contains all financially outstanding documents for the activity. The UOL is produced on the same frequency as the monthly SFOEDL reports. These reports are released approximately on the fifth of the month for all fiscal years with an unfilled order. The unfilled amounts must be researched to determine whether these funds can be recouped due to quantity change, price difference, etc. Funds will not be recouped for unfilled orders in which the status shows material or services have been received. ADCANC responses must be submitted to the AC/S COMPT office and TYCOM POC No-Later-Than (NLT) the 25th of the month.

(2) Summary Filled Order Expenditure Difference Listing (SFOEDL). The SFOEDL is produced monthly for the 1st through the 57th report month when differences occur between obligations and expenditures. Value of SFOEDL charges should not be greater than 5 percent of total obligations. The SFOEDL shows variances between obligations sent by the OPTAR holder and expenditures. Each difference above the 250 dollar challenge threshold must be researched to determine if they are valid or require challenging. The results of this research must be annotated next to each difference. The SFOEDL will be processed within 10 days of the posted date. Column 23 of the BOR must match the current FYTD SFOEDL difference. SFOEDL Response Pages indicating all challenges must be forwarded to the AC/S COMPT office and TYCOM POC NLT 25th of the month.

(3) Unmatched Disbursements (UMDS). Expenditures from supply and paying activities that do not match an unfilled order on file in the STARS-FL system are classified as a UMD. UMD can be an indication of missing Transmittal Letter (TL), transposed document numbers, failure to record "off-line" transactions in the Automated Information System (AIS), erroneous cancellation of funds committed for fulfilled requisitions, or errors generated by billing activities. CNAL is ultimately responsible for resolving UMD. In performing their research, CNAL will contact

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operating forces via chain of command to gather necessary information to clear the UMD. OPTAR holders will respond promptly to FFC with corrective action. Failure to respond could result in the release of potentially invalid expenditures to the SFOEDL, with an immediate negative impact on OPTAR balances and the need for research/challenge by the OPTAR holder.

(4) Tri-Annual Review (TAR). The Department of Defense Financial Management Regulation (DOD FMR) sets forth specific provisions for a TAR of outstanding obligations. CNAL will submit TAR listings to OPTAR holders who are then required to review outstanding obligations for timeliness, accuracy and completeness. All necessary research must be performed to determine if the unfilled obligation represents a valid amount which will be expended against some time in the future. If it's determined the obligation amount will not be expended against, then annotate whether the amount will be cancelled on a Transmittal Letter (TL) or requested via administrative cancellation. TAR responses will be promptly returned to CNAL through the chain of command within 15 days following the periods ending January 31, May 31 and September 30 of each fiscal year. The January 31 review will cover documents equal to or greater than 25,000 dollars. The May 31 review will cover all documents regardless of value. The September 30th review will cover documents equal to or greater than 50,000 dollars. OPTAR holders will maintain for a period of 24 months, sufficient documentation to permit independent verification that reviews were accomplished as required.

b. Obtaining Listings. Financial support listings are produced on or about the 5 of the month following the month being reported on (e.g., listing based on October 31 transmittals and BORs will be available approximately 5 November). These listings are forwarded to SALTS for downloading.

3. APPROPRIATION DATA FORMAT. Refer to Appendix V for Sample format of appropriation data.

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CHAPTER 6

OVERVIEW OF FUNDING

1. Operations and Maintenance, Marine Corps (O&M, MC) (1106). For 2d MAW, the O&M, MC appropriation provides funds for: training; consumable supplies; leased copiers; maintenance of equipment; TAD travel, per diem costs and other costs not associated with the FHP. The supporting MCASs hold O&M, MC funds which are available for personnel support activities such as minor construction, facility maintenance support, garrison mobile equipment, Communications Center and installation security. 2d MAW units will formally submit all requests for furniture and facility maintenance requirements to the supporting station, copying the Wing G-4.

2. FUNDS DISTRIBUTION AND MARINE CORPS FUND FLOW ORGANIZATIONAL ELEMENTS. Funds flow is accomplished using the funds distribution process within the accounting system and begins with HQMC (P&R) recording the allocated amount for all treasury symbols and issuing operating budgets or allotments to commanders. The funds flow hierarchy is as follows:

a. Major Claimant. A Major Claimant is a command designated as an Administering Office. Since the U.S. Marine Corps is a small organization compared to the other services, HQMC assumes the role of Responsible Office, Administering Office and Major Claimant. Major Claimants are allowed to issue operating budgets (OPBUDs) and allotments that provide funding authority from a specific appropriation to a command to accomplish its mission. OPBUD/allotment authority is expressed in terms of a specific amount granted to incur obligations and payments in support of assigned missions and functions.

b. Major Command Recipients (MRI). A Major Command Recipient is a command that receives its funds directly from HQMC. Major Command Recipients may pass funds to Allotment Recipients within their command if applicable. Commander, Marine Forces Pacific, Commander, Marine Forces Command, Commander, Marine Corps Material Command, Marine Corps Recruit Command and Marine Corps Combat Development Command are examples of Major Command Recipients.

c. Allotment Recipients (ARI). An Allotment Recipient is a command that receives an allotment or OPBUD from a Major Command Recipient. An example of an Allotment Recipients is Commander, Marine Forces Command.

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d. Sub Allotment Recipients (SRI). A SRI is a subordinate command that receives a portion of an allotment or OPBUD from an Allotment Recipient. Upon receipt of a sub allotment, the holder assumes responsibility for the administration of the funds under the provisions of the Anti-Deficiency Act, 31 U.S. Code 1517 (i.e., legal responsibility to stay in budget) and the primary allotment holder, who issued the sub allotment, is relieved of this responsibility. This is the lowest level to which Anti-Deficiency Act, 31 U.S. Code 1517 responsibility can be passed. An example of a sub allotment recipient is II MEF.

e. Work Center (WCI). A WCI is a subdivision of a SRI. Typically, WCIs refer to Major Commands within a MEF. These activities are held financially responsible as subordinate to superior. 2d MAW is an example of a WCI for O&M, MC funding.

f. Budget Execution Activities (BEAs). BEAs are subdivisions of WCIs. An example of a BEA is a Group CO. While the Operating Budget (OPBUD) or Sub operating Budget (SUBOPBUD) holder retains legal responsibility for the proper management of the funds, BEAs are responsible for executing funds within assigned ceilings.

g. Budget Execution Sub-Activity (BESA). BESAs are subdivisions of BEAs. BESAs are established whenever detailed identification of costs below the BEA is desired. An example of a BESA would be a MAGs Marine Corps Property Section, an individual Squadron or the Group TAD account. BESAs are the lowest organizational level to which funding is broken down in the U.S. Marine Corps. BESAs must take positive steps to avoid the over-obligation of assigned funding ceilings.

3. AUTHORIZATIONS OF O&M, MC FUNDS. Fund authorizations for the CG, 2d MAW are received from the CG, II MEF. BEAs receive fund authorizations from CG, 2d MAW via naval letter.

a. Receipt. Funding authorizations received by standard naval letter will be confirmed by verifying the amount on the reports generated by the accounting system. The amount on the most recent authorization letter always takes precedence over the amount in the accounting systems. Any differences should be reported to COMPT.

b. Restrictions on Use. Actual funding documents may impose certain restrictions as to the use or purpose of funds (e.g., TAD travel target for a specific event; funds received via Work Request (WR) or Military Interdepartmental Purchase

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Request (MIPR)). When restricted or "fenced", funds may only be spent for the indicated purpose as indicated by regulation and law. When authorizations are received for more than one quarter, amounts authorized beyond the current quarter cannot be obligated until the first day of the applicable quarter. Obligations at the beginning of the FY can be recorded prior to receiving an authorization letter under a Continuing Resolution Authority (CRA) (Section 1, Par. 1012). The Wing COMPT will notify BEAs when the CRA is in effect. Guidance on Funds execution while under a CRA will be published via separate correspondence.

c. Types of Authorizations. There are 2 separate types of funding that BEAs within 2d MAW may receive. COMPT will send funding authorizations to the Group level only. BEAs may further authorize funds to the squadron or commodity level.

(1) Planning Estimate (PE) Funds. An amount of money subject to administrative control that is issued to a Commander to fund day to day O&M, MC operating requirements.

(2) TAVB Funding (27B0). 2d MAW receives funding that is restricted for O&M, MC costs of the East Coast TAVB ship. These funds may be used for training or equipment but may not be converted to organic funding without approval from II MEF. AC/S, ALD must validate/approve all spending requests relating to the TAVB program or utilizing TAVB funding. These funds are administered in the same manner as PE funds.

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CHAPTER 7

BUDGET FORMULATION

1. Overview. The budget process requires that all financial resource requirements, at each management level, be analyzed and justified. Ongoing efforts are not automatically funded and must be subjected to sufficient review to ensure their validity and to establish their priority. Narrative emphasis in the budget submission will be placed on deficiencies, program changes (especially program increases) and proper classification of resources. It is important to put the constrained nature of the budget input into proper perspective. Constraint is inherent in the budget process even at the highest levels. As a result, one of the key aspects of budget formulation becomes classification and prioritization of a fixed resource among competing requirements. The Wing COMP obtains a complete "picture" of financial resource requirements by reviewing unfunded deficiencies provided by the Units. The program sponsors identified in this Order should critically and systematically review BEA estimates.

2. Budget Process

a. The budget is a financial plan for accomplishing a unit's objectives through the management of its resources, in order to gain and maintain operational readiness. It must be a true reflection of operational plans, as it will directly affect the level of readiness that can be achieved with allocated funds. Economy and efficiency must be applied throughout the budget formulation process. A major cause of funding shortfalls is inadequate forecasting and justification of requirements. Budget formulation of the current and previous five FYs must be maintained to provide guidance and historical data for future submissions. Budget formulation is a process to develop and review estimates to include: (1) issuance of technical guidance; (2) estimation of resource requirements to meet mission objectives; (3) preparation of budget documents (e.g., overall budget); (4) preparation of special exhibits (e.g., prioritized TAD budget); and reviews/adjustments. Specifically, to be properly prepared, budget estimates must include the following:

(1) Definitive plan of operations for the applicable FY in accordance with the Commanding Officer's (CO) goals, the training and exercise employment plan (TEEP) and Mission Essential Tasks (METS).

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(2) Complete justification for all levels of activity.

(3) Subdivision into activity levels with each level being a distinct function of the overall plan.

(4) Identification to a particular object class/sub-object class (OC/SOC), and cost account code (CAC) in accordance with Appendix W.

(5) Establishment within funded ceilings or identification as a budget deficiency.

b. Ceilings and Deficiencies. Generally, commands are given a ceiling within which to budget. Budgets will be submitted in accordance with annual guidance published during the budget cycle (usually during the month of June). The difference between the unit's updated requirements and the current year's budget should be identified as deficiencies in the midyear review (MYR), usually requested during the month of January.

c. Publish the Guidance. The next step is to give budget guidance to subordinate units and staff sections. This will give them an opportunity to request adjustments and highlight significant events during the upcoming year that will impact their budget. You will also need to establish a due date at least 10 days prior to your due date to Wing. This will give fund managers enough time for analysis, adjustments, and to brief the CO. In your guidance, request the following information.

d. Analyze Budget Submissions. Budget submissions from subordinate units should be consolidated. The budget should be divided into M&S and TAD portions and must be divided by CAC or MET (see Appendix W for explanation of CACs). POM development years (even-numbered) will likely require a zero-based budget. The quarterly phasing plan for the budget, i.e., the quarterly budget amount, should be determined.

e. Prioritize Deficiencies and Prepare Justifications. Identify all requirements above the current funding level to the CO. By coordinating with other staff sections, Fund Managers should have a strong knowledge of the operations of the command. The Fund Managers should write one justification per deficiency. This can be the most important part of the budgetary process. The Comptroller office will use these justifications to request additional funding from higher headquarters. Clear, concise, and

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quantifiable justifications stand the best chance of leveraging additional funds.

3. Budget Submission Documents

a. Commanding Officer's cover letter. The cover letter is used to highlight and emphasize the most important issues to the Commanding General and will be signed by the unit commander. Additionally, the cover letter can be used to address mission changes, including T/O&E changes, which impact the budget requirements, as well as any significant assumptions made in formulating the budget. At this time, the fund manager should be ready to brief your CO. After the brief, you may need some time to go back to units and advise them of any change to their financial status or make other necessary changes. Once the CO signs the budget, make copies and submit to the Comptroller office.

b. Budget Data Sheet. This document provides the planned quarterly allocation of the BEA's annual authorization. In addition, this document provides funds programmed by MET and Object Class/Sub-Object Class (OC/SOCO) by quarter. See Appendix X for format.

c. Detailed Planning. Detailed planning should constitute the basis for these documents. Units should consider historical execution, obligation standards outlined in para. 3308, and the OPTEMPO when developing their plan.

4. Budgeting Considerations. This section addresses a host of factors to consider in developing a budget submission. The below steps are general guidelines and factors to consider when developing a budget submission. If followed in sequence, they will greatly simplify the development of a sound operating budget.

a. Financial Ceilings. Financial ceilings are the upper limit of funding authorized for a fiscal year. It is used in budget formulation for planning purposes and in budget execution to establish the legal maximum spending allowed. When BEAs receive budget guidance from the Wing Comptroller, it will be accompanied by their command's ceiling. The main goal of the Budget Submission is to analyze assigned ceilings and to assess appropriate distribution amounts to subordinate commands and staff sections.

b. Fixed Costs. Fixed costs are areas of cost that BEAs must budget for and know what the cost is going to be. These

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are generally programs that are sponsored by the Group and affect multiple Squadrons. An example would be linen contracts. These costs must be budgeted from the assigned ceiling up-front.

c. Fund Distribution. Because the desired end state is to send budget guidance to subordinate commands and staff sections, it is necessary to determine how to distribute your assigned financial ceiling. This process will establish a limit on the funds available to these units for spending. Before establishing a ceiling, consider the following items for each unit:

(1) Prior Budget Ceiling. The budget ceilings that were established for the subordinate units in the prior fiscal year is your base-line.

(2) Prior Spending (Execution). This is how your subordinate units spent their prior year's budget. Some may have been short of funds; others may have had money left over. Some units have a history of wasteful spending habits and you may want to reduce their budget. Others units may have a good spending history and you may want to consider if they have unfunded requirements relative to their assigned mission.

(3) One-Time Funding. Funding provided for a special purpose, and not on a recurring basis, that may cause a unit's prior year budget to appear artificially high.

(4) Changes in Mission Statement. If a unit's assigned mission changes, their financial needs may be dramatically affected. This change may mean an increase or decrease in personnel, equipment levels, or training requirements. Functions may shift internally from one unit to another within your command. Typically the budget should reflect these changes.

(5) Floors and Ceilings. Sometimes higher headquarters may establish floors and ceilings. An example of a floor would be if you were directed to spend at a minimum 10% of your budget on Replenishment/Replacement. An example of a ceiling would be "you can spend no more than 10% of your budget on TAD". In this case you may want to decrease unit's assigned TAD budgets.

(6) Potential Training or Conferences. Each unit should develop a TAD plan. All known or estimated dates and locations of training or conferences should be included in the plan.

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(7) Training Exercise Employment Plan (TEEP). The S-3 is normally responsible for compiling a list of all significant training exercises and events in which units will participate. MEF level or higher exercises are normally centrally funded. Group and Squadron level exercises are funded through your assigned operating budget. Changes in the TEEP from year to year to include changes in date, time lengths, equipment, and personnel can have significant effects on the budget.

(8) Phase-in of New Equipment. As new equipment is implemented into the supply system, the following factors should be considered: phase-in plan, stock levels, and impact on training/mission.

(9) Changes in Table of Equipment (T/E). If there are changes in mission statement or transfer of function, changes in T/E may occur and increased support should be identified.

(10) Budgeting Categories. The different purposes for which BEAs can spend their O&M, MC funds are grouped into Cost Account Codes (CAC) which are outlined within Appendix W. Note: During FY12 HQMC will realign CAC's to coincide with mission essential tasks (METs).

(11) Supporting Establishment (SE) Common Service Support (CSS) Functions. When a Fiscal Officer is developing their budget they should be aware of what areas not to budget for. In addition to support provided by higher headquarters from Procurement Marine Corps (PMC) funds, 2d MAW units also receive support from the Base where they're located. The SE is responsible to perform certain CSS functions for base "tenant" (2d MAW) units. The SE is also responsible for budgeting for these CSS functions. CSS functions are defined as those functions for which there is a stable demand driven by facilities support requirements or base loading (vice operational tempo). Following is a list of CSS functions that the SE should perform without additional charge to 2d MAW units, except as noted.

(a) Audiovisual. For equipment, photographic and routine graphic arts support (this excludes requirements performed by 2d MAW's Combat Camera Unit).

(b) Communications. For Communication Center supplies and Telephone toll charges.

(c) Drug and Alcohol Program.

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- (d) Laundry/Dry Cleaning. For billeting linen.
- (e) Medical Services. Navy Medical Command service, except deployed MEDLOG consumables, which are a 2d MAW funding responsibility.
- (f) Maintenance Real Property (MRP). Except reimbursement by 2d MAW units required for maintenance due to negligence, abuse or vandalism.
- (g) MCCS/Special Services.
- (h) Joint Public Affairs Office/Joint Reception Center.
- (i) Joint Law Center. Except for convening authority related TAD, i.e. court-martial witnesses which are a 2d MAW funding responsibility through MWHS-2.
- (j) Hazardous Materials Waste Disposal Programs. The coordination of the disposal effort only.
- (k) Certain Training Support/Services. Crash Fire and Rescue, Range Control Support, and Occupational Safety Health Administration (OSHA) Support.
- (l) Maintenance of Garrison Mobile Equipment (GME) and Material Handling Equipment (MHE). Non-Optempo related.
- (m) Port-a-jons. Non-Optempo related.
- (n) Family Service Program/Education Office Support.
- (o) Personnel Support Equipment (PSE), Command Support Equipment (CSE), Food Preparation and Support Equipment (FP&SE), and other Garrison equipment, except SAC 1, Type II items. In all cases, optempo driven incremental costs for training and training support are 2d MAW's funding responsibility.
- (p) Stores Account Code (SAC) Funding Responsibility. SAC 1 items, which are consumable in nature, i.e. 1st and 2d echelon repair parts, are the only SAC items 2d MAW units are required to budget and spend dollars for. SAC 2 and 3 items - Principal End Items (PEIs), are budgeted for by other commands.

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5. Unfunded Priorities. Fund Managers normally will only submit unfunded priorities when requested through the annual budget or mid-year reviews process or at other such times as requested by the comptroller. Submission format is contained in Appendix K. Fund Managers should continuously examine their internal funding requirements and reprioritize their requirements in order to meet the mission with available funds. Fund Managers will maintain a current list of unfunded priorities throughout the year, updating it as internal funds are realigned, additional funds are provided or requirements change. Deficiencies usually result from one of the following two situations:

a. There is a requirement increase or new requirement over the previous year, in which case the Fund Manager must indicate the specific cause of that change.

b. There is a funding shortfall in a particular area, in which case the Fund Manager must describe the specific cause of the funding shortfall.

(1) Submission Format. Justifications must be in paragraph format (using the format provided in Appendix K).

(2) General Guidance. When determining what the unit's unfunded priorities are, the Fiscal Officer should consider and address (answer) specific questions and guidelines to ensure complete submissions.

(3) Guidance for Specific Categories. In addition to the requirements and guidelines above, the following information addresses specific requirements for spending categories.

(a) Maintenance. All information should be submitted by commodity area (motor transport, ordnance, etc). The computations and basis for the deficiency must be specified. As applicable, address specific Table Authorized Material Control Numbers (TAMCNs) assets where a problem trend exists. Maintenance deficiencies should also focus on necessary equipment/items, which if funded, would result in long-term cost savings/avoidance.

(b) Operations and Administrations. Unfunded priorities should, as applicable, concentrate on specific programs/area affected, as well as specific items required to support those programs/areas. Additionally, TAD unfunded priorities will be specified on a "by trip" basis. This

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category should include items that are currently not being funded due to funding being provided for higher priority items.

(c) Training. Unfunded priorities should describe the specific capabilities impacted. The narrative should also reflect the number of additional training days required, as well as the number and size of units that require the additional training.

(d) ADPE. All ADPE requirements must be sent through the wing G-6 for validation.

(e) Replenishment and Replacement. The following data will be provided for all high priority deficiencies: Item, Nomenclature, T/E Allowance Quantity, Mechanized Allowance List (MAL) On-Hand quantity, Unit Price, and Total Price. Deficiencies over \$25K in this area will be subdivided and prioritized in order to facilitate partial funding. Additionally, the high priority deficiencies should be further subdivided by commodity area, to include separating NBC equipment within the general property area.

6. Budget Formulation Emphasis. When each BEA is developing their financial plans, they should strongly consider the following areas to ensure the best possible budget submission.

a. Command Attention. A commander's guidance, intent, and involvement are critical to a good solid budget. The CO is the best judge of a unit's requirements and priorities.

b. Prioritizing Requirements. Every unit should fund their highest priority requirements first, within its budget, allowing only lesser priority requirements to become unfunded priorities.

c. Balanced Program. No single budgeting area (i.e. R&R) should be significantly under funded, while other areas are fully funded. This diminishes our ability to adequately resource the Wing, since we could ultimately be put in the position of articulating requirements to higher headquarters that are inherently viewed as less important. Our funding resources should be positioned in order to provide a balance towards the readiness triad of training, maintenance, and sustainability.

d. Staff Coordination. A Unit's entire staff (including commodity managers) should be involved in the budget formulation process to ensure that the budget submission is accurate, comprehensive, timely and realistic.

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e. Consistency. In working with higher headquarters, it is imperative that we tell a consistent funding story with figures that are reasonable and do not fluctuate inexplicably. Doing otherwise may affect our ability to support requirements for future funding, as well as negatively impact our credibility and future funding allocations.

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CHAPTER 8

BUDGET EXECUTION

1. Overview. The execution phase begins upon receipt of the approved Operating Budget. BEAs will monitor spending against previously budgeted amounts during this phase. The financial plan must be flexible and adaptable to the unit's planned operations. This phase encompasses all of the actions required to effectively, efficiently, and economically accomplish various command programs.

2. Funding Authorizations. 2d MAW normally receives its annual funding authorizations from II MEF on a quarterly basis. This is done via official Naval Letter and SABRS entries. Additional funds are provided throughout the fiscal year from the MEF as required. Once the authorization is received from MEF, 2d MAW Comptroller further distributes the funds via SABRS and authorization letters to 2d MAW units. See Appendix Y for a sample authorization letter. The BEA must keep each authorization letter on file. Fund Managers will also provide current funding ceilings to all applicable work centers, commodity managers and section heads. Other funding authorizations, i.e. unfunded priority plus ups and quarterly realignments are done as required.

a. 2d MAW units are not authorized to exceed their cumulative year-to-date funding authorizations without prior coordination and authorization from the Comptroller's office.

b. Each unit Fiscal Officer will officially notify the work center and commodity manager of the individual spending ceilings/authorizations letters as required.

3. Continuing Resolution Authority (CRA). If the annual DoD funding appropriation is not passed into law by 1 October each fiscal year, Congress normally passes a CRA allowing government operations to continue. A CRA allows spending at the same level as the previous fiscal year. The following are prohibited: (1) production of new items, (2) program starts in which an appropriation or fund was not available during the previous FY, (3) production rate increases, and (4) operation rates exceeding prior year rates.

4. Mid-Year review (MYR). Two major causes of funding shortfalls are inadequate forecasting and insufficient justification of requirements during the budget process. The MYR attempts to resolve these shortcomings by performing a detailed examination of FY to date budget execution and by providing a realistic financial assessment of current and projected operational, training, and logistics support

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requirements. The culmination of the MYR process is a well identified, prioritized, and justified Unfunded Deficiency List.

a. Timeline. The MYR will generally be conducted during the second quarter of the FY, requiring the MYR submissions to be completed usually during the month of January. On an annual basis, during the month of November, the Wing Comptroller will promulgate specific guidance outlining the deadlines of these submissions.

b. Operational Requirements. Since the MYR submission directly affects the level of funding, and hence, the warfighting capability available to the Group CO, it must provide a true reflection of operational, training and logistics support requirements. It must be accurate and realistic, taking into account the status and availability of equipment, material shortages, personnel availability, operational tempo, planned commitments, training requirements, etc. By providing accurate, actual execution numbers, realistic forecast numbers should mutually support the deficiency justification, and the MYR can be used to alleviate some of the critical funding shortfalls required in support of mission essential programs.

c. MYR Submission. The preparation of the MYR submission requires the review of the budget while taking into account FY to date performance, planned requirements, and the current financial situation. The identification, prioritization, and justification of valid unfunded deficiencies or requirements are primary. FY-to-date financial obligations are reviewed and interpreted to provide an accurate basis from which the remaining FY funding requirements can be estimated. The intent of the MYR process is to refine the current program requirements through identification of significant changes in operational and training requirements and resource capabilities. Use the format found in Appendix K, for MYR submissions.

d. UNFUNDED DEFICIENCY LIST. The identification, prioritization, and justification of unfunded deficiencies or requirements are, primary. The culmination of the MYR process is a well identified prioritized, and justified Unfunded Deficiency List (ensure all justifications meet the parameters listed in Appendix K). This list should be developed and maintained as soon as deficiencies are projected (not only at MYR) and will serve as the basis for each unit's MYR submission. BEAs should develop an unfunded deficiency list during their budget submission. During the FY, if the command realizes cost savings, some deficiencies should be removed from the list. Other programs may have suffered due to unexpected cost increases; these may be added to the unit Unfunded Deficiency List.

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(1) Identified Deficiencies. The MYR process is performed under the assumption that the current funding level is all that will be made available. The Group should be prepared to absorb certain funding deficiencies. Conversely, some programs will execute below their requisite funding levels. Efficient balance and management is a necessity of the Group Fiscal Officer and is inherent with command responsibility. The primary end product of the MYR process is the identification of funding excesses and deficiencies. Current FY mission essential requirements that cannot be supported within the assigned authorizations will be identified in the MYR submissions as funding shortfall requirements.

(2) Prioritized and Justified Deficiencies. Once identified, the funding shortfall requirements will be prioritized and thoroughly justified. Justification for additional funding must be complete, clear and concise. It will state the requirement and describe the adverse impact if funding is not provided. The impact statement will be addressed from the standpoint of degradation of mission preparedness as it relates to the unit's war fighting capability. Funding for any new programs or increased tasking must be addressed in full detail.

(3) Adjustments to Address Deficiencies. BEAs can also request to alter their quarterly fund distributions as this does not affect their total ceiling amount.

5. Fiscal Year (FY) Closeout. The primary objective of the FY closeout process is to ensure that all funds are obligated, that all obligations are valid, and that all uncompleted requisitions have a good supply status. Significant year-end spending should be avoided where practical in order to reduce the potential of reverted (lost) funds. Significant 4th quarter spending carries a significant risk that such funds will be reverted. This refers to items that the SMU does not stock which must be back-ordered. Additionally, Fund managers must remain cognizant of the various purchasing and requisitioning deadlines imposed by the various sources of supply, i.e. the Regional Contracting Office (RCO), the SMU, and the Direct Support Stock Control (DSSC) outlets. An additional objective during closeout is to obligate funding for all routine, discretionary requirements (non-maintenance) by the end of August. This allows fund Managers to concentrate on validating all existing obligations during the month of September. The AC/S Comptroller will release additional guidance in July of each year.

a. The primary objective for each BEA is as follows:

(1) Spend 100% of authorized funds without over obligating.

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(2) Minimize the potential for reverted funds after the conclusion of the FY.

(3) Ensure all obligations are accurate and valid.

During the 4th Quarter, the following obligation rate standards apply:

31 July 90-100%
31 August 98-100%
30 September 100%

b. The most critical evolution during the close out period is the ULO/UTO validation for the current year's requisitions. Each fund manager should be aware of the following when conducting the end-of-FY validations:

(1) Validations must be conducted at the end of July and August then again weekly during September.

(2) Significant funds have been reverted in prior fiscal years due to poor validations.

(3) Verify that all requisitions have a positive supply (shipping/back order) status.

(4) Ensure that all year-end requisitions result from good Tech and Research (T&R).

(5) Track all pending requisitions closely, especially those involving the SMU and RCO.

(6) Track all credit card purchases and notify the Comptroller of any transactions that have not posted to SABRS.

c. The following guidelines should be considered:

(1) All discretionary spending (DSSC, etc) should be completed before 31 August.

(2) The focus of effort during September should be validations and reconciliations.

(3) Any SABRS input that is required after September 15th and prior to Sept 30th will be done by Comptroller personnel only.

(4) All published year-end deadlines should be met, i.e. DSSC, SMU and RCO.

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(5) If there are excess funds, inform the Comptroller by 31 August.

d. Plan for the EOY early, the more planning you do early in the fiscal year, the easier your transition to a new fiscal year will be. The following are steps you should take starting around MYR time (usually January).

(1) Conduct regular validations throughout the fiscal year, as they are critical. Ensure SABRS matches memorandum records; correct any variances within 1-2 days.

(2) Focus on the validity of obligations; keep the ULO/UTO clean as this can be a source of additional funds.

(3) Closely monitor the execution of staff sections and subordinate commands, set obligation goals, and hold them to assigned ceilings.

(4) Avoid year-end "dumps" on unnecessary "nice to have" items. Review and update deficiency list often, have purchase documents ready, and apply year-end funding on needed items.

(5) Keep your CO informed of all financial issues that could potentially impact operational requirements.

(6) Look for close out guidance from Comptroller, Regional Contracting, DSSC, and the SMU in late July or early August. This guidance will contain obligation goals, cutoff dates, and validation procedures. Make sure this guidance is disseminated throughout your command as necessary.

6. Cost Account Code (CAC) Execution. There are several basic purposes to spend O&M, MC funds, to include maintenance, operations & administration, training, medical and dental supplies, ADPE and R&R. Each of these areas is categorized by CACs for budget formulation and budget execution purposes. To accurately determine requirements, Fund Managers must utilize the correct SABRS funding codes on the funding requisitions during budget execution. Each CAC is part of the funding codes that are used in all spending transactions processed through SABRS. Therefore if a unit uses the wrong CAC for exercise fuel (maintenance vice training), then the Fund Manager may not have accurate knowledge of how much it spends in either area. This can result in the Fund Manager not being able to effectively articulate the need for additional resources. Therefore, CAC execution is critical to both budget formulation and obtaining additional funding during budget execution as required.

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7. Contingency Cost Reporting. Requirements in support of unplanned or designated contingencies and special mission execution are provided a separate pot of money and a Special Interest Code (SIC). Contingency funds (OCO) are expected to be available through 2012. Groups must use the applicable SIC on all O&M,MC funded requirements to account for spending above their baseline.

8. Spending Plan/Funding Realignment. Prior to the beginning of each new quarter all Fiscal Officers should review their spending plans to ensure that they have the necessary amount of funds in the new quarter. All funding realignments should normally take place no later than the first five working days of the last month of each quarter. Funds can and should be realigned for valid requirements, with appropriate justification. Funding realignments can be caused by a variety of reasons, to include new or changed requirements, changes in operating conditions or item price changes. Funding realignments include:

a. Quarter to Quarter (i.e. 4th to 1st, 3d to 2d).

b. OCO to Baseline or Baseline to OCO (these realignments are limited).

c. Quarterly funding realignments should always be done rather than "holding back" on valid requirements waiting for the next quarter's funds, however, funds can only be realigned within the same fiscal year.

9. Obligation Rate Standards. In order to effectively articulate the requirement for additional funds, the Wing must be spending the funds it has in an effective and timely manner. Additional funds from higher headquarters are, to a large degree, based on current obligation rates. Conversely, failure to meet obligation objectives is an important criterion at the Department of the Navy level in determining the Marine Corps overall budget. Since each Fiscal Officer is required to maintain a current spending plan, there should not be significant difficulties in spending funds as needed. Obligation rate standards have been set which should be met by each unit, especially if they need or desire additional funds. Fiscal Officers must also be prepared to explain any significant deviations from these targets. Fiscal Officers will brief their Commanders periodically on the status of their accounts to include obligation rates and the other performance standards described in Appendix H. The following obligation rate targets are established:

1 st quarter:	95-100%
2 nd quarter:	95-100%

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3rd quarter: 95-100%
July: 88% FYTD

August: 95% FYTD
September: 100% FYTD

10. Monitoring Obligation Rates. In order to monitor obligation rates, Fiscal Officers will use the official accounting system (SABRS). SABRS produces weekly reports showing obligation rates by both BEA and BESA. The primary SABRS reports for each of these areas are listed in Appendix N. Appendix N identifies the required reports for a Fiscal Officer to successfully manage their unit account. It is imperative the Fiscal Officers work these reports as required, so that they can detect problems and resolve them through the Comptroller's office when the obligation rate in SABRS appears incorrect based on the Fiscal Officer's memorandum records.

11. Reversions. The obligation rate for the end of the fiscal year is 99.99% ensuring that all funds are maximized to support mission readiness. Funds that are credited back due to cancellations or other credit generating transaction are referred to as reversions. Reversions represent lost/wasted funds and will have a negative effect on future funding levels. Reversions should not exceed 1% of total obligation. Appendix P provides details on the causes of most reversions in order to facilitate more targeted efforts by each MAG Fiscal Officer.

12. Reporting Requirements

a. Status of Funds Report. This report is due weekly to the Wing Comptroller NLT COB Thursday (you must use the cycle that runs Wednesday night). A separate report is due for Contingency, 1B1B, 1A1A and Reimbursables as applicable. SABRS is the official accounting record and the cornerstone of Budget Execution and the Status of Funds Report is used to determine the validity of information in SABRS. This report is also a tool for the comptroller to determine BEA knowledge of actual funds status. Likewise, this report can be used as a tool for the BEA to communicate to the comptroller. This report is a concise synopsis of a command's financial performance at any given time. BEAs should use this report to brief their CO vice reports printed from INFOPAC or SMARTS. Report format is located in Appendix N, Key elements of the Status of Funds Report include the following:

- (1) Amount from most recent authorization letter.
- (2) Obligation amount from SABRS.

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(3) Pending exercise reimbursements (Organic SOF).

(4) Pending adjustments (variances from memorandum records).

b. ULO/UTO reports. These reports need to be pulled weekly and aggressively worked to ensure allocated funds are being managed and efficiently utilized. These reports are due to the Comptroller office by COB on the 6th calendar day of every month, except during September where it is due weekly. The requirement for additional funding during the fiscal year will need to be justified to the Comptroller if the ULO/UTO reports are greater than 2% of the units allotted funds. This justification will need to explain the reason why the documents are remaining on the reports and what is being done to aggressively correct the outstanding documents before additional funding will be allocated.

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CHAPTER 9

EXERCISE PROGRAM

1. OVERVIEW. This chapter covers both the MEF and 2d MAW Exercise Funding Programs, to include a description of the overall exercise budgeting process, as well as the individual exercise fiscal process.

2. EXERCISE BUDGET. The O&M, MC funding for exercises (Wing level and above) is centrally managed by II MEF or 2D MAW COMP. Historically, units are adequately funded to ensure operational readiness prior to deployment. Exercise funding refers to the incremental cost between unit daily expenditures in garrison and the increased, unique funding requirements to support the exercise. Funding for Group and Squadron directed exercises are not included under exercise funding and must be funded within existing operating budget ceilings. The exercise budget submission is due on an annual basis, usually in July shortly after the operating budget submission is due. The purpose of this budget submission is to ensure adequate funding is available to support planned/projected operational and training needs. When determining exercise costs, do not include the costs incurred for daily operations and administration while in garrison. The actual exercise cost is the incremental difference between unit daily expenditures in garrison and the increased/unique funding requirements to support the exercise. For example:

\$ 375.00	Weekly Exercise Average
\$ -250.00	Weekly Garrison Costs
\$ 125.00	Weekly Incremental Cost
x 2	Weeks (Exercise Duration)
\$ 250.00	Exercise Cost

The Exercise Reporting worksheet found in App Z is a good tool to ensure you are accounting for all potential costs for each exercise.

a. Group/Squadron directed exercises should not be included in your submissions. These exercises must be funded within existing Group funding constraints. The Aviation Combat Element (ACE) is responsible for reporting total cost estimates for exercises that require support from multiple Groups/Squadrons. All cost estimates must be identified/submitted at the (CAC) level to support input into the SABRS budget formulation system. Use one of the CACs listed in Appendix W to categorize cost estimates.

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b. Exercise budget submissions and cost estimates which exceed prior year or historical funding levels must be fully justified and must include an "impact if unfunded" statement. In order to obtain added funding consideration, a deficiency justification worksheet must be filled out for each exercise that is projected to exceed prior year funding levels. Subsistence costs will be centrally funded either by HQMC or CG, II MEF. These costs must be included in the overall exercise cost estimate, but identified as centrally funded programs. Transportation costs will be centrally funded at the MAW HQ (TOT) or by CG II MEF (STRATLIFT).

3. OFFICER CONDUCTING THE EXERCISE (OCE). Commands designated as the OCE have overall funding responsibility for the execution of the exercise. All requirements must be submitted to the OCE for approval. It is the OCE's responsibility to establish funding ceilings for unit participation based on requirements identified in the exercise budget submission. The following information is provided:

<u>Exercise</u>	<u>OCE</u>
JCS Exercises	II MEF (NOTE 1)
MPF Exercise	II MEF
CAXs	MARDIV
MWTCs	MARDIV
WTIs	MAW
EMVs	MAG

NOTE 1: A specific MSC CG may be designated.

4. EXERCISE VALIDATION (WING LEVEL AND ABOVE EXERCISES). All Group level participation in exercises will be validated by the AC/S, G-3 prior to commitment of exercise funds. In addition, all T/Os will be validated by the AC/S, G-3 prior to sourcing active/reserve personnel (AC/S, G-1) or units (AC/S, G-3). Funding authorizations for Group participation in Exercises must be approved prior to execution of funds at the Group level.

a. Exercise Cost Estimates. Groups tasked to provide unit support for an exercise are required to submit a cost estimate. Groups should consolidate all unit cost estimates and provide one detailed Exercise Cost Estimate (Appendix Z) to COMPTROLLER for review and approval NLT 30 days prior to the exercise. If commands fail to submit Exercise Cost Estimates 30 days prior to the start of the exercise, reimbursement is not guaranteed.

b. Exercise Fiscal After Action Reports (FAAR). Exercise FAARs are due to the COMP NLT 30 days following the last day of

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the exercise. All O&M, MC costs associated with an exercise will be captured using the appropriate Special Interest Code (SIC). Final reimbursement to Groups will be based on the FAAR (see Appendix Z), but limited to amounts recorded under the applicable SIC in SABRS. Accordingly, to facilitate a seamless reimbursement for participation, review amounts in SABRS prior to submitting the FAAR to ensure its accuracy. It is the BEA's responsibility to provide accurate data on the FAAR. All discrepancies must be corrected/validated prior to final reimbursement. The FAAR submission should be considered a final request for reimbursement, therefore it is imperative that all costs are captured correctly in the accounting system. Final reimbursement will not be provided without a FAAR. See Appendix Z for format.

c. Equipment Losses/Damages. Funding for lost and/or damaged SL3 and CTEP equipment is the responsibility of the using unit and will not be considered a reimbursable expense. Accordingly, do not include these costs in the FAAR.

5. GROUP/SQUADRON EXERCISES. Funding for these types of exercises must be borne entirely by organic funds. However, for budgeting and planning purposes, identification of the costs associated with these exercises and/or small unit training of any kind should be captured. Job Number/Local Use (JNLU) codes will be used in the appropriate Financial Information Pointer (FIP) as described in Appendix W of this Manual to identify and accurately track these costs. Every effort will be made to properly construct FIPs cited on requisitions made in preparation of an operation and during the exercise itself.

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CHAPTER 10

ACCOUNTING PROCEDURES

1. OVERVIEW. Accounting systems provide account balances and records, and contain procedures for the recording, classifying, and summarizing the transactions and events of a financial nature. The accounts and records are designed to provide accounting and fund control as well as financial information required by commanders to measure the effectiveness of established financial programs.

2. OFFICIAL ACCOUNTING SYSTEM

a. The Standard Accounting, Budgeting, and Reporting System (SABRS) is the only official accounting system for the U.S. Marine Corps and was designed to meet fiduciary standards established by the General Accounting Office, Office of Management and Budget, United States Treasury Department, and DoD.

b. SABRS accounts and reports for all U.S. Marine Corps funds throughout the life of the appropriation. Normally, this will include the year authorized to incur new obligations and five years to complete receipt and expenditures on established undelivered orders.

3. ACCRUED EXPENSE ACCOUNTING

a. All formalized accounting is performed under the accrued expense concept. This simply means that operating costs are recorded during the fiscal period in which they are actually incurred although actual payment may occur at a later date.

b. Authorizations issued to a commander are the authority to spend federal funds in support of the unit's mission on behalf of the Commanding General. By order of the Commanding General, BEAs will not incur obligations in excess of their authorization without the prior approval of the 2d MAW Comptroller.

4. OFFICIAL ACCOUNTING RECORDS. DFAS-CL is responsible for the monthly reporting of accounting information affecting the U.S. Marine Corps. DFAS-CL is tasked with: the processing and posting of liquidations or payments that affect the U.S. Marine Corps appropriations and granted allotments, scheduling and running cycles, correcting system problems, and assisting U.S. Marine Corps commands in resolving financial problems and

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issues. The validity of the amounts recorded in the accounting system is the responsibility of the U.S. Marine Corps.

5. INTERNAL CONTROLS AND RECONCILIATION. The commanding officer of a group or squadron assigned as a BEA is directly responsible to the Commanding General for the proper administration of authorized funds. It is the responsibility of the BEAs to establish necessary internal management controls to ensure that prescribed obligation rates, ULO reductions, and fund reversion goals are met by the unit. It is also the responsibility of commanders and BEAs to reconcile financial reports generated by SABRS as well as to properly maintain memorandum accounting records in accordance with the procedures outlined in this manual. Additionally, all BEAs are directed to thoroughly familiarize themselves with the contents of this manual.

6. TRANSACTION CYCLE

a. All source documents that are processed into SABRS enter through a five-phase process called the transaction cycle. These five steps are referred to as: initiation, commitment, obligation, expense and liquidation and are initiated as each step in the procurement cycle is completed.

(1) Initiation. An initiation is based upon the intent of making a purchase or going TAD. (i.e., a TAD request or an Open Purchase request that is going through the approval process but has not yet been finalized.)

(2) Commitment. A commitment is an administrative reservation of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority to the extent that it is not already obligated.

(3) Obligation. An obligation is a firm, legally binding agreement between parties for the acquisition of goods or services. This phase is important in that when an official document describing a financial transaction exists, the government is legally and contractually liable for the amount shown on the source document. Once funds are obligated, the official unobligated available balance of the BEA's account is decreased. Commands with obligations in excess of authorizations will be subject to a 31 U.S. Code 1517 violation.

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An obligation may be de-obligated when both parties agree and supporting documentation is provided to update the accounting system.

(4) Expense. An expense occurs when material and services ordered are received and accepted by a designated authorized receiving point. The expense amount creates the accounts payable amount in the accounting system, and controls the amount billed for reimbursable transactions. On the "proceed on" date a TAD traveler represents an expense to the government based upon his orders. In SABRS, when TAD is expected to be less than 30 days, the entire amount of the trip is automatically expensed on the "proceed on" date. For orders in excess of 30 days, a prorated share of the cost of orders is expensed automatically each month.

(5) Liquidation. A liquidation is the payment for goods or services that were ordered and received. Liquidations or payments are made after the Government receives an invoice from a vendor or government agency requesting payment. These transactions represent the actual disbursements (payments) of funds from the US Treasury. All liquidations should be posted against obligations already recorded in the accounting records. Expenditures that fail to match preexisting obligations are referred to as "undistributed disbursements."

b. Transaction Cycle Completion. In SABRS, a transaction is considered completed and is moved to history, when the Commitment, Obligation, Expense, and Liquidation are all recorded for equal amounts. A document may very well be considered completed in supply terms, but still be active in a fiscal sense. For this reason, it is imperative that each BEA maintains separate fiscal files.

c. Relation to Procurement. The transaction cycle is directly related to the procurement process. In all cases, the purchase of goods and services follows the same process: order, receipt and payment. Once a requisition form is generated and approved, an official accounting record is established in the accounting system citing the document number of the requisitioner and other pertinent information. As the procurement process continues, additional government forms are generated. These forms represent the movement along the procurement process. The initial accounting record in SABRS is then amended to reflect the current status of the order.

d. All transactions are processed through the same five phases; however, some transactions can be processed through

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combined phases. For example, when a local procurement is made via credit card the CitiDirect transaction will be recorded into SABRS as a simultaneous commitment, obligation and expense.

7. MEMORANDUM ACCOUNTING RECORDS

a. Definition and Purpose. Memorandum accounting records can be defined as those informal and tailored records maintained, in addition to formal accounting reports, at the unit level used to provide more detailed and, in some instances, a more accurate financial picture. These informal records will be kept in the format provided by the 2d MAW Comptroller. Source documentation memorandum files maintained in accordance with this manual are considered to be the minimum acceptable level required for the submission of financial data to higher headquarters. More detailed records may very well be maintained at the unit level to further aid the commander in making sound and practical financially related decisions.

b. Source Documents. BEAs will ensure that every transaction recorded in the official accounting records can be substantiated by valid source documents from the initial request to the final payment (cradle to grave). Source documents can be DD 1155 contracts, TAD orders/settlements vouchers, MILSTRIP documents, receipt documents, and the like depending upon the type of transaction. The following are some examples of forms that are within the control of the BEA, as well as descriptions of how they apply to the transaction cycle and will be considered valid for recording transactions in the official accounting records.

(1) DD 1348 DoD Single Line Item Requisition System Document. The DD 1348 is used to requisition materials or services from federal sources. The DD 1348 can be used to commit and obligate funds. A Fund Code is used to identify the appropriation to be charged. The DD 1348 uses a MILSTRIP document number. Instructions for the DD 1348 form are contained in Marine Corps Users Manual UM 4400.124.

(a) DD 1348-1. This Document is used for procurement of bulk fuel. BEA/BESA will ensure that the correct FIP and cost code are annotated on the face of this document. Additionally, the BEA/BESA must ensure that the Supplementary Address (SuppAdd) Code placed in positions 45-50 of this document accurately corresponds to the FIP that has been assigned to the transaction. This transaction will always create a simultaneous commitment, obligation and expense. This is because funds have been committed by the BEA/BESA for the

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purchase, the Marine Corps has an obligation to reimburse the government source of supply, and the gear has been received. Transactions created by this document should always post automatically with DIC "B7A".

(b) DD 1348-6. This and year end documents will be used by O&M, MC BEA/BESAs to initiate offline walk through SMU requisitions. The BEA/BESA will ensure that the correct JON, Accounting Classification Code (ACC) and cost code are annotated on the face of this document. Additionally, the BEA/BESA must ensure that the Supplementary Address (SuppAdd) Code placed in positions 45-50 of this document accurately corresponds to the FIP that has been assigned to the transaction. Creation of a 1348-6 indicates the BEA/BESA decision to obligate funds, therefore, this document should always result in the posting of a Commitment and obligation unless the document is canceled.

(2) DD 1149 Requisition and Invoice/Shipping Document. The DD 1149 is used to initiate the requisition of materials or services from federal and non-federal sources. The document will use both the MILSTRIP document number and the SDN. This form is used for commitment purposes. This form is rarely used by 2d MAW BEA/BESAs. The BEA/BESA will ensure that the correct FIP, ACC and cost code are annotated on the face of this document. The only instances when this form is authorized for use by 2d MAW O&M, MC fund obligators is for Open purchase of more than one item type from a solitary vendor when PR Builder is unavailable.

(3) Local Purchase Request Forms. Local Purchase Requests forms must contain all the required information that normally appears on the standard requisitioning forms. The locally produced forms are used extensively to initiate a requisition of materials and services from both federal and non-federal sources. Local purchase request forms are a commitment document and either an SDN or MILSTRIP document number can be used on the requisition. All 2d MAW units will utilize the Local Purchase Request Form provided in Appendix N.

(4) DD 1155 Order for Supplies or Services (Contract). The DD 1155 is a multi-purpose form used throughout the DoD to document the legal, binding contract issued to a private business for providing goods or services to the government. The DD 1155 is an obligation document that can also be used as a receipt document if the receipt block has been signed. If the bottom left-hand blocks are complete, it is an expense document. If neither of these blocks is completed, the DD 1155 is always an obligation document. If additional space is required when

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completing the DD 1155, the SF 36 Continuation Sheet is used. The SF 1449 is phasing out the DD 1155. An example of a DD 1155 and instructions for its use can be found in the Marine Corps Purchasing Procedures Manual (MCO P4200.15G). Only purchasing and contracting, as a result of the submission of an open purchase request, creates DD 1155s. Only an authorized government contract specialist can create this contract. BEAs must never take any action that results in the creation of a DD 1155 contract without the assistance of an authorized contracting representative. Such an action is referred to as "an unauthorized commitment" and is against regulations. Upon receipt of a contract, BEA/BESAs must verify that the ACC (including the cost code) are correct, ensure that the requisitioned item meets the criteria specified on the initial request, and ensure that the contract amount that was negotiated does not exceed the amount authorized on the initial request. When materials are delivered to the local receiving activity, a copy of the original DD 1155 (Contract) will accompany the shipment. During the receiving process, the receiving personnel will compare the gear that is delivered against the original contract to ensure that what was received is what was ordered. Provided that the shipment is correct, they will then mark Block #26 of the contract as "Inspected", "Received", and "Accepted" and sign their name indicating who accepted the order on behalf of the US Government. Once this form has been signed, this copy of the DD 1155 serves a secondary purpose as receipt. This is the source document that will be used to post expensed transactions for contracted purchases in lieu of a vendor's receipt. Expensed transactions for open purchases always require manual input using a DIC of EXP.

(5) SF 1449 Solicitation/Contract/Order for Commercial Items. The SF 1449 is replacing the DD 1155. The form looks almost identical and serves the exact same purpose.

(6) SF 30 Amendment of Solicitation/Modification of Contract. The SF 30 is used to amend or modify an existing DD 1155 or SF 1449 (i.e., obligating document). This form is commonly used to change price, quantity, color, etc. on the original contract. It is also used to cancel a contract in its entirety. Some changes, such as color or size, may not have a financial impact, while other modifications, or even a cancellation, will greatly affect a BEA's account.

(7) DD 250 Material Inspection and Receiving Report. The DD 250 is used to record the receipt of goods shipped by a commercial vendor to a government receiving point. For example, when a vendor ships goods to the government, the receiving point

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will verify receipt, inspect the goods to ensure they conform to the specifics of the contract and complete the DD 250 when goods are determined acceptable for government standards. The purpose of this form is to document the receipt of material and is therefore considered an expense document.

(8) DD 448 Military Interdepartmental Purchase Request (MIPR). The DD 448 authorizes funds for an external command, outside the Department of the Navy, to perform work or services for the requesting command. For example, if a 2d MAW detachment is training at an Army base, the 2d MAW Comptroller will send funds to the Army Base COMP with the DD 448 to fund work or services required by the 2d MAW. A SDN with a DTC of MP is required on the document. DD 448 is always a commitment document because it documents the request to the external command to perform the services required. The external command has the option of accepting or declining the work request. Group Fiscal Officers should forward MIPR requests to AC/S COMP 10 days prior to the event.

(9) DD 448-2 Acceptance of MIPR. The DD 448-2 is the formal acceptance to the DD 448 used with other government agencies outside the DON. If the external agency decides to perform the requested work or services, the external agency will complete the DD 448-2 and forward the document to the requesting activity. Receipt of this document from the performing activity constitutes an obligation of funds from the requesting units accounts. The performing activity can choose whether to accept the funds on a direct cite or reimbursable basis by checking Block 6a or 6b.

(10) NAVCOMP 2275 Order for Work and Services. The NAVCOMP 2275 is used to request reimbursable work or services from any components within the Department of the Navy. The form authorizes funds for an external command to perform work or services for the requesting command. For example, a 2d MAW unit is training at an external Department of Navy installation. That 2d MAW unit will send funds to the external fiscal office or COMP to perform work or services in support of the exercise/training. The NAVCOMP 2275 requires an SDN with a DTC of WR. Prior to the acceptance by the performing activity, the NAVCOMP 2275 is considered a commitment document to the requestor. Once signed and accepted by the performing activity the form becomes an obligation document. This document will only be created and used by the COMP. Also referred to as a Work Request when submitted to another activity, this form will fund requested work or services. After creation, the document must be manually posted in SABRS using a DIC of CMT to generate

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a Commitment transaction. Once a work request has been accepted, an obligation must be manually posted in SABRS. This is accomplished using a DIC of COB. Group Fiscal Officers should forward NAVCOMP 2275 requests to the AC/S COMP 10 days prior to the start of the event.

(11) NAVCOMP 2276 Request for Contractual Procurement. The NAVCOMP 2276 is used to request a contracting action for work or services that is known and specific in nature and contractually procured (e.g., large computer buys, laundry service contracts). This form can be a commitment or obligation document depending on whether funds were direct cited or were accepted on a cost reimbursement basis. If direct cited, the requesting activity must have a copy of the contract to support the obligation. If it is cost reimbursable, block 19 must be signed by the accepting activity. This form requires an SDN with a DTC of RC. The same action as described above for the NAVCOMP Form 2275 is necessary to post transactions relative to these types of purchases. Only the COMP is authorized to create and use this document. Group Fiscal Officers should forward NAVCOMP 2276 requests to AC/S COMP 10 prior to the event.

(12) DD 282 DoD Printing Requisition/Order. The DD 282 is used to request printing/publication orders from the Navy or other DoD components. This form requires an SDN with a DTC of PT. Instructions for completing the DD form 282 are contained in NAVPUBINST 5605.20. This form is considered a commitment form when it has been created but not approved. After the document has been approved and subsequently delivered to the printing office, it becomes an obligation document. This document could also become an expense document if the total amount of the order (i.e., actual cost) is written on the form after it has been returned with the order from the printing office. After creation, the document must be manually posted in SABRS using a DIC of CMT to generate a Commitment transaction. Once the request has been accepted, an obligation must be manually posted in SABRS. This is accomplished using a DIC of OBL. This document will only be created and used by the COMP.

(13) SF 182 Authorization, Agreement and Certification of Training. The SF 182 is used to request and authorize payment or reimbursement for training classes for both civilians and military personnel. This form requires an SDN with a DTC of TG. This form is considered a commitment form when it has been created but not approved. After the document has been approved, it becomes an obligation document. The requesting Group/Squadron for civilian courses will initiate this form. Once Approved the SF 182 is routed through the 2d MAW COMP and

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sent to MCAS Cherry Point, Training and Education office for action.

(14) SF 1164 Claim for Reimbursement for Expenditures on Official Business. The SF 1164 is used to reimburse government personnel for expenses they have incurred during the conduct of official government business. Within the 2d MAW a request for reimbursement must be turned in and approved by the Fiscal Officer prior to conducting Official Government Business. Normally at 2d MAW, the use of SF 1164s is limited to mileage paid to members who were authorized to use a Privately Owned Vehicle (POV) while acting on behalf of the Marine Corps. The SF 1164 requires a SDN with a DTC of RV. Costs associated with SF 1164's are considered TAD costs for budget purposes but will appear on the M&S records for reconciliation purposes. Since a request is required prior to the execution of the business, once approved the fiscal clerk will need to manually enter a COB for this transaction. Once the SF 1164 is submitted to the fiscal clerk after completion of the business, a manual EXP to expense will need to be entered.

(a) The OC/SOC used in the FIP for reimbursable mileage will always be 21AA.

(b) The BEA/BESA is responsible for ensuring that this information is clearly annotated on the face of the SF 1164 prior to its submission to the Finance Office for payment along with the ACC.

(c) At the time this document is created and is certified for payment by the fiscal officer, the government has already committed funds and has an obligation to make payment for services received (the claimant's travel).

(15) Shopping List/Receipt. Prior to anyone making any purchases from the Self-Service they must first submit an itemized shopping list to the supply officer indicating what they desire to purchase and showing the anticipated total cost of all purchases. This list is then reviewed by the supply officer or supply chief and approved by means of a signature. Any purchases that are determined to be unnecessary are lined through and initialed and will be considered disapproved. The approved shopping list represents a commitment of funds on the part of the BEA/BESA and, therefore, will be maintained in the pending file until the transactions post to the official accounting records. DSSC purchases will generally post automatically.

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(16) Receipt Documents. With a few exceptions in the case of service related contracts (i.e., Porta-Jons, Copiers, etc.), receipt documents will be provided to the BEA or BESA each time that requisitioned gear is received. These documents represent the source document that will be used to post expensed transactions to the official accounting records. These documents must be maintained along with all other documentation relative to the purchase for current +five fiscal years.

(17) Temporary Additional Duty (TAD) source documentation. For TAD source documentation refer to Section 3 Chapter 6 of this manual.

(18) Disbursement Notification Record/Voucher. Each time that a payment is made to a source of supply, that payment will create a voucher. A voucher simply represents a disbursement of funds from the U.S. Treasury. BEAs and BESAs will rarely receive copies of vouchers relative to their purchases. TAD accounts, however, are required to maintain copies of their vouchers simply because these vouchers represent the settlements that are so critical to ensuring that travel transactions are properly completed. Only the AAA can post any transactions to the official accounting records as a result of a voucher. As records of disbursements of funds, vouchers represent the source document that is used to post liquidation. Anytime a question arises concerning liquidation transactions, that question must be addressed to the AAA.

(19) SF 1034 Voucher for Disbursement and/or Collection. This form has replaced the NAVCOMP 2277. This form is used to effect a disbursement of funds. Following its creation and submission to the Finance Office, a check/EFT and a Disbursing Voucher will be created. The form will be used sparingly within 2d MAW but is the source document to be used to effect a payment under the Beneficial Suggestions Program as outlined in Appendix B of this manual. Following its creation and submission to the Finance Office, a manual transaction must be posted in SABRS to Commit, Obligate, and Expense this document. Because goods or services have been received, this document will be posted using a DIC of "COE". This DIC ensures that a Commitment, Obligation, and Expense are posted in SABRS. Only the COMP is authorized to initiate this form. Once submitted to AC/S, processing time on SF 1034s is generally 2 weeks.

c. Memorandum Record Files. Valid source documents discussed above will be maintained in the memorandum record file. This file will consist of six sections: Pending, Committed, Obligated, Expensed, Liquidated, and Cancelled.

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(1) Purpose. The first five sections of this file are designed to accurately track a source document as it processed through the different statuses in SABRS. The sixth section is present to ensure that all official records are properly accounted for regardless of their status. It is imperative that the BEA/BESA fiscal clerk pays strict attention to the reconciliation of daily cyclic reports generated by SABRS and properly tracks each and every source document. Proper maintenance of this file will greatly aid in the reconciliation process and result in the utmost accurate financial picture possible. The BEA will maintain memorandum records for Current plus Five Fiscal Years (FY) for a total of six Fiscal Years. Previous FY "Active" files will be maintained by FY behind the current FY files until completed. Per Ref (T) All Source documents to support the transaction cycle will be maintained. This includes EROSL, DD1348's, receipts, and PR's. After completion the documents will be stored within their FY completed history files.

(2) File Management. Unless canceled, every transaction will process through each of the five statuses of SABRS at one time or another before it can be considered completed. It is important to note that transactions can be processed through more than one stage at a time on any given cycle depending on the type of purchase that was made (e.g., DSSC purchases will be committed, obligated, and expensed simultaneously). As a purchase is processed through the accounting system, the corresponding source document must be moved through the memorandum record file into the appropriate sections of the file. All fiscal source documents will be maintained in the same memorandum record file and be filed in document number sequence. Each section of the file represents a different status for the related purchase. The following files must be maintained for all documents as they are processed to financial completion.

(a) Pending File. Documents in the pending file are those purchases that have been initiated but are not yet recorded in SABRS. A document is considered pending as soon as the authorized obligator signs it. This document represents a commitment of funds for a future purchase. The total of the pending file will be reported to the COMPTROLLER on the weekly reconciliation reports (Appendix N) of the BEA account. BEA/BESA fiscal clerks must pay close attention to the documents in the pending file. No document will remain in the pending file for more than two weeks. Documents that have not been posted to the official accounting records within two weeks must

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be researched and action taken to ensure they move to a posted status or are canceled.

(b) Committed File. Documents in the committed file are those purchases that have been initiated but for which no formal contract has been created. A committed document is simply an official commitment on the part of a BEA to spend funds. When a purchase appears in SABRS in a committed status, the BEA clerk will remove the source document from the pending file and annotate on its reverse side, the DIC code, date, total dollar value and SABRS cycle number on which the posting transaction appeared. The source document will then be transferred to the committed section of the memorandum record file. This total dollar value of the committed file will be reported to COMP on the weekly reconciliation reports of the BEA account. As with the pending file, BEA clerks must pay close attention to those documents in the committed file. No document will remain in the committed file for more than 30 days. Documents that have not been posted to SABRS as obligations within 30 days after being committed will be researched and action taken to ensure they move to an obligated status or are canceled. In the case of canceled commitments, a copy of the cancellation must be attached to the original source document prior to its transfer to the canceled section of the memorandum record file.

(c) Obligated File. Documents in the obligated file are those purchases for which an official contract has been created. While pending or committed status represents a commitment on behalf of the BEA, an obligation is a formal commitment on the behalf of the government to spend funds. When a purchase appears in SABRS as an obligation, the BEA clerk will remove the source document from the committed file and annotate on its reverse side, the DIC code, date, total dollar value, and SABRS cycle number on which the posting transaction appeared. The source document will then be transferred to the obligated section of the memorandum record file. In all cases of obligations, the BEA will obtain another document in addition to the original source document. This document is known as the "obligating document" (i.e., Servmart receipts, DD 1155 contract). This obligating document will be attached to the original source document and retained in the memorandum files. BEAs must ensure that a manual posting transaction is effected for all open purchase transaction that have not appeared in SABRS within 7 days of the receipt of a DD 1155 contract from purchasing and contracting. Prior to creating this transaction, however, the SABRS error log should be reviewed to verify that the obligating transaction was not previously rejected by SABRS.

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(d) Expensed File. Documents in the expensed file are those purchases for which goods and services have been received. This status represents an account payable for the government (order has been filled but not yet paid for). When a purchase appears in SABRS as an expense, the BEA clerk will remove the source document from the obligated file and annotate on its reverse, the DIC Code, date, dollar value of the transaction and SABRS cycle number on which the posting transaction appeared. The source document and its attachments will then be transferred to the expensed section of the memorandum record file. It is important to realize that while most orders are filled in their entirety at one time, it is possible to receive only part of an order. This is especially true in the case of maintenance and service agreements in which only one month of service is realized at a time. In these cases, an expense transaction will be posted for only a partial amount of the entire purchase. When this occurs, the BEA will annotate the DIC code, date, partial expense amount, and SABRS cycle number on the source document and allow the source document to remain in the obligated file until such time as the value of the entire document has been expensed, indicating that all of the goods or services have been received. BEAs must ensure that close liaison is maintained with the requisitioners from whom funds are being managed to ensure that expensed receipts are being posted to the official accounting records in a timely manner. If goods or service have been received, no more than 30 days should be allowed to elapse taking the action necessary to ensure that the appropriate receipt documents are processed into SABRS to effect an expense posting. In many cases, this action will reveal funds available for immediate re-obligation. This is because it is not unusual for the actual cost of goods and services to be less than what was originally contracted due to price decreases and applicable discounts.

(e) Liquidated File. Documents in the liquidated file represent those orders for which goods and services have been received and paid for. When a purchase appears in SABRS as an liquidation, the BEA will remove the source document from its place in the memorandum records file (normally the expensed file) and annotate on its reverse side the DIC code, date, dollar value of the transaction, and SABRS cycle number on which the posting transaction appeared. The source document and its attachments will then be transferred to the liquidated section of the memorandum record file. It is important to realize that just as some orders can be filled only partially, it is also possible for partial payment to be made on purchases. In these cases, a liquidation transaction will be posted for only the partial payment amount. When this occurs, the BEA will annotate

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the DIC Code, date partial liquidation amount, and SABRS cycle number on the source document to allow the source document to remain in the section of the memorandum records file that it occupied prior to the liquidation posting until a final liquidation is posted. Generally, a purchase is considered "complete" if the final liquidation amount equals the commitment, obligation, and expense amount. If the liquidation amount posted to SABRS is different, the BEA must do additional research. In cases where a balance remains in the obligation status, the BEA should determine whether or not the funds remaining in the obligated status can be recaptured or if the situation is simply an example of a partial order having been filled and paid. Additionally, BEAs should question any liquidation that posts in excess of \$100.00 over the original obligation amount.

(f) Canceled File. Documents in the canceled file are those purchases that were at one time processed through at least one stage in SABRS and then, for whatever reason, canceled. When a requirement is canceled after a source document has been processed into SABRS, it is necessary for the BEA to obtain a valid document that substantiates the cancellation of the original source document. At the minimum, a memorandum will be on file attesting to the canceled status of the purchase. Once the appropriate documentation has been obtained, the BEA will attach it to the original source document, annotate "CANCELED" across the face of the source document in red ink and transfer the source document with its attachments to the canceled file. The BEA must ensure that the appropriate action is taken to remove any reservation and obligation postings that have been made in SABRS for a document that is canceled.

8. CODING STRUCTURES

a. General. There are specific coding structures necessary to initiate and track valid financial transactions in the accounting system. The codes must reside in specific tables within the accounting system and the responsibility for maintaining these tables lie with DFAS, the COMP, and HQMC, Accounting and Financial Systems Branch. Appendix W will provide a basic understanding of the various codes necessary to initiate transactions within the accounting system and track the execution of those transactions.

b. Coding structures used to initiate financial transactions:

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(1) Document Numbers. A document number is used to uniquely identify a specific accounting transaction derived from a source document for tracking, recording, and management purposes. BEAs are responsible for properly assigning non-system generated document numbers to source documents. There are two types of document numbers used, the Standard Document Number (SDN) and Military Standard Requisitioning and Issue Procedures (MILSTRIP) Document Number. It is usually the first method used to research a specific transaction. For this reason, it is imperative that duplicate document numbers are not assigned to more than one requisition. The series in document numbers will be used in sequence (i.e., 0001, 0002, etc..).

(2) Procurement Instrument Identification Number (PIIN). This is a 13-digit document number used by Purchasing and contracting to identify procurement actions. The PIIN is the proper document number to cite when recording obligations applicable to contracts. The supplementary Procurement Instrument Identification (SPIIN) is a four digit document number and is the call or order number used for Blanket Purchase Agreements, Indefinite Delivery contract, and Basic Ordering Agreements.

(3) Accounting Classification Code (AAC). The purpose of the ACC is to provide a uniform system of accumulating and reporting accounting information throughout the Government. This code identifies the appropriation chargeable and the activity responsible for the formal accounting of that appropriation. The AAC is commonly referred to as the Line of Accounting (LOA). The complete ACC consists of a fixed number of nine coding elements and must be annotated correctly on all M&S and TAD source documents. BEAs must ensure that the ACC is verified on all open purchase contracts as they are received from purchasing and contracting and all TAD orders as they are printed in order to ensure that the correct appropriation is charged for the purchase.

c. Coding Structures used to track financial transactions. Financial Information Pointer (FIP), the FIP is the single most important data item in Marine Corps accounting. All historical budget execution data is created based upon the FIP that is assigned to each of your financial transactions. Having an understanding of the components of the FIP will allow you the ability to more efficiently monitor the funds that you are responsible for. The FIP must be clearly cited on all obligation documents.

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9. RECORDING FINANCIAL TRANSACTIONS IN THE STANDARD ACCOUNTING, BUDGETING, AND REPORTING SYSTEM (SABRS)

a. SABRS was designed to allow more access to the official accounting records at the BEA level. Prior to the implementation of SABRS, all data input was accomplished via correspondence with the Defense Accounting Office (DAO). This process not only proved to be time consuming but also caused the data provided by system generated management reports to be outdated upon creation. In SABRS, access has been provided to fiscal personnel, this gives the ability to post financial transactions as they occur and to make all necessary adjustments in a timely manner. This ensures that the information provided in management reports is current.

b. The ability to update the official accounting records requires that man-hours be dedicated to manual input. In an effort to lessen the time spent inducting raw data into SABRS, there are unique and intricate computer interfaces between the sources of supply and SABRS. Understanding these interfaces will:

(1) Emphasize the importance of ensuring that source documents are assigned correct FIPs.

(2) Lessen the amount of time spent in the reconciliation process.

(3) Ensure the information contained in management reports is current and accurate.

c. The interfaces established will automatically record financial transactions in SABRS in the following situations:

(1) PR builder.

(2) Open purchase contracts created by the MCAS, Cherry Point contracting office.

(3) Wide Area work flow - Expenses (for contracts).

(4) Purchases from DSSC/Shop Stores and the fuel farm.

(5) Defense Travel System (DTS).

(6) Government Charge Purchase Card (GCPC).

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d. The following situations require the manual induction of data in SABRS for all fiscal sections within 2d MAW: any transactions using a NAVCOMP Form 2275, NAVCOMP Form 2276, NAVCOMP Form 2277, SF 1034 or other documents utilizing a SDN (15-digit document number).

e. All manual induction of data in SABRS must be annotated in a logbook and maintained for the current plus five previous fiscal years. The following information, at a minimum, must be recorded: Date, Doc #, Change Required, Approving Official Signature, Last Name of Approver and Last Name of Person Making the Change. Additionally, the Memo Section within SABRS for the document must include the Rank & Name of person making the change, reason for the induction/modification of information and the approving officials Rank & Name.

f. All DTS orders should automatically post once they interface with SABRS and do not require input by any fiscal sections within 2d MAW as they are automatically posted as a part of the SABRS system:

g. Although there are computer interfaces established and have been in place for sometime now, problems can be experienced. Personnel must verify the status of all transactions that have not been posted in SABRS after 30 days and, if they are determined to be valid, effect a manual induction of these records. In cases where mistakes appear on the official accounting records in SABRS, the access provided to fiscal officers and their personnel allows for their immediate correction.

10. DIRECT SUPPORT STOCK CONTROL (DSSC)/SERVMART PROCEDURES

a. The DSSC and its various branches provide an easily accessible means for using units to procure commonly used supplies and materials required on a daily basis. However, it is also subject to abuse and mismanagement. BEAs will ensure that the minimum controls over DSSC purchases as outlined herein are adhered to.

b. DSSC shopping lists will be prepared by the supported section and forwarded to the BEA for review and approval of requested items. Fiscal officers/supply chiefs should be especially watchful of purchase requests for excess quantities or high demand items that are susceptible to pilferage such as tools or camel backs. Only the Fiscal Officer and Fiscal Chief are authorized to approve shopping lists. Once reviewed, the approving official will sign the list, indicating that it has

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been reviewed. A diagonal line will be drawn through the unused portions of the list; thereby disallowing any unauthorized additions and the possibility of "window shopping". At no time will an individual be allowed to shop with a blank shopping list or one containing blank lines.

c. This process used by Fiscal Officers is to ensure internal controls are in place for any DSSC purchases made by the command. However, each BEA will maintain a current list of all authorized shoppers. In the interest of ensuring an adequate system of "checks and balances", fiscal clerks are not allowed to shop at DSSC/ServMart. A "Not to Exceed" amount (usually 10%) will be applied to each DSSC request to control excess spending without prior approval.

d. All DSSC purchase cards will be secured either under lock and key or in a safe. At no time will the fiscal clerk be allowed access to charge cards. Only the supply officer and supply chief will issue charge cards to authorized shoppers. Cards will be logged out to shoppers and no one will be allowed to keep a charge card in their possession overnight. Card log books will, at a minimum, indicate the name of the individual checking out the card, signature, the appropriate section, cards checked out, date and time out as well as date and time in. A duplicate copy of shopping lists will be maintained until shoppers return from DSSC.

e. When purchases are made from DSSC, shoppers are provided with an itemized receipt of materials/items purchased. Upon return of a shopper, shopping lists will be reviewed by either the fiscal officer or fiscal chief and compared to the DSSC/ServMart receipt for any unauthorized substitutions or purchases of any kind. After review the shopping list will be initialed or signed with a date by either the fiscal officer or supply chief.

f. Completed shopping lists and DSSC receipts will be returned to the fiscal clerk who will maintain shopping lists and receipts in the pending section of the memorandum record file until they are updated in SABRS.

11. PROBLEM DISBURSEMENTS

a. General. There are two types of problem disbursements: Unmatched Disbursements (UMDs) and Negative Un-liquidated Obligations (NULOs). A UMD is a disbursement transaction that has been received and accepted by an accounting activity, but has not been matched to the correct detail obligation. This includes both Disbursing Notification Records (DNR) and

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Interdepartmental Billings (IDB). A Negative Unliquidated Order (NULO) is a disbursement transaction that has been matched to the cited detail obligation, but the total disbursement exceeds the amount of the obligation. Through trend analysis, BEAs can adjust their business practices to minimize or eliminate problem disbursements. The ultimate goal is to eliminate the inflow of all new problem disbursement transactions. Problem Disbursements are a wasteful practice, and the net effect is an inaccurate picture of financial performance due to under/over obligation of funds.

b. Unmatched Disbursement Corrections. UMDs are primarily the responsibility of DFAS, but since 1998 the Marine Corps has been given limited access to the expenditure and collection process. This gives the COMP the capability to correct all UMDs except registers 07, 13, 14 and 36. Below is a list of main reasons liquidations go unmatched and the means to correct them.

(1) No obligation exists for the UMD document number in the accounting system.

(a) Identify the activity to which the charge belongs. Obtain and validate any documentation that supports the UMD transaction.

(b) If the UMD document number is supported with a source document, post the obligation to the accounting system.

(c) If a commitment exists with no obligation, obtain the source documentation and post the obligation.

(d) If the UMD transaction is not supported with a source document, request the voucher/bill from DFAS via COMP.

(2) The UMD document number is not properly constructed. Using the accounting system reports inquiry options or reports from the INFOPAC reports management system (i.e., Unliquidated Orders Report), attempt to identify discrepancies in the construction of the UMD document number. Many activities use the cost code field for the last 12 digits of the SDN; this may also be useful to construct the SDN.

(3) The obligation is resident on the active file, but the Procurement Instrument Identification Number (PIIN) or ACRN is not correct for SDNs with a DTC of RC.

(a) Change the PIIN on the liquidation record via the redistribute DNR process.

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(b) Verify the ACRN on the source document is correct.

(4) The UMD document number is valid, but the obligation resident within the accounting system is inactive. Validate the obligation against source documentation. If valid, reactivate the document number within the accounting system and make the appropriate changes.

(5) The UMD document number is valid, but the accounting classification does not match the data elements of the obligation by department, fiscal year, and basic symbol. Notify the Comptroller that an accounting correction may be needed to correct UMDs of this type.

(6) System errors should be brought to COMP's attention immediately so that corrective action can be initiated.

c. Negative Un-liquidated Obligations (NULOs). All NULOs, regardless of age, are the responsibility of the Marine Corps. For all NULOs less than \$1,000, DFAS has been given the authority to increase the obligation after the first 30 days. Below is a list of main reasons NULOs are created and the means for correcting them.

(1) Incorrect Obligations. Validate the obligation to ensure all increases have been posted to the accounting system.

(2) Interdepartmental Billings. Check the obligation for a price variance or quantity change. If valid, increase the obligation. All IDB transactions having a total dollar value less than \$250 must be increased. If the error has not been corrected within 3 days Comptroller personnel will increase the obligation.

(3) Paid on Incorrect PIIN/ACRN on Contract. Research the contract payments and validate. The COMP will redistribute the payments to the correct PIIN/ACRN.

(4) Travel NULOs

(a) Correctly Posted Liquidations. Ensure the liquidation posted to the SDN applies to that traveler. For verification, check the settlement voucher and the Integrated Automated Travel System. Verify the obligation amount. Estimates for obligations may be conservative based on initial requirements and may need to be increased.

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(b) Supplemental Payment. Normally processed after the original settlement has been completed, supplemental payments include: incorrectly paid initial settlement, pending modification of orders not received prior to initial settlement, and/or missing receipts for items over \$75. Verify supplemental payments and adjust the obligation accordingly.

(c) Modification of Orders. A modification to the orders may cause an increase to the liquidation amount.

(5) Duplicate Postings/Payments. Verify that the payment was actually posted twice and not paid twice. Check the DSSN, voucher number, and amount; if they are the same, it is a duplicate posting. If any of the above fields are different, it is a duplicate payment. It also must be determined if the material was received twice. If so, the unit may have to post the charge. In either case, present the problem to DFAS via COMPTROLLER.

d. Critical Problem Disbursements over 180 Days Old

(1) UMDs and NULOs must be researched and corrected within 180 days. If left uncorrected after 180 days, 2d MAW COMP will record temporary obligations using-unit, operating funds. This will unnecessarily tie up needed resources.

(2) The requirement to temporarily obligate does not apply to UMDs and NULOs that have been submitted to DFAS for correction but have not posted to the accounting system.

(3) Obligations must be recorded in the accounting system no later than 30 June for problem disbursements chargeable to an appropriation that is about to be cancelled. The obligation must be recorded even though 180 days have not elapsed following the date of disbursement.

12. AVOIDING INTEREST PENALTIES

a. General. The Prompt Payment Act of 1982 (PL 97-177) and The Prompt Payment Act of 1988 (PL 100-496) states that the US Government must pay interest if proper payments are not made on time. It is imperative to be proactive in ensuring that both obligations and expenses have been recorded in the accounting system in an accurate and timely manner. In addition, the correct coding structures must be correctly cited on the initial requests for procurement. A vendor payment is a liquidation. A liquidation is a payment to persons, organizations, and firms for delivery of legally ordered goods and services. In

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accordance with the Prompt Payment Act, vendors must be paid on time. Failure to do so will result in interest penalties being paid to the vendor by the Marine Corps.

b. Requirements for Vendor Payments. In order for a vendor payment to be made and to avoid incurring interest penalties, there are two conditions that must be met. The first condition is that a proper vendor payment must exist. The second condition is that the vendor payment must pass a pre-validation. Pre-validation failures and missing receiving reports are the

major causes of interest penalties to the Marine Corps. Paying interest penalties wastes operations and maintenance funds.

(1) Proper Vendor Payments. All of the requirements for proper vendor payments are contained in DoD 7000.14-R FMR, Volume 10, Chapter 9. The three basic requirements are: a copy of the contract, the invoice, and proof of receipt of goods and services.

(a) Contract. Upon the award of a contract, the contracting office will send a copy of the contract to the contract payment office. For DFAS-Columbus DSSN 6102 payments, this is the vendor pay section.

(b) Invoice. In accordance with the contract terms, the vendor will send an invoice for payment when goods or services have been provided. This invoice can be for the entire amount or a partial amount of the goods or services. The voucher examiners in the vendor pay section will take the invoice and match it with a copy of the contract.

(c) Proof of Receipt of Goods or Services. The TMO or the contracting office will send the receiving report to DFAS Vendor Pay in most cases. The type of goods received or services performed will dictate where the receiving report will originate. If the individual command has a Contract Officer's Representative (COR), it is the responsibility of the COR to certify the invoice, verify the receipt of goods and services, and then send it to DFAS for payment. DFAS will attach a copy of proof of receipt of goods or services to the invoice and contract and process the package for payment.

c. Pre-Validation. The Grassley Amendment to Acquisition Reform Bill, H.R. 4650-56, and Section 8137 of PL 103-335 requires that disbursements be matched to specific obligations prior to disbursements. To comply with the amendment, DFAS matches the document number, LOA, and amount to be paid from the invoice against the ULO transaction recorded in the accounting

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system. There are three reasons a document will fail pre-validation:

(1) The document number on the invoice to be paid does not exist in the accounting system.

(2) An obligation exists in the accounting system, but the ULO amount is insufficient to cover the amount to be paid.

(3) The LOA on the invoice does not match the LOA of the transaction in the accounting system.

d. Pre-Validation Failures and Missing Receiving Reports. DFAS will provide a report of all pre-validation failures and missing receiving reports. The 2d MAW Comptroller will provide missing receiving reports to DFAS and take the following actions to correct pre-validation failures:

(1) If the information on the invoice is correct, but no obligation resides in the accounting system, post the obligation based on source documentation.

(2) If the obligation exists but it is insufficient, increase the obligation to cover the pending payment based on source documentation.

(3) Verify that the source documentation, make any appropriate changes to the pre-validation failure listing and forward changes to DFAS.

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CHAPTER 11

TEMPORARY ADDITIONAL DUTY (TAD) PROCEDURES

1. GENERAL. The purpose of this section is to detail the BEA's responsibilities to effectively manage the execution of TAD funds in the Defense Travel System (DTS). This section covers the preparation of TAD requests and orders and TAD memorandum record files. All TAD orders will be processed through DTS. The 2dMAW Wing DTS order provides guidance and controls for establishing the DTS system within the command. This order also delineates the responsibilities and internal controls required to manage the travel system within 2d MAW.

2. ORGANIZATION AND FUNDING

a. Group/MWHS-2 commanders will be authorized funds to be used for the sole purpose of TAD associated with accomplishment of the unit's assigned mission. Group fiscal officers indicate their M&S and TAD funds distribution during the budgetary process. To effectively manage the execution of O&M, MC TAD funds, responsible unit personnel will read and fully understand the policies established in the Joint Federal Travel Regulations (JFTR).

b. The BEA will divide funds between M&S and TAD by Budget Execution Sub-Activities (BESAs), with a separate BESA for Medical TAD. This will allow the BEA to observe actual costs incurred in each account and will allow him/her to determine if adjustments are required in either account. This will allow the BEA to act instead of react.

3. DEFENSE TRAVEL SYSTEM (DTS)

a. DTS is a DOD mandated web-based paperless electronic temporary duty travel system that allows Marines to request, construct, and liquidate orders from the desktop. DTS integrates and facilitates all three main parts of TAD travel; the reservations (i.e. airline, rental cars and commercial lodging), authorizations (TAD orders) and the voucher (travel claim or DD Form 1351-2). Once an authorization is approved in DTS the obligation is automatically transmitted to the accounting system (SABRS). Upon approving a voucher any necessary adjustment to the authorized funds will be made in accounting system. Specific DTS procedures can be found at <http://www.defensetravel.dod.mil/Training/DTS/Training Main.cfm>.

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b. All Travelers will self register and use DTS to input/process their travel authorizations and vouchers. Travelers must ensure they enter the correct SSN, GOVCC information and bank account info correctly when registering in DTS. Units will also designate a Non-DTS Entry Agent (NDEA) to input travel and group travel requirements when necessary.

c. The Budget Defense Travel Administrator (BDTA) at the Group level is the Group's fiscal officer (potentially different individuals for O&M, MC and O&M, N funded TAD orders). The BDTA will be responsible for all financial and budgetary action for the unit. The BDTA must be appointed in writing as a Certification Official using the (DD Form 577). They must have adequate DTS permission levels and Group Organizational Access in order to review/correct authorizations and vouchers for other travelers. The BDTA must be in the routing process for authorizations and vouchers of all supported personnel. The fiscal clerks will need adequate DTS permission levels and Group access in order to review authorizations and vouchers and research/resolve financial matters.

d. Confirmation Orders. Confirmation orders are orders that are created after the member has begun or completed a period of TAD. With confirmation orders, the BEA has not verified funds availability and funds are not obligated prior to the member beginning travel. Excess confirmation orders can cause a BEA to be over-obligated when TAD settlements are posted. Confirmation orders will be kept to a minimum and will be personally approved by the Group CO/XO.

4. CONTROL OF TAD EXPENSES. TAD funding is an area that commands a great level of interest because it is a high cost item and an area that, when efficiently managed, results in significant savings. Adherence to the details and procedures covered by the appropriate directives and guidelines in addition to prompt and aggressive management actions and a conscientious effort by individual travelers will save operating dollars. TAD orders may not be written for more than 179 days without prior CMC approval. The following guidelines are provided.

a. Who Pays For TAD. Generally, the command that will benefit from the TAD will fund the TAD travel. This will normally be the traveler's command. There are situations that another command will pay for the cost of TAD. Listed below are the three types of orders.

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(1) Command Sponsored Orders. If a traveler is going TAD directed by his or her parent command, then the parent command's Line of Accounting (LOA) will be cited.

(2) Other Sponsored/Incoming Direct Cite Orders. If a traveler is going TAD, requested by an outside command, then that requesting command's LOA will be cited. A copy of the message or correspondence from the requesting command listing the correct accounting data to be used should be attached to the TAD request/authorization. The purposes of direct cite orders are the same as "Other Sponsored" orders. However, in this case both commands utilize DTS and the funding command has not obligated directly in their accounting system. The DoD required method for processing Other Sponsored/Direct Cite Orders is the "X-Org Funding" option in DTS. Coordinate with the funding organization by sending them the appropriate organization code of the traveler(s). Once the funding organization selects 'X-Org Funding' their LOA will be visible to the Traveler in the "X-ORG LOA" box when creating the authorization. All incoming Direct Cite LOA's (other command sponsored) should be coordinated through the Wing Comptroller Office to ensure proper LOA's are being utilized for payment.

(3) Outgoing Direct Cite Orders. All outgoing Direct Cite LOA's (your command is the funding organization) will be coordinated through the Wing Comptroller. Forward all correspondence to include the X-ORG Worksheet (Appendix L), applicable LOA, Funding Organization Code and Receiving Organization Code to the Wing Comptroller.

b. File all correspondence concerning the authorization of funds in the "Direct Cite" File. This file should be separated by Incoming and Outgoing Direct Cite orders and maintained for the current plus five prior fiscal years.

c. Multi-Sponsor Orders. If a traveler is going TAD and the purpose of the TAD benefits both the traveler's command and the outside command, then both LOA's must be cited on the orders. For example, a traveler attends a conference with the traveler's command paying for the per diem and another sponsor is paying for the travel. Once the LOA's have been applied, the total TAD cost must be allocated correctly to ensure overall cost is distributed appropriately.

5. COSTING AND APPROVING TAD REQUESTS. The BEA reviewing/approving officials are responsible for verifying cost and approving the TAD to ensure funding is being appropriately utilized.

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a. Costing Requirements. Once an authorization is submitted, the BEA/BESA must view the cost for the trip during the reviewing process. When estimating costs for TAD orders, it is important to not only estimate, but to obligate as close to the actual cost as possible. Over-estimating the cost of TAD unnecessarily "ties up" a unit's funds while under-estimating the cost may cause BEAs to over-obligate their funds once TAD settlements are posted. The following factors must be taken into consideration when estimating TAD orders.

(1) Per Diem. For each day a traveler is TAD, the traveler rates per diem, which is money for food, lodging, and incidental expenses. The amount a traveler receives is based on the per diem rate for the TAD location. Policy governing per diem can be found in the JFTR paragraph U4100. Per diem rates may also be accessed online at <http://www.defensetravel.dod.mil/perdiem/pdratesrateinfo.html>

(a) Quarters Policy governing quarters can be found in the JFTR Appendix O, paragraph T4040.

(b) Messing. Policy governing mess/use availability can be found in the JFTR Chapter 4 Part E, paragraph U4400.

(c) Miscellaneous Costs. Policy governing miscellaneous costs can be found in the JFTR Appendix G.

(d) Field Duty. Per diem is not authorized for field duty orders except for those periods of TAD when personnel were not in a "field duty status" as endorsed at the TAD site. Additional circumstances in which per diem is not authorized can be found in the JFTR Part B, paragraph U4102.

(2) Transportation Costs. Policy governing transportation allowances can be found in the JFTR Chapter 3 and Appendix O, paragraph T4030.

(3) Other Costing Considerations.

(a) Reimbursement For Local Mileage (local voucher in DTS)

1. Authorization. Policy governing local travel in and around the Permanent Duty Station (PDS) or Temporary Duty (TDY) location can be found in the JFTR Chapter 3 Part F. Additional guidance defining the local area can be found in the local air station order. Personnel who travel on authorized official government business in the counties

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designated as being within the local area will be limited to mileage reimbursement in excess of their normal commuting mileage from their residence to normal place of work and return. Fiscal officers will ensure that supporting documentation is included in the DTS supporting documentation to substantiate the payment for local mileage.

2. Claim Settlements. Settlement of local vouchers are done within DTS only, must be completed within 5 working days of completion of TAD (MCO P4650.37 MCTIM, page 8-23, paragraph 80321.2). Many problems have occurred in the past where a traveler has submitted several months of travel on SF 1164s at the end of the fiscal year. Without prompt settlement of travel, the BEA will not have an accurate financial picture and, as a result, the CO will not know what funds the command truly has available. All local vouchers that are submitted 30 days past date of completed travel must have a written statement submitted to the Commanding Officer explaining the circumstances of why the claim is being submitted late. Only the CO or XO can authorize reimbursement for late submissions of local vouchers. The CO or XO will either approve or disapprove the request with their signature and decision. The local voucher and written statement from the traveler will be scanned in at the time of submission into the DTS system.

3. Other Use of local voucher. Local vouchers may be used to claim and get reimbursed for missed meals and conference fees.

(b) Previous Unsettled Orders. Before approving additional Authorizations, the Certifier and AO will first check to determine whether the member already has an outstanding set of orders (not settled). New orders will not be approved until the member settles (submits a voucher within DTS) his/her previous travel or the CO/XO gives prior written approval.

(c) Conferences. The absolute minimum number of personnel will attend conferences. Commanders will be fully prepared to justify any TAD orders directing multiple Marines to attend a single conference. Travelers are not to be charged conference fees for DON conferences.

b. Staff Cognizance. The AC/S, G-1 is the staff authority on matters concerning TAD order writing and costs. Questionable cases and situations regarding the budgeting or funding of TAD will be referred to the COMP for final resolution. No TAD orders will be issued for a period that exceeds 179 days without

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prior approval of Headquarters, US Marine Corps. All such approvals will be requested via the AC/S, G-1.

c. Checking Out. All Marines in 2dMAW should check out of their admin section. Upon this checkout process, admin will ensure that the traveler has no outstanding travel authorizations or advances.

6. CREATING TAD ORDERS. The Defense Travel System (DTS) is the official order writing system for the Marine Corps for O&M, MC funded TAD. All requests for formal school seats will be requested through the G-3 via the units S-3.

7. II MEF EXERCISE PROGRAM TAD

a. This section provides general information and guidance concerning the funding of TAD orders in regards to exercises chargeable to the II MEF Exercise Program.

b. Capturing Exercise Costs. BEAs will ensure that exercise TAD orders cite the appropriate Special Interest Code (SIC) and Fund Code (FC) in the FIP. SABRS Local Table 0I8 and HQMC Table 228 and Appendix W of this order provide a list of SICs. In no instance will TAD orders for MEF level or higher exercises not cite a SIC. If a specific code is not available, contact WING COMP and request the creation of a new SIC.

c. Reimbursement. Reimbursement of exercise funds by the COMP will only be made to exercise accounts based on after action reports and actual expenses incurred as reported in SABRS. Failure to use the proper exercise account code and applicable SIC could result in the disapproval of requests for exercise cost reimbursement.

8. CASUALTY ESCORT TRAVEL TAD

a. CMC (MPH-10) will fund only one military casualty escort. Commanders may send additional escorts at the unit's expense, however, prior to issuing any orders, the appointed Casualty Assistance Officer should be contacted for approval and additional guidance.

b. MCO P3040.4E is the reference for casualty escort travel.

9. EMERGENCY LEAVE TAD. Funding for emergency leave is covered in MCO 1050.3 Regulations for Leave, liberty, and Administrative Absence, Section 2 and in the JFTR, Chapter 7.

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10. MEDICAL CARE TAD FOR PATIENTS, ATTENDANTS, AND ESCORTS

a. Purpose. Because of the limited medical facilities aboard MCAS, Cherry Point, many personnel are referred out of the local area for routine medical care.

b. Definitions. For the purposes of medical care TAD, there are 3 categories of travelers. These definitions are from the JFTR.

(1) Patient. The active duty member or dependent that is ordered to travel for necessary medical care is the patient.

(2) Attendant. A member, employee, or other person who, in accordance with travel orders, accompanies a dependent who is authorized to travel to or from a medical facility for required medical attention, which is not available locally. An "attendant" takes care of and waits upon the dependent patient in response to the patient's needs. The duties of an attendant may include traveling with the patient and attending to the patient's needs at the destination medical facility. A competent medical authority appoints attendants.

(3) Escort. A member, employee, or other person who, in accordance with travel orders, accompanies a dependent between authorized locations, when a competent medical authority has authorized travel of the dependent and the dependent is incapable of traveling alone. A medical authority must indicate that an escort is needed. Escorts are appointed by the commanding officer.

c. Medical Travel Status. This status is categorized as outpatient or inpatient care. See the matrix in Appendix AA for a quick reference to determine funding responsibility.

(1) Outpatient Care. O&M, MC funds will be used to fund medical care travel when that travel is directed and done in the performance of official government business (i.e., required annual physical examination or to obtain a medical diagnosis and/or treatment) and the military member or dependent will be receiving medical care in an outpatient status.

(2) Unit Funded. Units will fund travel expenses for attendants and Marines in an Outpatient status. Medical travel must be captured with JNLU OMED.

(3) Inpatient Care. The Bureau of Medicine and Surgery (BUMED) will fund TAD costs for Marines and their dependents

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that will be receiving medical care in an inpatient status as well as Marines/dependent appointed as an attendant for the inpatient. In cases where the active duty member will be admitted as an inpatient at his/her final destination (Medical Treatment Facility (MTF) only), the hospital is responsible for issuing travel orders that cite BUMED Centrally Managed Allotment (CMA) appropriation. Reference: JFTR, Chapter 3, Part F, paragraph U3500.C.

(4) Self-Referral versus Government Referral. Uniformed members who travel to a Government or private medical facility on a voluntary basis to obtain a medical diagnosis and/or treatment, are not considered to be on official business, and reimbursement for such travel is not authorized. Voluntary travel includes travel following a required physical examination to obtain medical treatment for a condition discovered during such physical examination. (JFTR, Chapter 3, paragraph U3500.C.

d. Issuance of Orders. Medical TAD requests will be submitted through DTS. When per diem entitlements will accrue, all travelers will be issued TAD orders. All requests for reimbursement of mileage costs must be approved prior to travel to receive medical care.

(1) BUMED TAD Orders. Orders will be issued to Marines or dependents traveling as an inpatient or to Marines/dependents traveling as an appointed attendant to a Marine/dependent inpatient.

(2) Unit TAD Orders. Orders will be issued to Marines traveling as an outpatient, an attendant, or an escort.

(3) Unit Invitational Travel Orders (ITOs). These type orders will be issued to dependents traveling as an attendant or an escort for an active duty member.

(4) Standard Form 1164. Claim submitted after advance approval of travel by Marines and dependents that are traveling as a patient (inpatient or outpatient), an attendant, or an escort when traveling within the local area.

11. UNIT DEPLOYMENT PROGRAM (UDP) TAD. See the matrix in Appendix AB for a quick reference to determine UDP/TAD funding responsibility.

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12. MODIFICATION/CANCELLATION/SETTLEMENT OF TAD ORDERS

a. Modification of TAD Orders. Whenever the scope of travel changes, an amendment is required through DTS. Some common changes are: change to itinerary, authorization to use a rental car, change in the mode of transportation, change in entitlement(s). If the modification is necessary before the approver takes action on these orders the traveler can edit the travel and resign. After the approver takes action, the amend process will have to take place with the orders.

b. Cancellation of TAD Orders. DTS has the ability to cancel travel orders already created. Once cancelled, the obligation amount will be reduced and will be available to the BEA. If the traveler received a travel advance and the advance has posted in SABRS, the accounting system will not allow the TAD order to be cancelled until the traveler returns the travel advance to Disbursing. The accounting system will not allow the cancellation of a travel order if any liquidation has posted to the travel record. BEAs must verify that the commitment and obligated amounts for all cancelled orders are backed out of the accounting system. Cancellation procedures can be found in the DTS Document Processing Manual chapter 10.

13. CONTROL OF TRAVEL ADVANCES AND SETTLEMENTS

a. Travel Advances. All Marines in 2d MAW shall be required to use the Government Travel Charge Card (GTCC) for all expenses arising from official government travel, unless otherwise exempted. Advances should only be issued when a traveler is exempted from using the GTCC. See the DoD FMR Vol. 9 Chpt. 3 for a list of exemptions: (http://www.dtic.mil/COMP/fmr/09/09_03.pdf).

b. Travel Advance Received/Orders Not Executed. Special consideration must be given to travel orders issued for which an advance was drawn and the travel was never executed. In these cases, the applicable advance must be recouped by either cash repayment by the member or a pay checkage, and the TAD orders must be canceled after the recoupment of the advance (MCO 4650.37, chapter 14, [MCTIM]).

c. Travel Settlement. The settlement of travel provides the traveler with the correct payment of all entitlements and the unit fiscal section with the correct adjustments to the obligation in order to recoup unobligated funds or to increase obligated funds for unanticipated costs. Marines will not be issued new Travel Orders until they have submitted a travel

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claim for all previously executed Travel Orders. Traveler requirements all personnel performing TAD in 2d MAW will fill out a voucher in DTS for the current authorization within five (5) working days after completion of travel IAW MCO P7300.21A.

14. Delinquent File. It is essential that Fiscal/Admin personnel maintain an aggressive approach to ensuring traveler's settle their vouchers within 5 working days of returning from TAD. Excessive funds are tied up which could be used for additional requirements if claims were liquidated promptly and excessive advances or obligations collected. A binder will be maintained for each Fiscal Year to ensure all unsubmitted vouchers are tracked and completed. The binder will contain each "Unsubmitted Voucher Report" and each delinquency letter submitted. The binders will be maintained for the current plus five previous fiscal years. Perform the following to ensure vouchers are settled in a timely manner:

a. Request and review the "Unsubmitted Voucher Report" in DTS at least once a month to determine which travelers are overdue. File the report in the "Delinquent File Binder".

b. Draft and forward a delinquency notice to the traveler and their S-1 when 5 working days have passed since the EDR and no voucher has been submitted (see Appendix N for example message). The notice should state that failure to settle in the next five days will result in a pay checkage when an advance has been drawn. File the delinquency notice in the 'Delinquent File' in Traveler name sequence. After five days, check DTS to verify whether a voucher has been done or not. If so, annotate the Voucher completion date on the delinquency message. No further action is required, this document will purge from the next un-submitted voucher report. If the voucher has not been recorded in DTS after five days and no extenuating circumstances exist (ex. Voucher has been rejected in DTS), contact the traveler's administrative office to find out if travel has been executed. If not, the administrative section must authorize cancellation of the orders. Afterwards, Fiscal may apply the 'cancelled stamp' on those authorizations in which the travel was not executed. If it is discovered that the travel was executed, do not cancel funds. Instead, notify the traveler's C.O. of the delinquent traveler to expedite the travel claim. Orders cannot be cancelled if an advance has been drawn. A pay checkage must be performed prior to cancelling orders.

c. Send a Pay Checkage request (ex. Appendix N) to disbursing to recoup advances of members who fail to settle their travel claim within 5 working days of the Delinquency Letter.

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15. DEBT MANAGEMENT MONITOR (DMM). Debt management in DTS is the responsibility of the Group (Fiscal Officer) with assistance and oversight from the 2d MAW FDTA. This report is to be maintained and worked by each Fiscal Officer to ensure all personnel who owe money to the Government are contacted and directed to the proper procedures for re-payment of the debt. A binder will be maintained for Debt Management by Fiscal/Admin personnel to track and process each debt owed to the Government. The binder will be sectioned to show the Debt Management Report File section, Active Debt File (with Documentation) section and a Completed Debt File Section once the Marine has received the debt complete email from DTS. Documentation for each debt will be maintained by the unit fiscal/admin personnel for the current plus five previous fiscal years.

a. When the AO approves a DUE US voucher, an email will be sent to the traveler, AO and DMM. The DMM should file this email in the Outstanding Debt File in date sequence. The 30 day window for repaying the debt starts now. DTS sends a settlement voucher and generates an accounts receivable in SABRS for the DUE US amount.

b. AOs must personally contact the traveler and notify them of their debt. The AO will then notify the DMM this has been done. Afterward the DMM will select the DMM Gateway and apply the DUE Process Served Stamp for the document.

c. The DMM will provide additional instructions to the traveler on how to make payment. When the payment is complete the DTS system will send an email to the traveler, AO and DMM to indicate the debt has been paid. The DMM should attach this email to all previous documentation for the traveler and move the package to the Completed Debt File in Traveler name sequence. The status in DTS will change to Debt Satisfied.

d. Occasionally when the debt is repaid it does not trigger the Debt Satisfied stamp in DTS. When this occurs, DFAS will send an email to the traveler informing them to contact their DMM so they can perform a manual collection. To perform this, the DMM will need to obtain the Cash Collection Voucher (DD Form 1311) by contacting DFAS. Then the DMM will open the document from the DMM Gateway and select the 'Manual Collection' link. Enter all required data from the Collection Voucher and select 'Save and Continue'. This will update the status to 'Debt Satisfied'. File all documentation to the Completed Debt File by Traveler Name.

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CHAPTER 12

REIMBURSABLE ORDERS

1. GENERAL. DoD activities may furnish the sale of material, work, and services to other DoD components or public sources on a reimbursable basis pursuant to public laws and DoD policies. Reimbursables are often confused with work requests or reimbursements. The term reimbursable should be used in instances where 2d MAW accepts funds from another activity. The term work request should be used to describe an instance where 2d MAW grants funds to an external activity in exchange for work or services provided. The term reimbursement should be used to describe when 2d MAW COMP authorizes additional funds to a Group; usually to cover expenses incurred during an exercise or contingency operation.

2. REIMBURSABLES

a. A reimbursable order or authorization is normally a written agreement between two federal agencies (i.e., Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA)) wherein goods or services are provided in exchange for payment. If an MOU/MOA has been negotiated between activities, the performer is bound by the agreement.

b. When a request for work or services is not covered by an MOU/MOA, determination must be made as to the cost effectiveness of accepting and administratively tracking the request during the performance of work. It is not normally cost effective to accept a work request in an amount less than \$2,000 from another government agency. DoD 7000.14-R DoDFMR, Volume 11A contains regulation requirements for reimbursable.

c. DoD FMR, Volume 3, Chapter 15 discusses the administrative control of appropriations and states that reimbursements shall not be considered budgetary resources available for obligation unless:

(1) Valid orders, including written agreements, have been received.

(2) Goods and services have been furnished and there is entitlement to payment.

(3) In the case of orders from the public, advance payment has been made.

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d. Reimbursable orders will involve two parties, a performer and a customer.

(1) Performer. The agency that accepts the request to perform the work or service in exchange for payment is referred to as the performer. The performer charges the reimbursable order for the required labor, material, travel, and etc. necessary to fulfill the accepted agreement. The performer then bills to recover the amount of funds they have expended in support of the customer. The transfer of funds through the billing process is called reimbursement of funds.

(2) Customer. The activity that requests the work or services to be provided is referred to as the customer. The customer is the activity that will ultimately reimburse the performer for goods and services.

3. Types of Reimbursable Orders. There are two types of reimbursable orders, Economy Act Orders and Project Orders (Project Orders are not utilized within 2d MAW). New Marine Corps policy requires 2d MAW to eliminate all Reimbursable orders between MC organizations for TAD and minimize all other reimbursable orders between Marine Corps agencies. When establishing the Reimbursable Order Number (RON) in SABRS, it should be identified as an Economy Act Order.

a. Economy Act Orders. Economy Act Orders are used for work or services of a normal or recurring nature (i.e., utility support, administrative support, janitorial support, etc.). Funds are normally authorized on a quarterly basis with funds available for new obligations only during the current fiscal year. An Economy Act Order is also referred to as a "Work Request".

b. 2d MAW reimbursable collections related to reimbursable sales are classified as funded as the performing activity has the ability to re-obligate funds collected without an authorization increase from higher headquarters.

(1) Funded reimbursables. Funded reimbursables result from acceptance of customer orders that are authorized to the performing activity for re-obligation. Costs incurred by the performing activity are charged to the unit's operation and maintenance operation budget under a separate reimbursable BEA and billed to and collected from the fund citation on the reimbursable order.

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4. PROCEDURES FOR ACCEPTING REIMBURSABLES

a. Upon receipt of a request for reimbursable work or service, the designated accepting official (within 2d MAW, only the COMP is authorized to accept O&M, MC funded reimbursables) must coordinate with the performing command to determine if they can perform the work requested. The COMP will then accept or reject the request, or request direct cite authority. Department of Navy policy is that at least 51% of the work must be completed "in-house" by the performing activity. There are 2 acceptable forms which activities may utilize to issue reimbursable funds.

(1) NAVCOMP Form 2275, Order for Work and Services, which will be utilized between all US Naval Commands and Components.

(2) DD Form 448, Military Interdepartmental Purchase Request, which will be utilized for Commands external to the Navy.

b. The performer accepts the request by returning a signed copy of the request to the customer. Should the performer not be able to accommodate the goods or services, the request will be denied and returned to the customer.

c. Whenever possible, multiple requests from the same activity should be combined under one Reimbursable Order Number (RON) with multiple Reimbursable Billing Codes (RBCs) when the customer appropriation data remains the same (i.e., Department Code, Fiscal Year, Treasury Symbol, Subhead, BCN, and AAA).

d. The performer must enter this accepted agreement as a reimbursable authorization into SABRS. COMP will establish the accounting codes to track costs incurred. These codes consist of a RON and RBC, which are part of the Financial Information Pointer (FIP).

e. In the event that a 2d MAW unit is contacted directly by an outside agency concerning the performance of reimbursable work, the BEA will direct that party to contact COMP.

5. PROCEDURES FOR RECORDING REIMBURSABLE AUTHORITY

a. Creation in SABRS. Once the reimbursable order is accepted, a reimbursable record or profile must be created in SABRS before any work can begin. COMP is responsible for creating the reimbursable record in SABRS. The record will

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contain the performer's fiscal year, reimbursable order number (RON), Reimbursable Source Code (RSC), and fund code. The following customer information, which is located on the request for work or services, is required: the customer's billing address, line of accounting, amount authorized, and funds expiration date. Special attention should be given to correctly keying the customer's BCN and AAA. There are instances when the customer requests that multiple categories be identified on the bill. To accommodate multiple categories on a bill, the performer must establish separate RBCs and a separate ACRN for each category.

b. Tracking in SABRS. RSCs are used to identify sources of funded reimbursable. (RSC of "1" is for Marine Corps Funds and RSC "3" is for other DoD funds (i.e., Army, Navy, Air Force.)). It is important to assign the proper code as the RSC serves two purposes: Proper recording of collections to the US Treasury, and appropriate posting to the general ledger accounts in SABRS. The one-digit RSC must be entered as the third digit of the object class field in the performer's line of accounting classification on reimbursement vouchers. When establishing a new reimbursable order in SABRS the RSC must be entered on the initial screen to establish or amend reimbursable work orders.

6. RECORDING REIMBURSABLE TRANSACTIONS FOR ORDERS

a. Establishment. Once a reimbursable record is established, the 2d MAW BEA who will be executing the order needs to be informed of the reimbursable BEA, RON, RBC(s), FIP, and the amount authorized for work. COMP will create new data elements using the RON and RBC(s). These data elements will be used on all material & services orders and travel orders pertaining to accomplishing the work or services requested in the reimbursable order.

b. Recording Transactions. The procedures for processing direct transactions outlined in this manual are applicable to the recording of reimbursable transactions. Reimbursable transactions are processed in the same manner, as direct transactions except the FIP must contain a RON and RBC. The customer's appropriation data will not be used on any source document for a spending transaction. The performer cannot obligate funds in excess of the amount authorized without prior approval of the customer.

c. Timely Posting. It is imperative that receipts be posted promptly in the spending system for a reimbursable because expenses generate the bills to the customer. Failure to

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record expenses (i.e., receipt of supplies or performance of work) results in failure to bill the customer.

d. Separate Funds. Reimbursable and direct authorizations cannot be combined. They must be accounted for separately. Consequently, separate files must be kept for direct and reimbursable transactions. Reimbursable funds will only be used for the purposes intended on the work order provided by the requester. Organic funds should never be utilized to fund TAD or M&S costs relative to a reimbursable project.

e. Controls for TAD. 2d MAW receives many work requests from external agencies to fund for the travel of personnel in connection with reimbursable work. It is imperative that order writing authorities ensure that controls are in place to identify this type of travel prior to the creation of any TAD orders in SABRS to ensure that the reimbursable funds are utilized when appropriate. 2d MAW will no longer accept work requests for TAD from other Marine Corps organizations.

f. Completion of Work. BEAs performing reimbursable work will notify the COMP as soon as the work or services being performed on a reimbursable basis are completed.

7. REIMBURSABLE CUSTOMER BILLINGS.

a. Reimbursable customer billings are billed based on expenses processed into SABRS. The bills may be automatically created or manually prepared depending on the appropriation used to perform the work. Bills will not be released if the reimbursable is over obligated.

(1) Treasury Symbols 1106/1107

(a) As part of the monthly closeout process, SABRS produces a trial bill report. The trial bill reflects both planned bills and bills that are placed in a hold status due to insufficient available authority or the amount to be billed is less than \$100.00 (it is not cost effective to process bills less than \$100.00). Following the production of the trial bill report, the actual customer bills are produced and processed for payment by DFAS-KC or forwarded to the customer for certification and payment. COMP may review the trial bill report prior to the production of actual customer bills and has the ability to override SABRS by manually releasing or placing bills in a hold status. Planned credit bills should be placed on hold until additional research can be performed to determine the validity of the refund. Bills placed on hold by SABRS can

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be manually released anytime after the monthly closeout is completed.

(b) The bill generated by SABRS will produce a 5-digit bill number that will be used to create the document number under which the collection will be processed. For example, if the major activity code is M57080 and the bill number is 00123, the collection voucher will be processed as document number M5708001CV00123. The first digit of the bill number will indicate the fiscal year in which the bill was created. The customer's payment voucher will be processed as the document number recorded in the RON as customer information.

(2). All other Treasury Symbols. For treasury symbols other than 1106/1107, manual bills must be created and forwarded to the customer for certification and subsequent processing by DFAS.

8. MONITORING REIMBURSABLE ORDERS

a. The status of reimbursable orders accepted by the command (as opposed to spending transactions) can be reviewed in several on-line inquiries and batch reports. The same obligation, validation, reconciling, and reporting requirements that apply to direct spending documents also apply to reimbursable transactions.

b. Reports (BEA level). SABRS produces reports at the budget execution level and summary reports at the WORK-CTR-ID (WCI) (Major Activity) level. Additional reports to be reviewed at the BEA level are:

(1) Funded Reimbursable BEA/ BESA Management Report. This report will provide the total of funded reimbursable orders accepted and being executed by a BEA. The report provides authorizations, commitments, obligations, expenses, and liquidations to date, broken down by object class/sub-object class codes.

(2) Field Funded Reimbursable Detail Planning and Performance Report This report will provide commitment, obligation, expense, and liquidation information for each reimbursable order accepted and executed by BEAs and BESAs. Program element, object class, cost account code, and activity group provide execution information. Figures shown on this report are cumulative to date.

c. Recording Collections. Accepting officials must ensure collections are being recorded timely and accurately. Close

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coordination with DFAS is mandatory when over aged bills exist. Reimbursable bill collections are processed as register 13 (i.e., funded). The document number described in paragraph 6307.1.b is the primary field used by SABRS to match collections to outstanding reimbursable bills.

d. Ceilings on Spending. The funding provided by an external agency for requested work or services cannot be exceeded. For this reason, BEAs should closely monitor the spending relative to reimbursable work requests. In any case where obligations exceed the original authorizations, the BEA will formally notify the COMP with justification why the reimbursable was over-obligated. The COMP will request that the customer increase the original authorization. Any over-obligation of reimbursable work request funds not authorized by the customer will be charged to the BEA's organic account.

e. Limitation on Use for Intended Purpose. It is important to recognize that when an external agency provides funding to 2d MAW in the form of a reimbursable work request, those funds represent an obligation for the customer. Any funds that are not used by 2d MAW towards providing the requested work or service will eventually be returned to the customer. As with organic funds, monies that are not used during the FY in which they were appropriated will be reverted. For this reason, it is imperative that the BEA tasked with managing funds provided by external agencies ensure that the balance of the funding is closely monitored in order to ensure that any excesses are identified and returned to the customer prior to the end of the FY in order to allow the customer adequate time to re-obligate the excess funds prior to their expiration. BEAs will evaluate the allocated resources at least 90 days prior to the end of the FY to determine if, based on historical data, there appears to be any excess funds available for return to the customer. All excesses will be reported to the COMP who will notify the customer and request a decrease to the original authorization.

9. SOURCE DOCUMENT FILES FOR REIMBURSABLE ORDERS

a. COMP:

(1) Will maintain source document files for each accepted reimbursable order. The file will contain all original reimbursable requests, acceptances, amendments. In addition, a listing reflecting the RON, all RBCs and BEAs assigned authority within the reimbursable order will be maintained in the file.

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(2) Will maintain a spreadsheet to include all RONS assigned, customer's name, and total dollars authorized. This spreadsheet should then be balanced at least monthly to budget execution, reimbursable orders reports, and the general ledger by funded programs.

(3) Will maintain receipt documentation for all outgoing reimbursables to validate that services were received for the funds allocated. A DD-250 materials and services receipt form from the unit receiving the services and/or invoices must be maintained for all liquidations associated with the outgoing reimbursable. The DD-250 is a receiving report that documents the acceptance, receipt, and/or delivery/shipment date; it is considered the primary receiving document, but other forms of receipt/invoice may be acceptable.

b. BEA

(1) Will maintain a copy of the signed authorization letter and official message for each reimbursable managed.

(2) Will maintain source documents for reimbursable spending transactions.

(3) Will maintain the reconciliation spreadsheet provided by COMP to track and balance their source memorandum documents to the official SABRS records. The reconciliation balance sheet will be submitted to the COMP after the Monthly SABRS cycle processes.

10. YEAR-END CLOSING FOR REIMBURSABLE ORDERS

a. Required Actions. The performing activities should ensure that the following year-end closing actions are completed.

(1) Ensure all reimbursable order records are accurate and reflect the current status of valid obligations and accrued costs.

(2) Notify the issuing activities (i.e., the customer) of any excess fund availability prior to 15 August.

(3) Record in SABRS (by 15 August) all pertinent expenses to reimbursable orders for appropriations that will expire on 30 September so that these expenses are reflected on the August reimbursable customer billing and will be collected in September.

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(4) Archive all RONs where the authority, obligations, expenses, billed, and collected, are equal after receiving confirmation from the BEA that all work is complete.

b. Authority Adjustments. SABRS will automatically reduce the available balance for all Economy Act Orders having a fund expiration date of 30 September down to the amount obligated. Subsequent authority adjustments back up to the amount of the customer's work request can be processed after the close of the fiscal year, if necessary.

c. Completion/Closure of Reimbursables. Reimbursable funds are provided on an annual basis for work to be performed during a given FY. Accordingly, all reimbursable orders will be closed no later than one quarter after the completion date of work as cited on the reimbursable work order or one quarter following the end of a FY, whichever is sooner. No reimbursable work request can be officially closed while valid ULOs or UTOs remain. Funding can, however, be returned to the customer by accepting a decrease to the original authorization. Closure of a reimbursable work request is accomplished by notifying DFAS that all orders have been completed and that no further work will be performed. Upon closing a reimbursable work request, no further action is required of the BEA other than maintaining the files for five FYs.

11. OTHER IMPORTANT INFORMATION

a. The customer's appropriation data must not be used on any source document for a reimbursable spending transaction.

b. Reimbursable orders must be reviewed monthly at a minimum, utilizing the reports identified in paragraph 3707. It should be noted that these reports are not BEA specific, unless one BEA is executing the reimbursable order. COMP and BEAs should perform these reviews.

c. Many reimbursable bills cannot be processed by DFAS because the appropriation data was keyed incorrectly into SABRS. When processing appropriations for other services, ensure the lines of accounting are input into the appropriate fields. Visit the web site <http://www.dfas.mil/library/dacc.pdf> to properly identify the DoD crosswalk between appropriations.

d. Requests for Contractual Procurement (RCP) NAVCOMP FORM 2276 must be forwarded to the AC/S COMP who will then forward it to the appropriate contracting officer for acceptance. These are direct fund cite documents that can only be accepted by officials holding Contract Warrants.

12. WORK REQUESTS. A work request is similar to a reimbursable order except that 2d MAW is requesting work and/or services from another agency. As with reimbursables, only the Comptroller is authorized to generate work requests. In the event a 2d MAW unit finds it necessary to create a work request, a written request will be submitted to the COMP. This request will include the following information.

- a. Performing Activity where the work request will be forwarded.
- b. Description of the work or services requested.
- c. Inclusive dates of the requested work or services
- d. Purpose of the funded work.
- e. Points of contact at both the performing and requesting activities.
- f. Total amount of funds to be provided.
- g. Request should be forwarded at least 10 days prior to commencement of work or services.

(1) Economy Act Order Requirements

(a) Definitions

1. Assisted acquisition. A contract or delivery order placed on behalf of the Marine Corps by an officer external to the Marine Corps.

2. Direct acquisition. A delivery order placed by a Marine Corps contracting officer against a contract established outside of the Marine Corps

(2) Economy Act Procedures

(a) All acquisitions made through a non-DoD agency and assisted acquisitions over \$1 mil required a Determination & Finding (D&F) approved by Comptroller, RCO, SJA and ADC, I&L.

(b) All assisted acquisitions under \$1 Mil and direct acquisitions between \$100K and \$1 Mil require a memo for the record signed by Comptroller, SJA, and RCO. Regional contracting offices maintain the most current format of the D&F on their websites.

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CHAPTER 13

RECONCILIATION & VALIDATION PROCEDURES1. RECONCILIATION OF SABRS FINANCIAL REPORTS

a. General. SABRS produces reports on an exception basis, meaning that only those BEAs who had transactions recorded since the last update, receive new financial output. No matter how often records are updated and reports generated, the full benefit of up-to-date reporting will not be realized unless the output is reconciled by BEAs in a timely manner.

b. Error Reports. The transactions appearing on the financial management reports generated by INFOPAC represent transactions that have been accepted by SABRS and have been posted to the official accounting records. At times, transactions will be sent to SABRS but will be rejected for one reason or another. Rejected transactions have not posted to the official accounting records and have not affected the balance of the BEA account. The rejected transactions will appear in the SABRS error log. After each SABRS cycle has been reconciled, the BEA must access the error file and correct any rejected transactions that are resident there. Appendix W provides definitions and corrective actions to be taken relative to the codes that correspond to these types of transaction. Additionally, prior to manually posting any pending or committed transactions that have been resident in the memorandum record file for an extended period of time, the BEA should verify that these "old" transactions are not in the error file. Once appropriate actions have been taken to correct the erroneous transactions in the SABRS error file, the transactions will post to the official accounting records, affect the account balance, and appear on applicable financial management reports.

c. M&S and TAD Reports. Entirely separate reporting is done for M&S and TAD transactions. Appendix N provides sample listings of SABRS financial output available to BEAs within the INFOPAC Reports Distribution system.

d. INFOPAC REPORTS

(1) Budget Execution Report (BER) (PRTFLBEA). Updated with each cycle, this report will serve as the primary means of monitoring execution of the approved budget. BEAs are responsible for ensuring authorized amounts are not exceeded as indicated on the BER and will request a reprogramming of funds from the COMP as required. It is the responsibility of the BEA

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to distribute funds to the appropriate BESAs. The BEA must have the ability to obtain the BER.

(2) M&S Daily Transaction Report. INFOPAC has two versions of this report: Daily Transaction Report By WCI/BEA (DFBDTR1) and Daily Transaction Report By WCI/BEA/BESA (DFBDTR2). These reports are the same, however, the second report breaks out the BESA. This report provides a detailed listing of each M&S document that was updated through interfaces during the current cycle. The M&S Report uses DICs to identify the type of transaction that was recorded in SABRS. Appendix W provides descriptions of DICs used in SABRS. In order to ensure that budget execution reports reflect the correct financial posture of the unit, each transaction appearing on the M&S Daily Transaction Report must be verified for accuracy after each SABRS cycle. When erroneous transactions are detected, action must be taken by the BEA to input a corrective transaction to SABRS immediately.

(3) Travel Daily Transaction Report. INFOPAC has two reports: Travel Daily Transaction Report By WCI/BEA (DFBDTR5) and Travel Daily Transaction Report By WCI/BEA/BESA (DFBDTR6). These reports are the same, however, the second report breaks out the BESA. Similar to the M&S Daily Transaction Update Report, this report provides a detailed listing of each TAD transaction that occurred during the current cycle. The Travel Daily Transaction Report uses DICs to identify the type of transaction that was recorded in SABRS. Appendix W provides descriptions of DICs used in SABRS. In order to ensure that budget execution reports reflect the correct financial posture of the unit, each transaction appearing on this report must be verified for accuracy after each SABRS cycle. If erroneous transactions are detected, action must be taken by the BEA to correct transaction in SABRS immediately.

e. Customer Analysis Report (GFSPRR7). This report provides information on Reimbursable authorizations, obligations, expenses, and the amount billed to the requesting activity.

2. MATERIALS AND SERVICES (M&S) RECONCILIATION PROCEDURES

a. Print Reports. On a daily basis, fiscal personnel will check the INFOPAC Report Distribution system for newly generated reports relative to their accounts. Appendix N contains a listing of all required reports. Each time a SABRS cycle runs, a summary of all transactions affecting your account is created in INFOPAC. Material and Services accounts will utilize one of

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the reports titled Daily Transaction Report listed above. Anytime a new report version is identified in INFOPAC, the BEA/BESA must take action to print the report and conduct a reconciliation of all transactions shown on the listing. (Note: If there isn't a report resident for your BEA/BESA combo, there were no new transactions pulled in for your account)

b. Reconcile individual transactions against source documentation contained within the memorandum record file. Every transaction appearing on your INFOPAC report affects the balance of your funds. For this reason, you must visually compare the source documents contained in your files against each transaction in order to ascertain whether or not the transaction is valid and correct. This process is no different than the process one takes when balancing a checkbook against a checking statement. Any incorrect or questionable transactions should be marked for further action and the source documents laid aside for use during the correction stage of the reconciliation process.

c. Annotate source documents as outlined in Chapter 3, Section 5, para. 3506.3 of this manual. As each transaction appearing on your fiscal report is verified, the related source documentation must be annotated with the DIC of the transaction, dollar amount of the transaction, the date, and the SABRS cycle number that the transaction appeared on. This is true for erroneous transactions as well as valid transactions. The act of annotating the source documents creates an audit trail for each document. This audit trail will prove useful in preventing duplicate postings and in correcting any future errors that may occur. For M&S transactions, the first line of each transaction appearing on the Daily Transaction Report indicates the status of a document prior to the newest changes caused by the transactions you are reconciling. Based on the prior status of the document as shown on the Daily Transaction Report, you should easily be able to locate the source documentation in your memorandum record file. Each line appearing on the report that begins with a DIC represents a unique transaction relative to the document. Again, each transaction must be validated. The final line shown for a document represents the updated status of that document following the posting of the identified transactions.

d. Transfer source documents to the appropriate memorandum record file section based on their new status in SABRS. As transactions affecting a document number post to SABRS, the status of that document will change. The composition of the memorandum record file should mirror the composition of the

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records posted in SABRS. Therefore, as previously outlined in Chapter 3, Section 5, para. 3506.3, concerning memorandum records, after each source document has been annotated to show the most recent transactions affecting it, that document should be placed in the memorandum file in the section of the file most closely representing the updated status of that requisition.

e. Reconcile Files. No document should ever be resident in the pending file for more than two weeks. Likewise, no document should stay in the committed file for more than 30 days. For this reason, it is necessary to ensure that after each SABRS cycle, you check the SABRS Error Report (PRERROR) and the SABRS history file to determine whether transactions relative to "old" initiated and committed documents are resident in either SABRS file. Transactions found in the error file should be corrected to ensure that they post during the next cycle. If the transaction on the error file is incorrect and the proper fields are not editable, it will need to be deleted and manually entered into SABRS. Only the COMP staff will do the deletions based on the supporting documentation provided by the BEAs. At times, due to input error, your transactions could erroneously post against another BEA/BESA account. If this happens, the document will be located in the SABRS history file. Close attention must be given to any documents resident in the pending/committed file that are found in the SABRS history file. Generally, review of the FIP will reveal that the transaction was posted against another BEA/BESA account. If the document has already been liquidated, action will have to be taken to request a correction by the COMP.

f. Correct Remaining Errors in SABRS error file. Selection of option #2 of the SABRS Error Log Correction options requires you to provide the 2d MAW WCI (M57080). Using this option will cause SABRS to display, for update, any transactions resident in the SABRS error file that are related to your account. All errors must be either corrected or deleted after each SABRS cycle. BEAs should forward requests to COMP staff for action. Those transactions that are marked for deletion must be manually entered into SABRS. Source documents should be annotated with the fact that a related error was deleted or corrected and then returned to the same section of the memorandum file from which they came. No documents are moved through the memorandum record file until their status has changed as a result of a transaction posting in SABRS as evidenced by their appearance on an INFOPAC report. Transactions in the error file have not posted in SABRS; they were rejected and did not, therefore, affect the balance of your account.

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g. Prepare any necessary discrepancy reports for the COMP Staff. Once all transactions have been validated and the source documents properly cycled through the memorandum record file, you are ready to take action on the errors that were found. During the reconciliation process, any erroneous transactions or errors that are discovered that relate to liquidations should be marked as needing action by the COMP. In order to request corrective action, fiscal personnel must submit a request to the COMP explaining the errors that were found and the action necessary to correct those errors. Copies of all documentation supporting the errors should be attached as enclosures to your request in order to help the COMP understand the situation and take corrective action. These requests for action should be maintained in a separate file folder and tracked until the requested action has been accomplished. Follow-up with COMP staff on a weekly basis or until the transaction are corrected within SABRS. Some requests for accounting corrections have to be forwarded to DFAS and may take longer than a week to process.

h. Prepare Weekly Fiscal Reports for submission to the COMP. The sole purpose of the reconciliation process is to identify what is the true status of funds for your unit account. This reconciliation and status of funds should be used to brief the unit's CO. These reports are consolidated by the COMP and used to provide the status of 2d MAW funds to the CG.

3. STATUS OF FUNDS REPORTS. BEAs are required to submit a weekly Status of Funds report for both their Organic and Contingency accounts by 1400 Thursday (to be prepared using the cycle that runs Wednesday night) to the COMP detailing in the remarks section: the errors that were found in the official accounting records; the action taken to correct those errors; the true balance of the BEA account. The SOF format is provided in Appendix N. These reports will be kept on file for current FY plus five prior fiscal years.

4. VALIDATION OF SABRS FINANCIAL REPORTS. In order to ensure the accuracy of transactions recorded in SABRS, BEAs are required to perform a validation of all outstanding transactions to confirm that transactions are posted in accordance with appropriate source documents. Specifically, the goals of a validation are: to ensure the accuracy of posted transactions; to confirm whether the requirement for a material or service still exists; and to initiate follow-through efforts to locate missing liquidations. The following paragraphs describe the requirements of the validation process as well as the procedures necessary to validate material and services orders and outstanding travel orders.

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5. VALIDATION REQUIREMENTS

a. Tri-annual Review of Commitments and Obligations.

Validations of outstanding commitment and obligations for all Fiscal Years will be conducted during each of the four-month periods ending on January 31, May 31, and September 30 of each fiscal year. The requirement for reviews of commitments and obligations applies to both organic and reimbursable funded transactions.

(1) The following reports are utilized in the Tri-annual review validation process.

(a) UNLIQUIDATED ORDER (ULO) STATUS REPORT - PE

1. Available in SMARTS & INFOPAC (Report ID: PRTM150), these reports provide a list of all active M&S records classified as Unliquidated Orders (ULO)s. Comp will specify which date to pull. A ULO in SABRS is any M&S record that is yet to be considered completed.

2. BEAs will establish necessary controls to ensure that copies of all receipt documents are obtained and maintained with the original source document within the memorandum record file. Action must be taken to ensure that an appropriate posting transaction is made to the official accounting records to record the receipt of goods and services. This will be done utilizing a DIC "EXP" (see Appendix W for DIC descriptions). All ULOs will be validated weekly by the BEAs utilizing the SMARTS or INFOPAC report. The latest ULO status report will be validated in accordance with the procedures outlined in this section. A copy of all validated ULO listings will be retained by the BEA for Current plus five FYs.

(b) UNLIQUIDATED TRAVEL ORDERS (UTO) STATUS REPORT

1. Available in SMARTS & INFOPAC (Report ID: PRTT147), these reports list all active Travel records classified as Unliquidated Orders (UTOs). A UTO in SABRS is any TAD record that is incomplete.

2. BEAs will establish necessary controls to ensure that copies of all Disbursing Office Vouchers are obtained using EDA and maintained with the original source document within the memorandum record file. All UTOs will be validated weekly by the BEAs utilizing the SMARTS or INFOPAC UTO report. The latest UTO status report will be validated in accordance with the procedures outlined in this section. A copy

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of all validated UTO listings will be retained by the BEA for current plus five FYs.

b. Responsibility. The responsibility for conducting and performing the validations is a joint effort between the COMP office and the BEAs.

(1) COMP. is responsible for overall coordination of the validations by performing the following:

(a) Establishing and publishing a schedule for the performance of validations by the BEAs.

(b) Provide the BEA with the appropriate validation instructions as provided in this manual.

(c) Provide assistance and training to BEAs on how to perform validations.

(d) Ensuring that BEAs perform the validations and return the annotated validation report to the COMP.

(2) BEAs. are responsible for conducting validations by performing the following:

(a) Validating all outstanding transactions recorded in SABRS against the source documents.

(b) Entering all corrections, adjustments, and cancellations to commitment, obligation, and expense transactions into SABRS.

(c) Initiating corrective action to liquidations by providing the COMP with proper supporting documentation.

(d) Certifying and returning the completed annotated validation report to the COMP.

c. Validations will be conducted for all material and services, Requistional Authority, and travel transactions and annotated with the standard validation codes.

6. MATERIAL AND SERVICE VALIDATION PROCESS. Prior to conducting the validation, BEAs must ensure that all financial source documents maintained in the posted file are up-to-date. Material and services validations are conducted by annotating the outstanding transactions report as either: valid, received, cancelled, error, or liquidated.

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a. Valid (VAL). Requirements continue to exist for materials or services that have not been received. If the transaction is over 60 days old, submit a follow-up to the last known source of supply or service to ensure the requirement is active.

(1) Work Requests, Project Orders, and Contracts (Standard Document Number). These transactions will have the following Document Type Code (DTCs): PO, RC, WR, and MP. Confirm that a signed acceptance copy of the original or modified DD Form 1155, NC 2275, NC 2276, or DD Form 448-2 has been received. If the acceptance has not been received, acquire an acceptance copy from the performing activity. If the document is sent back as rejected, cancel the document in SABRS.

(a) Prior Year. Contact the Purchasing and Contracting office if the delivery date has been exceeded on the signed copy of the source document. Contact the performing activity to determine if all billings have been processed and the total dollar amount of the final billing.

(b) Current Year. Contact the purchasing and contracting office or the performing activity if no billing was received within 30 days of receipt of materials or services.

(2) System Requisitions (MILSTRIP/Interdepartmental Bill (IDB)). Request the status of the requisition from the last known source of supply. Based on that status, take appropriate action with the item manager. Ensure the source documents show that follow-up action was completed.

(3) Request for Training (SF-182). Confirm that training was actually executed. If so, contact the training office or member to obtain final date of training.

b. Received (REC date). Material or service has been received, but no liquidation has posted. Complete the following actions:

(1) If receipt of goods or services has been confirmed and an expense has not been posted to SABRS, obtain the supporting documentation (if available) and immediately post an expense transaction.

(2) Acceptable receipt documents are as follows:

(a) System Requisition (MILSTRIP/IDB) (DD 1348-1). BEAs can obtain copies of DD 1348-1s from either the local

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Transportation Management Office (TMO) receiving activity and/or base supply.

(b) Completed Receipt Form. The receipt form must be signed and dated. Also acceptable are either a DD 1348-6 or DD 1149, stamped received, signed by the receiver, and reflecting the actual date received. BEAs can often obtain copies of these documents from the local purchasing and contracting office.

(c) Document Type Code RV Transactions (DD 1164). DD 1164 with Certifying Officer signature and date.

(d) Document Type Codes: PO, RC, WR, DO, CC, MD, and MP. Advance or information copies of billings received but not liquidated. BEAs will contact the local Resident Officer In Charge (ROIC) for RC documents, and the performing activity POC for PO, WR and MP documents to obtain copies of billings.

(e) Request for Training (SF-182). Obtain a completed copy of the SF-182 that reflects the completion of training.

(3) Government Purchase Card Transactions. All transactions should be paid within 30 days. Confirm that certified bank invoices reflect the detail transactions. If not, contact the cardholder to determine if the transaction was recorded at the bank. Any other problems should be directed to the APC purchasing and contracting.

c. Cancelled (CXL). Either the requirement for the material or service no longer exists, or the document is no longer active in the supply system. The BEAs will complete the following actions:

(1) Immediately post cancellations to SABRS upon receipt of cancellation confirmation based on source documentation.

(2) System Requisitions (MILSTRIP/IDB). Ensure the cancellation status has been received to confirm.

(3) Contracts/Delivery Orders. Obtain a copy of the modification to the DD 1149/1155 indicating cancellation.

(4) Document Type Codes: PO, RC, WR, and MP. Obtain a copy of amendment withdrawing fund authorization or rejection of funding document.

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d. Error (ERR type of error). The transaction does not belong to the BEA, appears with erroneous information, liquidation is posted to wrong document number, or appears to be a duplicate. If the BEA cannot correct the transaction, present the transactions to the COMP and provide all available information, date received and supporting documentation.

e. Liquidated (LIQ). The transaction is complete except that the liquidation has yet to post. If 60 days has passed since receipt of materials and/or services, provide receipt documentation to COMP to aid the research for the delinquent liquidation.

7. VALIDATION OF OUTSTANDING TRAVEL ADVANCES/ORDERS

a. Responsibility. Commanding Officers are responsible for ensuring that travelers prepare and submit TAD/TDY orders settlements (DTS Vouchers) upon completion of travel. BEAs will notify travelers of settlement requirements, procedures, and initiate pay checkages to recoup advances as necessary. DFAS is responsible for adjustments and corrections to liquidations. When provided proper supporting documentation, DFAS will obtain and post settlement vouchers and government transportation requests for settled claims that have been registered but not recorded in SABRS. All correspondence must be routed through the COMP.

b. Validation Codes. All transactions appearing on the specified Outstanding Travel Advances/Orders reports will be annotated with one of the following notations: valid, to disbursing office, settled, cancelled, uncollectable, pay checkage, or error. (Use the bold abbreviation on reports).

(1) Valid (VAL). The individual has not yet completed travel or travel has not commenced. The BEA will make this determination based on a review of the duration of travel and the Estimated Date of Completion (EDC) appearing on the travel orders.

(2) Delinquent (DEL). If it is 5 days past the EDC, check for a modification of orders that extended the EDC. If no modification was created, Unit S-1's will send a letter to the traveler requiring settlement of orders. Annotate the UTO validation listing with DEL-LTR date (i.e., 011101). After three attempts have been made to get the traveler to settle and a travel advance was taken, initiate a pay checkage. For guidance on initiating a pay checkage, contact the unit Debt Management Monitor (DMM).

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(3) Pending Final Liquidation (PFL date went to finance). The DD 1351-2 settlement voucher has been completed by the individual and has been forwarded for payment. Annotate the date the claim was sent. If the date of submission is greater than 60 days, provide a copy of the DD 1351-2 settlement with the annotated report to the COMP. This code will also be used for the following:

(a) Fiscal is awaiting a copy of the DOV.

(b) The individual has received a settled claim from the payment office but the liquidation has yet to post to the Outstanding Travel Order (OTO). Annotate the Disbursing Officer Voucher (DOV) number, date paid, and Disbursing Symbol Station Number (DSSN). Attach a copy of the liquidation (settlement) with the annotated report to the COMP. If the traveler does not have a copy of the settlement, obtain a copy from EDA for the BEA's files. The traveler also has a responsibility to maintain copies of all settlements of government travel.

(4) Government Travel Request (GTR). For validating outstanding government-funded transportation obligations, refer to the following procedures:

(a) Automated Government Travel Request (AGTR). All commercial travel reservations made through a contracted travel office (i.e., All Points, SATO, OMEGA, etc.) are certified and approved by the passenger travel office of the local TMO. Travelers do not fly unless the government-funded transportation is approved by the TMO. It is the local contracted office (i.e., SATO, OMEGA) that initially generates the AGTR bill and provides a detail listing of travelers for a given billing period. The local TMO reconciles this detail list with the AGTR system (the AGTR system maintains Accounting Classification data, traveler name, date traveled, and amounts). This reconciled information is electronically transmitted to Albany and invoiced through the Transportation Voucher Certification Branch (TVCB) of the Transportation Management System (TMS). This information is vouchered by TVCB and sent electronically to DFAS-KC for payment, and a detail listing by traveler is also mailed to DFAS-KC. For validation purposes, if a BEA desires to inquire into the status of an AGTR payment, such inquiries should begin at the local TMO office, not Albany. The transaction will be annotated as valid when the mode of transportation and confirmation of travel have been verified.

(b) Travel by Air Mobility Command (AMC). If someone travels TAD/TDY via AMC, the aerial port from which the

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traveler departs inputs traveler information and accounting data into the Global Air Transportation Execution System. The data is electronically transmitted to Scott AFB where the data is incorporated into a bill to the U.S. Marine Corps. This detailed billing information is electronically transmitted to TVCB at Albany where it is certified and sent electronically to DFAS-KC for payment. The transaction will be annotated as valid when the mode of transportation and confirmation of travel have been verified.

(5) Cancelled (CXL). Travel orders have been cancelled. If a travel advance is involved and is still outstanding, annotate the report with the date, DOV, and DSSN where the advance was returned. If travel has been cancelled for more than five (5) working days, a travel advance was taken, and traveler cannot prove advance was repaid, the unit DMM will initiate a pay checkage, after three attempts via letter asking for settlement.

(6) AGTR. If a ticket was purchased, the traveler will be billed. If the TAD/TDY orders are cancelled afterwards, the AGTR will process even though the TAD/TDY was cancelled. Debit and credit liquidations will be posted. To obtain a credit for the cancelled ticket it must be turned back into the TMO as unused. The AGTR refund may take from 30 to 90 days to process in SABRS. The BEA must leave an obligation amount against the TON, in order for the debit and credit AGTR to post. Only after the credit has posted, can the obligation be cancelled.

(7) Uncollectable Travel Advance (UNC). Research indicates the travel advance was not returned, and the individual is no longer on active duty and is not a member of the active reserves. Two successive written attempts to locate the individual at the last known address have failed. Records of the method and results of the attempts to contact the individual must be maintained for audit purposes for one fiscal year after the appropriation lapses. This annotation will result in DFAS posting a commitment, obligation, expense, and liquidation for the full amount of the advance. This action will reduce the BEA's available balance.

(8) Pay Checkage (CHI). Action has been initiated to check the individual's pay for the outstanding travel advance after three consecutive attempts have been made to have the traveler settle. Annotate the date the request was made, and attach a copy of any supporting documentation with the annotated report to the COMP.

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(9) Error (ERR). Transaction does not belong to the BEA, appears with erroneous information, liquidation is posted to wrong document number or appears to be a duplicate. The BEA cannot correct transaction. Present the transactions to the COMP providing all available information and supporting documentation.

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CHAPTER 14

OPEN PURCHASES/GOVERNMENT PURCHASE CARD (GCPC)1. OPEN PURCHASES

a. General. Purchasing from a commercial source (open purchase) is the method whereby an agency of the government acquires ownership or control of supplies or receives the benefit of services from commercial sources in exchange, generally, for the payment of appropriated funds. All Marine Corps activities shall ensure that prescribed government sources of supply are used to the maximum extent practicable prior to acquiring supplies or services through an open-market purchasing method. Purchasing authority at Marine Corps activities shall be subject to the limitations set forth in the Marine Corps Acquisition procedures Supplement and the Federal Acquisition Regulation.

b. Historically, open purchases have been an area of financial management open to abuse and scrutinized during audits by external agencies. Group commanding officers are directly responsible for the authorization and legality of all open purchases initiated by their units. Groups will establish controls to ensure that squadrons do not commit illegal purchases. Commanders should be mindful that they are responsible for ascertaining that all purchase requests reflect the actual needs of the organization, represent the minimum needs of the government and that the items requested are required for the performance of the command's mission. Commanders shall review obligations and expenditures to ensure funds and other resources are being consumed in the most efficient manner; efficient meaning in a manner that produces maximum combat readiness and proficiency for the least amount of money. Finally, commanders shall ensure that all personnel responsible for establishing, reviewing, and approving requirements are aware of the fact that they may procure only the minimum needs of the government.

c. The following amplifies guidance already established in the Marine Corps' Acquisition Procedures Supplement for O&M, MC, and the various Navy purchasing procedures manuals for O&M, N. This guidance does not apply to requisitions that affect aircraft equipment readiness.

(1) ADPE/IT Equipment. Requests for the purchase of ADPE (to include cell phones and blackberries) will be sent to

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the AC/S, G-6/WISMO to request waiver approval if required as outlined by CMC msg dtg 231130Z Jan 01 and endorsement prior to submission to the COMP for approval/disapproval.

(2) Leased Copiers. Copiers are leased from a commercial company. The Defense Automated Printing Service (DAPS) manages the copier contract. All requests for changes to the number, type, or location of existing copiers must be routed through the Wing G-6 via Wing Comptroller. Wing G-6 will then forward the request to DAPS. Additionally, Group Fiscal Officers must approve requests.

d. PROHIBITED ITEMS. A current list of prohibited items can be found in the Enclosure (1) that is located at: <http://www.navsup.navy.mil/main/purchase-card/420094.pdf>.

2. PURCHASE REQUEST (PR) BUILDER

a. General. For Open Purchases over \$3,000.00 (and under \$3,000 if the vendor does not accept credit cards) the units will utilize PR Builder. PR Builder is a web-based tool, www.prbuilder.navy.mil that allows the user to:

- (1) Electronically create PRs.
- (2) Route PRs through customized workflows.
- (3) Add funding data.
- (4) Electronically send PRs to the Contracting Office.
- (5) Track history.

b. Preparation of Open Purchase Request. Purchase Request Document (PRD) will be prepared by the requesting unit by utilizing a local open purchase request provided in Appendix N.

c. Preparation of PR Builder Request. PR Builder has a customized workflow that is based on the Unit's needs for submitting open purchases to Purchasing and Contracting. All supporting documents and waivers will be attached to the PR Builder request prior to submitting for approval. The basic workflow for all units will be as follows:

(1) Requirements User. Creates and Routes PR's based on the OPR, SABRS must be selected.

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(2) Fiscal User. Adds Appropriation Data to PRs.

(3) Approver. Approves or disapproves PRs that are sent to them.

(4) Fiscal Approver (COMP). Reviews PRs for completeness, funds availability, and compliance with DoD and local procurement regulations.

(5) Purchasing and Contracting. Approves and accepts for contracting action.

d. Approval Process. All requests created at a squadron level must be routed through the Group Fiscal Section for approval/disapproval prior to submission to the COMP's Office. All requests will be forwarded to the COMP for approval or disapproval. In cases where the purchase is "mission essential", the PR Builder will be so annotated. Those PRD's that are approved will be routed to purchasing and contracting. Those that are disapproved will be returned to the originator with an explanation for the disapproval and a recommended alternative if one exists.

(1) All requests for changes/additions to PR builder will be sent to RCO via the COMP.

(2) Prior to submitting a PR builder adjust the default days for any personnel that are unavailable.

3. Government-Wide Commercial Purchase Card (GCPC)

a. General. The GCPC is the method of ordering small purchases under \$3,000. This system eliminates the use of contracts, streamlines the procurement process by reducing the administrative and paperwork burdens, and expedites payment to vendors.

b. APPOINTMENT PROCEDURES

(1) Approving Official (AO). Approving officials are the individuals ultimately responsible for all purchases made by their cardholders; they shall enforce the provisions of this order, the Contracting Division Bank Card System reference of the MCAS, Cherry Point Purchasing & Contracting (P&C) unit, and they shall initiate administrative and disciplinary procedures for misuse of the charge cards under their domain. Approving officials are nominated in writing by their group commanding or

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executive officer (Appendix N). The primary and alternate AOs will be appointed in writing (Appendix N) by the RCO in the Contracting Division at MCAS, Cherry Point Purchasing & Contracting (P&C) unit. These appointment letters, which include the cardholders' names and monetary limits, as well as the monthly office/cardholder limit, must be maintained in the AOs' individual file and maintained in their office. The group fiscal officer, unless otherwise specified and approved through the COMP, shall be the primary AO for all cardholders within the applicable group and subordinate units. The AO will be an officer or SNCO senior in rank to all cardholders within his/her hierarchy and there shall be only one active AO at any time. Must appoint an alternate AO if current AO is deploying or the GCPC cards for the cardholders under them will be deactivated.

(2) Cardholders. Cardholders shall be nominated by their group CO/XO in a letter (Appendix N). Personnel who are nominated to be cardholders will need to have at least one (1) year left on station. The approving official may not sign the nomination letter. If approved, the Agency Program Coordinator (APC) submits setup forms to the bank issuing the GPC. A purchase card will be issued only to Marines who hold a letter of appointment that is signed by the RCO. These appointment letters must be maintained in the cardholder's individual file. The cardholder's file will also be maintained in a secure place, (i.e., safe, locked file cabinet, etc.), in order to protect against theft of the card number. The purchase card dollar limitation, both per purchase and per month, will be as shown in the letter of appointment (Appendix N).

(3) Monetary Limits. Individuals, who have attended and met all the requirements of the one-day purchase card course, will have legal limits of \$3,000 per call and administrative limits of \$25,000 per month, regardless if P&C assigns higher amount. The duration of the monthly limit will begin and end with each calendar month unless a greater amount is authorized through the COMP and RCO. All deployed cardholders, GCPC cards will be reduced to \$1 for the length of the deployment.

(4) Assigned Card. The unique VISA card the individual receives is embossed with their name. No other person may use it! It is designed so this card will not be confused with personal credit cards. It should be protected as one would protect their own. In all respects this is considered a regular VISA card and must be activated prior to use. This card must not be used for personal purchases. It shall be used only for

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official United States government, mission essential purchases only.

(5) Assigned Line of Appropriation (LOA). A bulk document number will be created in SABRS each month for purchases made during that period. Each card will be assigned a LOA that will allow the CitiDirect interface to post the Commitment, Obligation, and Expense (COE) to the proper BEA within SABRS. Additional LOAs for contingency and exercises can be added to the GCPC card. Before the card is certified for payment the cardholder will select the correct LOA.

c. PURCHASE CARD POLICY

(1) SPECIFIC PURCHASE CARD RULES AND REGULATIONS

(a) A single purchase may be comprised of multiple items, but the total purchase card receipt shall not exceed the authorized single purchase limit of \$3000, to include any shipping charges. Shipping charges must not be itemized separately but instead should be included within the overall price.

(b) The purchase card may be used to purchase any item NOT specifically prohibited per EBUSINESS or in any other purchasing regulation. Be sure to obtain any required approvals and/or waivers prior to purchase. Reminder: the items purchased should be required to support operational requirements and the command's mission.

(c) Telephonic purchases must be received within sixty (60) days, and in-store purchases must be received immediately and taken with the cardholder. If a cardholder must order an out-of-stock item while at a company, the cardholder may place the order at the company's service desk for later delivery/pickup.

(d) Only one (1) payment per buy is authorized.

(e) An availability check for stock items must be made via any and all known common government sources of supply (example, DSSC/Serv Mart, SMU) prior to any purchase made.

(f) Activities should purchase all their small requirements (less than \$3000) with their purchase cards in lieu of submitting a PR Builder request through the P&C Unit.

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(2) TAX. At the time of purchase, the cardholder shall advise the merchant that the purchase is for official U.S. Government purposes and, therefore, is not subject to state and local taxes. The face of the card indicates "U.S. GOVT TAX EXEMPT" in embossed letters. If needed, a tax exemption letter may be obtained from the Agency Program Coordinator (APC) (Purchasing and Contracting). However, if tax is charged on the cardholder's statement of account, the cardholder must contact the vendor and request the tax be credited to their account. The issuing bank of the purchase card will not perform this function.

(3) TRAINING

(a) All new cardholders and approving officials will be required to complete P&Cs basic block of training sponsored by MCAS, Cherry Point's P&C. This session will cover, at a minimum, the purchase card manual, standards of conduct, procurement integrity, information on the computer program and the CD-ROM training as well as any applicable GSA videos. This class must be attended prior to issuance of the letters of appointment and the receipt of purchase cards. P&C will schedule the required training after the card has been requested and will notify the individuals via email of the class time and date.

(b) All cardholders and approving officials shall be required to attend an annual standard of conduct/ procurement integrity class.

(4) CARDHOLDER RESTRICTION. Use of the purchase card does not relieve the cardholder from prohibitions, controls, or required authorizations that exist within the Department of the Navy or at the government-wide level regarding the acquisitions of certain types of supplies. Should a cardholder have any question regarding a buy, they will need to contact a member of MCAS, Cherry Point P&C purchase card management team.

(5) CARDHOLDER LIABILITY. Use of the purchase card by the cardholder for such violations as: exceeding the single purchase limit, exceeding the monthly limit, purchasing a prohibited item, splitting calls, not electronically certifying statements, not submitting reports in a timely manner or any other disregard for the rules and regulations, will be considered by the RCO and APC as infractions of purchasing directions and will be handled accordingly, which may include revocation of cards. Intentional use of this purchase card for

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other than official U.S. Government business will be considered an attempt to commit fraud against the U.S. Government and will result in immediate cancellation of your card. Disciplinary action will be requested as applicable under the Uniform Code of Military Justice. The cardholder will be personally liable to the government for the amount of any unauthorized purchase and possible subsection to a fine of not more than \$10,000 or imprisonment for not more than five (5) years or both under 18 U.S.C. Sec 287.

(6) LOST OR STOLEN CARDS. If a card is lost or stolen, the cardholder must immediately notify the approving official, group/Budget Execution Activity, the APC, the local police, and the issuing bank. The AO will require certain information (Appendix N) to complete a summary report which must be submitted within five (5) days to the APC or the RCO. The cardholder must provide the AO the following information:

- (a) Card number.
- (b) Complete name.
- (c) The date the card was lost or stolen.
- (d) The date reported to the police.
- (e) The date the issuing bank was notified.
- (f) Circumstances surrounding the loss.

(g) Personal background information and purchases made on the day the card was lost or stolen. The federal government, as well as the cardholder, may be responsible for the charges against this card should the issuing bank not be notified at once of the loss of the card. The cardholder will be responsible for charges on a lost or stolen card if the above rules are not followed. A new card will be issued to the cardholder within ten (10) working days of the report of the loss or theft.

(7) TRANSFER OF CARDHOLDERS. When a cardholder transfers from one approving official to another, written notification must be received by the APC, so that change forms may be sent to the bank. The cardholder will retain their purchase card. Once the bank has assigned the account to the new approving official, the cardholder will be notified in

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writing. This notification will be kept in the cardholder's file.

(8) DEPLOYMENT OF CARDHOLDERS. When a cardholder is deployed their GCPC card limit will be reduced to a dollar. GCPC cards will not be used in a deployed environment.

(9) REVOCAION OF AUTHORITY. Prior to the departure (PCS, EAS, transfer, etc.) of a cardholder the approving official shall submit a memorandum (Appendix N) to the APC. Cardholders need to stop using their purchase card 30 days prior to departure date to allow sufficient time for all transactions to post and be reconciled. The cardholder must return the purchase card to the AO or to the APC at P&C, MCAS, Cherry Point. If the card has been turned into the AO, the AO needs to notify the APC that they have the purchase card in their possession. In turn, the APC will prepare a letter of revocation for the RCO's signature. Termination of an approving official, for whatever reason, also requires a memorandum (Appendix N) from the commanding officer, to the APC, who will prepare a letter of revocation for the RCO's signature. Additionally, the RCO may revoke a cardholder's or approving official's authority with just cause.

(10) EVALUATION AND AUDIT. As necessary, the purchase card management team at P&C reviews purchases made by cardholders. Also, a yearly review is performed on all cardholders' paperwork either by the purchase card management team going to individual offices or by cardholders bringing their paperwork to the purchase card management team. This evaluation is performed to ensure there is a clear paper trail from start to finish for each item purchased. Upon conclusion of this review, each approving official will receive a letter of the results. Additionally, random unannounced evaluations will be performed as needed at the direction of the COMP. Also, the Marines of the COMP, will review the complete GPC files annually as part of the Commanding General's fiscal inspection and during any assist visits performed. A copy of the inspection check list can be found in Appendices C & D of this order.

d. GENERAL PUBLIC SALES ONLY. Purchases shall be made only from companies who sell to the general public; no purchases shall be made from commissaries. (Purchases may be made at base exchanges.)

e. Clarification pertaining to the procurement of questionable items should be obtained from the office of the

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COMP. Very unique situations will be referred to the purchase card management team at MCAS, Cherry Point P&C on a case-by-case basis.

f. PURCHASING

(1) The purchase card may only be used for official government purchases.

(2) Ensure there are sufficient appropriated funds available prior to purchase.

(3) Ensure that an open purchase request is on file (Appendix N) prior to the purchase of any item.

(4) Per MCO P4400.7_, MCO 4400.150 and UM 4400.124, property items must be accounted for on the unit property records. Each approving official is responsible for ensuring all property items purchased by his/her cardholders are reported to his/her garrison property responsible officer.

(5) A minimum of three (3) government employees are required in the purchase card process. This process includes the submission of a request, procurement of an item, inspection and acceptance of the item, and certification for payment of the buy. In no instance will a single person be authorized to perform all of the above tasks. Additionally, cardholders and AOs shall not receipt for and accept items they ordered.

(6) The fiscal section will maintain a copy of all purchase card files/records for a period of current FY plus five (5) fiscal years from final payment date.

g. PROCEDURES AFTER PURCHASING

(1) Immediately after ordering, the cardholder will complete the purchasing document, and give a copy to their point of delivery and group BEA. A copy should also be given to the activity's responsible officer if nonexpendable property is purchased. The CitiDirect interface will input a COE into SABRS with an OC/SOC of 2625 after the purchase has been made.

(2) The approving official will review all shopping lists/receipts for unauthorized purchases. All receipts will be signed and dated by the approving official to document the review of these documents.

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(3) Cardholders will perform administration on all orders past due. Additionally, cardholders should contact companies that have not submitted charges to their statements.

(4) Should an invoice or acknowledgment be received, the cardholder should immediately match it to the Purchasing Document for that purchase and contact the vendor if there is any discrepancy. A copy of the invoice will be provided to the fiscal section.

(5) Receiving personnel should forward a copy of the receiving document/charge slip to the cardholder when the item is received and accepted. Should faulty, incorrect or damaged material be received by the activity, the cardholder is responsible for contacting the vendor to correct the matter within a two (2) week period. Any items returned to the vendor must have some form of receipt.

(6) Whenever an order is changed, it must be modified or canceled. The fiscal section needs to be notified of any modifications or cancellations.

(7) A copy of all paperwork from each purchase shall be filed as outlined in Chapter 5 of Section 3. All paperwork pertaining to a purchase should be filed together, i.e. written request, prior approvals and/or waivers, purchasing document, acknowledgments, invoices, packing lists, purchase card slips, signed Report of Property Received, statement, etc. In order to prevent purchase card number theft, documents provided to anyone other than the APC, AO, or cardholder will have the card number blackened out (or otherwise made illegible).

4. RECONCILIATION

a. General. The billing cycle is from the 22nd of the month to the 21st of the following month. Cardholders should validate their statements on line continuously as they are making purchases and provide the CitiDirect assigned SDN to the fiscal section. The status on the statement in CitiDirect will be "interim" during the month and will change to "new" when the account is ready to certify online. Both the cardholder and the AO must complete certification within 5 days following the end of the billing cycle. That means the cardholder should be ready to certify their account as soon as the status turns "new" because they have been validating as they made purchases. As soon as the cardholder submits their statement, it goes to their Approving Official who will certify the statement and

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electronically release the certified statement to DFAS-Kansas City for payment. Reallocation of all charges, including contingency and exercise charges, to the correct LOA and Cost Account Code (CAC) must be completed prior to the bill being certified for payment.

b. CARDHOLDERS. After certification, print a copy of statement and write the Standard Document Number given by CitiDirect on the statement. Cardholder will give a copy to their Fiscal section for their files.

c. APPROVING OFFICIALS

(1) The Approving Official is responsible for receiving completed cardholders' statements online from the all their respective cardholders, reviewing them, resolving questions that they may have on the purchases, and submitting them online to DFAS by the 1st of the month. AOs must forward their electronic statements within their hierarchy at the same time.

(2) Should the cardholder not be available, the approving official shall perform the cardholder's tasks pertaining to the statement. Should the approving official not be available to review and sign the statement, the entire package must be forwarded to P&C MCAS Cherry Point, NC to obtain an authorized signature.

d. DISPUTED CHARGES. If a purchase on the statement is incorrect the cardholder will need to print out the dispute form from CitiDirect. Fill out all items that pertain to the dispute and fax it to CitiBank within 60 days of the disputed charges posting date. The cardholder needs to notify MCAS P&C of this action. The cardholder should always call the company first to see if the issue can be handled directly.

5. RESPONSIBILITIES

a. CONTRACTING DIVISION

(1) REGIONAL CONTRACTING OFFICER (RCO). Reviews and approves all activity nominations for cardholders and approving officials, determines procurement thresholds, and signs appointment letters and memoranda for changes for all approving officials and cardholders.

(2) PURCHASE CARD MANAGEMENT TEAM (PCMT): This team consists of the Agency Program Coordinator, Billing Office

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representative and Disputes person. They perform the following functions:

- (a) Set up the Marine Corps Base/Station account with GSA and issuing bank.
- (b) Submit all cardholders' requests to the issuing bank.
- (c) Prepare appointment and change/termination letters.
- (d) Set up all training for approving officials and cardholders.
- (e) Teach purchase card manual classes to prospective AOs and CCHs.
- (f) Reconcile all problems encountered with the issuing bank.
- (g) Evaluate Vendor usage Reports and perform scheduled on-site evaluations annually and random evaluations as necessary.
- (h) Maintain all files.
- (i) Perform special projects as required.
- (j) Agency Program Coordinator (APC): Performs liaison with the issuing bank and GSA as required. Also, this individual is the focal point of the program and is responsible for the overall execution of the purchase card program at P&C.

b. BUDGET EXECUTION ACTIVITY. Obtain copies of purchasing documents from activity's cardholders. Cardholders will provide the unit fiscal section with the CitiDirect assigned Document number. One document number will be assigned monthly.

c. FILING. Will be in accordance with Chapter 5 of this section.

d. DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS-KANSAS CITY)

(1) Pre-validates all accounting and appropriation data to ensure sufficient money has been obligated.

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(2) Pays invoice in accordance with the Prompt Payment Act.

(3) Process liquidations in accordance with current policies.

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CHAPTER 15

FINANCIAL MANAGEMENT INSPECTIONS AND ASSIST VISITS

1. GENERAL. Commanders are responsible for funds provided to them in order to accomplish their assigned missions. This chapter reemphasizes the commander's and fund manager's responsibility to ensure that financial transactions are properly recorded and continuously reviewed for accuracy. This responsibility is best overseen by conducting formal inspections.

2. PURPOSE OF INSPECTIONS AND ASSIST VISITS. The purpose of assistance visits and inspections is to ensure Commanders have control of funds entrusted to them and to determine compliance with applicable financial management regulations. Fund managers must ensure that accurate and timely financial information is available for decision-making purposes. Assistance visits and inspections focus on the accounting system as the sole source of maintaining official accounting records. As such, the data in the accounting system must be accurate and cost data for high visibility and special interest programs should be consistently reported.

3. DEFINITIONS

a. Grades assigned for inspections and assist visits will be:

(1) Noteworthy. The Group/Squadron is exceeding the requirements in carrying out financial management doctrine, policies, and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority. This grade will be given for areas considered as a model for 2d MAW.

(2) Mission Capable. The Group/Squadron possesses the requisite skills and understanding to accomplish assigned missions, tasks, and functions; and have demonstrated compliance with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.

(3) Non-Mission Capable. The Group/Squadron does not possess the requisite skills and understanding to accomplish assigned missions, tasks, and functions; or has demonstrated a failure to comply with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.

b. Problems noted in the inspection/assist will be categorized as follows:

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(1) Finding. A "Finding" is a loss of spending control which: detracts from command readiness; involves or could lead to fraud, waste, or abuse; or significantly deviates from higher headquarters policies and procedures, the result of which may lead to overspending or unauthorized spending of the unit's assigned budget.

(2) Discrepancy. A "Discrepancy" is a situation that, if left uncorrected, has the potential to result in a loss of spending control. A discrepancy represents a failure to comply with applicable guidance and directives, and/or failure to take appropriate actions as required. Although generally procedural in nature, appropriate corrective actions are required to prevent further degradation of fiscal controls. Therefore, repeat discrepancies may become findings on the final inspection.

(3) Note. An administrative remark used to provide additional comments. A "Note" may be positive or negative in nature and will often be used to highlight specific areas of concern, amplify the degree of noteworthiness or severity of a problem, and/or provide additional recommendations for corrective actions.

4. ACTION. The 2d MAW Inspecting General (IG) establishes the procedures and schedules for conducting Financial Commanding General Inspections (CGI) for all fund managers. The intent of an inspection is not to merely be a checklist from which a box can be checked, but a tool to assess accuracy and compliance.

a. Formal inspections will be conducted every two years plus or minus 60 days from the previous inspection date, whereas financial assist visits should be scheduled by the command and conducted as required. Assist visits will need to be coordinated through the 2d MAW IG and the Comptroller office and will not be conducted within 90 days of a scheduled CGI.

b. The inspection program will focus on the following.

(1) Ensuring the accuracy of accounting data, i.e., balancing all transactions of the fund execution process (authorization, commitment/reservation, obligation, expense, and liquidation) to budget execution and/or fund control files.

(2) Ensuring that accounting transactions are recorded in a timely and efficient manner in accordance with established coding structures (i.e., FIP elements, document numbers, lines of accounting, etc.). Only valid accounting transactions should be recorded in the accounting system.

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(3) Ensuring compliance with financial policy procedures, and regulations.

(4) Ensuring that proper training is provided to fund managers. Any training requirements identified during an assist or inspection will either be completed on the spot, or scheduled for a later date with the COMPT staff.

5. PROCESS

a. Written inspection/assist visit reports will be provided to the 2d MAW IG normally within two to five working days after the completion of the inspection. A courtesy copy will also be forwarded to the inspecting unit. The report will identify any findings, discrepancies, and/or notes identified and provide recommendations for corrective action.

b. Within 30 days after receipt of the report, the inspected command will respond with corrective actions taken or scheduled for the reported findings/discrepancies and recommended solutions.

c. The formal inspection will identify whether or not findings from previous inspections or assist visits have been corrected. If warranted, a re-inspection will be scheduled.

6. GRADING SYSTEM. Inspections will be graded categorically. In general, grading will be based on the number of "Findings" and "Discrepancies" as defined in paragraph 4102. The Comptroller will assess the severity and potential impact of the inspection results, identify "Findings" and "Discrepancies", and make a determination on the appropriate grade for each category inspected. The inspection team will brief the commander or designated representative on the initial results upon completion of the inspection. However, the final results will be provided in writing to the Inspector General, following further review and analysis by the Comptroller. The following system will be used in determining appropriate grades.

a. Noteworthy. No findings or discrepancies and initiatives/actions above the requirements for financial management which directly results in the most efficient and effective use of all available funding.

b. Mission Capable. One (1) or two (2) findings and/or not more than three (3) discrepancies.

c. Non-Mission Capable. More than two (2) findings and/or more than three (3) discrepancies. A grade of Non-Mission Capable may also be assigned when there is a significant or

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warranted violation of policy or procedures, overspending,
unauthorized spending, fraud, waste, abuse, or lack of management
control.

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CHAPTER 16

INTERNAL MANAGEMENT CONTROL PROGRAM

1. GENERAL. Commanders are responsible for ensuring that resources under their purview are managed efficiently and effectively and that: programs/operations are discharged with integrity; programs comply with applicable laws and regulations; and to minimize potential for fraud, waste, mismanagement and negative public opinion. Effective internal controls provide reasonable assurance that weaknesses in the process can be prevented or detected early enough to mitigate and prevent an adverse impact on 2D MAW.
2. PURPOSE OF INTERNAL MANAGEMENT CONTROLS. The applications of the Managers' Internal Control Program (MICP) are applicable to all functional areas of an organization both (financial and non-financial). Maintenance and documentation of effective and efficient internal control systems is a primary management responsibility, and is inherent to command.
3. GUIDANCE. The reference for the commands internal control program is WgO 5200.24. This reference provides the guidance and training requirements to prepare and maintain the annual Statement of Assurance submission required by HHQ.

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CHAPTER 17

FUND MANAGER'S FISCAL LAW TRAINING REQUIREMENT

1. GENERAL. On 5 September 2008, the Office of the Under Secretary of Defense (OUSD) directed that key fund control personnel be identified and receive appropriations law training. The Department of Navy (DON) identified key fund control to include the Commanding General/Commanding Officer, Comptroller, and delegated staff. The Marine Corps further identified fund control personnel to include Comptroller/Budget office personnel, Supply Officers, Fiscal Clerks, Fund Managers, Purchase Card Approving Officials, Defense Travel System (DTS) Approving Officials, assigned Responsible Officers (individuals who receive funding) and those officers authorized to submit and approve requisitions that will commit and/or obligate government funds. 2D Marine Aircraft Wing has further identified fund control personnel to include Executive Officers, DTS Certifying and Authorizing Officials, Contracting Officers/Agents to include Government Commercial Purchase Card (GCPC) Holders, Financial and Program Managers, and Approving Officials for SF182 (Training), Transportation of Things (TOT)/Transportation of People (TOP), and ATLASS requisitions. The appropriations law training is required to have been completed per DON's/HQMC guidance or refresher training is required. Training will be documented and retained at respective organizations as well as reported to higher headquarters.

2. PURPOSE OF FISCAL LAW TRAINING. HQMC goal is to train every individual who could possibly cause an Antideficiency Act (ADA) violation. The training goal can be achieved through courses that include a foundation of fiscal law as well as detailed information on fiscal statutes covering the purpose, time, and amount for utilizing appropriated funds. It should also include familiarization to trainees of obligations and the specifics of the ADA.

3. TRAINING RESOURCES. There are a number of ways to obtain the requisite training to include but not be limited to the following:

a. Commanders Brief. A Fiscal/Appropriations Law briefing has been prepared by HQMC, Programs and Resources to facilitate the training for Commanders. This training is available from the Assistant Chief of Staff, Comptroller to the Commanding General, Assistant Wing Commander, and Chief of Staff, as well as, all Group and Squadron Commanding Officers and their Executive Officers.

b. On-line Fiscal Law Course: An on-line Fiscal Law class is offered by the DON Office of the Assistant Secretary,

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Financial Management and Comptroller (ASN (FM&C)) through its web site, PBISweb. PBISweb can be accessed from the Navy Marine Corps Internet (NMCI) at <https://pbis.nmci.navy.mil>; a Department of Defense common access card/public key infrastructure certificate is required. At the PBISweb website go to "Human Capital" and then "Training"; the "DON Principles of Appropriations Law" course is one of several no cost financial management training resources available at this site.

c. On-Site Fiscal Law Class: On-site Fiscal Law classes are conducted by ASN (FM&C) counsel staff. These courses are offered several times during a fiscal year and additional information is available at the PBISweb web site; go to "Human Capital" and then "Training". Two links, Fiscal Law Course Information and Fiscal Law Course Schedule, provide specific information and class coordinator point of contact information.

d. Third Party Fiscal Law Courses:

(1) Marine Corps Practical Comptroller Course

(2) GAO Principles of Appropriations Law Course:
<http://www.gao.gov/special.pubs/apptrng.html>

(3) Department of Agriculture (USDA), Principles of Federal Appropriations Law Course:
http://graduateschool.edu/course_details.php?cid=FINC7200D

(4) The Judge Advocate General's Legal Center and School, Contract and Fiscal Law Department Managed Courses: Visit <https://www.jagcnet.army.mil/8525736A005BC8F9/0/F4F01C63D6ABD0BF85257353006B31C5?opendocument&noly=1> to create an account.

(5) ASMC Enhanced Defense Financial Management Training Course: <http://www.asmconline.org/educationtraining/all-events/>

(6) Management Concepts, Inc.: Visit <http://www.managementconcepts.com> and select "Offering By Topic", "Financial Management", then "Federal Appropriations Law".

4. REPORTING REQUIREMENT. All personnel placed in key fund control billets are required to complete the fiscal law training prior to assignment or within 30 days. All units are required to submit monthly updates to the Resource Evaluation and Analysis (REA) section of the Wing Comptroller office by the 20th. As functionality increases, all updates will be conducted on the 2D MAW SharePoint Intranet site. At a minimum, the required information will include tier, name, unit/section, position, training date or date training will be completed.

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a. Tier I. Commanding General, Commanding Officer, Executive Officer (MAG's, MALS, Groups and Squadrons), Comptroller and Deputy Comptroller.

b. Tier II. Fiscal Officer/Chief, Approving Officials (AO)-GCPC, Aviation Supply Officer (ASO), Assistant Aviation Supply Officer (AASO), Supply Accounting Officers (SAD) and SAD SNCOIC, Squadron Support Division (SSD) OIC's and SNCOIC, TAD Approving Officials, TOT/TOP Authorizing Official, Certifying Official, Contracting Officer/Agent, Financial Manager, Program Manager, Government-Wide Commercial Purchase Card Holder, Fiscal Clerk, DASF/GCSS Personnel, Comptroller Personnel.

5. Inspection Standards. Commands will be held to the following standards:

a. Finding. If the command has below 80 percent of its key fund control personnel trained (Tier-I, Tier II), this will be considered a finding during Commanding General Inspections.

b. Discrepancy. If the command has between 80 to 94 percent of its key fund control personnel trained (Tier I, Tier II), this will be considered a discrepancy during Commanding General Inspections.

c. Note. Regardless of the overall percentage, if individuals are assigned to key fund control positions and have not completed the training prior to assignment or within 30 days, it will be noted.

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APPENDIX A

COST EFFICIENCIES/FRUGALITY

1. When developing and executing budget/spending plans, the following are some things to consider/ways to help maximize the value of our funds, get some sound enhancements funded with the savings, and be good stewards of our taxpayer dollars.

a. General

(1) Golden rule, would I do this with the money if this were my company?

(2) Are items for current/near-term requirements, just in time vs. just in case, no stockpiling?

(3) Is the item necessary or nice to have-sound enhancement?

(4) Does the item increase operational capability or readiness?

(5) Align funds with unit/section generating the requirement - this generates responsibility and accountability.

(6) Maximize ULO/UOL validations (Unliquidated order/Unfilled Order List) - Are MOVs (Material Obligation Validations) being done accurately and at least quarterly. Are all supplies ordered being received, are requisitions being inappropriately canceled/rejected, are invalid obligations decreased/canceled resulting in lost funds?

(7) Research prices on items (from at least 3 sources) when using credit cards.

b. Supplies/Equipment. Mostly Green \$ focused items/areas.

(1) Have all potential free/low cost sources of supply been considered for T/E deficiencies, etc-DRMO (including WWW), Blount Island excesses, asset redistribution within and between Groups/Wing.

(2) Appropriate level review (SNCO/Officer) for "shopping list" and large buys prior to purchase.

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(3) Requisition items with longer shipping/receipt time early in the quarter/FY to prevent post-FY cancellation/rejection and potential lost funds and no gear.

(4) Is the most efficient and effective source of supply being used (cost, timeliness, quality)?

(5) Maximize use of rechargeable batteries/alternate power sources.

(6) Maximize use of equipment preservation programs, i.e. corrosion control, asset storage program.

(7) Maximize use of Joint Oil Analysis Program.

(8) Don't hold excess TE assets - they over consume limited resources.

(9) Tool control, frequency of replacement, accountability of equipment.

(11) Servmart controls - excess admin supplies, checks and balances, centralizing vs. decentralizing some buys.

(12) Vehicle usage - tactical vs. GME, fuel and maintenance cost tradeoffs.

(13) IT asset posture - distribution/positioning optimal, capabilities match requirements, premature damage of assets/accountability, asset sharing.

c. TAD

(1) Reduce frequency of scheduled TAD trips/conferences, i.e. semi-annually vs. quarterly.

(2) Minimize number of personnel involved with each TAD Trip.

(3) Maximize trip report sharing.

(4) Minimize number of days for each trip as feasible - visit/conference length.

(5) Combine/dovetail conference/training/visit/meeting requirements to reduce travel/transportation cost.

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- (6) Establish TAD location based on minimizing total overall costs as feasible/applicable.
- (7) Ensure the use of government quarters, government messing, and government transportation when feasible/applicable.
- (8) Minimize the number of rental vehicles, especially when TAD to a military base, share vehicles.
- (9) Appropriate level review/approval for all TAD trips.
- (10) Line-item TAD budgets developed in planning and used in executing spending plans.
- (11) Ensure TAD claims settled expeditiously since most TAD obligations are overestimated initially.
- (12) Utilize VTC/conference calls (including info. workstations - SIPR based) to reduce TAD travel.
- (13) Ensure the use of proportional (partial) per diem when TAD to military base and at least 1 government meal is available daily.
- (14) Emphasize ULO/UOL validations for TAD since many TAD orders (trips) often canceled, but not canceled in the accounting system = lost funds.
- (15) Use of MTTs to maximize personnel trained and minimize travel cost.

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APPENDIX B

MARINE CORPS INCENTIVE AWARDS PROGRAM

1. Background. Per MCO 1650.17F, the Marine Corps Incentive Awards Program is designed to solicit creative ideas from Marines to improve efficiency, economy, and productivity. Marines are encouraged to submit their suggestions, inventions, and scientific achievements to produce improvements in operations. Under this program, Marines will be recognized and rewarded for their ideas that benefit the Marine Corps. The awards offered under this program can be monetary or take the form of letters of appreciation or commendation, or other appropriate awards. Cash awards must be fully justified and documented prior to their presentation.

2. General Responsibilities. The Wing Comptroller is the designated Incentive Awards Administrator (IAA) for 2d MAW and therefore responsible for implementation and coordination of the program. Group commander responsibilities are outlined in paragraph 4(b) and 5 of the MCO, to include assigning a command Incentive Awards Administrator (IAA). Group IAAs will submit an annual program report delineated in enclosure (7) of the MCO as requested.

3. Suggestion Submission Process

a. Submitters will complete a written suggestion, using form OPNAV 5305/1, DON Suggestion Form, to the Wing Comptroller via the Group IAA. Group Commanders (and applicable Wing Staff) will evaluate the suggestion using form NAVSO 5305/5, Contribution Investigation Report, following the guidance in enclosure (2) of the MCO, to include providing a command endorsement letter for the suggestion to the Wing IAA.

b. The Wing Comptroller (IAA) will route the suggestion, investigation report and command endorsement to the cognizant Wing Staff section, based on the nature of the suggestion, for further review and evaluation, i.e. G-4, G-6, ALD. Based on the applicable cost benefits (tangible and intangible), whether the suggestion is actually put into effect (adopted), and Wing Chief Of Staff approval, a cash award will be made as determined by the MCO awards scale (enclosure 2 - Appendix A and B). Additionally, in order to be eligible to receive cash awards, the contribution needs to be considered over and above normal job expectancy for the suggester. Local commanders are responsible for making this determination.

c. In the case of cash awards, the Wing Comptroller will ensure the proper paperwork is prepared and forwarded to DFAS in order to effect payment. The Comptroller is responsible to

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O&M,N FISCAL ASSIST VISIT/INSPECTION CHECKLIST

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UNITED STATES MARINE CORPS
 2nd MARINE AIRCRAFT WING
 PSC 8050
 CHERRY POINT, NORTH CAROLINA 28533-0050

Unit:
Date:
Inspector:
Area Inspected: Blue Dollar Fiscal
Major Command:
Tab Number: 490B
Recommended Grade:
Unit CO:
Unit XO:
Marines Inspected:

Inspection References:

- NAVMC 5040.6H**-Marine Corps Readiness Inspections & Assessments
- MCO P7300.21A**-Marine Corps Financial Management SOP Manual
- WGO P7000.5E**-2dMAW Financial Management SOP Manual

THIS CHECKLIST IS NOT ALL ENCOMPASSING. IF DISPARITIES ARE ENCOUNTERED YOU SHOULD REFER TO APPROPRIATE DIRECTIVES FOR CHANGES AND UPDATES.

Grading:

- a. Mission Capable. The Group/Squadron possesses the requisite skills and understanding to accomplish assigned missions, tasks, and functions; and have demonstrated compliance with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.
- b. Non-Mission Capable. The Group/Squadron does not possess the requisite skills and understanding to accomplish assigned missions, tasks, and functions; or has demonstrated a failure to comply with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.

Determination:

- a. Finding. A "Finding" is a loss of spending control which: detracts from command readiness; involves or could lead to fraud, waste, or abuse; or significantly deviates from higher headquarters policies and procedures, the result of which may lead to overspending or unauthorized spending of the unit's assigned budget.

O&M,N FISCAL ASSIST VISIT/INSPECTION CHECKLIST

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b. Discrepancy. A "Discrepancy" is a situation that, if left uncorrected, has the potential to result in a loss of spending control. A discrepancy represents a failure to comply with applicable guidance and directives, and/or failure to take appropriate actions as required. Although generally procedural in nature, appropriate corrective actions are required to prevent further degradation of fiscal controls. Therefore, repeat discrepancies may become findings on the final inspection.

c. Note. An administrative remark used to provide additional comments. A "Note" may be positive or negative in nature and will often be used to highlight specific areas of concern, amplify the degree of noteworthiness or severity of a problem, and/or provide additional recommendations for corrective actions.

AREAS REVIEWED

SECTION	
1	GENERAL
2	BUDGETS
3	REPORTS

SECTION 1: GENERAL

REFERENCES/MANUALS

QUESTION:			
1. Are the following references on hand and current?			
a. WING ORDER P7000.5_ (WING SOP) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b. NAVSO P3013 1,2 (Financial Management) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
c. MCO P7300.19_ (FISO Hand Book) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
d. NAVSO P6034: Joint Federal Travel Regulations (JFTR) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e. MCO 3125.1B (Marine Corps Flying Hour Program Management) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
f. NAVSUPINST 4200.97 (AIRCARD Policy) (check one) hard _____ / electronic _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
g. Defense Travel System Financial Field	Yes	No	N/A

O&M,N FISCAL ASSIST VISIT/INSPECTION CHECKLIST

Procedures Guide (check one) hard / electronic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. CNALINST 1320.11A (TAD Policy) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
i. CNALINST 7300.4B (Financial Management) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
j. CNALINST 7301.2G (TAD Accountability) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
k. CNALINST 7310.1W (FLT OPS FUNDS) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
l. CNALINST 7310.5P (AOM FUNDS) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
m. CINCLANTFLT 7110.1A (OPN Appropriation) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments: Use the above references for the following applicable areas below.			

TAD FILES

<u>QUESTION:</u>			
1. Are the following TAD files on hand?			
a. General Correspondence (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b. OPTAR Grants/Amendments (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
c. SFOEDL/UOL/OTA (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
d. Budget OPTAR Report (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e. BCC Report File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
f. Delinquent File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
g. Outstanding Debt File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
h. Completed Debt File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
i. Other Funded File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
j. Direct Cite File (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

O&M,N FISCAL ASSIST VISIT/INSPECTION CHECKLIST

Policy Letters

<u>QUESTION:</u> 1. Are the following Policy Letters on hand?			
a. 2dMAW 17-10 Military Economy and Efficiency (check one) hard ___ / electronic ___	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b. Current Fiscal Year 2DMAW Financial Management Guidance (check one) hard ___ / electronic ___	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

APPOINTMENT LETTERS

<u>QUESTION:</u> 1. Are the following Appointment letters on hand?			
a. Is the MAG Fiscal Officer assigned in writing by the CO of the MAG? REF: WGO P7000.5E Ch. 1 Par. 6 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b. Is the MAG Fiscal Officer appointed in writing as the MAG AIRCARD APC? REF: LOI 4400 ALD-C, 12 DEC 06 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
c. Is the Debt Management Monitor appointed in writing? (DD 577 Appointment Letter) REF: WGO P7000.5E Ch. 4 Par. 13 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
d. Are all fiscal personnel appointed in writing? (DD577 Appointment Letter) REF: WGO P7000.5E Ch.4 Par. 3c Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e. Have the CO/XO, Fiscal Officer/Chief and designated personnel completed the Appropriation Law and/or Budget Execution Training Per the guidance of MARADMIN 350/11? (Validate through SharePoint) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
f. Who are the command personnel responsible for tracking and updating the SharePoint site for Appropriation Law/Budget Execution Training? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e. What tracking system is being utilized to ensure all appropriate personnel are provided the required training(PCS, PCA, Transfers etc..)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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(DON Principles of Appropriations Law): https://fmbweb1.nmci.navy.mil/policy/donpal_course/signon.asp Budget Execution Course: https://fmbweb1.nmci.navy.mil/policy/IMI_BE/asp/login.asp			
<u>Additional Comments:</u>			

DESKTOP/TURNOVER

<u>QUESTION:</u>			
1. Is there a Desktop/Turnover Binder and is it current and reviewed periodically to determine validity and accuracy? Comments			
(a) Table of Contents Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(b) Points of Contact Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(c) Copy of most recent inspection Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(d) Personnel and billet assignment Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(e) Description of duties broken down by billet Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(f) List of reports and a description of how to work each report Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<u>Additional Comments:</u>			

TEMPORARY ADDITIONAL DUTY (TAD)

S-1 Organizational Defense Travel Administrator (ODTA)

1. Who are the units ODTA/T-Enter(NDEA)/AO personnel and do they have the DD-577 form completed?

Rank	Name	DD-577	Time in Billet

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2. Are appointment letters/DD577/SAARs on file for the Approving Official, NDEA Agents and all Routing Personnel? Are these documents being retained IAW with current retention requirement of current plus five previous FY's? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Do the access permission levels within DTS provide for review and approval of travel authorizations and payments only by the appropriate official(s)? (Note: Permission levels must provide for appropriate separation of duties.) REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Has the unit personnel received initial and refresher training from LDTA/ODTA and is the documentation on file? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Does the unit have any un-submitted vouchers over 30 days? How many? _____ Average Days _____ REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Does the unit have a check-in/check-out process to add/drop DTS travelers as required and ensure all Authorizations and Vouchers are complete? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Does the Certifying/Approving Officer(s) ensure required receipts and supporting documents are attached in an electronic format with the DTS trip record and forwarded for payment? (Note: Ref: to JFTR U2510 on missing items i.e. plane tickets, hotel and rental car receipts.) REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Does the ODTA/S-1 know how to generate management reports from the DTS Reports Module? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. Does the Unit ensure travelers settle	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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(submit a DD Form 1351-2) previous DTS travel orders, or obtain approval from the Group CO/XO, prior to issuing new travel orders? REF: WGO 4651.1B Comments:			
10 Has the Group issued any repeat travel orders? REF: COMNAVAIRLANTINST 1320.11A Par. 712 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
11. If a traveler fails to submit a settlement voucher (DTS Voucher/DD Form 1351-2) within 5 working days of the completion of travel, is a TAD Liquidation Delinquency Letter sent to the member and his/her CO/XO? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
12. Is a proper TAD Unsubmitted Voucher Delinquency binder being maintained by the Unit ODTA Section (i.e. Sectional with Unsubmitted Travel Report, Delinquency Letters Sent and Completed Delinquencies)? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
13. Is the delinquency binder reviewed and updated weekly to ensure unsubmitted vouchers are kept to a minimum? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
14. Are Non-DTS Entry Agents (NDEA) electronically faxing or uploading a signed copy of the traveler's DD Form 1351 or 1351-2, Travel Authorization or Travel Voucher to DTS? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
15. Is the AO ensuring all GTCC cardholders, not exempt from use of the GTCC, have at a minimum, their rental car, lodging, and commercial transportation expenses paid directly to the GTCC account? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
16. Do TAD orders to other military installations direct the traveler to utilize quarters and messing if available? (Sample recent Authorizations) REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
17. If Government Quarters are directed and	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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not available is the traveler obtaining a statement of non-availability? REF: WGO 4651.1B Comments:			
18. If government transportation is directed/provided and a member uses a POC for convenience, is the member reimbursed? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
19. Have written <u>Internal Control Procedures</u> been established for the Defense Travel System to include audit procedures, billet responsibilities, document flow within the unit, and any relationships with other organizations and services? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
20. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process? REF: WGO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

Fiscal/Supply Officer Budget Defense Travel Administrator (BDTA)

21. Are OFC-21 TAD funds properly applied for support of aviation related TAD? REF: MCO P7300.19B Par. 1001. Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
22. Does the order-writing clerk understand how to properly compute estimated entitlements for travel orders (i.e. per diem, lodging, travel, miscellaneous) when DTS is down? REF: COMNAVAIRLANTINST 1320.11A Par. 707, 708 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
23. Are rental vehicles kept to a minimum and are they shared when possible? REF: JFTR CH 3, App O Par. T4030 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
24. Are local vouchers processed in accordance with local standard operating procedures? What is the total number and cost of local vouchers? REF: WGO P7000.5E Ch. 4 Par. 5a.3a Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
25. Are adequate controls in place to ensure rental vehicles are used when most advantageous	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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to the government? REF: JFTR CH 3, App. O Para. T4030 Comments:			
26. Are TAD orders written for a period of time in excess of 180 days without prior approval from HQMC? REF: COMNAVAIRLANTINST 1320.11 Par 201 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
27. Is the Fiscal OIC/SNCOIC part of the DTS routing list for authorizations/vouchers of all supported units? REF: WGO P7000.5E Ch. 4 Par. 3c Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
28. Is each reimbursable (OFC-94) analyzed and recorded separately on the status of funds? REF: WGO P7000.5E Ch. 4 Par. 11a Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
29. Are TAD orders in compliance with the incoming reimbursable? REF: WGO P7000.5E Ch. 4 Par. 11a Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
30. When all related travel assigned to an incoming reimbursable is completed and there are no further (unfilled orders, pending liquidations, and outstanding advances) are the remaining funds being returned to the Wing Comptroller? REF: WGO P7000.5E Ch. 4 Par. 11a Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
31. Are any NAVCOMPT Form 2275/2276/2277 or DD Form 448 being issued by the MAG Fiscal Officer? REF: WGO P7000.5E Ch. 4 Par. 11a Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
32. Are copies of MIPRS being maintained for both incoming and outgoing reimbursable services? REF: NAVSO P3013-2 Par. 4200 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
33. Does the designated Debt Management Monitor (DMM) maintain the appropriate DMM binder to track individual unit debt (i.e. Sectional with DMM Report, Active Debt, and Completed Debt)? REF: WGO P7000.5E Ch. 4 Par. 13 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
34. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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AIRCARD

1. Has the MAG Fiscal Officer established and executed the Wing AIR Card Program? REF: LOI 4400 ALD-C, 12 Dec 06 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Does the MAG Fiscal Officer provide support and oversight to all participants within the command? REF: LOI 4400 ALD-C, 12 Dec 06 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Does the MAG Fiscal Officer ensure the DON role-based training (Initial and bi-annual refresher) compliance and system access are achieved within thirty days after appointment? REF: LOI 4400 ALD-C, 12 Dec 06 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Does the MAG Fiscal Officer document action taken which reveals non-compliance, misuse and/or abuse and report up the hierarchy chain and to the CPM? REF: LOI 4400 ALD-C, 12 Dec 06 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

SECTION 2: BUDGET

1. Is the MAG Fiscal Officer coordinating the development and submission of all budgets, budget reviews, mid-year reviews, program objective memorandums (POMs) and funding requests in accordance with applicable directives? REF: MCO P7300.19B Par. 1001 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Does the fiscal section possess a copy of the approved TAD budget submissions for the last three fiscal years? REF: MCO P7300.19B Par. 2101. (check one) hard ___ / electronic ___ Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Does the squadron staff participate with the fiscal/supply officer in the budget process? Who and how is participation accomplished? REF: MCO P7300.19B Par. 2101 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Does the MAG Fiscal Officer prepare/maintain a MAG TAD Financial Spending Plan (Budget) that	Yes	No	N/A

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monitors MAG execution by displaying FYTD grants, obligations and balances? REF: MCO P7300.19B Par. 2101 Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are adequate management controls in place to determine whether an anticipated TAD trip is budgeted, and if the trip is unbudgeted does the MAG consider the impact on the remaining planned TAD budget prior to authorizing the unbudgeted TAD? REF: MCO P7300.19B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. If the TAD request is unbudgeted, does the fund administrator cancel an upcoming budgeted TAD trip to offset the cost? REF: MCO P7300.19B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Is the MAG Fiscal Officer ensuring that the Supply Accounting Officer is maintaining a prioritized listing of unfunded requirements for OFC-09 (IMRL/TBA) to ensure that prompt feedback can be provided to higher headquarters should additional funding become available? REF: MCO P7300.19B Par. 1001 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Does the MAG Fiscal Officer manage all NTO's and APF's by maintaining NTO correspondence and ensuring obligations do not exceed what is provided? REF: MCO P7300.19B Par. 1001 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. Does the MAG Fiscal Officer, with proper coordination with the MALS Supply Accounting Officer, provide a Status of Funds to the Wing Comptroller as required? REF: MCO P7300.19B Par. 1001 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
10. Is the MAG Fiscal Officer along with the MALS CO ensuring that the MAG CO is briefed on the Status of Funds allocated to support the Flight Hour Program? REF: MCO P7300.19B Par. 1001 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

SECTION 3: REPORTS

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1. Is the OFC-21 and OFC-94 (Reimbursable) End of Month Status of Funds in compliance with the most current example provided by the Wing Comptroller? REF: WGO P7000.5E App. U Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Does the End of Month Status of Funds reflect the SFOEDL FYTD total? REF: WGO P7000.5E Ch. 4 Par. 6 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Are the monthly SFOEDLS processed properly? REF: WGO P7000.5E Ch. 4 Par. 7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Does the fiscal clerk understand how to properly prepare a SFOEDL challenge response for submission to the Wing Comptroller and TYCOM POC and are they submitted in a timely manner? REF: WGO P7000.5E Ch. 4 Par. 7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Is there an unusually high disparity (5% above or below) between travel orders and settlement amounts? (% of col. 23 from col. 22 on the BOR) REF: COMNAVAIRLANTINST 1320.11A Par. 706 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Are monthly OTA Reports processed properly? REF: WGO P7000.5E Ch.4 Par. 9 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Are Budget Category Code (BCC) Reports processed properly and in a timely manner? REF: WGO P7000.5E Ch.4 Par. 10 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Is the Unfilled Order Listing processed properly? REF: WGO P7000.5E Ch. 4 Par. 8 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. What is the total unfilled amount for orders that have passed the estimated date of return for the current and two prior fiscal years? REF: WGO P7000.5E Ch. 4 Par. 8 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

FISCAL YEAR	NUMBER OF DOCS	DOLLAR VALUE
CURRENT		
FIRST PRIOR		
SECOND PRIOR		

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Final Comments:

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O&M, MC FISCAL ASSISTANCE / INSPECTION CHECKLIST

UNITED STATES MARINE CORPS
2nd MARINE AIRCRAFT WING
PSC 8050

CHERRY POINT, NORTH CAROLINA 28533-0050

Unit:
Date:
Inspector:
Area Inspected: Green Dollar Fiscal
Major Command:
Tab Number: 490A
Recommended Grade:
Unit CO:
Unit XO:
Marines Inspected:
BEA:
BESA'S

Inspection References:

- NAVMC 5040.6H-Marine Corps Readiness Inspections & Assessments
- MCO P7300.21A-Marine Corps Financial Management SOP Manual
- WGO P7000.5E-2dMAW Financial Management SOP Manual

THIS CHECKLIST IS NOT ALL ENCOMPASSING. IF DISPARITIES ARE ENCOUNTERED YOU SHOULD REFER TO APPROPRIATE DIRECTIVES FOR CHANGES AND UPDATES.

Grading:

- a. Mission Capable. The Group/Squadron possesses the requisite skills and understanding to accomplish assigned missions, tasks, and functions; and have demonstrated compliance with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.
- b. Non-Mission Capable. The Group/Squadron does not possess the requisite skills and understanding to accomplish assigned missions, tasks, and functions; or has demonstrated a failure to comply with applicable policies and procedures of 2d MAW, II MEF, MARFORCOM, and higher authority.

Determination:

- a. Finding. A "Finding" is a loss of spending control which detracts from command readiness; involves or could lead to fraud, waste, or abuse; or significantly deviates from higher headquarters policies and procedures, the result of which may lead to overspending or unauthorized spending of the unit's assigned budget.

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b. Discrepancy. A "Discrepancy" is a situation that, if left uncorrected, has the potential to result in a loss of spending control. A discrepancy represents a failure to comply with applicable guidance and directives, and/or failure to take appropriate actions as required. Although generally procedural in nature, appropriate corrective actions are required to prevent further degradation of fiscal controls. Therefore, repeat discrepancies may become findings on the final inspection.

c. Note. An administrative remark used to provide additional comments. A "Note" may be positive or negative in nature and will often be used to highlight specific areas of concern, amplify the degree of noteworthiness or severity of a problem, and/or provide additional recommendations for corrective actions.

AREAS REVIEWED

SECTION	
1	GENERAL
2	DOD APPROPRIATION LAW
3	O&M MC BUDGET
4	M&S OPEN PURCHASE (CONTRACTS)
5	GOVERNMENT PURCHASE CARD (GCPC)
6	O&M MC TAD
7	DSSC/SERVMART
8	PR BUILDER
9	ATLASS/DASF
10	WAWF RECEIPT/ACCEPTANCE
11	DESC BASE FUEL CARDS/KEYS
12	PERFORMANCE INDICATOR REPORT (MEASUREMENT)
13	MANAGERS INTERNAL CONTROL PROGRAM (MICP)

SECTION 1: GENERAL

QUESTION:			
1. Are the following DIRECTIVES on hand and current?			
a. MCO.P7300.21A (Financial Execution SOP) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b. JFTR (Joint Federal Travel Regulations) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
c. JTR (Joint Travel Regulations) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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d. SABRS Spending and Corrections Manual (Draft) Oct 2009 (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e. MCO 5200.24D Internal Management Control Program (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
f. NAVMC 2664, Financial Guidebook for Commanders (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
g. WgO P7000.5x 2dMAW Financial Standard Operating Procedures (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
h. WgO P5200.24 MICP (Managers Internal Control Program) (check one) hard / electronic	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

2. Fiscal Section Personnel

<u>TITLE</u>	<u>RANK</u>	<u>NAME</u>	<u>USER ID</u>	<u>TIME IN BILLET</u>	<u>SMARTS/ RPTNET</u>	<u>INFOPAC</u>	<u>EDA</u>
FISCAL OFFICER							
SUPPLY OFFICER							
FISCAL CHIEF							
M&S FISCAL CLERK							
M&S FISCAL CLERK							
TAD FISCAL CLERK							
TAD FISCAL CLERK							
DASF CLERK							

3. What is the Date of last financial assistance visit or inspection? Date: Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. What training have the fiscal clerks received? Ref: WgO P7000.5x, Ch. 1.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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5. Is the fiscal officer and personnel designated in writing? Ref: WgO P7000.5x, Ch. 1.6 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Does the fiscal section maintain a logbook for the awards program (Appendix AC) (i.e., Marine of the Month/Quarter, NCO of the Month/Quarter), with all required information (document number, dollar amount spent, source of supply, type of award, award program) and are regulations/limitations adhered to per (Appendix AC)? Ref: WgO P7000.5x Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Is the Commanding Officer briefed on the status of funds? Ref: WgO P7000.5x, Ch. 13.1 How Often: How: By Whom: Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Does the PE Status of Funds report include M&S, TAD, DASF Allocations and pending documents for all transactions? WgO P7000.5x, Ch. 13.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. Are the M&S Source Document Files separated into Pending, Committed, Obligated, Expensed, Liquidated, and Canceled sections? WgO P7000.5x, Ch. 10 .7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

Desktop/Turnover:

10. Is there a Desktop/Turnover Binder and is it current and reviewed periodically to determine validity and accuracy? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
11. At a minimum, does the DESKTOP/TURNOVER folder contain the following?			
(a) Table of Contents Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(b) Points of Contact Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(c) Copy of most recent inspection Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(d) Personnel and billet assignment Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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(e) Description of duties broken down by billet Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
(f) List of reports and a description of how to work each report Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Additional Comments:			

SECTION 2: DOD APPROPRIATION LAW/BUDGET EXECUTION

1. Have the CO/XO, Fiscal Officer/Chief and designated personnel completed the Appropriation Law and/or Budget Execution Training per the guidance of MARADMIN 350/11 and future references? (Validate through SharePoint) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Who are the command personnel responsible for tracking and updating the SharePoint site for Appropriation Law/Budget Execution Training? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. What tracking system is being utilized to ensure all appropriate personnel are provided the required training? (PCS, PCA, Transfers etc..)? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

SECTION 3: O&M, MC Budget

1. Are all AUTHORIZATION LETTERS from Comptroller or Group on hand? WgO P7000.5x, Ch 2 Either HARDCOPY or ELECTRONIC Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Is there a copy of the most recent ALLOCATION AND OBLIGATION PHASING PLANS? WgO P7000.5x, Ch 2 (Spreadsheet breaking down the FY budget into monthly estimates) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Does the squadron staff participate with the fiscal officer in the budget process? WgO P7000.5x, Ch 2 Who and how is participation accomplished? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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4. Are the following required references and documents on hand for the current and five previous FY's and readily available for review? WgO P7000.5x Ch. 7.3

Title	Current FY:	FY:	FY:	FY:	FY:	FY:
Mid Year Review						
End of year Unfunded Deficiency Requirements						
FY Budget Submission						

5. Do Group's/Squadron's reconcile and validate the following M&S reports at least weekly ((DTR)Daily transactions for M&S)? WgO P7000.5x, Ch. 13.1

Title	Report ID	YES	NO	Date of Last Report
M&S Daily				
UTO Report				
OTA Report				
ULO Report				

****NOTE****

The daily transaction report is pulled everyday and the 4 elements (Date, DIC, Amt, Cycle) must be applied to each original purchase document (except for TAD) to track the progress through the accounting system.

6. Are M&S Source Document Files (to include canceled) maintained for current FY and five previous FY's, and are prior FY "active" files readily available? WgO P7000.5x, Ch. 10.7	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
7. Are procedures in place to ensure that prior year ULOs are aggressively worked to ensure their completion and removal from the <u>Unliquidated Orders Status Report</u> ? WgO P7000.5x, Ch. 13.5	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
8. Does the fiscal section possess a current/valid JON/FIP table?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			

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SECTION 4: M&S OPEN PURCHASE (Contracts)
 (Purchases over \$3,000 and most service contracts)

1. Does the fiscal section maintain a printed copy of all <u>source/receipt</u> documents from the receiving section, P&C, and PR Builder? (Original purchase request with appropriate signatures, 1348's, 1149's, & contracts, invoices) WgO P7000.5x, Ch. 10.7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Are commitments adjusted in SABRS upon receipt of source documents to reflect price increases or decreases? WgO P7000.5x, Ch. 10.7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

SECTION 5: Government Commercial Purchase Card (GCPC)

1. Primary/Alternate Approving Official (GCPC): WgO P7000.5x, Ch. 14.3

Approving Officials Primary/Secondary	MOS	Time in Billet	Appt Ltr	Completion Certs	Signed DD-577	E-Mail

2. Does the Approving Official (AO) have the following documents?
 WgO P7000.5x, Ch. 14.3

Cardholders	Nomination Ltr	Completion Cert	Delegation of Authority Ltr	Signed DD-577

3. List all approving Officials and Cardholders who have been terminated since the previous Inspection. WgO P7000.5x, Ch. 14.3

RANK	NAME	TERMINATION DATE	REASON

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4. Is the AO an officer and senior to all cardholders within the group/squadron, and is there only <u>one</u> active AO at any time? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Is there an alternate AO designated in writing to approve/disapprove purchases in the absence of the primary AO? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Are proper procedures in place to ensure GCPC files/cards are safeguarded? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Have any GCPC cards been lost or stolen? If yes, who is the cardholder and was a summary report submitted within 5 working days to the APC or RCO? See copy of letter from AO. WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Are sufficient PE funds available for purchases? How does the unit determine if organic funds are available? WgO P7000.5x, Ch. 14.6 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. Are all M&S purchases being properly recorded? How? (logbook/spreadsheet/_____) Wgo 7000.5X Ch. 14.6 & 14.7 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
10. Have any prohibited items been purchased? Prohibited items include but are not limited to: Building materials, printing, presents (mementos), power tools, periodicals, rubber stamps. WgO P7000.5x, Ch. 14.1 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
11. Has the card been used for other than "OFFICIAL GOVERNMENT BUSINESS" (O&M,MC purchases only), or has someone other than the cardholder made purchases with the card? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
12. Are purchases made at any base Commissaries? WgO P7000.5x, Ch. 14.3	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
13. Have any cardholders exceeded the authorized single purchase limit (\$3,000), to include shipping charges? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
14. Do cardholders rotate vendors, and are mandatory sources of supply screened prior to vendor purchase? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
15. Are documents filed correctly in cardholder folders? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
16. Are purchases approved (shopping list/OPR signed/dated) by the AO prior to purchase and GCPC receipts reviewed (signed/dated) by the AO to ensure no unauthorized items are purchased? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
17. Do the fiscal clerks receive copies of all purchase requests to ensure they are tracked through the accounting system? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
18. Does the unit utilize a <u>minimum</u> of three (3) persons in the charge card process (i.e. requesting procurement, inspection, acceptance etc...)? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
19. Have any cardholders been charged "TAX" on any purchases? If so, has the tax been credited back to the cardholders account by the vendor? WgO P7000.5x, Ch. 14.3 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
20. Are cardholders following proper reconciliation procedures (i.e. all source documents present, receipt amounts match monthly statement, appropriate signatures applied etc...)? WgO P7000.5x, Ch. 14.4 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
21. Are cardholders ensuring that Citidirect document numbers are recorded on each open purchase request? WgO P7000.5x, Ch. 14.4	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
22. Are AO's certifying all cardholders at the same time and within the required time limit? WgO P7000.5x, Ch. 14.4 (Between 23 rd NLT 1 st of each month)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
23. Does the AO and all CH's have a correct Default LOA and all necessary ALT LOA's loaded under their profile? (i.e. BEA/BESA/CAC/SIC/JNLUC)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
24. Do all GCPC personnel understand how to reallocate charges to ALT LOA's? (e.g. Baseline to Contingency)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
25. Are purchase requests screened for their availability from the mandatory Government sources of supply? WgO P7000.5x, Ch. 14.3	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
26. Are internal controls in place to ensure that pilferable / accountable items are added to unit property records? WgO P7000.5x, Ch. 14.3	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
27. Is all documentation maintained IAW document retention regulations of current plus five previous FY's? WgO P7000.5x, Ch. 10.7	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
28. Has the unit received any findings from RCO/APC for mismanagement of the program?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			

SECTION 6: O&M, MC TEMPORARY ADDITIONAL DUTY (TAD)

S-1 Organizational Defense Travel Administrator (ODTA)

1. Who are the units ODTA/T-Enter(NDEA)/AO personnel and do they have the DD-577 form completed. WgO 4651.1B

Rank	Name	DD-577	Time in Billet

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<p>2. Are appointment letters/DD577/SAARs on file for the Approving Official, NDEA Agents and all Routing Personnel? Are these documents being retained IAW the references for the current and five previous FY's? WgO 4651.1B</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>3. Do the access permission levels within DTS provide for review and approval of travel authorizations and payments only by the appropriate official(s)? (Note: Permission levels must provide for appropriate separation of duties.) WgO 4651.1B</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>4. Has the unit personnel received initial and refresher training from LDTA/ODTA and is the documentation on file? WgO 4651.1B</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>5. Does the unit have any un-submitted vouchers over 30 days? WgO 4651.1B How many? _____ Average Days _____</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>6. Does the unit have a check-in/check-out process to add/drop DTS travelers as required and ensure all Authorizations and Vouchers are complete? WgO 4651.1B</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>7. Does the Certifying/Approving Officer(s) ensure required receipts and supporting documents are attached in an electronic format with the DTS trip record and forwarded for payment? WgO 4651.1B (Note: Ref: to JFTR U2510 on missing items i.e. plane tickets, hotel and rental car receipts.)</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>8. Does the ODTA/S-1 know how to generate management reports from the DTS Reports Module? WgO 4651.1B</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

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Comments:			
9. Does the Unit ensure travelers settle (submit a DD Form 1351-2) previous DTS travel orders, or obtain approval from the Group CO/XO, prior to issuing new travel orders? WgO 4651.1B/WgO P7000.5x Ch 11.13 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
10. Has the Group issued any repeat travel orders? WgO P7000.5x Ch. 11.13 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
11. If a traveler fails to submit a settlement voucher (DTS Voucher/DD Form 1351-2) within 5 working days of the completion of travel, is a TAD Liquidation Delinquency Letter sent to the member and his/her CO/XO? WgO P7000.5x Ch 11.13/WgO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
12. Is a proper TAD Unsubmitted Voucher Delinquency binder/tracking being maintained by the Unit ODTA Section (ie. Sectional with Unsubmitted Travel Report, Delinquency Letters Sent and Completed Delinquencies? WgO P7000.5x Ch 11.13/WgO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
13. Is the delinquency binder reviewed and updated weekly to ensure unsubmitted vouchers are kept to a minimum? WgO P7000.5x Ch 11.13/WgO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
14. Are Non-DTS Entry Agents (NDEA) electronically faxing or uploading a signed copy of unconnected traveler's DD Form 1351 or 1351-2, Travel Authorization or Travel Voucher to DTS? WgO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
15. Is the AO ensuring all GTCC cardholders, not exempt from use of the GTCC, have at a minimum, their rental car, lodging, and commercial transportation expenses paid directly to the GTCC account? WgO 4651.1B Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
16. Do TAD orders to other military installations direct the traveler to utilize government quarters and messing if available? WgO 4651.1B (Sample recent Authorizations) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
17. If Government Quarters are directed and not available is the traveler obtaining a statement of non-availability? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
18. If government transportation is directed or provided and a member uses a POC for convenience, is the member reimbursed? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
19. Have written <u>Internal Control Procedures</u> been established for the Defense Travel System to include audit procedures, billet responsibilities, document flow within the unit, and any relationships with other organizations and services? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
20. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			

Fiscal/Supply Officer Budget Defense Travel Administrator (BDTA)

21. Is the Unit currently over-obligated or in jeopardy of becoming over-obligated in the near future without prior approval from the Wing Comptroller? WgO P7000.5x Ch. 7.2	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
22. Are current FY and prior year Unsettled Travel Orders (UTO)s and Outstanding Travel Advances (OTA)s validated/reconciled at least weekly? Either hard copy or electronic validations must be available for review during inspection/assist to validate the process and retained for the current plus 5 previous FY's. WgO P7000.5x Ch. 13.5	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
23. Are adequate management controls in place to determine whether an anticipated TAD trip is budgeted, and if the trip is unbudgeted does the budget execution activity consider the impact on the remaining planned TAD budget prior to authorizing the unbudgeted TAD? WgO P7000.5x Ch. 11.4	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
24. Does the fiscal section possess a copy of the approved TAD budget submissions for current and past five fiscal years? WgO P7000.5x h. 7.2	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
25. Are separate lines of accounting established to capture various cost (i.e. contingency and other special interests costs) and are they being used correctly?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
26. Is the fiscal officer included in the DTS routing list for visibility of all TDY travel authorizations/vouchers and local voucher costs? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
27. Do travel/fiscal personnel know how to generate management reports from the DTS Reports Module? WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
28. Are DTS orders written for a period of time in excess of 180 days without prior approval from HQMC? WgO P7000.5x Ch. 11.4	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
29. Are correct appropriation data/line of accounting assigned to travel orders? WgO P7000.5x Par 3603 (Sample 10 recent authorizations)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
30. Has per diem been authorized for any field duty orders? WgO P7000.5x Ch. 11.5	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
31. Are rental vehicles kept to a minimum, used when most advantageous to the government, and shared when possible? WgO P7000.5x Ch. 11.5	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
32. Is the TAD Status of Funds maintained properly?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
33. What is the total number of Local Vouchers and total dollar cost?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
34. Does the command have a designated Debt Management Monitor (DMM) assigned with a completed DD-577 form? Does the DMM understand his/her responsibilities? WgO P7000.5x Ch. 11.15/WgO 4651.1B Rank: Name: How Long:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
35. Does the designated Debt Management Monitor (DMM) maintain the appropriate DMM binder to track individual unit debt (i.e. Sectional with DMM Report, Active Debt, and Completed Debt)? WgO P7000.5x Ch. 11.15/WgO 4651.1B	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
36. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			

SECTION 7: DSSC/ServMart

1. Who is responsible for the physical custody and control of the DSSC cards? WgO P7000.5x Ch. 10.10 Rank/Name:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
2. Are charge cards secured when not in use? WgO P7000.5x Ch. 10.10	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
3. Does the unit maintain a log to control custody of charge cards, and does information in this log show adequate trail of custody? WgO P7000.5x Ch. 10.10	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
4. Are DSSC cards checked-out overnight? WgO P7000.5x Ch. 10.10	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
5. Does the supply officer maintain a current list of personnel authorized to use/shop with ServMart/DSSC cards for all sections? WgO P7000.5x Ch. 10.10	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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SECTION 8: PR BUILDER

<p>1. Does the command have access to PRBUILDER? How many Users? _____ WgO P7000.5x Ch. 14.2</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>2. Are all available labels/proper codes loaded in the fiscal module (BEA/BESA, OCSOC/CAC/SIC/JNLUC) and are they being used correctly? WgO P7000.5x Ch. 10.10</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>3. Does the routing list contain a segregation of duty assignments (a requirement generator/requirement Approver (fiscal officer)/Financial Approver (Compt)/SABRS/RCO Contracting and SPS)? WgO P7000.5x Ch. 14.2</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>4. Is there a special routing list to adjust the CMT when required? WgO P7000.5x Ch. 14.2 (STOP AT SABRS)</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>5. Does the unit upload documents (waivers/SOW's/etc...), in PRBUILDER when required? WgO P7000.5x Ch. 14.2 (Sample latest PR's)</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>6. Does the unit have updated status of PR's not awarded from RCO and do they follow up on aged PR's? WgO P7000.5x Ch. 14.2</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>7. Does the unit maintain all PR's not obligated in the Pending File and move through file stages in accordance with daily transaction cycles? WgO P7000.5x Ch. 14.2</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>8. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process? WgO P7000.5x Ch. 14.2</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

O&M, MC FISCAL ASSISTANCE / INSPECTION CHECKLIST

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SECTION 9: ATLASS/DASF

<p>1. Are requisitions and funds properly approved BEFORE induction into ATLASS and are they signed by an authorized approver?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>2. Are receipts processed timely and properly?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>3. Are the unit's DASF and Fiscal Clerks reconciling weekly to ensure all transactions are accounted for through either the Allocation Report/SMU or SABRS? If problems occur what corrective action is being taken?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>4. Are there any SMU PE transactions liquidated without expense over 30 days?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>5. Does the unit have an up-to-date valid status on all undelivered orders/back orders?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>6. Does the unit have the necessary ATLASS JONs to capture costs categorically (e.g. organic JONs and contingency JONs) and are they being used correctly?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>7. Is all documentation maintained IAW document retention regulations of current and previous five FY's.?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>8. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

O&M, MC FISCAL ASSISTANCE / INSPECTION CHECKLIST

SECTION 10: (WAWF) RECEIPT AND ACCEPTANCE

<p>1. Does the unit have access and know how to properly accept invoices in WAWF? MCO P7300.21x Par 6013</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>2. Has the unit trained and assigned specific WAWF receipt and acceptance clerks for all contracts? MCO P7300.21x Par 6014</p> <p>All WAWF Assigned Personnel:</p> <p>Rank: FName LName Section</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>3. Is there a separation of duties between the requisitioner and receipt personnel? MCO P7300.21x Par 6015</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>4. Are controls in place to ensure accountable items are added to the unit property records (receipt and issuance)? MCO P7300.21x Par 6014</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>5. Is the Daily Transaction Journal (DTR) reconciled for WAWF Expense Transactions (2-3 days after acceptance) and is the Comptroller notified of WAWF to SABRS interface failures?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>6. Are Invoices accepted in a timely manner and not more than 30 days? (Prompt Payment Act to reduce interest)</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>7. Is all documentation maintained IAW current document retention requirement of current plus five previous FY's? WgO P7000.5x Par 3506</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>
<p>8. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process?</p> <p>Comments:</p>	<p>Yes <input type="checkbox"/></p>	<p>No <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

O&M, MC FISCAL ASSISTANCE / INSPECTION CHECKLIST

SECTION 11: DESC Base Fuel Farm Cards/Keys

1. Does the unit have sufficient keys/cards? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Does the unit have an up-to-date authorized user listing? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Is there a logbook containing complete documentation consisting of the driver, vehicle, date, qty and amount? (Pull REPORTNET Fuel report for SUPADD/AAC and validate against logbook) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Are procedures in place to ensure all cards/Keys are properly issued, recovered, accounted for and stored in a secure place preventing theft, loss or unauthorized usage? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Are all requisition/receipt documents kept on file for bulk fuel deliveries if applicable? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Is all documentation maintained (i.e. logbook) IAW current document retention regulations of current plus five previous FY's? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process? Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

SECTION 12: PERFORMANCE INDICATOR REPORT
(MEASUREMENTS)

Reference: MCO P7300A Ch 10 and 11

1. Does the unit have aged/dormant un-settled travel records (OTO) over 60 days? (Attach Report) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Does the unit have aged/dormant un-settled travel advances (OTA) over 60 days? (Attach Report)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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Comments:			
3. Does the unit have aged/dormant un-delivered orders (UDO) over 90 days? (Attach Report)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
4. Does the unit have aged/dormant un-liquidated orders (ULO) over 90 days? (Attach Report)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
5. Does the unit have aged/dormant Negative Un-Liquidated Orders (NULO) (LIQ>OBL) over 60 days? (Attach Report)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
6. Does the unit have aged/dormant Abnormal Account Payables (EXP<LIQ) over 60 days? (Attach Report)	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
7. Does the unit have any aged/dormant commitments over 60 days?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
8. Are these abnormal transactions tracked and are corrective actions being taken to resolve them in a timely manner?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			
9. Does the unit have the necessary personnel, knowledge, documented procedures and management controls in place to effectively manage this financial process?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Comments:			

10. Are the following monthly reports submitted to the Wing Comptroller by Group in proper format on or before the required due NLT day for each month, and is a copy of each maintained either hard copy or digitally for review during inspections? WgO P7000.5x, Ch. 3.12

REPORT	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
ULO												
STATUS OF FUNDS REPORT												

O&M, MC FISCAL ASSISTANCE / INSPECTION CHECKLIST

SECTION 13: MANAGERS INTERNAL CONTROL PROGRAM
(MICP)

1. Has the command appointed in writing the MICP Coordinator and Alternate Coordinator? (The appointees must have adequate time to complete the annual training and submission of the Statement of Assurance). WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
2. Has the Coordinator and Alternate completed the required training for the MIC program? WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
3. Are there orders, directives, instruction, and/or other guidance to direct unit program operations and are they disseminated? WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
4. Do the Coordinators/Alternates provide MIC training and guidance to key personnel within the command to prepare the unit for the annual Statement of Assurance submission? WgO 5200.24/MCO 5200.24 (Validate with class rosters or training certificates) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
5. Is MIC program responsibilities and performance included in military fitness reports and/or civilian performance appraisals for personnel with assigned MIC program duties? WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
6. Does the MIC program address financial and non-financial functions within the unit (assessable units/functions)? WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
7. Are records/supporting documentation created as part of the overall MIC process and Internal Controls over Financial Reporting process maintained for the requisite time period? WgO 5200.24/MCO 5200.24 (currently three (3) years counting execution year) Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
8. Is there a current and appropriately signed MIC annual Statement of Assurance? WgO 5200.24/MCO 5200.24 Comments:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
9. Have previously identified weaknesses and conditions been properly tracked & documented via	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

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statements of assurance until action is completed?			
Comments:			

Final Comments:

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APPENDIX E

OFFICIAL REPRESENTATION FUNDS (ORF)

1. Per SECNAVINST 7042.7K, the Secretary of the Navy authorizes the use of Official Representation Funds (ORF) for the hosting of official functions and the presentation of command mementos for distinguished guests in order to maintain the standing and prestige of the United States. Official Representation Funds are provided to II MEF VIA COMMARFORCOM. ORF can be utilized in two fashions (1) for the purchase of small command mementos and (2) to pay the expenses associated with official functions. Only the Commanding General (CG) and the Assistant Wing Commander (AWC) are authorized to host ORF functions. The overall management of the ORF program for 2d MAW is vested in the 2d MAW Protocol Officer. The AC/S, Comp will manage ORF program funds to include reporting, documentation preparation, and budget compilation. The SECNAVINST 7042.7J can be found at: <http://neds.daps.dla.mil/Directives/table55.html>.

Enclosure (1)

WgO 7000.5E
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APPENDIX F

TRANSPORTATION OF PEOPLE AND THINGS (TOP/TOT)

1. Transportation costs within 2d Maw represent a significant portion of the overall 2d MAW budget; therefore, accurately budgeting and accounting for transportation costs remain a high priority to the Commanding General. Transportation cost management is a challenge due to the large dollar amount, system interfaces that execute the funds and the various appropriations or "pots of money" that can be used.

2. CG, 2d MAW Policy Letter 04-09 (ref N) details the process and responsibilities for the accounting of the TOT/TOP program within the Wing.

Enclosure (1)

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APPENDIX G

TAD FUNDING MATRIX (N/MC)

<u>Program</u>	<u>O&M, N</u>	<u>O&M, MC</u>
Ferry Aircraft	X	
Rotation of Sqdrn crews	X	
MCCRES	X	X
Emergency per diem for personnel on extended flights	X	
Aviation related schools quotas ("B" Schools)	X	
Simulator training at another activity	X	
Aviation physiology at another activity	X	
WTI (Aviation Personnel/Crew, Pilots, Logisticians, Operators)	X	
WTI (All Others)		X
Aviation group/squadron deployments and exercises	X	
Support group/squadron deployments and exercises (MWHS-2, MWSG-27, MACG-28)		X
Aviation logistics conference	X	
NATOPS conference	X	
Aviation related command visits/inspections	X	
Financial management conferences	X	X
MEU (SOC) Co-location	X	
Staff Augmentation	X	X
USMC specific conferences		X

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<u>Program</u>	<u>O&M, N</u>	<u>O&M, MC</u>
Medical/Dental Appointments (Non-aviation related)		X
Competition in Arms Program		X
Witness fees/legal matters		X
Emergency leave (OCONUS)		X
Non-aviation MOS Schools		X
CAX conferences (Aviation Personnel)	X	
CAX conferences (All Others)		X
Non-aviation related staff visits		X
Shipboard Firefighting School		X
Aviation Firefighting School	X	
SERE Training (Aviation)	X	
USMC ground logistics conferences		X
Real World Operations and Contingencies	X	X
Aviation maintenance contact teams	X	
Ground maintenance contact teams		X
President of the United States (POTUS) Missions	X	X

Enclosure (1)

APPENDIX H

FINANCIAL MANAGEMENT PERFORMANCE STANDARDS

1. OBLIGATION RATES:

<u>O&M, MC</u>	<u>O&M, N</u>
1 st Quarter 95-100%	98-100%
2 nd Quarter 95-100%	98-100%
3 rd Quarter 95-100%	98-100%
4 th Quarter	
31 July 90-100%	N/A
31 August 98-100%	N/A
30 September 100%	100%

2. UNDELIVERED ORDERS (UDO) REDUCTION (Applicable to the most recent prior fiscal year):

O&M, MC / O&M, N

5 th Quarter 55%
6 th Quarter 75%
7 th Quarter 85%
8 th Quarter 90%
9 th Quarter 95%
10 th Quarter 99%

3. REVERSION RATES (Applicable to the most recent prior fiscal year). Reversion rates should not exceed 1% of the BESA/Fund Mgr total annual authorization.

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APPENDIX I

FINANCIAL MANAGEMENT MILESTONES (N/MC)

- OCT - Start of FY
Publish message for assist visits/inspection dates
Annual training for 2D MAW fiscal personnel
- NOV - Program Objective Memorandum (POM) input to
IIMEF/MFC
Publish MYR guidance
- DEC - Command Chronology due for 1 July - 31 Dec
Publish guidance and provide training to MICP pocs
on the annual statement of assurance and
validation of assessable units
- JAN - Triennial ULO/UTO review due to MEF
- FEB - MYR due to MEF
- MAR -
- APRIL - Publish budget submission guidance
Budget training for 2D MAW fiscal officers
MICP Statements due from 2D MAW units
- MAY - Annual statement of assurance due to MEF
- JUNE - Budget due to MEF
Command Chronology due for 1 Jan - 31 June
- JULY - Exercise Budget due to MEF
Publish Close out guidance
Close out training for 2D MAW fiscal personnel
- AUG - Publish guidance requesting dates for next FY
assist visits/inspections.
Annual statement of assurance due to MEF
- SEPT - Year end close out

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APPENDIX J

FINANCIAL OFFICER APPOINTMENT LETTER (N/MC)



UNITED STATES MARINE CORPS

(Insert name of command)
POSTAL SERVICE CENTER BOX
CHERRY POINT, NORTH CAROLINA 28533-()

7000
Office
Code
Date

From: Commanding Officer
To:

Subj: APPOINTMENT AS FISCAL OFFICER

Ref: (a) MCO 7300.196
(b) WgO P7000.5C

1. Per the references, you are appointed as the Fiscal Officer for (insert unit). Accordingly, you are responsible for managing the unit's Operations and Maintenance, Navy (O&M, N) or (Operations and Maintenance, Marine Corps) funding. You are to report any problems encountered and recommendations for improvement to me as expeditiously as possible.

2. Your duties are defined in the references (a) and (b) and include but are not limited to the following:

a. Compile and execute the budget in accordance with the financial plan for the current fiscal year.

b. Monitor the execution of the financial plan for the current fiscal year and the five prior years.

c. Establish and monitor procedures to distribute and control funding, which adhere to laws, regulations and applicable policies.

d. Ensure source documents are prepared properly.

e. Establish and monitor procedures to ensure proper use and reporting of funds.

f. Ensure accounting transactions are recorded into the financial system accurately and timely.

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g. Reconcile the accounting system and source documents on a cyclic basis.

h. Maintain financial records and source documents in accordance with Wgo P7000.5D and the DoD 7000.14-R, DODFMR, Volume 1, Chapter 9, Financial Records Retention.

i. Identify and provide information to the Comptroller on all error and exception listings.

j. Conduct Unfilled Orders Listing (UOL) and Outstanding Travel Order (OTO) validations.

3. This appointment is revoked upon your transfer or reassignment from your present duties.

I. M. Commanding

RECEIVING ENDORSEMENT

From: Capt Joe A. Marine XXX XX 9809/3002 USMC
To: Commanding Officer,

1. I have read and understand the references and hereby assume the duties of Fiscal Officer.

J. A. Marine

Copy to:
WCompt
File

Enclosure (1)

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Unit Name
 FYXX Mid Year Review
 Date

Title of Shortfall:
 Amount Requested (\$000):
 Appropriation:
 Command Priority:
 AGSAG/MCPC:
 OFC/FC:
 OCO/SIC:
 POC:

Mission Impact:

Drop Dead Date:

Description/ Identification of Shortfall:

Impact if not Funded:

Time-Sensitive Considerations:

Color of Money Considerations:

Waiver Considerations:

Is shortfall to fund an item which is part of a Program of Record (POR) or Centrally Managed Program?

Is shortfall due to "must fund" Fact of Life (FOL) shortfalls?
 If yes, provide details on the FOL shortfall.

FYDP Impact*	MCPC	AGSAG	FY-10	FY-11	FY-12	FY-13	FY-14	FY-15
Shortfall Amount								
Total Requirement								

APPENDIX L

2D MARINE AIR WING DTS CROSS ORG WORKSHEET

TRAVELERS:

Rank	Name	Unit

Phone Number: Email:

DTS Organization (as shown in DTS):

Cross Org Justification:

TAD Dates: Start Complete

Method of Transportation:

Mileage if POV is used: Miles to Loc: 0.55 \$

Is a Rental Car requested:

Per Diem Cost:		Daily Cost	# Days	Total
		\$ -	0	\$ -
	Lodging	\$ -	0	\$ -
	M&IE	\$ -	0	\$ -

*** STATEMENT OF NON-AVAILABILITY IS REQUIRED IN DTS FOR FULL PER DIEM RATES ***

Transportation:	Type	Cost
		\$ -
		\$ -
		\$ -
		\$ -
	Totals	\$ -

Non-Mileage Expenses:	Type	Cost
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
	Totals	\$ -

Total of all Expenses Combined: \$

****FOR COMPTROLLER USE ONLY****

Funding LOA Label:

Funding LOA Organization:

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APPENDIX M

UNAUTHORIZED COMMITMENTS

1. The purpose of this appendix is to ensure that contractual commitments are made only by duly designated contracting or ordering officers; to caution other personnel not to make statements or take actions which a contractor can construe as authority to alter the terms of an existing contract or to perform any work or provide services not under an existing contract.
2. Verbal or written contractual commitments made by government personnel other than duly appointed contracting and ordering officers of the Naval Supply Systems Command are considered to be an "unauthorized commitment". Most unauthorized commitments occur when a Marine, although in good faith, calls a vendor trying to get a piece of gear or a copier fixed or trying to get information. The contractor/vendor agrees to make the repair, send the goods or send the information, but does not indicate that there will be a cost incurred for the service. The gear is repaired or the service is supplied and a bill is sent to purchasing and contracting. When the bill arrives there is not a contract established for the maintenance or service and thus the "unauthorized commitment " occurs.
3. Under the current regulations, the CG, 2d MAW has to personally sign a letter for each unauthorized commitment stating that we have "messed up", detailing, and promising that procedures have been put in place to avoid reoccurrence. Each occurrence causes considerable embarrassment for the wing and degrades our credibility. Command attention is required to ensure that each and every Marine is told that they are not authorized to enter into a contract or agreement requiring the government to pay or receive anything from any source outside the government. This education should include statements attached to every telephone stating "Before we begin you should know that I am not authorized to commit the government to any obligation that would require the expenditure of appropriated funds". During troop education sessions or PME stress:
 - a. Headquarters Marine Corps has produced a video to assist Commanding Officers in the training of Marines. The video is located at:
https://contractapps.hqi.usmc.mil/uc_flash/uc_flash.htm
 - b. All actions that commit the government to obtain supplies or services from commercial sources must be processed through established supply channels and executed only by designated

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contracting and ordering officers acting within the limits of their authority.

c. Only those individuals appointed by the CG, MCAS, Cherry Point, NC (or his designee) as contracting and ordering officers of the Naval Supply Systems Command, shall be authorized to engage in contracting for supplies and services for 2d MAW. This means that no member can go out and spend his/her own money and then expect to get reimbursed. It also means that if called by a vendor and told that they would be happy to come and exhibit their latest and greatest product line, the Marine is to be instructed to refer the caller to his/her unit Supply, or purchasing and contracting office.

4. Contracting and ordering officers of the Naval Supply Systems Command are NOT AUTHORIZED, under any circumstances, to issue purchase orders or contracts, after the fact, to pay a supplier for materials or services furnished as a result of an unauthorized commitment.

5. PROCEDURES FOR SUBMISSION/PROCESSING OF CLAIMS

a. Requests for payment of claims resulting from unauthorized commitments made by 2d MAW personnel shall be submitted, evaluated, and processed under the guidelines set forth in the Navy Acquisition Procedures Supplement (NAPS), and the Federal Acquisition Regulation manuals and ABO 4200.2A. The sample letter on page M-8 contains the format for submission of unauthorized commitment claims; however, basic submission requirements follow and a checklist is provided on page M-6. Additionally the MCI East website has an excellent webpage on UAC at: <http://lejeune.usmc.mil/contracting/guidance/commitments>

(1) The individual who made the unauthorized commitment shall:

(a) Sign a statement which:

1. Provides a complete purchase description of materials and/or services obtained.

2. Explain why established procurement procedures were not followed.

3. Describe the government requirements which necessitated the commitment.

4. Indicates the benefit received, its value and other pertinent facts.

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(2) Annotate the original of all orders, invoices or other documentary evidence with a signed statement certifying that supplies/services billed were received and accepted.

(3) Forward the signed statement and all pertinent documents to your supply/fiscal officer.

b. If the supply/fiscal officer concurs with submission of the unauthorized commitment for approval, then the supply/fiscal officer shall:

(1) Prepare a personally signed endorsement, as shown on page AA-7, that:

(a) Verifies the accuracy and completeness of the documentation.

(b) Provides the funding citation for the approving contract.

(c) Describe the measures taken to prevent reoccurrence of unauthorized commitments.

(2) Forward the endorsement and documentation to the CO.

c. The Commanding Officer shall:

(1) Review the supply/fiscal officer's endorsement and the unauthorized commitment claim to determine that questionable information was investigated.

(2) Prepare a letter describing the facts and circumstances pertaining to the unauthorized commitment and why the unauthorized commitment occurred. Details must also be provided of procedures that have been put in place to avoid reoccurrence of an unauthorized commitment.

(3) Forward the endorsement and documentation to the AC/S, COMP, 2d MAW.

d. The AC/S, COMP shall:

(1) Review the CO's endorsement and the unauthorized commitment claim to determine that questionable information was investigated.

(2) Forward the endorsement and documentation to the CG, 2d MAW.

e. The CG, 2d MAW shall:

Enclosure (1)

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(1) Review the CO's endorsement and the unauthorized commitment claim to determine that questionable information was investigated.

(2) Prepare a letter describing the facts and circumstances pertaining to the unauthorized commitment and why the unauthorized commitment occurred. Details must also be provided of procedures that have been put in place to avoid reoccurrence of an unauthorized commitment.

(3) Forward the endorsement and documentation to the Director of Supply (SUL), MCAS Cherry Point.

f. The Air Station Order requires that the Director of Supply:

(1) Review the CG's endorsement and the unauthorized commitment claim to determine that questionable information was investigated.

(2) Prepare a determination and findings, as required by the NAPS, which addresses the following limitations:

(a) Supplies or services were provided to and accepted by the government, or the government otherwise has obtained or will obtain a benefit resulting from the unauthorized commitment.

(b) The approving official could have granted authority to enter or could have entered into a contractual commitment when the unauthorized commitment was made and still has the authority to do so.

(c) The resulting contract would otherwise have been proper if made by an appropriate contracting officer.

(d) The price of goods and/or services obtained as a result of the unauthorized commitment was fair and reasonable.

(e) The contracting officer recommends payment and legal counsel concurs with the recommendation, unless agency procedures expressly do not require such concurrence.

(f) Funds are available and were available at the time the unauthorized commitment was made.

(g) The approval is in accordance with any other limitations prescribed under agency procedures.

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APR 18 2012

(3) Prepare a recommendation based on the determination and findings.

(4) Submit the recommendation, the organizational head's endorsement and the unauthorized commitment claim to the CO, Naval Supply Center, Legal Counsel (Code 08), Norfolk, Virginia 22512-5000 for appropriate action.

(5) Ensure the approving officer (SUL1A) takes actions needed to comply with recommendations received from legal counsel (Code 08).

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UNAUTHORIZED COMMITMENT CHECKLIST

1. Individual who made the unauthorized commitment shall:

a. Sign a statement which:

(1) Provides a complete purchase description of materials and/or services obtained.

(2) Explains why established procurement procedures were not followed.

(3) Describes the government requirement which necessitated the commitment.

(4) Indicates the benefit(s) received.

(5) Indicates the value, and any other pertinent facts.

(6) Annotate original copy of all orders or invoices with a signed statement certifying that supplies/services billed were received and accepted.

(7) Forward claim to the supply/fiscal officer.

b. Supply/Fiscal Officer shall:

(1) Prepare a personally signed endorsement, as shown on page AA-7.

(2) Produce a requisition, funded from the FY in which the unauthorized commitment occurred.

(3) Type an endorsement from the CO to the supply directorate citing the appropriate data on the requisition.

c. Commanding Officer's endorsement will:

(1) Verify the accuracy and completeness of the documentation.

Enclosure (1)

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(2) Provide the funding citation for the approving contract.

(3) Describe the measure taken to prevent a reoccurrence of unauthorized commitments.

(4) Forward approval package to CO.

d. CO shall:

(1) Review the endorsement and the unauthorized commitment claim.

(2) Prepare a letter describing the facts and circumstances pertaining to the unauthorized commitment, and detailing procedures established to avoid reoccurrence of an unauthorized commitment.

(3) Forward package to the AC/S, COMP, 2d MAW.

Enclosure (1)

APR 18 2012

FORMAT FOR SUBMISSION OF UNAUTHORIZED COMMITMENT CLAIMS

(SSIC)
(Code)
(Date)

From: _____
(Name of Person Who Made Unauthorized Commitment)
To: Director of Supply (SUL), Marine Corps Air Station,
Cherry Point, North Carolina 28533-5040
Via: _____
(Department Head)

Subj: STATEMENT CONCERNING UNAUTHORIZED COMMITMENT WITH

(Name of Company)

Encl: (1) Invoices, Orders and Other Documentary Evidence

1. Provide complete purchase description of materials/services.
2. State in detail why established procurement procedures were not followed. (Example: "Established procurement procedures were not followed because the individual who received training on the correct procedures for procuring supplies and services from commercial contractors was on leave and I had received no training on how to perform these duties.").
3. Describe the bona fide government requirement that necessitated the commitment. (Example: "On the 1st day of February 1988, at approximately 1600, the copier in building 451 broke down. I had an urgent requirement to provide copies of a new directive. The instruction plate on the copier stated that XYZ Company would provide services and supplies when needed. I contacted the XYZ Company representative and he said he would be here the next day. As promised, the company representative arrived and repaired the machine. On the first day of March 1988, an invoice for \$235 was received.").
4. Indicate benefit(s) received, (Example: "The copier was repaired and urgent directives were reproduced on time.").
5. List cost or value of benefits received, (Example: "\$235.00").
6. Enclose all orders and invoices (include original documents); annotate each with a signed statement certifying that supplies/services

Enclosure (1)

APR 18 2012

billed were received and accepted, (Example: "I received and accepted services valued at \$235.00 from the XYZ Company on 2 February 1988." John I. Doe, Jr.).

(Signature)

M-8

FORMAT FOR FIRST ENDORSEMENT OF UNAUTHORIZED COMMITMENT CLAIMS

(SSIC)

(CODE)

(DATE)

FIRST ENDORSEMENT on _____

From: _____
(Supply/Fiscal Officer)

To: Director of Supply (SUL), Marine Corps Air Station,
Cherry Point, North Carolina 28 533-5040

Subj: STATEMENT CONCERNING UNAUTHORIZED COMMITMENT WITH

(Name of Company)

Encl: (2) Requisition Number _____

1. Verify accuracy and completeness of documentation, (Example: "To the best of knowledge and belief, I hereby verify the accuracy and completeness of the Statement Concerning the Unauthorized Commitment with XYZ Company contained in the basic letter.").

2. Provide authorized funding citation:

APPN	Obj	Cost	Reqn
Symbol & Subhead	Class	Code	Number
BCN	S/A	AAA TT	PAA
Amount			

(Cite your Appropriation Data)

3. Describe measures taken to prevent reoccurrence of unauthorized commitments, (Example: "A training program has been implemented to inform all employees of the correct procedures for procuring goods and services from commercial contractors or prospective contractors. All members of my command have viewed the unauthorized commitment video on the HQMC website. Additionally, the importance of utilizing proper supply channels to avoid unauthorized commitments will be discussed during monthly meetings.").

(Supply/Fiscal Officer Signature)

Enclosure (1)

WgO 7000.5E

APR 18 2012

WgO 7000.5E
APR 18 2012

SECTION 1: SAMPLE LOCAL FORMS & LETTERS



UNITED STATES MARINE CORPS
(UNIT HEADING)

IN REPLY REFER TO:
SSIC
Code
Date

From: DTS Administrator
To:

Subj: UNSETTLED TRAVEL ORDERS

Ref: (a) WgO P7000.5_

1. On {date} you were issued Temporary Additional Duty Orders (TADOs) citing Travel Order Number (TON) {TON number} dated {date of orders}. Reference (a) requires personnel issued TADOs to liquidate their travel orders within five (5) working days after completion of travel.
2. Unit records indicate that the TADOs cited above remain unsettled. You are directed to report to the unit Defense Travel Administrator (DTA) authority within five (5) days of the date of this letter to prepare a travel voucher. If a travel voucher has already been submitted, you will need to contact the DTA administrator to validate documents in DTS.
3. If the travel was not performed, provide a document to the DTA administrator requesting cancellation of the above orders. If travel advances were drawn, you will report to the appropriate S-1 Officer to make arrangements for repayment.
4. Failure to comply with the orders contained in this letter will cause the DTA authority to begin pay checkage procedures against your military pay account for the amount of any advances and to cancel the cited orders. Any future settlements against canceled orders will be recouped from your military pay account.

Signature

Copy to:
Travelers Commanding Officer

WgO 7000.5E
APR 18 2012



UNITED STATES MARINE CORPS
(UNIT HEADING)

IN REPLY REFER TO:
SSIC
Code
Date

From: Commanding Officer
To: Commanding Officer, MCB Camp Lejeune
(Attn: Disbursing Officer)

Subj: REQUEST FOR PAY CHECKAGE; CASE OF

Encl: (1) UTO Delinquency letter previously sent to
traveler

1. The enclosure notified the subject named Marine that failure to settle an unsettled travel advance (UTA) in the amount of {\$xxxx} would result in the initiation of a pay checkage. To date, no response has been received, and the UTA still remains on the official accounting records.

2. Accordingly, it is requested that a pay record checkage be made in the amount of {\$xxxxx}. It is further requested that a copy of the 1080 supporting the checkage of pay be forwarded to (Name of Unit) Attn: Fiscal Section.

3. Point of contact in this matter is _____; at
ext: _____.

Signature

Copy to:
CO, Unit
SNM
AC/S, Comptroller

Officer SF_1080 form for Paycheckage through Disbo.

APR 18 2012

ORDER NO.		DATE OF DELIVERY	ARTICLE OR SERVICES	QUAN-TITY	UNIT PRICE		AMOUNT
					COST	PER	DOLLARS AND CENTS
		17 Dec 07	Organization Name: DM2WB24142C2750272 Traveler Name: JOE M MARINE Travel SSN: XXXXX1620 Travel Document Number: ORPXBA Travel Document Name: JMPORTSMOUTHIV112007_V01	1	196.98		198.98
							0.00
							0.00
				TOTAL			198.98
Remittance in payment hereof should be sent to - DFAS-ATDT/DEDE, ATTN: Remittance P.O. BOX 173892, Denver, CO 80217-3892							
ACCOUNTING CLASSIFICATION - Office Receiving Funds							
Appropriation that funded the travel. SDN M570808STORPXBA 067443 17 08 08 1234 56A7 8910 12345 678910 2D MEDICAL CENTER							
CERTIFICATE OF OFFICE CHARGED							
I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.							
_____ (Date)				_____ (Authorized administrative or certifying officer)			
_____ (Title)							
ACCOUNTING CLASSIFICATION - Office Charged							
1761105.2701 0011 11691 067443 2I IATSTA 00001 23456789 M0002706M0001TA							
Paid by Check No. _____							

NSN 7540-00-634-4230

Designed Using Perform Pro software.

Previous Editions Are Usable

ccccr (ATA)

SF-1131

N-5

ENLISTED SF-1080 FORM for Paycheckage through Disbo.

WgO 7000.5E
 APR 18 2012

Standard Form 1089 Revised April 1999 Department of the Treasury TFRM 2-2500 1089-109		VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS AND/OR FUNDS				VOUCHER NO.	
Department, establishment, bureau, or office receiving funds Disbursing Officer MCB PSC Box 20087, Camp Lejeune NC 28542 patricia.camirez@usmc.mil		BILL NO.		PAID BY DFAS-DI Denver, CO 80279 DSSN: 3801			
Department, establishment, bureau, or office charged Disbursing Officer Marine Corps Base, Camp Lejeune, NC		SCHEDULE NO.					
ORDER NO.	DATE OF DELIVERY	ARTICLE OR SERVICES	QUAN-TITY	UNIT PRICE		AMOUNT	
	17 Dec 07	Organization Name: DM2WB3414202750272 Traveler Name: JOE M MARINE Travel SSN: XXXXX1620 Travel Document Number: 0RPXBA Travel Document Name: JIMPORTSMOJTHV112007_V01	1	COST	PER	DOLLARS AND CENTS	
				198.98		198.98	
						0.00	
						0.00	
			TOTAL			198.98	
Remittance in payment hereof should be sent to - DFAS-ATDT/DEDE, ATTN: Remittance P.O. BOX 173892, Denver, CO 80217-3892							
ACCOUNTING CLASSIFICATION - Office Receiving Funds							
Appropriation that funded the travel. SDN 1457080810RPXBA 067443 17 08 08 1234 56A7 8910 12345 678910 2D MEDICALGENER							
CERTIFICATE OF OFFICE CHARGED I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.							
..... (Date)		 (Authorized administrative or certifying officer)				
..... (Title)							
ACCOUNTING CLASSIFICATION - Office Charged							
176 1105.2702 0011 12691 067443 2I IATSTA 000123456789 M0002706M0002TA							
Paid by Check No. NSN 7510-00-634-4230							

enlisted (ZTA)

APR 18 2012

(UNIT HEADING)

IN REPLY REFER TO:

4400

Code

Date

From: Commanding Officer, (UNIT)
 To: Director of Supply (SUL), Marine Corps Air Station,
 Cherry Point, North Carolina 28533-0018
 Via: Commanding Officer, (Group) (Only if ltr is from SQN)
 Subj: APPOINTMENT OF GOVERNMENT-WIDE COMMERCIAL PURCHASE
 CARDHOLDER

1. It is requested that the below named individual(s) be added as an authorized GCPC cardholder(s) for (UNIT).

Name: (provide First, MI, Last)
 Rank:
 SSN:
 PEBD: (yyyymmdd)
 Email:
 Phone:
 List of Procurement Training Completed:
 Valid Lines Of Accounting:

2. Point of contact at this command is (provide a good POC and phone number).

CO Signature

N-8



UNITED STATES MARINE CORPS
 (UNIT HEADING)

IN REPLY REFER TO:

4400
Code
Date

APR 18 2012

From: Commanding Officer, (UNIT)
To: Director of Supply (SUL), Marine Corps Air Station,
Cherry Point, North Carolina 28533-0018
Via: Commanding Officer, (Group) (Only if ltr is from SQN)

Subj: APPOINTMENT OF APPROVING OFFICIAL

1. It is requested that the below named individual be added as the (Primary/Alternate (annotate only one)) Approving Official for (UNIT)

Name: (provide first, MI., Last)
Rank:
SSN: (Last 4)
PEBD: (yyyymmdd)
Email:
Phone:
List of Procurement Training Completed:

2. Point of contact at this command is (provide a good POC and phone number).

CO Signature

N-9



WgO 7000.5E
APR 18 2012

United States Marine Corps
2d Marine Aircraft Wing
Cherry Point, NC 28533

7300
Date _____

From: Officer in Charge, BEA _____
To: AC/S Comptroller, 2d Marine Aircraft Wing, Cherry Point, NC 28533
Subj: FY-02 STATUS OF FUNDS
Ref: (a) WgO P7000.5__

1. The subject cycle has been reconciled in accordance with the reference.
2. The following reflects the status of funds based on application of memorandum records and version _____ cycle# _____.

a. Authorizations	\$	-
b. Unobligated Balance	\$	-
c. Authorizations not posted to SABRS	\$	-
d. Adjusted available balance (b+c)	\$	-
e. Total Commitments	\$	-
f. Total Obligations	\$	-
g. Total Unobligated Reservations (e-f)	\$	-
h. Pending transactions not reflected in SABRS		\$0.00
i. Total amount of Unobligated documents (g+h)	\$	-
j. Current available balance (d-i)	\$	-
k. Current ledger balance	\$	-

3. Remarks:

4. I certify that the above information is valid and all supporting documents are on file.

Officer in Charge/Supervisor

N-10

FY- FINANCIAL LEDGER FOR BEA/BESA:

DOCUMENT				PENDING	COMMIT	OBL	EXP	LIQ	
----------	--	--	--	---------	--------	-----	-----	-----	--

APR 18 2012

MIPR / WORK REQUEST FORM

Your information (Requestor):

Name / Rank _____
 Unit Address _____

 POC Phone number _____
 POC Fax number _____

Information of the performing unit receiving the request:

Unit / POC Name _____
 Unit Address _____

 POC Phone _____
 POC Fax number _____

Total dollar amount request:

Funds \$ _____

BEA / BESA (SIC if applies):

BEA _____ BESA _____ SIC _____

Inclusive Dates _____

Detailed Description of the work or service you are requesting, purpose of funded work and inclusive dates.

SECTION 2: INFOPAC REPORTS (O&M, MC)

FIELD REPORT BY WCI/BSYM/FY/SBHD/BEA/BESA (DIRECT)

Page 1762
 06:17:59

02-01-07

PRTFLBEA CYCLE: 02005A

WORK CENTER - BEA/BESA REPORT
 BY BSYM, FY, SBHD, BEA, BESA (PE- DIRECT)
 FOR WCI: M57080 BSYM: 1106

YEAR	SBHD	FFUNC	BEA BESA	ALLOCATED AUTH	COMMITMENTS	OBLIGATIONS	EXPENSES	LIQUIDATIONS
2001	27A0	1A1A	07 BEA:	1,003,216.00	991,569.91	991,569.91	958,879.95	858,564.63
2001	27A0	1A1A	14 00	251,160.00	237,345.07	237,345.07	237,345.07	236,342.73
2001	27A0	1A1A	14 01	261,208.00	256,726.57	256,726.57	256,243.59	254,170.68
2001	27A0	1A1A	14 03	0.00	32,868.91	32,868.91	32,868.91	32,758.51
2001	27A0	1A1A	14 BEA:	512,368.00	526,940.55	526,940.55	526,457.57	523,271.92
2001	27A0	1A1A	23 00	478,602.00	487,559.69	487,559.69	487,559.69	469,317.75
2001	27A0	1A1A	23 01	47,464.90	47,691.35	47,691.35	47,691.35	47,642.35
2001	27A0	1A1A	23 02	273,549.00	273,897.03	273,897.03	268,974.45	266,715.05
2001	27A0	1A1A	23 03	151,603.66	144,683.30	144,683.30	144,683.30	144,674.52
2001	27A0	1A1A	23 04	161,625.00	149,718.18	149,718.18	149,718.18	115,923.03
2001	27A0	1A1A	23 05	192,371.34	175,647.40	175,647.40	175,301.23	174,080.40
2001	27A0	1A1A	23 06	18,000.00	17,980.94	17,980.94	17,980.94	5,980.94
2001	27A0	1A1A	23 07	11,069.10	13,029.84	13,029.84	13,029.84	11,650.24
2001	27A0	1A1A	23 BEA:	1,334,285.00	1,310,207.73	1,310,207.73	1,304,938.98	1,235,984.28
2001	27A0	1A1A	26 00	141,661.00	220,498.43	220,498.43	206,700.04	203,389.41
2001	27A0	1A1A	26 01	106,033.00	104,267.20	104,267.20	104,267.20	99,906.70
2001	27A0	1A1A	26 02	80,126.00	0.00	0.00	0.00	0.00
2001	27A0	1A1A	26 03	20,277.00	18,033.92	18,033.92	17,657.21	16,483.91
2001	27A0	1A1A	26 BEA:	348,097.00	342,799.55	342,799.55	328,624.45	319,780.02
2001	27A0	1A1A	28 00	0.00	664.40	664.40	664.40	664.40
2001	27A0	1A1A	28 01	212,871.85	223,032.54	223,032.54	223,032.54	222,411.04
2001	27A0	1A1A	28 04	172,033.34	171,057.64	171,057.64	166,980.08	165,146.73
2001	27A0	1A1A	28 05	131,375.13	172,777.61	172,777.61	172,777.61	155,935.53
2001	27A0	1A1A	28 06	83,342.86	82,281.19	82,281.19	82,281.19	76,861.29
2001	27A0	1A1A	28 07	112,076.67	113,137.36	113,137.36	113,137.36	112,280.28
2001	27A0	1A1A	28 08	938,032.84	918,668.91	918,668.91	918,666.65	853,764.33
2001	27A0	1A1A	28 09	99,943.81	95,354.63	95,354.63	95,354.63	91,516.59
2001	27A0	1A1A	28 11	29,491.00	28,651.41	28,651.41	28,651.41	28,121.29
2001	27A0	1A1A	28 12	35,030.50	35,252.64	35,252.64	34,970.48	32,315.67
2001	27A0	1A1A	28 BEA:	1,814,198.00	1,840,878.33	1,840,878.33	1,836,516.35	1,739,017.15

Report ID: DDFC05NB (PE- Direct)

This report is a comptroller level report. It displays the status of the funds for all BEA/BESA combination in a WCI for a given cycle. It will show total authorizations, total commitments, total obligations, total expenses, and total liquidations.

APR 18 2012

SABRS
DAILY TRANSACTION REPORT
BY WCI/BEA/BESA

PROGRAM: PRTDTR2
RUN DATE: 08/01/2002
CYCLE NO: 02007A

DC: 17 BSYM: 1106 FY-FULL: 2002 SUBH: 27A0 SRI: M20133 BCN: 20133 WCID: M57080 BEA: 23 BESA: 04

STD-DOC-NO	RIC	ACRN	SSN	ECDT	PIIN/NSN	BEA	BESA	FC	OCSOC	CAC	SIC	JNLU	SRON	RBC	RON
M0027302CC00077	AA		0		0 648916 ?	23	04	AX	2625	0001					
COE	AA				0.00										
					654.42										
					654.42										
TOTAL FOR RON:					0.00				0.00						0.00
TOTAL FOR BESA: 04															
DIRECT ----->					654.42				654.42						0.00
REIMBURSABLE ----->					0.00				0.00						0.00
TOTAL ----->					654.42				654.42						0.00

Report ID: DFDBTR1

This report displays all transactions that have been inducted into SABRS for Materials & Services during the current cycle update.

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TRAVEL DAILY TRANSACTION REPORT BY WCI/BEA/BESA

TRAVEL DAILY TRANSACTION REPORT
 BY WCI/BEA

DC: 17 BSYM: 1106 FY-FULL: 2002 SUBH: 27A0 SRI: M20133 BCN: 20133 WCID: M57080 BEA: 14

STD-DOC-NO	ACRN	SSN	ECDT	DOC-REF-NO	BEA	BESA	FC	OCSOC	CAC	SIC	JNLU	SRON	RBC	RON
DIC	ODIC	RN	I	VCHR-NO	COMMIT	PER-DIEM	PER-DIEM	PER-DIEM	TRNSP	TRNSP	TRNSP	TRNSP	TRNSP	TRNSP
					AMT	OBL-AMT	EXP-AMT	LIQ-AMT	OBL-AMT	EXP-AMT	OBL-AMT	EXP-AMT	EXP-AMT	LIQ-AMT
M5708002T003300	AA	XXXXXXXXXX	20020127		121.00	121.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SA1	COB	AA X	CD1404		-121.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SA2	COB	AA X	CD1404		0.00	-121.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M5708002TOE3402	AA	XXXXXXXXXX	20020111		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COB	COB	AA			310.00	310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					310.00	310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR BEA: 14														
DIRECT ----->					189.00	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REIMBURSABLE ----->					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ----->					189.00	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Report ID: DFDBTR1

This report displays all transactions that have been inducted into SABRS for Travel during the current cycle update.

CIF ERROR REPORT

WgO 7000.5E
 APR 18 2012
 TOT
 TRANS
 AMT

FYF	DIC	ODIC	SDN	SC	RIC	SAC	JON	BS	FF	BCN	ARI	SRI	WCI	BEA	BESA	UNMC	TOT TRANS AMT
2002	OBL	OBL	M5708002RC00001	0	55200RC00001	1106				20133	M67026	M20133	M57080	00	00	S17	0.00
TOTAL FOR KEY 1106 200227A0 20133M67026M20133M57080 0000 0 0.00																	
SEE DFBS005A OR DFBS005 IN INFOPAC FOR OTHER INFO																	

Report ID: DFBS005A

This report displays all transactions that attempted to post into SABRS via interfaces from CRC (CitiDirect); SPS (Contracting); DSSC (Serv-Mart); SASSY (SABRTRVL1 (Order writing system)).

Action: Fund Managers will research transactions on this report and initiate corrective action to the error record. If transactions are invalid, the Comptroller will be notified so corrective action can be taken.

N-16

UNLIQUIDATED ORDERS STATUS REPORT BY BESA - PE

PAGE: 24560

SABRS
 UNLIQUIDATED ORDER STATUS REPORT - PE
 BY WCI/BEA/BESA

PROGRAM: PRTM150B
 RUN DATE: 07/01/2002
 CYCLE NO: 02005A

BSYM: 1106 FY-FULL: 2002 SUBH: 27B0 BCN: 20133 WCI: M57080 BEA: 07 BESA: 00

DOCUMENT NUMBER	RIC ACRN	UI ST	LT	RON	RBC	CMT AMT/QTY	OBL AMT/QTY	EXP AMT/QTY	LIQ AMT/QTY	CYCLE
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APR 18 2012

M0105302CC000GK AA			1567.58		1567.58	1567.58	0.00	02003M
PIIN:	FUND-FUNC: 1B1B		1		1	1	0	
NSN: 803354 ?	FUND-CD: TA OCSOC:	CAC: 0001 SIC:	276.12	JNLU: CARD	276.12	276.12	0.00	02003M
M0105302CC000GU AA							0	
PIIN:	FUND-FUNC: 1B1B		1		1	1	0	
NSN: 803354 ?	FUND-CD: TA OCSOC:	CAC: 0001 SIC:	2224.95	JNLU: CARD	2224.95	2224.95	0.00	02003M
M0105302CC000H5 AA							0	
PIIN:	FUND-FUNC: 1B1B		1		1	1	0	
NSN: 803354 ?	FUND-CD: TA OCSOC:	CAC: 0001 SIC:		JNLU: CARD				
BESA: 00 TOTAL:		REC COUNT:	3		4068.65	4068.65	0.00	
BEA: 07 TOTAL:		REC COUNT:	3		4068.65	4068.65	0.00	
WCI: M57080 TOTAL:		REC COUNT:	3		4068.65	4068.65	0.00	

Report ID: PRTM150B

This report displays all obligations that have been inducted into the official accounting system for which no matching expense and/or liquidation has posted.

Action: The M&S Fund Manager will validate this report at the end of each month to ensure that posted transactions are valid and to initiate action to correct those that are not. The Comptroller will review this report quarterly.

N-17

UNLIQUIDATED TRAVEL ORDERS STATUS REPORT BY BEA

DOCUMENT CYCLE NUMBER	ACRN	FUND- FUNC	CMT	TYPE	OBL AMT	EXP AMT	LIQ AMT	OTA AMT
PAGE: 4786 UNLIQUIDATED TRAVEL ORDERS STATUS REPORT BY WCI/BEA PROGRAM: PRTT147 RUN DATE: 07/01/2002 CYCLE NO: 02005A BSYM: 1106 FY-FULL: 2002 SUBH: 27A0 BCN: 20133 WCI: M57080 BEA: CA								

WgO 7000.5E
 APR 18 2012

M5708002T003231 AA 1A1A 01355A	441.58 P	441.58	441.58	0.00	
SSN: XXXXXXXXX ECD: 20011221 NAME: CENTER, WESLEY D.	T	0.00	0.00	0.00	
	FUND-CD: AX OCSOC:	CAC: 0096 SIC:	JNLU: 0028 RON: M5708002WR002CA	RBC: FAN:	
M5708002T003256 AA 1A1A 01361A	1713.00 P	817.00	0.00	0.00	0.00
SSN: XXXXXXXXX ECD: 20020112 NAME: CENTER, WESLEY D.	T	896.00	0.00	0.00	
	FUND-CD: AX OCSOC:	CAC: 0096 SIC:	JNLU: 0028 RON: M5708002WR002CA	RBC: FAN:	
BEA: CA TOT: CNT: 2	2154.58	2154.58	441.58	0.00	0.00

Report ID: DFBR098

This report displays all travel orders that have been created but have not yet been settled and all GTR's that have not been paid.

Action: The Fund Manager will validate this report at the weekly to ensure that posted transactions are valid and to initiate action to correct those that are not. The Fund Managers will ensure that proper action is being taken to recover unsettled advances and ensure that any requests for transportation that were cancelled that the unused ticket has been returned to TMO for credit. The Comptroller will review this report quarterly.

N-18

LIQUIDATION NOT EQUAL EXPENSE REPORT

PROC-ID: SF71RDB0
 PROG-ID: DFPBR005
 02

SABRS
 LIQUIDATIONS NOT EQUAL EXPENSE REPORT

PAGE NO: 1801
 CYCLE DATE: 07 Jan

ACCTG-INSTALL: 067443

CYCLE-NO: 02007A

FY-FULL	BASIC-SYM	SUBALLOT-RECIP-ID	WORK-CTR-ID	BUD-EXEC-ACTY	BUD-EXEC-SUBACTY
2001	1106	M20133	M57080	31	01

SDN	SUBHEAD	BUR-CTRL-NO	EXP AMT	LIQ AMT	LIQ-EXP DIFF-AMT
-----	---------	-------------	------------	------------	---------------------

WgO 7000.5E
 APR 18 2012

M5708001TOE6580	27A0	20133	824.98	1,423.27	598.29
TOTALS FOR BUD-EXEC-SUBACTY: 01			824.98	1,423.27	598.29
TOTALS FOR BUD-EXEC-ACTY: 31			824.98	1,423.27	598.29
TOTALS FOR WORK-CTR-ID: M57080			12,624.71	38,512.10	25,887.39
TOTALS FOR SUBALLOT-RECIP-ID: M20133			2,075,071.47	6,990,657.46	4,915,585.99

Report ID: DFBR005

This report displays the status of transactions with Liquidations that exceed the Expense amount.

Action: The Fund Managers will validate monthly the Liquidations to ensure that the posted amount is correct. If valid the expense amount will be increased to match the liquidation amount; however, if the liquidation is invalid it will be forwarded to the Comptroller for corrective action.

N-19

OUTSTANDING COMMITMENT REPORT

PROC-ID: SF71RDB0
 PROG-ID: DFPBR005

SABRS
 OUTSTANDING COMMITMENT REPORT
 ACCTG-INSTALL: 067443

PAGE NO: 110
 CYCLE-DATE: 07 Jan 02
 CYCLE-NO: 02007A

FY-FULL	BASIC-SYM	SUBALLOT-RECIP-ID	WORK-CTR-ID	BUD-EXEC-ACTY	BUD-EXEC-SUBACTY
2002	1106	M20133	M57080	CK	00

SDN	SUBHEAD	BUR-CTRL-NO	COMMIT AMT	OBL AMT	OUTSTD COMMIT

M0105302RC00056	27A0	20133	500.00	0.00	-500.00

APR 18 2012

TOTALS FOR BUD-EXEC-SUBACTY: 00	500.00	0.00	-500.00
TOTALS FOR BUD-EXEC-ACTY: CK	500.00	0.00	-500.00
TOTALS FOR WORK-CTR-ID: M57080	500.00	0.00	-500.00
TOTALS FOR SUBALLOT-RECIP-ID: M20133	9,637.07	5,252.85	-4,384.22

Report ID: DFBR005C

This report displays all transactions that have a Commitment without a matching Obligation in SABRS.

Action: The Fund Managers will validate bi-weekly transactions to ensure they are valid and initiate action to correct those that are invalid. The fund managers will follow up on all transactions that are valid to determine why an obligation has not posted.

N-20

UNMATCHED DISBURSEMENT REPORT (UMD)

APR 18 2012

05-12-15 05:04:59

Page 89

JOB ID: GF710PA7
 PROG ID: GMUMPRPT

SABRS
 IDB UNMATCHED DISBURSEMENTS REPORT

PAGE NO: 89
 RUN DATE: 12/15/05

FOR WCI: M57080 FY/BSYM/SUBH: 6 1106 27AZ

BILL#	RIC	BILOFC	YDM	DIC	DOCUMENT#	SF	NATL	STOCK	NO	SUPADD	S	FC	OCYCLE	AGETRAN	AMOUNT	EUC	WCI
X02FW	SMS	SL4701	511	FA1	M002745317001E			8340002619751		M00274	A	BK	05330A	0-30	710.00	I01	M57080
X02GS	SMS	SL4701	511	FA1	M010538311001E			8455005775297		M01053	A	BK	05330A	0-30	5.36	I01	M57080
21105	SDA	M67004	511	FA1	M0087053040L01			5998013281975		Y2100	A	BK	05315A	31-60	3450.00	I01	M57080
3AFV2	S9T	SC0100	510	FA1	M002745298001E			8415000718786		SP5200	A	BK	05302A	31-60	146.00	I01	M57080
3AFV2	S9T	SC0100	510	FA1	M002745298002E			8415000718787		SP5200	A	BK	05302A	31-60	219.00	I01	M57080
3AFV2	S9T	SC0100	510	FA1	M002745298004E	A		8415006110416		SP5200	A	BK	05302A	31-60	51.60	I01	M57080
3AFV2	S9T	SC0100	510	FA1	M002745298004E	B		8415006110416		SP5200	A	BK	05302A	31-60	55.90	I01	M57080
6AAJC	S9T	SC0100	511	FA1	M002745298009E			8415014525031		SP5200	A	BK	05309A	31-60	2102.00	I01	M57080
6AAJC	S9T	SC0100	511	FA1	M002745298013E			8415014524960		SP5200	A	BK	05309A	31-60	420.40	I01	M57080
6AAJC	S9T	SC0100	511	FA1	M002745304001E			8460006068366		SP5200	A	BK	05309A	31-60	1404.00	I01	M57080

APPN COUNT:	10	APPN NET TOTAL:	8,564.26	APPN ABS TOTAL:	8,564.26
APPN CRITICAL COUNT:	0	APPN CRITICAL NET TOTAL:	0.00	APPN CRITICAL ABS TOTAL:	0.00
WCI COUNT:	16	WCI NET TOTAL:	8,967.81	WCI ABS TOTAL:	8,967.81
WCI CRITICAL COUNT:	0	WCI CRITICAL NET TOTAL:	0.00	WCI CRITICAL ABS TOTAL:	0.00

Report ID: DFRB008

This is a daily batch report that provides all unmatched Interdepartmental Billing (IDB) transactions.

Action: Comptroller level report. The Fund Managers need to review for transactions that belong to their BEA/BESAs to ensure transactions are valid and to initiate action to correct those that are not. If a transaction has incorrect information attached to it they need to notify the Comptroller with the correct information so corrective action can be taken. The Comptroller will review this report daily to ensure corrective action is being taken.

WgO 7000.5E
APR 18 2012

APPENDIX O

O&M, N REFERENCE LIST

MAG/MALS O&M, N TAD and ACCOUNTING

1. MCO P4400.177_ ASDTP.
2. MCO P7300.19 (FISCAL Officer Handbook).
3. NAVSO P3013-1 and 2.
4. NAVSUP-485 Vol I, II and III.
5. CNALINST 1320.11A (MAG).
6. CNALINST 7301.2G (MAG).
7. CNALINST 7310.1W.
8. CNALINST 7300.4B.
9. CNALINST 7310.5P.
10. CNALINST 7310.6D.
11. RELATIONAL SUPPLY (RSUPPLY) SUPPORT PROCEDURES USER MANUAL.
12. NAVSO P-1000 NAVY COMPTROLLER MANUAL Vol 1 thru 8.
13. MCO 3125.1A MC FHP MANAGEMENT.
14. CINCLANTFLT INST 7110.1A.

APR 18 2012

APPENDIX P

FUNDING REVERSION CAUSES (N/MC)

1. Definition: reversions are money not utilized by the 2d Marine Aircraft Wing that was available to improve war-fighting capability and readiness. Reversions represent opportunity lost in the form of prior year unobligated balances. Reversions happen in both the supply and travel spending areas. Fortunately, most reversions can be avoided. For reasons outlined below, the money simply does not get spent during the one year (O&M) funds are available or gets deobligated after the FY ends.

a. Causes often cited within Material and Services (M&S):

- (1) Poor coordination between supply and fiscal.
- (2) Order large quantities of T/E assets and parts without proper advice codes.
- (3) Ordering obsolete items.
- (4) Requisitions have wrong source of supply.
- (5) Rejected by IMM: Invalid/changed code.
- (6) Credit price variances.
- (7) Invalid UDO/ULO not identified.
- (8) Funds poorly managed and utilized (i.e. late year buys through the SMU, etc.).
- (9) Erroneous Tech Data: (Type, ref error, etc.).
- (10) Year end funding rush.
- (11) Contract request submitted to RCO during fourth quarter not confirmed in time.
- (12) Not doing walk-throughs at the SMU as feasible at the end of the FY.
- (13) Canceling items with valid status at the start of new fiscal year.

Enclosure (1)

APR 18 2012

(14) Not cancelling lost shipments until end of FY or in the next fiscal year.

(15) Not reporting discrepancies when erroneous obligations post.

(16) Poorly trained or new DASF and fiscal clerks in 4th Quarter.

b. Causes often cited within TAD accounts:

(1) Poor coordination between the Work Center, Comptroller and the order writing activities.

(2) Orders that are not settled within three working days of the travelers return.

(3) Canceled orders that were originally obligated in SABRS, are not de-obligated.

(4) Outstanding Travel Advances (OTAs) are not recouped in a timely manner.

(5) Lack of reconciliation of liquidated travel orders with obligations in SABRS.

(6) Lack of Reconciliation of the SABRSs T147 reports.

2. Key point: poor current year reconciliation between supply, fiscal, and TAD accounts will cause invalid obligations to carry over into the next fiscal year.

a. Critical questions:

(1) Do you have a technical data problem? (That increases your reversions?)

(2) Where does technical data problem reside? (Pubs, use, typo's)?

(3) Is technical data properly used? (Are our people trained to use it)?

(4) Is sufficient technical data available?

(5) What management procedures are used to verify proper use, review, and feedback of technical data?

Enclosure (1)

APR 18 2012

3. Variables: there are several factors that are tough to control that may cause funding reversions. If these factors are a cause, ensure appropriate data collection is taking place to establish patterns that supply challenges are vigorous, and that feedback through the chain of command maintains sufficient visibility of these issues to achieve corrective action by the organization responsible.

a. Supply

- (1) Price changes.
- (2) Item manager cancellations.
- (3) Lost shipments.
- (4) Liquidations not posting (Servmart, UDAPS, DSSC, etc).

b. Travel

- (1) Government Transportation Request (GTR) not liquidating in a timely manner.

APPENDIX Q

O&M, N CONTINGENCY COST REPORTING

MAG-XX FYXX CONTINGENCY REPORT (O&M, N)

			OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	FYTD
TAD-OEF															0
TAD-HOA															0
TAD-OIF															0
CONTRACTS-OEF	DESCRIPTION	DOC NUMBER													0
															0
															0
															0
															0
CONTRACTS-HOA	DESCRIPTION	DOC NUMBER													0
															0
															0
															0
															0
CONTRACTS-OIF	DESCRIPTION	DOC NUMBER													0
															0
															0
															0
															0
HOURS FLOWN-OEF	SQUADRON	TMS#/A/C													0
															0
															0
															0
															0
HOURS FLOWN-HOA	SQUADRON	TMS#/A/C													0
															0
															0
															0
															0
HOURS FLOWN-OIF	SQUADRON	TMS#/A/C													0
															0
															0
															0
															0

APR 18 2012

APPENDIX R

FUNDING DOCUMENT REQUEST FORMAT (N)

Date:

Subj: OPTAR Grant Funding Document TOB IMPAC Card
Document Type: WR

Issue To: (Address)

UIC/
DODAAC:

PA
(if applicable):

Fund
Code:

SIC:

Amount:

Reason
Code:

Amendment
Document
Number:

Technical
POC:

TEL:

FAX:

DSN:

DSN:

Description:

MARFORCOM POC:

Henry Ramirez

Accepting Official (Financial POC):

Email: Enrique.ramirez@usmc.mil

Comm: 757-836-2167

Fax: 757-322-2186

DSN: 564-2166

Email:

Comm:

Fax:

DSN:

Enclosure (1)

APR 18 2012

APPENDIX S

MID YEAR REVIEW SUMMARY (N)

FY-11 O&M, N

SUBMITTING COMMAND:

Functional POC: PHONE: **DSN** FAX:

OFC: FUND CODE: AG/SAG: (1A1A OR 1A2A)

FUNDING PROFILE: (**\$000**)

	FY11	FY12	
APF			
Requirement			
Shortfall			

WgO 7000.5E
APR 18 2012

FY-11 O&M, N

(MID YEAR REVIEW DEFICIENCY)

SUBMITTING COMMAND:

PRIORITY #

FREQUENCY: (recurring or non-recurring)

Functional POC:

PHONE:

DSN:

FAX:

OFC:

FUND CODE:

AG/SAG: (1A1A or 1A2A)

Amount of Deficiency:

NARRATIVE/JUSTIFICATION:

IMPACT IF UNFUNDED:

Enclosure (1)

APR 18 2012

APPENDIX T

O&M, N FINANCIAL OBLIGATION CHECKLIST (N)

1. The following checklist identifies areas, which may impact the amount of financial obligations required to support the FHP. This listing provides a starting point for further investigation of potential causes of projected funding shortfalls and is not considered to be all-inclusive.

2. S-3 Operations

a. Is the FHP being executed as planned? Explain the reasons behind the under or over-execution of the program.

b. Has there been any change in the types of flight operations executed e.g., longer sorties with external fuel tanks, longer cross country flights, etc., which would change the ratio of maintenance man-hours per flight hour?

c. Have there been any changes to the Training, Exercise, and Employment plan (TEEP)?

d. Has any new mission requirement been assigned to or any existing mission requirement been removed from the command?

e. Has there been a change in the number or size of the aircraft squadrons assigned to the command?

f. Has there been an increase or decrease in the variety of T/M/S aircraft supported by the command?

g. Have there been any aircraft mishaps, which generated significant unscheduled maintenance actions?

h. Address the commands current policies pertaining to aircraft refueling and fuel dumping. Can the squadrons increase their use of fuel trucks vice hot refueling in the fuel pits after landing? Are there significant variances in fuel costs per hour among different squadrons of like T/M/S aircraft?

i. Identify the amount of funding required to support planned operational and training commitments. Identify and prioritize the operational and training requirements that will not be completed if additional funding is not provided. Identify the impact on the command's mission readiness and war fighting capability if these requirements are not funded.

j. Has there been a significant change in the number of aircrew assigned to the command?

Enclosure (1)

APR 18 2010

k. What is the impact of staff flight time on the execution of the FHP?

3. Fiscal

a. Is the current OFC-21 funding level sufficient to meet all projected TAD requirements?

b. What new or unbudgeted events require funding?

c. Have the MYR/Budget submissions been prepared in the proper format? Do they effectively identify and justify requirements for additional funding?

4. Aviation Supply

a. Are the actual costs-per-hour (CPH) for fund codes 7B, 7L and 9S at or near the OP-20 levels established for each supported T/M/S aircraft? Have any trends or anomalies been identified that have caused significant fluctuations in the CPH'S?

b. What are the projected FY obligation increases based upon the unit price increases loaded on 1 October from the annual change notice tape? How do these projections compare to the new FY OP-20 funding levels? Have any items experienced significant price increases?

c. Identify the dollar value associated with maintenance deferred from the prior FY as a consequence of funding shortfalls and restrictive FY closeout procedures.

d. What amount of FY to date obligations was required to support the incorporation of unfunded technical directives? What directives were incorporated? Note that COMNAVAIRLANTINST 7310.5 allows for reimbursement to the FHP budget of any costs derived from implementing technical directives when those costs exceed \$1,000.00 per squadron per directive.

e. Has there been an increase or trend in the amount of first time fuel charges appearing on the SFOEDL? Are there any problems with station fuel, in-flight refueling or cross-country refueling charges?

f. Have any aviation depot level repairable allowance levels been reduced? Were any cost savings achieved through subsequent cancellation of re-distributable assets on order or attrition vice off-load of re-distributable assets on board.

g. What amount of obligations was due to lost carcass billings?

Enclosure (1)

APR 18 2012

h. What amount of obligations was due to replenishment of aviation depot level repairable inventory losses?

i. What amount of obligations was due to the reorder of direct turnover and stock replenishment assets lost in shipment?

j. What amount of obligations was due to the reorder of aviation depot level repairable(s) that were received damaged, in not-ready-for-issue condition, or missing scheduled removal component cards? Have reports of discrepancy or quality deficiency reports been submitted?

k. Has any supported weapon system or weapons replaceable assembly (WRA) recently reached its material support date? What is the impact of supporting the repair actions of these items from the FHP budget vice the Interim Supply Support program?

l. Has there been an increase in the amount of obligations accumulated under any miscellaneous type equipment codes? Are these codes being utilized correctly? Are these obligations being accurately prorated across the supported T/M/S aircraft costs-per-hour?

m. Has the demand pattern for any high cost or high demand items changed?

n. Are there any flight equipment or cold weather clothing requirements? Are these initial issue or replacement requirements? Has there been any increase in flight equipment requirements?

o. What amount of obligations was required to prepare squadrons for MEU and UDP deployments?

p. Identify any financial impact of managing deployed aviation supply support pack-ups.

q. Has there been an increase in the amount of obligations to the supporting NADEP customer service activity? Are these obligations cost effective?

r. Have there been any trends or increases in the number of aviation depot level repairable(s) in awaiting parts status or in the amount of BCM-4 actions?

s. Are there any financial issues that pertain to the support and repair of Expeditionary Airfield and Marine Air Traffic Control Squadron systems?

t. Is there any erroneous standard or net price information loaded to the BMF?

Enclosure (1)

APR 18 2012

u. Are there any supported WRAs whose repair costs exceed their respective net prices?

v. Have there been any unique obligation trends e.g., tools, maintenance clothing, SERVMART, nonessential material, etc.?

w. Are there any initial outfitting or replacement TBA requirements?

x. Is there a trend or has there been an increase in the number of components coded as having been received "bad from supply"?

y. What cost savings are achieved by the assigned logistics support representatives?

5. Aircraft Maintenance

a. Has there been an increase or decrease in the ratio of maintenance man-hours per flight hour?

b. Are personnel shortages impacting organizational or intermediate level maintenance repair capabilities?

c. How many engines have been inducted and repaired this FY? How does this compare to the assigned engine repair schedule? How many unscheduled engine removals have been performed? What were the reasons for these removals?

d. Are there any scheduled removal components that were replaced prior to reaching their respective maximum operating times? Why were they replaced early? Review the command policy pertaining to requesting operating time extensions.

e. Are there any components that consistently fail prior to reaching their established mean time between Failure rates?

f. Have there been any changes made to establish high time component removal time frames? Have any additional components been established as high time items?

g. When supporting several T/M/S aircraft or related systems are there repeated incidents of the incorrect application of type equipment codes?

h. What is the impact of phase maintenance requirements?

i. Have there been any significant fluctuations in monthly inductions, repair rates or BCM rates?

APR 18 2012

j. Are there any systems repair capability shortfalls e.g., technical skills, training, technical publications, test equipment, repair parts, etc.?

k. Has a new system or aircraft repair capability been established? Has there been any change in local maintenance practices?

l. Are there any initial issue or replacement IMRL requirements?

m. Is there any increase or decrease in maintenance actions associated with a squadron's preparation for or return from deployment?

n. Are there any components that consistently have no Fault found by the respective depot level repair activity?

o. Has there been an increase in the number of cannibalization actions?

p. Are there any high cost or high demand consumable items that are viable candidates for reclassification as depot level repairables?

q. Are there depot level repairable assets that are viable candidates for source, maintenance and recoverability code changes to allow for their repair at lower echelons of maintenance?

r. Can any equipment or system failures be attributed to the weather, climate or corrosion?

6. Marine Air Control Group. Identify the funding level required to support the repair and maintenance of assigned air traffic control systems.

APR 18 2012

APPENDIX U

SAMPLE BUDGET OPTAR REPORT FORMAT (N)

BUDGET OPTAR OFC 50

MSGID/GENADMIN/MALS /AVNSUPO//

SUBJ/BUDGET OPTAR REPORT FY2011 AOM V09167//

RMKS/1. OCT/V09167/60AE/57012/FY2011/OFC-50

(21)	(22)	(23)	(24)	(25)
7L	463.00	0.00	463.00	AHAP
7L	3,802.64	0.00	3,802.64	AHAX
7L	108.00	0.00	108.00	AHRH
7L	2,877.57	0.00	2,877.57	AHXD
7L	4,020,526.53	0.00	4,020,526.53	AYNE
7L	12,641.82	0.00	12,641.82	DAAA
7L	30,552.72	0.00	30,552.72	GAAA
7L	4,588.37	0.00	4,588.37	SAAA
7L	135,739.52	0.00	135,739.52	YAAA
7L	62,004.65	0.00	62,004.65	ZAAA
7L	849,903.92	0.00	849,903.92	ZYNE
9S	4,089,643.00	0.00	4,089,643.00	AYNE
9S	19,421.00	0.00	19,421.00	GAAA
9S	7,680.00	0.00	7,680.00	SAAA
9S	1,880,000.00	0.00	1,880,000.00	ZYNE
TOTAL	11,119,952.74	0.00	11,119,952.74	

26.	TL/001	TL/002	TL/003	TL/004
	3,012,141.13	2,882,482.38	2,874,470.81	2,350,858.42
	TOTAL			
	11,119,952.74			

27. FUND CODE RECAP:

	COL 22	COL 23	COL 24
7L	5,123,208.74	0.00	5,123,208.74
9S	5,996,744.00	0.00	5,996,744.00
TOTAL	11,119,952.74	0.00	11,119,952.74

28. OPTAR GRANT FYTD:

7L	USMC FRS	965,000.00
7L	USMC TACAIR	4,300,000.00
7L	VMX O&MN 7X	35,000.00
7L	WR RDT&E	15,000.00
7L	WS RDT&E	20,000.00
9S	USMC FRS	1,880,000.00
9S	USMC TACAIR	4,200,000.00
9S	VMX RDT&E	32,000.00
9S	WR RDT&E	15,000.00
9S	WS RDT&E	20,000.00
TOTAL		11,482,000.00

29. LAST SFOEDL RECEIVED: N/A

30. LAST SFOEDL PROCESSED: N/A

31. LAST UOL RECEIVED: N/A

32. REIMBURSABLE COSTS:

I. RCC 7X

	A.	B.	C.			
7L	1,198.52	0.00	1,198.52	AHXD	FHN	VMX-22
7L	200,712.98	0.00	200,712.98	AYNE	FHN	VMX-22
7L	2,901.80	0.00	2,901.80	YAAA	FHN	VMX-22
9S	87,578.00	0.00	87,578.00	AYNE	FHN	VMX-22

J. REIMBURSABLE TOTAL:

	A.	B.	C.			
204,813.30		0.00	204,813.30	7L	TTL	I. RCC 7X
204,813.30		0.00	204,813.30		TOTAL	
87,578.00		0.00	87,578.00	9S	TTL	I. RCC 7X
87,578.00		0.00	87,578.00		TOTAL	
292,391.30		0.00	292,391.30		TOTAL	

33. OPTAR BREAKDOWN

7L TACAIR	4,300,000.00	4,006,486.87
7L FRS	965,000.00	911,908.57
7L 7X O&MN AYNE	35,000.00	101,175.05
7L 7X O&MN AHXD	0.00	237.80
7L WR RDT&E AHXD	15,000.00	480.36
7L WS RDT&E AHXD	20,000.00	480.36
7L RDT&E AYNE	0.00	102,439.73
7L LAIRCM CH53 AHXD	0.00	0.00
7L TOTAL	5,335,000.00	5,123,208.74
9S TACAIR	4,200,000.00	4,029,166.00
9S FRS	1,880,000.00	1,880,000.00
9S 7X O&MN AYNE	32,000.00	43,517.02
9S 7X O&MN AHXD	0.00	0.00
9S WR RDT&E AHXD	15,000.00	0.00
9S WS RDT&E AHXD	20,000.00	0.00
9S RDT&E AYNE	0.00	44,060.98
9S LAIRCM CH53 AHXD	0.00	0.00
9S TOTAL	6,147,000.00	5,996,744.00

34. AUDITABLE PERSON: ROCKARD, A.K., GYSGT, SAD, DSN: 752-6916

35. POC: BATLIN, R.S, SGT, SAD, DSN: 752-6916

36. ALL PARA (1) OBL DISTRIBUTED BY FUND SOURCE:

A. USMC TACAIR

	A.	B.	C.	
7L	463.00	0.00	463.00	AHAP
7L	3,802.64	0.00	3,802.64	AHAX
7L	108.00	0.00	108.00	AHRH

WgO 7000.5E
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7L	1,679.05	0.00	1,679.05	AHXD
7L	3,819,813.55	0.00	3,819,813.55	AYNE
7L	12,641.82	0.00	12,641.82	DAAA
7L	30,552.72	0.00	30,552.72	GAAA
7L	4,588.37	0.00	4,588.37	SAAA
7L	132,837.72	0.00	132,837.72	YAAA
TOTAL	4,006,486.87	0.00	4,006,486.87	
9S	4,002,065.00	0.00	4,002,065.00	AYNE
9S	19,421.00	0.00	19,421.00	GAAA
9S	7,680.00	0.00	7,680.00	SAAA
TOTAL	4,029,166.00	0.00	4,029,166.00	

B. USMC FRS

	A.	B.	C.	
7L	62,004.65	0.00	62,004.65	ZAAA
7L	849,903.92	0.00	849,903.92	ZYNE
TOTAL	911,908.57	0.00	911,908.57	
9S	1,880,000.00	0.00	1,880,000.00	ZYNE
TOTAL	1,880,000.00	0.00	1,880,000.00	

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37. AUDITABLE PERSON: CONNER, R.T. 1ST LT, SAD, OIC, 252-466-5106
POC: POSSETTI, C.J. SSGT, SAD, SNCOIC, 252-466-5910 (ASKIT8.0)

38. REMARKS:

39A. NEW CONSUMPTION RATE DATA PROVIDED BELOW.

	TEC	BUD	GPH	MO	GPH	MO	VAR	FYTD	GPH	FYTD	VAR
SQDRN	AAED	1,014.9		1,015.0		0%		1,015.0		0%	

39B. THE FOLLOWING CPH DATA WILL BE PHASED OUT BY FY11.

	A	B	C	D	E
SQDRN	AAED	1,014.98	3,095.69	3,083.55	12.14

40. REIMBURSABLE/SPECIAL INTEREST HOURS:

A. REIMBURSABLE

NONE

B. SPECIAL INTEREST

NAME	TEC	MO	HRS	FYTD	HRS
OEF	AAED		313.3		313.3

//
BT

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BUDGET OPTAR REPORT OFC-09 (8X)

MSGID/GENADMIN/MALS /AVNSUPO//

SUBJ/BUDGET OPTAR REPORT FY2010 OFC-09 V09378//

RMKS/1. OCT/V09378/60AE/57025/FY2010/OFC-09

(21)	(22)	(23)	(24)	
8X	1,935,783.33	58,926.01	1,994,709.34	IMRL
8X	394,700.36	0.00	394,700.36	TBA
TOTAL	2,330,483.69	58,926.01	2,389,409.70	

25.	027/2011	028/2011	029/2011
	-593,427.00	-261,647.42	-254.00

26.	TOTAL
	-855,328.42

27. OPTAR GRANT FYTD:

8X	IMRL	2,385,000.00
8X	TBA	394,710.00
TOTAL		2,779,710.00

28. LAST SFOEDL RECEIVED: SEP 2010

29. LAST SFOEDL PROCESSED: SEP 2010

30. LAST UOL RECEIVED: SEP 2010

31. N/A

32. N/A

33. AUDITABLE PERSON: 1ST LT CONNER, OIC, DSN 582-4220

34. POC: SSGT POSSETTI, SNCOIC, DSN 582-5910

35. REMARKS://

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BUDGET OPTAR REPORT OFC-10 (2F)

MSGID/GENADMIN/MALS /AVNSUPO//

SUBJ/BUDGET OPTAR REPORT FY2011 OFC-10 V09114//

RMKS/1. OCT/V09114/60AE/57012/FY2011/OFC-10

(21)	(22)	(23)	(24)
2F	\$63,823.22	0.00	\$63,823.22
TOTAL	\$63,823.22	0.00	\$63,823.22

25.	001/2011	002/2011	003/2011
	42,346.87	7,812.72	10,148.75

26.	004/2011	TOTAL
	3,514.88	63,823.22

27. OPTAR GRANT FYTD:

2F	MACS	12,000.00	72
2F	MCPP-N	10,000.00	73
2F	VAN MAINT	22,000.00	
2F	METOC	1,000.00	
2F	TBA REPAIR (NON)	24,000.00	
2F	TBA REPAIR (ADP)	1,000.00	
TOTAL		70,000.00	

28. LAST SFOEDL RECEIVED: N/A

29. LAST SFOEDL PROCESSED: N/A

30. LAST UOL RECEIVED: N/A

31. N/A

32. N/A

33. AUDITABLE PERSON: 1ST LT CONNER, OIC, DSN 582-4220

34. POC: SSGT POSSETTI, SNCOIC, DSN 582-5910

35. REMARKS:

OFC / FC / DESC	FYTD TOTAL
OFC-10 2F MACS	9,943.66
OFC-10 2F MCPP-N	6,971.80
OFC-10 2F VAN MAINT	21,945.64
OFC-10 2F METOC	200.00
OFC-10 2F TBA REPAIR (NON)	23,552.01
OFC-10 2F TBA REPAIR (ADP)	227.74
TOTAL 2F	63,823.22

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APPENDIX V

O&M, N APPROPRIATION DATA (N)

ACCOUNTING DATA

AA 17 1804.60AE 000 57025 F 060951 2D 5708088P000E
 (1) (2) (3) (4) (5) (6) (7) (8) (9)

- i. (1) Accounting Classification Reference Number (ACRN) - An alpha/alpha or an alpha/numeric code consisting of two characters assigned to each line of accounting data. (Example: AA for first line, AB to second line, AC to third line, etc.)
- ii. (2) Appropriation - A seven character number in which the third number denotes the FY.
- iii. (3) Subhead - Denotes TYCOM, consists of four characters.
- iv. (4) Object Class - Zero filled: contains three characters.
- v. (5) Bureau Control Number - A five character number denoting the UIC of the OPBUD holder.
- vi. (6) Sub-allotment - One character denoting the operating budget suffix "F".
- vii. (7) Authorized Accounting Activity - Six characters indicating which DFAS.
- viii. (8) Transaction Type - For all TAD transactions, "2D" is used; contains two characters.
- ix. (9) Cost Code - The cost code contains twelve characters. The first five numbers indicate the unit identification code of the funding activity, one character for the fiscal year, two digits for the fund code and four digits for the cost element. Note: For an OFC-94 OPTAR the cost code will consist of twelve characters. The first five numbers indicate the unit identification code of the funding activity, one character for the fiscal year, two digits for fund code VA, two digits for the Reimbursable Control Code (RCC), and two digits for the cost element.

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APPENDIX W

O&M, MC CODING STRUCTURES

1. General. There are specific coding structures necessary to initiate and track valid financial transactions in the accounting system. The codes must reside in specific tables within the accounting system and the responsibility for maintaining these tables lie with DFAS, the comptroller and HQMC, Resources Financial Liaison (RFA) Branch. This appendix will provide a basic understanding of the various codes necessary to initiate transactions within the accounting system and track the execution of those transactions.

2. CODES REQUIRED TO INITIATE FINANCIAL TRANSACTIONS:

a. Document Numbers. A document number is used to uniquely identify a specific accounting transaction derived from a source document for tracking, recording and management purposes. Fund managers are responsible for properly assigning non-system generated document numbers to source documents. Comptrollers are ultimately responsible for document number management. There are two types of document numbers used, the Standard Document Number (SDN) and Military Standard Requisitioning and Issue Procedures (MILSTRIP) Document Number. It is usually the first method used to research a specific transaction. For this reason, it is imperative that duplicate document numbers are not assigned to more than one requisition. The series in document numbers will be used in sequence (i.e., 0001, 0002, etc.).

(1) Standard Document Number (SDN). The SDN is a 15-digit document number that is used for all non-Interdepartmental Billing (IDB) requisitions. It will be constructed in the following fashion:

M00271	11	MP	A1234
↑	↑	↑	↑
AAC	Fiscal Year	Document Type	Serial number Alpha/Numeric

(a) The serial number is locally assigned to distinguish individual source documents with the exceptions listed below. The serial number may be created using both alpha and numeric characters. Serial numbers assigned when creating SDNs will not be repeated during the fiscal year for the same Activity Address Code (AAC) and Document Type Code.

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(b) Some SDNs are automatically assigned by different systems: (a) TAD SDNs are assigned in SABRS when the TAD orders are created, (b) Open purchase request submitted through the PR Builder system will automatically be assigned a SDN and (c) SDNs for micro purchases utilizing the credit card are assigned via an interface between CitiDirect and SABRS.

(2) MILSTRIP document numbers. The 14-digit MILSTRIP document number is assigned to requisitions processed through a government source of supply (Commonly used for Interdepartmental Billing (IDB) requisitions). MILSTRIP document numbers will be constructed in the following fashion:

M00271	0	350	0001
↑	↑	↑	↑
RUC	Last Digit Calendar Year	Julian Date	Serial number Alpha/Numeric

b. Procurement Instrument Identification Number (PIIN). This is a 13-digit document number used by Purchasing and Contracting to identify procurement actions. The PIIN is the proper document number to cite when recording obligations applicable to contracts. The supplementary Procurement Instrument Identification (SPIIN) is a four digit document number and is the call or order number used for Blanket Purchase Agreements, Indefinite Delivery contract, and Basic Ordering Agreements. The example below shows the breakdown of a PIIN/SPIIN:

M00146-01-F-2580/0001

<u>POSITION</u>	<u>CONTENT</u>
1-6	Identifies the Department/agency and Office contracting/procuring the instrument.
7-8	Identifies the last two digits of the fiscal year in which the PIIN was assigned.
9	Identifies the type of instrument issued (see below).
10-13	Identifies the serial number. (The letters "I", "O" or all zeros, spaces, dashes, or hyphens will not be used.)
14-17	A SPIIN will be used when position 9 is

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coded "A", "G", or "H" and sometimes if position is a "D". The four positions will be alpha-numeric and will not contain the letters "I", "O", or all zeros, spaces, dashes, or hyphens.

NOTE: The types of instruments issued as shown in position 9 are:

1. Blanket Purchase Agreement - A
2. Invitations for bids - B
3. Contracts of all types except indefinite delivery contracts, facilities contracts, sales contracts, and contracts placed with or through other Government departments or agencies or against contracts placed by such departments or agencies outside the DoD - C
4. Indefinite delivery contracts - D
5. Facilities contract - E
6. Contracting actions placed with or through other Government departments or agencies outside the DoD (including actions with the National Industries for the Blind (NIB), the National Industries for the Severely Handicapped (NISH), and the Federal Prison Industries (UNICOR)) - F
7. Basic ordering agreements - G
8. Agreements, including basic agreements and loan agreements, but excluding basic purchasing agreements, basic ordering agreements, and leases - H
9. Short form research contract - K
10. Lease agreement - L
11. Purchase order, manual - M (W is assigned if the numbering capacity of M is exhausted during the fiscal year)
12. Notice of intent to purchase - N
13. Purchase order, automated - P (V is assigned if the numbering capacity of P is exhausted during the fiscal year)
14. Request for quotation, manual - Q
15. Request for proposal - R

W-3

16. Sales contract - S
17. Request for quotation, automated - T (U is assigned if the numbering capacity of T is exhausted during the fiscal year)

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c. ACCOUNTING CLASSIFICATION CODE (AAC). The purpose of the ACC is to provide a uniform system of accumulating and reporting accounting information throughout the Government. This code identifies the appropriation chargeable and the activity responsible for the formal accounting of that appropriation. The AAC is commonly referred to as the Line of Accounting (LOA). The complete ACC consists of a fixed number of nine coding elements and must be annotated correctly on all M&S and TAD source documents. BEAs must ensure that the ACC is verified on all open purchase contracts as they are received from purchasing and contraction and all TAD orders as they are printed in order to ensure that the correct appropriation is charged for the purchase. The ACC will be shown in the following order regardless of the preprinted information on the form involved:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
ACRN	APPN	FF	OC	BCN	SA	AAA	TT	PAA	CC
AA	1701106	27A0	000	20133	—	067443	2D	000000	See Below

(1) Accounting Classification Reference Number (ACRN). A two digit alphanumeric code (excluding alpha "I"s, "O"s, and "FR" reserved for freight or transportation charges) that identifies a unique LOA data code cited during all stages of processing accounting transactions. The combination of SDN and ACRN is used to capture unique accounting transactions to its proper accounting classification code.

(2) Appropriation Symbol. A seven-digit alphanumeric code assigned by the Department of the Treasury to uniquely identify a congressional approved appropriation that is being charged by the source transaction. The Appropriation Symbol is comprised of a two-digit numeric department code, a one-digit numeric fiscal year code (i.e., the last digit of the fiscal year), and the four-digit numeric Treasury Symbol. The digits "17" identify the Department of the Navy. 2d MAW units will always use "1106", O&M, MC.

(3) The SH is a four-digit alphanumeric code attached to the appropriation symbol by the use of a consecutive point (.). SHs are used to identify charges to the first level of subdivisions of appropriations. 2d MAW units will mainly cite SH "1A1A" (Expeditionary Forces) and 27B0. The SH "1B1B" will be used for exercises TAVB and Battle Griffin. The SH "1A1A" will be used for all other transactions.

(4) Object Class (OC). The OC is a three-digit numeric code used to classify expenses based on the nature of the

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services or supplies and materials purchased. 2D MAW units will utilize the following OCs: 021 - TAD/TOP, 022 - TOT, 025 - Contracts and other services, 026 - Supplies and Materials, 031 - Equipment

(5) Bureau Control Number (BCN). The BCN is a five-digit numeric code used to identify the holder of the funds or OPBUD. Within 2d MAW, the Unit Identification Code (UIC) of the OPBUD holder, II MEF, is used (20133). This number will always be used under all 2d MAW appropriation data.

(6) Sub Allotment (SA). The SA is a one-digit alphanumeric code used to identify a Centrally Managed Allotment (CMA) administered by HQMC. 2d MAW does not receive funds from a headquarters controlled CMA so this field will always be left blank.

(7) Authorization Accounting Activity (AAA). The AAA is a six-digit field used to identify the official accounting activity that will perform the accounting for a transaction. All of 2d MAW's accounting is performed by DFAS Cleveland. The AAA cited will be "067443".

(8) Transaction Type Code (TT). The TT is a two-digit alphanumeric code used to classify payments/receipts as to purpose or category (e.g., 2D is Payment, 1K is Advance, 3C is reimbursable collection). 2d MAW units will only utilize two TT: TT "1K" will be utilized for all travel advance payments/liquidations and TT "2D" will be utilized for all other transactions.

(9) Property Accounting Activity (PAA). A six-digit field that is used to identify the AAC of the document. For TAD documents, this field will contain the Travel Order Number (TON). When a transaction involves the purchase of plant property, the UIC of the activity that will be accountable for the equipment is placed in this field. Because 2d MAW units do not purchase plant property, this field is used instead to identify transactions belonging to the 2d MAW. BEAs will ensure that "M57080" is always entered in this field with only two exceptions.

(a) In the case of travel documents, this field will cite the five-digit TON preceded by a zero (i.e., 0E1234).

(b) In the case of transportation, this field will cite the serial number from the obligating document number preceded by two zeros (i.e., 001234).

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(10) Cost Code (CC). The CC is a 12-digit alphanumeric field that is used for local identification of transactions. For TAD documents, this field will be automatically assigned by the order writing system when the orders are created. For all other types of transactions, this field will be locally determined. At 2d MAW, the cost code will be constructed as shown below.

(a) CC Construction for MILSTRIP documents (14-digit):

1. Budget Execution Activity: same BEA as cited in the FIP.
2. Budget Execution Sub Activity: same BESA as cited in the FIP.
3. Julian Date: Julian Date in Doc number.
4. Serial Number: serial number in Doc number.

EXAMPLE:

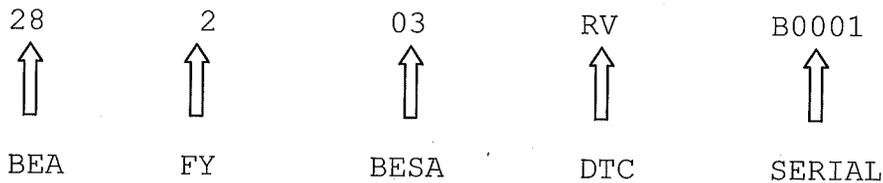
28 ↑↑ BEA	03 ↑ BESA	23450001 ↑↑ Julian date/Serial number
-----------------	-----------------	---

(b) CC Construction for M&S Standard documents (15-digit):

1. Budget Execution Activity: same BEA cited in the FIP.
2. Fiscal Year: FY of appropriation.
3. Budget Execution Sub Activity: same BESA cited in the FIP.
4. Document Type Code: type of document created (WR, RV, TO).
5. Serial Number: five digit serial number in Doc number.

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EXAMPLE:



The SABRS cost code must be clearly stated on all source documents.

3. CODES REQUIRED TO TRACK FINANCIAL EXECUTION

a. FINANCIAL INFORMATION POINTER (FIP). The FIP is a collection of data elements that serves as a key to collect and classify funds by the type of funds used and the purpose for which they were executed. FIPs are only applicable to treasury symbols 1106 and 1107. When properly assigned, the data elements of the FIP provide valuable financial information that is used by financial managers throughout the U.S. Marine Corps.

b. The FIP must be clearly cited on all obligation documents and will be constructed in the manner of the example outlined below.

(1) The FIP consists of 30 alphanumeric characters contained in ten data fields. These fields, singularly or when arranged in various combinations, classify the appropriation used, the reason or purpose for which funds were spent, and who spent the money. Below, only fields (1) through (6) are mandatory fields. The other fields are optional depending upon the circumstances. The example below outlines the structure and elements of the FIP:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MAC	BEA	BESA	FC	OC/SOC	CAC	SIC	JON/LU	RON	RBC
M57080	30	10	AX	2110	G178	—	ISMO	—	—

(2) The elements that comprise the FIP are described as follows:

(a) Major Activity Command (MAC). This is a six-digit alphanumeric code used to identify the command that has received funds through an OPBUD or SUBOPBUD, or administratively has significant control and influence on the use of authorized funds within the command. The MAC is the same as the Work Center Identifier (WORK-CTR-ID). The MAC identifies the unit electronically for accounting and reporting purposes. The MAC

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is constructed by using an "M" (Marine Corps) in position one, followed by the UIC "57080" (2d MAW).

(b) Budget Execution Activity (BEA). This is a two-digit alphanumeric code used to represent a sub-division of Major Activity Commands. BEAs are organizational elements designated by the Major Activity Command to control a specific segment of authorized funds to accomplish assigned missions. The two-digit codes used to represent each BEA are determined and assigned within the local command.

(c) Budget Execution Sub-Activity (BESA). This is a two-digit code used to represent a sub-division of a BEA. BESAs are established whenever detailed identification of costs below the BEA is desired. BESAs are the lowest organizational level to which funding is broken down in the U.S. Marine Corps.

(d) Fund Code (FC). This is a two-digit code used to identify the appropriation, subhead, budget activity/sub-activity group, and program element number. Fund Codes are assigned by HQMC and are a short keys that allow collection of information using two digits vice 23 digits (which would be required if the user had to key appropriation, subhead, etc.). At 2d MAW, the FC allows the financial manager to track costs by the type, model, and series of aircraft that is supported by spending. FCs utilized within 2d MAW are defined below:

<u>Fund Code</u>	<u>Type, Model, Series</u>
AX	TACTICAL COMBAT SUPPORT/MAW REIMBURSABLES
QT	TAVB
LV	GROUND FORCES MAINTENENCE

(e) Object Class/Subobject Class (OC/SOC). A four-digit code that classifies financial transactions in terms of the nature of the services or articles for which obligations are incurred. The first two digits identify the Object Class (i.e., the type of expense being incurred such as "21" TAD, "24" printing and reproduction, "25" is other purchased services, "26" is consumable supplies and material, "31" equipment, etc.) and the last two digits define the Subobject Class (i.e., the source or specific nature of the services ordered such as "supplies are ordered from Army Stock items", "fuel being purchased is diesel", etc.). See below for the OC/SOCs that are most commonly used within 2d MAW:

EXAMPLE: OC "26" is used to record purchases of consumable supplies and materials. By utilizing various different SOC

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codes in conjunction with "26", it is possible to further classify consumable supply and material purchases:

Object Class	+	Subobject Class	=	OC/SOC
26	+	A0	=	26A0

Definition: purchases of consumable supplies and materials from the DSSC.

26	+	07	=	2607
----	---	----	---	------

Definition: purchases of consumable supplies and materials from a civilian source (open purchase).

(f) Cost Account Code (CAC). CACs are four-digit codes used to classify financial transactions according to their "purpose" and are also used to uniformly identify the contents of management reporting requirements. CACs are the lowest required level of cost categorization and collection used within the accounting system for categorizing why funds were used. Used together correctly, the OC/SOC and CAC will record where and why your authorization has been spent. By using this combination a fiscal officer can query the accounting system through SMARTS to determine what the total spent year-to-date for each CAC. See below for a list of the CACs that are most commonly utilized within 2d MAW. CACs also point to specific cost categories in the accounting system called Marine Corps Activity Groups.

(g) Special Interest Code (SIC). This is a two-digit code that is used to track and collect all costs associated with a specific high-interest program regardless of command or BEA. If the SIC is assigned by HQMC (SABRS Table 010), the code must be represented as alpha-alpha or alphanumeric. If the SIC is assigned by a local command (SABRS Table 018), the SIC must be represented as numeric-numeric or numeric-alpha. By use of a standard SIC throughout the U.S. Marine Corps, all costs and financial information pertaining to operations (e.g., GWOT) or specific exercises (e.g., Team Spirit) can be captured and quickly identified at the headquarters level. The SIC is an optional field in the FIP. Anytime funds are provided in support of an exercise or contingency operation, a SIC will be provided by the AC/S, Comp. By ensuring that this code is used on all relative source documents, it is an easy matter to track all costs associated with the exercise or contingency operation. SICs are released by naval messages each FY by II MEF.

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(h) Job Order Number/Local Use (JON/LU). This is a four-digit alphanumeric code that serves the dual purpose of tracking work performed by facilities through the job number and tracking individual activities through the local use code. These codes are determined at the local command level. Fund Managers desiring to use this field must make liaison with the AC/S, Comp prior to using. The JON/LU code is an optional field in the FIP.

(i) Reimbursable Order Number (RON). This is a three-digit alphanumeric code that is locally assigned to identify a specific request for reimbursable work that has been accepted. A RON must be cited in the FIP for funds that are executed under an accepted reimbursable order. This field is left blank for non-reimbursable FIPs.

(j) Reimbursable Billing Code (RBC). This is a one-digit code that is locally assigned for billing purposes to identify line of accounting data to a reimbursable customer based on the RON assigned. This field should reflect the last digit of the customer's ACRN (i.e., customer's ACRN = 'AA' than RBC = 'A'. This field is left blank for non-reimbursable FIPs.

4. ADDITIONAL CODES USED TO INITIATE AND TRACK FINANCIAL TRANSACTIONS

a. Standard Fiscal Codes. The following codes are standard fiscal codes applicable to all Treasury Symbols:

(1) Fiscal Year Full (FY-FULL). A 4-digit numeric field that identifies the twelve month period starting 1 October and ending 30 September that constitutes the official accounting period established by the federal government. It is the beginning year of the period of availability of funds for obligational purposes.

(2) Reimbursable Order Number (RON). A RON is a 15-digit alphanumeric field that is locally assigned to identify a specific funded request for reimbursable work that has been accepted by a command. The RON is constructed in the same manner as the standard document number.

(3) Major Command Recipient Identifier (MCC-RECIP-ID). A 6-digit alphanumeric field that identifies the Major Command Recipient that receives its funds directly from HQMC. The MCC-RECIP-ID is the UIC of the command receiving funds. The MRI for 2d MAW is M67026.

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(4) Allotment Recipient Identifier (ALLOT-RECIP-ID). A 6-digit alphanumeric code that identifies the installation/activity receiving funds from the Major Command Recipient. The ALLOT-RECIP-ID is the UIC of the activity receiving funds. The ARI for 2d MAW is M67026.

(5) Special Interest Code (SIC). An optional 2 to 3-digit alphanumeric code that identifies specific functions within the budgetary sub-division field (i.e., MCCS, Health Care, etc.) or other unprogrammed, highly visible issues (i.e., Desert Shield/Desert Storm). The value for this field is the same as the SIC in the FIP. SABRS SIC codes can be found on SABRS Table 010 for HQMC assigned codes and SABRS Table 018 for Local assigned codes.

(6) Suballotment Recipient Identifier (SRI). A 6-digit alphanumeric field that identifies the installation or activity receiving funds from the Allotment Recipient command. The SRI for 2d MAW is M20133

(7) Work Center Identifier (WORK-CTR-ID). A 6-digit alphanumeric field that identifies a subdivision of a Suballotment Recipient from which funds are received. The WCI for 2d MAW is M57080.

(8) Budget Execution Activities (BEA). BEAs are subdivisions of Work Center Identifiers. Each BEA is assigned a 2-digit code that identifies them as an organizational element designated to control a specific segment of funds.

(9) Budget Execution Sub-Activity (BESA). BESAs are subdivisions of BEA's. BESA's are established whenever detailed identification of costs below BEA is desired. Each BESA is assigned a 2-digit identifier that identifies the level in the financial management structure at which financial transactions are initiated.

5. DEFINITIONS OF OBJECT CLASS/SUB OBJECT CLASS CODES

a. Object Class/Subobject Class (OC/SOC). A 4-digit alpha/numeric code found in positions 13-16 of the FIP. The first two digits classify financial transactions in terms of the broad budget functional category for which obligations are made (i.e: "21" is travel, "24" is printing and reproduction, "25" is other purchased services, "26" is consumable supplies and material, "31" is equipment...). The last two digits give an indication as to the source from which the material or services

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were procured or defines, at the lowest level, the commodity group of what was procured. See below:

EXAMPLE: OC "26" is used to record purchases of consumable supplies and materials. By utilizing various different SOC codes in conjunction with "26", it is possible to further classify consumable supply and material purchases:

Object Class	+	Subobject Class	=	OC/SOC
26	+	A0	=	26A0

Definition: purchases of consumable supplies and materials from the DSSC.

26	+	07	=	2607
----	---	----	---	------

Definition: purchases of consumable supplies and materials from a civilian source (open purchase).

26	+	C1	=	26C1
----	---	----	---	------

Definition: purchases of MOGAS (unleaded fuel) for vehicles (vice generators).

26	+	D1	=	26D1
----	---	----	---	------

Definition: purchases of MOGAS (unleaded fuel) for generators (vice vehicles).

b. By ensuring that proper OC/SOCs are used on all requisitions, you have the ability, at anytime, to reference your budget execution data to determine not only how much you've spent but, also, in which commodity areas your funds are being used. This ability will prove to be your lifeline when the time comes to prepare a budget or revised financial plan in which historical performance data is needed. Because each BEA account is divided into BESAs, the performance of the group can be similarly researched at the squadron/battalion level to determine which units are spending in which commodity groups while keeping the performance of the group as a whole combined. This code will be used in O&M, MC formulation for retrieval of special budget exhibits and in the preparation of financial reports. SABRS table 049 lists OC/SOCs:

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SABRS OCSOC TABLE (049)

<u>Obj</u> <u>Class</u>	<u>Subobj Class</u> <u>Code</u>	<u>Oc Soc Desc</u>
21	21C7	AUD INSP MISC
21	21F5	OTH CON COM TVL >25K
21	21F7	OTH CONF MISC >25K
21	2117	SITE VISIT MISC
21	2135	TRNG ATND COM TRVL
21	2164	RELOC PER DIEM
21	2187	SPECL MSN MISC
21	2196	OTH TRVL GOV TRVL
21	21A4	RECRUIT PER DIEM
21	21C5	AUD INSP COM TRVL
21	21F0	CONF OTH >25K
21	21G4	OTH CON PDIEM <25K
21	21Z0	ALLOCATD COST CREDIT
21	2110	SITE VISIT
21	2125	INFO MTNG COM TRVL
21	2130	TRAINING ATTENDANCE
21	2136	TRNG ATND GOV TRVL
21	2177	ET MISC
21	2186	SPECL MSN GOV TRVL
21	21A6	RECRUIT GOV TRVL
21	21C6	AUD INSP GOV TRVL
21	21D5	TROOP MOV COM TRVL
21	21E0	CONF CMC SPON < 25K
21	2116	SITE VISIT GOV TRVL
21	2137	TRNG ATND MISC
21	2140	SPEECH PRESENTATION
21	2144	SPCH PRES PER DIEM
21	2156	CMC CON GOV TRVL >25
21	2165	RELOC COM TRVL
21	2195	OTH TRVL COM TRVL
21	21B7	CGRSL TRVL MISC
21	21E4	CMC CON PDIEM <25K
21	21E5	CMC CON COM TVL <25K
21	21E6	CMC CON GOV TVL <25K
21	21SA	CMOB 2-9 TAD COST
21	2115	SITE VISIT COM TRVL
21	2127	INFO MTNG MISC
21	2146	SPCH PRES GOV TRVL
21	2184	SPECL MSN PER DIEM
21	2185	SPECL MSN COM TRVL
21	2194	OTH TRVL PER DIEM
21	21D4	TROOP MOV PER DIEM
21	21D6	TROOP MOV GOV TRVL
21	21F4	OTH CONF PDIEM >25K
21	21F6	OTH CON GOV TVL >25K
21	21G5	OTH CON COM TVL <25K
21	2100	TRAV/TRANS OF PERS
21	2114	SITE VISIT PER DIEM
21	2150	CONF CMC SPON >25K
21	2154	CMC CONF PDIEM > 25K
21	2155	CMC CON COM TVL >25K
21	2167	RELOC MISC
21	2170	ENTITLEMENT TRAVEL
21	2197	OTH TRVL MISC
21	21A7	RECRUIT MISC

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21	2124	INFO MTNG PER DIEM
21	2126	INFO MTNG GOV TRVL
21	2145	SPCH PRES COM TRVL
21	2160	RELOCATION
21	2174	ET PER DIEM
21	2180	SPECIAL MISSION TRVL
21	2190	OTHER TRAVEL
21	21A5	RECRUIT COM TRVL
21	21B0	CONGRESSIONAL TRAVEL
21	21E7	CMC CONF MISC < 25K
21	21Z1	ALLOCATD COST DEBIT
21	2120	INFORMATION MEETING
21	2147	SPCH PRES MISC
21	2175	ET COM TRVL
21	21AA	IN & AROUND TRAVEL
21	21A0	RECRUITING
21	21B4	CGRSL TRVL PER DIEM
21	21B5	CGRSL TRVL COM TRVL
21	21B6	CGRSL TRVL GOV TRVL
21	21C0	AUDIT AND INSPECTION
21	21C4	AUD INSP PER DIEM
21	21D0	TROOP MOVEMENT
21	21D7	TROOP MOV MISC
21	21G0	CONF ATTN OTH <25K
21	21G6	OTH CON GOV TVL <25K
21	21G7	OTH CONF MISC <25K
21	2134	TRNG ATND PER DIEM
21	2157	CMC CONF MISC >25K
21	2166	RELOC GOV TRVL
21	2176	ET GOV TRVL
24	2400	PRINT DFT NO O&M
24	2420	ALLOCATD COST CREDIT
24	2401	DEF PUBS & PRINT SVC
24	24Z1	ALLOCATD COST DEBIT
24	2410	OTH PRINT & REPRO
25	2532	DISA INFORMATION
25	2534	OTH COST REIMB SVC
25	25N5	NAVAL PUB WRKS CTR
25	25C7	OTH INTRAGOV PURCH
25	25C8	CONTR TRNG
25	25Z1	ALLOCATD COST DEBIT
25	2531	OTH INTRA-GOV PURCH
25	2500	OTH SERV DFT NO O&M
25	2522	FNIH SEP LIAB
25	2533	DFAS SERVICES
25	25A1	ARMY ARMAMENT CMND
25	25IP	INTEREST PENALTY
25	2511	MGMT & PROF SPT SVC
25	2512	STUD, ANALYSIS, EVAL
25	2538	NAV PUBWKS CTR OTH
25	2599	FORN CURR FLUCUATION
25	2570	NON-IF EQP MAINT CNT
25	25M1	USMC DEPOT MAINT
25	25Z0	ALLOCATD COST CREDIT
25	2513	ENG & TECH SVC
25	2553	ARMY ARMAMENT CMD
25	2571	OTH DPT MAINT NO-IF
25	25N1	NAVY AIR WAR CTR
25	25A7	GSA RENTAL VEHICLE

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25	2525	SERVICES - OTHR COST
25	2527	FECA PAYMENTS
25	2540	FSRM CONTRACTS
25	2521	FNIH
25	2524	SVC-OTHR CONTRACTS
25	25N2	NAVY SURFACE WAR CTR
25	2501	FAM HSG MISC SUPPORT
25	25B8	OTH CONTR LESS TRNG
25	2523	OTH OVERSEAS PURCH
25	2541	PENTAGON MAINT FUND
25	2560	RDT&E CONTRACTS
25	25A2	ARMY DEPSYSCOM
25	25N3	NAVY AVIATION DEPOTS
25	25N4	NAVAL CIVIL ENG SVC
26	2625	PURCH CRD/MICRO PUR
26	2601	DFSC PURCH FUEL
26	26N1	NAVY STKFD PURCH
26	26W1	WCF PASS THRU FUEL
26	2607	OPEN PUCH SUP MATERI
26	26Z1	ALLOCATD COST DEBIT
26	26W2	WCF PASS THRU NON-FU
26	26A0	SUP PURCH DSSC
26	26A1	ARMY STKFD PURCH
26	26Z0	ALLOCATD COST CREDIT
26	2605	LOCAL PURCH FUEL
26	2600	SUP/MAT DFT NO O&M
26	26D1	DLA STKFD
26	2602	DSSC PURCHASE
26	2604	SASSY ISSUE
26	26F1	AIR FORCE STKFD PURC
26	26G1	GSA STKFD PURCH

6. DEFINITIONS OF COST ACCOUNT CODES (CAC)

a. The CAC is a 4-digit alpha/numeric code, found in positions 17-20 of the FIP, which classifies each transaction made or budget formulated according to its purpose. The CAC tells "why" the funds were spent:

CONTINGENCY (DSxx)
ORGANIC

DPPS	DEF PRINT & PUBLISH
DS01	CIVILIAN REG PAY
DS02	CIVILIAN PREMIUM PAY
DS03	CIVILIAN TEMP HIRES
DS04	PCS CIVILIAN
DS05	TEMP STORAGE-CIVIL
DS09	TEMP STORAGE-MILIT
DS11	CLASS I SUBSISTENCE
DS12	CLASS II CLOTH/PERSO
DS13	CLASS III FUELS/LUBS
DS14	CLASS IV CONSTR MATL
DS16	CLASS VI COMFORT SUP
DS18	CLASS VIII MED SUP

G101	CONSUMABLE ADMIN SUP
G102	SAFETY
G178	CMD & STAFF SPT
G201	INTEL OPS & SUPPORT
G3J1	JCS LEVEL TRAINING
G3M1	MEF LEVEL TRNG
G3TR	SPECIAL OPS & TRNG
G3U1	UNIT LEVEL TRNG
G4B0	MAINT COMM/ELEC EQP
G4BA	BATTERIES
G4C0	MAINT ENG EQP
G4CC	CORROSION CONTROL
G4D0	MAINT GEN PROPERTY

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DS19	CLASS IX MAINT/BATRY
DS20	CLASS IX DLR/CLDS
DS21	RESERVE ACT/DEACT
DS22	OTHER PERSO SUPPT
DS23	PREOP TRAINING
DS24	OTHER SUP & EQUIP
DS25	C4I COSTS
DS26	SERVICE CONTRACTS
DS27	FAC/BASE SUPPORT
DS28	BODY ARMOR
DS29	MINE & BAL PROT KIT
DS31	TAD
DS32	TRANSPO-AIRLIFT
DS33	TRANSPO-SEALIFT
DS34	TRANSPO-OTHER
DS35	PORT HAND/INLAND TSP
DS36	SECOND DEST TRANS
DS76	MISC SUPPLIES
DS77	GEN SUP & ADMIN EQUP
DS78	LOGCAP
DS81	COALITION SUPPORT
DS82	LIFT & SUST COAL SPT
DS83	COAL TRAIN & EQUIP
DS84	CDR'S EMERG RESP PRO
DSCC	CORROSION CONTROL

G4E0	MAINT ORDNANCE EQP
G4F0	MAINT MOTOR T EQP
G4HM	HAZ MAT HAND/DISP
G4LS	OTH CENTRAL SUP OPS
G4NC	NBC EQP & SUITS
G4RR	REPLINISH & REPLACE
G4T1	TRANSPORTATION
G4T2	TRANSPORTATION UDP
GS11	SUBSISTENCE CLS I
GS12	CLOTH/IND EQP CLS II
GS13	FUEL/POL CLASS III
GS14	CNSTRCT MAT CLS IV
GS16	PERSONL ITEMS CLS VI
GS18	MEDICAL SUP CLS VIII
GS19	REPAIR PARTS CLS IX
GS20	DLR MAINT CLS IX
GS23	TRAINING
GS25	C4 COSTS
GS26	SERVICE CONTRACTS
GS32	TRANS-AIRLIFT
GS33	TRANS-SEALIFT
GS34	OTHER TRANSPORTATION
GS35	PORT HAND/ILND TRANS
NAVY	WORK WITH NAVY
NMCI	CENTRAL MGD PGM COST

b. Used together correctly, the OC/SOC and CAC will record where and why every dime of your authorization has been spent. Seeing "260774C0" on a requisition or in the accounting records tells a fiscal officer that the purchase was for "consumable supplies from an open purchase source in support of ADPE software" (most likely the open purchase of a software application or its supporting manuals). By similarly using this combination of OC/SOC and CAC, a fiscal officer can query the accounting system to determine what the total spent year-to-date for the open purchase of software related consumables has been. SABRS table 014 lists CACs.

7. SABRS CODES

a. The following codes will appear on the respective error reports that are rejected by SABRS and subsequently sent to the SABRS error reports. BEA's are required to reconcile the reports after each SABRS cycle to ensure that the official accounting records are kept updated. This list is not inclusive but, rather, shows the most common errors. If errors are found that do not appear on this list, the AC/S, Comptroller should be contacted for assistance/guidance. Error codes can be found on SABRS Table 215.

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(1) SABRS UNMATCHED DISBURSEMENT (UMD) ERROR CODES AND DEFINITIONS:

- E01: Document number not found on Active-File
Action: Verify the document number, if correct establish a commitment/obligation for this record. If incorrect notify the Comptroller with correct SDN/ACRN/PIIN to match the Active file record.
- E02: Accounting Data NE Active-File record
Action: Notify the Comptroller with the correct Accounting Data
- E14: ACRN or PIIN NE Active-File
Action: Notify the Comptroller with the correct ACRN/PIIN
- E17: Collection Not on RBD-File
Action: NO ACTION REQUIRED BY BEA. System Error - Corrected by DFAS
- E18: Key not on Gen-Ldgr-Table
Action: NO ACTION REQUIRED BY BEA. System Error - Corrected by DFAS

(2) SABRS UNMATCHED INTERDEPARTMENTAL BILLING (IDB) ERROR CODES AND DEFINITIONS:

- I01: No matching Doc # on Active-File.
Action: Verify the document number, if correct establish a commitment/obligation for this record using a RIC. If incorrect notify the Comptroller with correct SDN/ACRN/PIIN to match the Active file record.
- I02: Inactive matching record on Active-File.
Action: Verify the document number, if correct notify the Comptroller to reactivate record. If incorrect notify the Comptroller with correct document number that charge goes to.

(3) SABRS M&S ERROR REPORT CODES AND DEFINITIONS:

- S01: Doc # not found on Active-File.
Action: Verify Document number, if correct input a commitment/obligation into SABRS. If incorrect notify the Comptroller with a correct document # that currently resides on the Active-File.
- S02: Possible Duplicate Transaction.
Action: If transaction is valid select correct record and the transaction will post. If transaction is a confirmed

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duplicate; notify the Comptroller.

S11: Line of Accounting Data NE Active-File.

Action: Notify the comptroller with the correct Accounting Data. If document # is incorrect provide correct document #.

S22: AAC/FC combo not on TABLE 302.

Action: Verify that the AAC/FC are valid. If valid notify the Comptroller to have information loaded to Table 302. If incorrect provide the comptroller with correct AAC/FC.

S56: FIP not found on Table 073.

Action: Ensure that the FIP elements in the record are loaded to Table 073 with an active indicator. If FIP is valid and needs to be loaded notify the comptroller.

S60: AAC/RIC combo not on Table 068.

Action: Verify that the AAC/RIC combo is valid. If valid notify the comptroller for corrective action.

(4) SABRS RA ERROR REPORT CODES AND DEFINITIONS:

S01: Doc # not found on Active-File.

Action: Verify Document number, if correct input a commitment/obligation into SABRS. If incorrect chose correct record and change the document number with a correct document # that currently resides on the Active-File.

S08: Obl amt cannot be LT exp amt.

Action: If doc # is correct ensure exp amt on the active file is valid, if exp amt is valid notify the comptroller for corrective action to be taken. If exp amt is invalid correct exp and post error transaction. If the doc # is incorrect change to correct doc #.

S09: CMT amt cannot be LT 0.

Action: Verify document number, if correct notify the comptroller for corrective action to be taken.

S14: Invalid Qty

Action: Fix Quantity.

S15: Invalid Unit Price

Action: Fix unit price.

S22: AAC/FC combo not on Table 302

Action: Verify that both the AAC and FC are valid and make appropriate corrections if not. If both are correct, verify

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with comptroller that the combination is appropriate. If the combination is correct, contact the comptroller to have it loaded to the SABRS table.

S29: WCI/JON combo not on Table 0K3

Action: Verify that both the WCI and JON are valid and make appropriate corrections if not. If both are correct, verify with comptroller that the combination is appropriate. If the combination is correct, contact the comptroller to have it loaded to the SABRS table.

b. DOCUMENT IDENTIFIER CODE (DIC) REFERENCE TABLE. A DIC is a 3-digit alpha/numeric code used to provide identification of each transaction within SABRS. This allows the BEA to identify the effect each transaction has on the authorized funding. The below listed DICs are used in the SABRS material and service subsystem.

(1) DICs used for PE transactions

(a) BEAs have access to the following DICs:

1. CMT: Commitment - Utilized as informal obligations to set aside funds for current year requisitions.

2. COB: Commitment and Obligation - Utilized when both phases of spending occur simultaneously. A COB is used to process these transactions vice inputting two separate transactions (CMT & OBL).

3. COE: Commitment, Obligation, and Expense - Utilized when all three phases of spending occur simultaneously. A COE is used to process these transactions vice inputting three separate transactions (CMT, OBL, & EXP).

4. DEC: Data Element Change - Is utilized to change the FIP on a document that is already in SABRS. This transaction will adjust the budget execution data of funding accounts when processed. (For O&M records only.)

5. EXP: Expense - Utilized to account for the goods or services that have been received and accepted by the requisitioner.

6. INT: Initiation - Utilized for administrative reservations of funds in anticipation of Procurement action. It can be utilized for both current and future year funds.

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7. OBL: Obligation - Utilized to officially obligate Government funds to acquire

8. OEX: Obligate and Expense - Utilized when these two phases of spending occur simultaneously. An OEX is used to process these transactions vice inputting two separate transactions (OBL & EXP).

(b) Only the AC/S COMP has access to the following DICs:

1. ACE: Adjust Commit, Obligate, Expense to Credit Liquidation - Utilized to credit the commitment, obligation, and expense, amount and quantity to equal the credit liquidation amount and quantity already on the Active-File.

2. ADJ: Adjust Commit, Obligate, Expense to Debit Liquidation - Utilized to adjust the commitment, obligation, and expense amount and quantity to equal the debit liquidation amount and quantity already on the Active-File. An ADJ can be used to process these transactions vice inputting separate transactions through DICs CMT, OBL, & EXP.

3. CAN: Canceled Account Adjustment - Utilized when expenditures/liquidations for a canceled or expired appropriation are required prior to or after a transaction goes undistributed. The CAN will create a CMT, OBL, & EXP to match the liquidation and post the transaction to the current year.

4. EXC: Expected Credit - Utilized when an anticipated credit is expected to post to the budgetary account. Posts a negative Expected credit amount pending a credit liquidation to complete the record.

(c) Only DFAS has access to the following DICs:

1. DX0: Disbursements (Direct/Reimbursables) - Liquidation posted to the system.

2. FA1: Disbursements (Interdepartmental Billing) - Liquidation posted to SABRS as a result of purchases from the Supply system.

3. FA2: Credit Disbursements (Interdepartmental Billing) - Credit liquidation posted to SABRS to adjust previously posted liquidation or to record returns to the Supply system.

APPENDIX X

BUDGET SUBMISSION FORMAT, O&M, MC

1. Format. The below format will be used during the annual budget submission. Additional instructions will be promulgated annually.

FYXX Budget Call Worksheet		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Capability	Object Class					
MAW HQ	111-Civilian Labor	\$ -	\$ -	\$ -	\$ -	\$ -
	210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
	220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
	233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
	240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
	252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
	253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
	257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
	2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
	2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
	2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
	Total MAW HQ	\$ -	\$ -	\$ -	\$ -	\$ -
Marine Air Group	210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
	220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
	233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
	240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
	252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
	253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
	257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
	2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
	2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
	2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
	310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Marine Air Group	\$ -	\$ -	\$ -	\$ -	\$ -

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Marine Air Control Group (MACG HQ)

210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Air Control Group (MACG HQ)	\$ -				

Marine Tactical Air Control Squadron

210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Tactical Air Control Squadron	\$ -				

Marine Air Control Squadron

210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Air Control Squadron	\$ -				

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Marine Tactical Air Command Squadron					
210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Tactical Air Command Squadron	\$ -				
Marine Air Support Squadron					
210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Air Support Squadron	\$ -				
Marine Wing Communications Squadron					
210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Wing Communications Squadron	\$ -				

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Marine Wing Support Squadrons

210-TOP & TAD	\$ -	\$ -	\$ -	\$ -	\$ -
220-Transp of Things	\$ -	\$ -	\$ -	\$ -	\$ -
233-Rents & Communication Svcs (Cell phones, DISA)	\$ -	\$ -	\$ -	\$ -	\$ -
240-Printing & Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -
252-Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
253-Oth Purch Good & Svcs from Govt Accts	\$ -	\$ -	\$ -	\$ -	\$ -
257-Contract Maint of Equipt	\$ -	\$ -	\$ -	\$ -	\$ -
2601- Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
2602-DSSC - Self Serve	\$ -	\$ -	\$ -	\$ -	\$ -
2607-Open Purch Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
2625-Purchase Card Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
260- Other Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
310-Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Total Marine Wing Support Squadrons	\$ -				

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DEFICIENCY JUSTIFICATION WORKSHEET
(INSTRUCTIONS FOR COMPLETION)

2. Priority #. Used to identify command/unit needs by the degree of funding urgency. The lower the number assigned, the more urgent the need for funding support (i.e., priority #1 is more critical than priority #2). Priority number assignments are not driven by dollar amounts; the most critical item could be the least expensive.
3. Cost Account Codes (CAC). Use one of the CACs from Appendix W to categorize cash deficiency
4. Command Point of Contact (POC). A command/unit representative who is very knowledgeable and qualified in articulating the command/unit's needs. The POC's telephone number is also required.
5. Deficiency Title. Using one phrase, describe the deficiency.
6. Amount of Deficiency. Identify the type PE and amount of funds necessary to support the requirement.
7. Detailed Cost Breakdown. Provide a line-item list of the items/services which would be purchased (with dollar amount of each). The total amount should equal the amount in "Amount of Deficiency" above.
8. Narrative Justification. A detailed description of the funding shortfall and clarifying statements that clearly express why the command/unit requires additional funds. State whether the requirement is a one-time or recurring expense. If the deficiency is a new initiative that is directed by a higher authority but is unfunded, attach a copy of the reference/directive to the deficiency worksheet.
9. Impact if not Funded. Explain the impact upon the command/unit if the deficiency remains unfunded. Will existing programs be sacrificed (to what extent)? Address alternative methods for supporting the requirement.
10. Performance Criteria. Historical data (i.e., equipment maintenance records; life expectancy or actual usage patterns/trends, etc.) which supports the funding requirement. Provide as much detail (factual/documentated) as possible.

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SOP FOR FINANCIAL MANAGEMENT OF O&M, MC AND O&M, N FUNDS

APPENDIX Z

EXERCISE REPORTING

Fiscal After Action Report

input required date format is 1 Jan 05 formula - do not modify these cells

Exercise Name: _____ SIC: _____

MEF Action Officer: _____

Location: _____

OCE: (circle one) YES NO

Is it a Joint Exercise? YES NO

Actual Planning Conferences Costs:

Actual Initial Plan Conf		start date:	(formula)		end date:			(formula)
TAD SITE	(formula) # of DAYS	LOCAL M&IE RATE	LOCAL MAX LODGING	DAILY PER DIEM	DAILY RENTAL CAR	GTR COST (plane ticket)	Number of travelers	GRAND TOTAL
_____	1	_____	_____	\$0	_____	_____	_____	\$0

Actual Mid Plan Conf Dates:		start date:	(formula)		end date:			(formula)
TAD SITE	(formula) # of DAYS	LOCAL M&IE RATE	LOCAL MAX LODGING	DAILY PER DIEM	DAILY RENTAL CAR	GTR COST (plane ticket)	Number of travelers	GRAND TOTAL
_____	1	_____	_____	\$0	_____	_____	_____	\$0

Actual Final Plan Conf		start date:	(formula)		end date:			(formula)
TAD SITE	(formula) # of DAYS	LOCAL M&IE RATE	LOCAL MAX LODGING	DAILY PER DIEM	DAILY RENTAL CAR	GTR COST (plane ticket)	Number of travelers	GRAND TOTAL
_____	1	_____	_____	\$0	_____	_____	_____	\$0

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SOP FOR FINANCIAL MANAGEMENT OF O&M, MC AND O&M, N FUNDS

Actual Advance Party Costs:

Advance Party Dates: start date: [] end date: []

Actual # of PAX	[]	Entitlements: (circle one)			Field duty	full per diem	
	(formula)	LOCAL M&IE	LOCAL MAX	(formula)	DAILY RENTAL	GTR COST	(formula)
TAD SITE	# of DAYS	RATE	LODGING	DAILY PER	CAR	(plane ticket)	GRAND
	1			DIEM			TOTAL
				\$0			\$0
						Number of	
						travelers	
						0	

- Mode of Transp: (circle all that apply)
- JCS Commercial Tickets from TRANSCOM (via TPFDD)
 - STRATLIFT from TRANSCOM (via TPFDD)
 - STRATLIFT from MEF G4 Strat Mob Office (funded by MEF)
 - Actual costs [] Train or Trucks from TMO (req Transp Acct Code (TAC) to LMCC)
 - Actual costs [] Buses from TMO (requires Transp Acct Code (TAC) to LMCC)
 - organic transp assets (USMC rolling stock)

Actual Exercise Execution Costs:

Exercise Execution Dates: start date: [] end date: []

Actual # of PAX	[]	Entitlements: (circle one)			Field duty	full per	
	(formula)	LOCAL	LOCAL MAX	(formula)	DAILY	GTR COST	(formula)
TAD SITE	# of DAYS	M&IE RATE	LODGING	DAILY	RENTAL	(plane ticket)	GRAND TOTAL
	1			PER DIEM	CAR		
				\$0			\$0
						Number of	
						travelers	
						0	

- Mode of Transp: (circle all that apply)
- JCS Commercial Tickets from TRANSCOM (via TPFDD)
 - STRATLIFT from TRANSCOM (via TPFDD)
 - STRATLIFT from MEF G4 Strat Mob Office (funded by MEF)
 - Actual costs [] Train or Trucks from TMO (req Transp Acct Code (TAC) to LMCC)
 - Actual costs [] Buses from TMO (requires Transp Acct Code (TAC) to LMCC)
 - organic transp assets (USMC rolling stock)

Estimated charges to TAC (ADVON and Execution): \$0

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SOP FOR FINANCIAL MANAGEMENT OF O&M, MC AND O&M, N FUNDS

Actual Billeting and Meals Costs:

	required? Y/N	unit cost? Y/N	estimated cost
Chemical Toilets			
Tentage			
Cell Phones			
Leased Vehicles			
Ice			
Bottled Water			
Other			
Other			
Other			
			\$0

Funds for Contract Messing / MREs / Rations are available from MEF G4 Food Service Officer. Unit request must be in message format. MEF G4 Food Service will provide Class I materials or will furnish accounting data for a messing contract

Actual Supply Requisitions Costs:

	BOM requirement? Y/N	estimated cost	restitution requirement? Y/N	estim ated cost
ICCE				
Batteries				
Class III				
Class IV				
Class VIII				
Class IX				
PEB				
Admin Supplies				
C2 equipment				
Other				
		\$0		\$0
			Total	\$0

Actual Cost Summary:

Actual Planning Conferences Costs:	\$0
Actual Advance Party Costs:	\$0
Actual Exercise Execution Costs:	\$0
Actual Billeting and Meals Costs:	\$0
Actual Supply Requisitions Costs:	\$0
Total Estimated	\$0

APR 18 2012

Date prepared:

Appendix Z
Fiscal After Action Report
Part 2
Actual Advance Party Costs:

Advance Party Dates: start date: end date:

Actual # of PAX Entitlements: (circle one) Field duty full per diem

TAD SITE	(formula)	LOCAL M&IE RATE	LOCAL MAX LODGING	(formula)	DAILY PER DIEM	DAILY RENTAL CAR	GTR COST (plane ticket)	Number of travelers	(formula)
	# of DAYS								
<input type="text"/>	1	<input type="text"/>	<input type="text"/>	\$0	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	\$0

Mode of Transp: (circle all that apply) JCS Commercial Tickets from TRANSCOM (via TPFDD)
 STRATLIFT from TRANSCOM (via TPFDD)
 STRATLIFT from MEF G4 Strat Mob Office (funded by MEF)

Actual costs Train or Trucks from TMO (req Transp Acct Code (TAC) to LMCC)

Actual costs Buses from TMO (requires Transp Acct Code (TAC) to LMCC)

organic transp assets (USMC rolling stock)

Actual Exercise Execution Costs:

Exercise Execution Dates: start date: end date:

Actual # of PAX Entitlements: (circle one) Field duty full per diem

TAD SITE	(formula)	LOCAL M&IE RATE	LOCAL MAX LODGING	(formula)	DAILY PER DIEM	DAILY RENTAL CAR	GTR COST (plane ticket)	Number of travelers	(formula)
	# of DAYS								
<input type="text"/>	1	<input type="text"/>	<input type="text"/>	\$0	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	\$0

Mode of Transp: (circle all that apply) JCS Commercial Tickets from TRANSCOM (via TPFDD)
 STRATLIFT from TRANSCOM (via TPFDD)
 STRATLIFT from MEF G4 Strat Mob Office (funded by MEF)

Actual costs Train or Trucks from TMO (req Transp Acct Code (TAC) to LMCC)

Actual costs Buses from TMO (requires Transp Acct Code (TAC) to LMCC)

organic transp assets (USMC rolling stock)

Estimated charges to TAC (ADVON and Execution): \$0

**Appendix Z
Part 2**

Date prepared:

Fiscal After Action Report

Actual Billeting and Meals Costs:

	required? Y/N	unit cost? Y/N	estimated cost
Chemical Toilets			
Tentage			
Cell Phones			
Leased Vehicles			
Ice			
Bottled Water			
Other			
Other			
Other			
			\$0

Funds for Contract Messing / MREs / Rations are available from MEF G4 Food Service Officer. Unit request must be in message format. MEF G4 Food Service will provide Class I materials or will furnish accounting data for a messing contract

Actual Supply Requisitions Costs:

	BOM requirement? Y/N	estimated cost	reconstitution requirement? Y/N	estimated cost
ICCE				
Batteries				
Class III				
Class IV				
Class VIII				
Class IX				
PEB				
Admin Supplies				
C2 equipment				
Other				
		\$0		\$0
		Total Requisition Cost:		\$0

Actual Cost Summary:

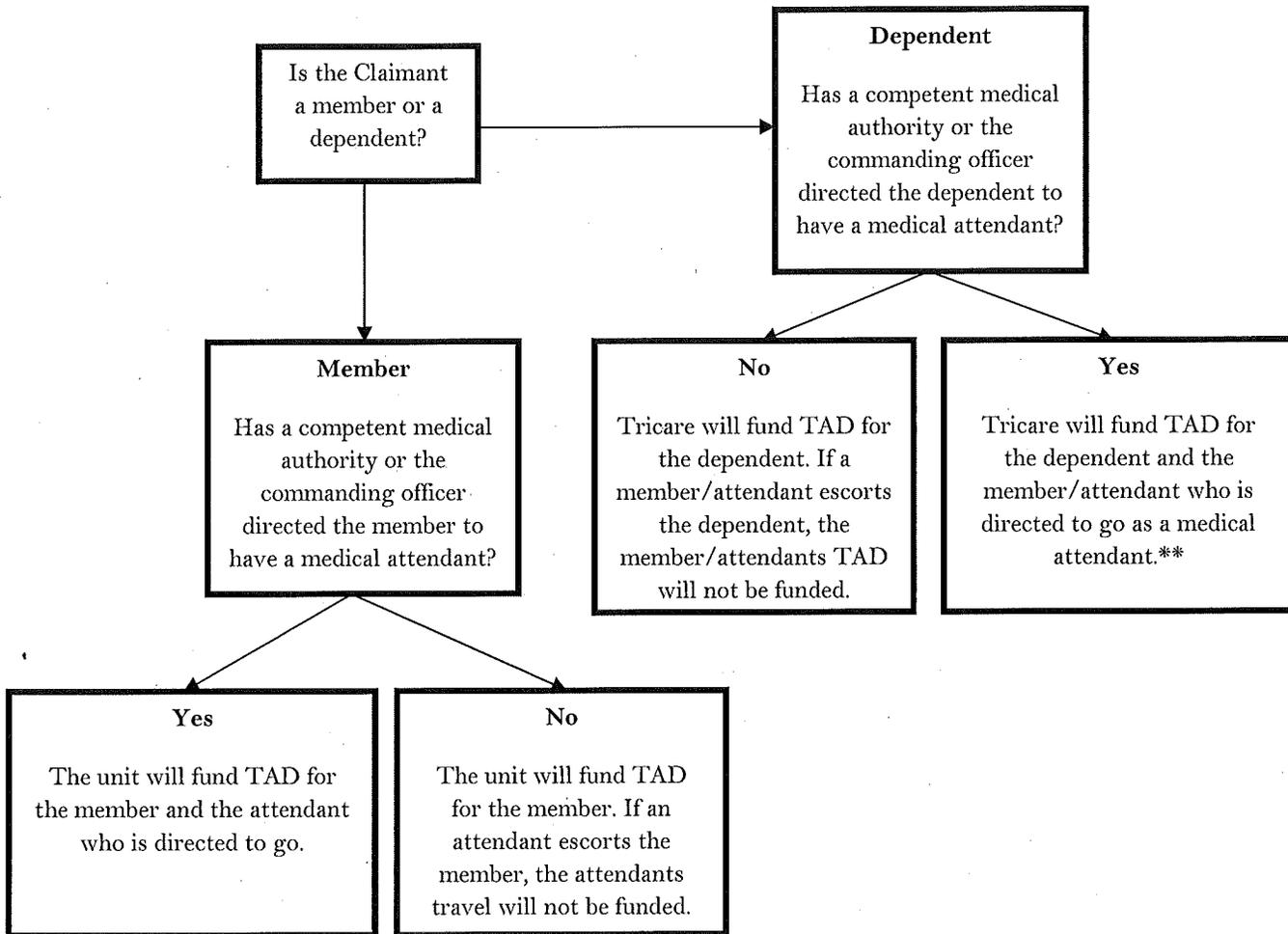
Actual Planning Conferences Costs:	\$0
Actual Advance Party Costs:	\$0
Actual Exercise Execution Costs:	\$0
Actual Billeting and Meals Costs:	\$0
Actual Supply Requisitions Costs:	\$0
 Total Estimated Cost:	 \$0

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APPENDIX AA

MEDICAL TAD MATRIX

1. Funding will not be provided for dependents who travel less than 100 miles to their medical appointment.**



APPENDIX AB

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UDP FUNDING MATRIX

<u>Scenario</u>	<u>Per Diem</u>	<u>Funding Source</u>
Transitory TAD costs from 2d MAW to WestPac (Group Travel)	Flat rate UDP	HQMC, UDP Funding
Transitory TAD costs from 2d MAW to WestPac (Individual Travel) Stragglers, Advance party, Aircrew, Lead/Trail Maintenance	Locality Rate	MAG Green Dollar Funding Reimbursed by the Wing Compt
WestPac UDP	Flat Rate UDP	HQMC, UDP Funding
WestPac UDP; concurrent TAD with govt quarters	Flat Rate UDP	HQMC, UDP Funding
WestPac UDP; concurrent TAD govt quarters not provided	Locality Rate	WestPac Commander
WestPac UDP; leave, UA, confined, sea duty or hospitalized	None	N/A
Transitory TAD costs from WestPac to 2d MAW; Group Travel	Flat Rate UDP	UDP Funding
Transitory TAD costs from WestPac to 2d MAW; Individual Travel Stragglers, Advance party, Aircrew, Lead/Trail Maintenance	Locality Rate	WestPac Commander
TAD to WestPac for Movement Control Officer	Locality Rate	MAG Blue Dollar Funding
Reimbursable Funding Documents for Logistical Support Requirements at TransPac locations i.e. Miramar, K-Bay, and Wake	As required	Wing Green Dollar Funding

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APPENDIX AC

2D MAW AWARD OF TROPHIES AND SIMILAR DEVICES IN RECOGNITION OF ACCOMPLISHMENTS

1. General. MCO 7042.6C authorized that general officers in command may establish award programs that recognize significant accomplishments. Appropriated funds may be used to purchase trophies, medals, badges and similar devices to include medallions ("coins") presented as awards recognizing the recipients' significant accomplishments.

2. Assignment of Responsibility. At 2d MAW, the authority to purchase awards remains with the CG (MAW policy letter 11-10). Squadron and group COs may request approval to purchase awards, trophies and coins from the commanding general via the chain of command. It is the responsibility of each commanding officer to ensure that the program is carefully administered since purchases such as these come under great scrutiny during audits by external agencies. Policy letter 11-10 and MCO 7042.6C should be read in total prior to requesting authority to purchase awards. If any doubt exists as to the propriety of any such purchase, the AC/S, COMP and Wing SJA will provide guidance.

3. Limitations and Controls

a. O&M, MC funds will never be used for the purchase of "end of tour" awards or trophies awarded in regard to field meets etc. When O&M, MC funds are used to purchase an award under this program, that award must be approved by the commanding general prior to purchase. Requests to establish a new award program will include the following information in the basic request:

- (1) Type of award (program name).
- (2) Frequency of presentation (one time, monthly, quarterly, annually).
- (3) Identify award as rotating or one time issue.
- (4) Award type to be presented (plaque, certificate).
- (5) Annual cost of award per FY.
- (6) Unit's program administrator.

b. The CGs approval and all supporting documents will be maintained for five FY's by the BEA.

c. A log book will be maintained containing, at the minimum, the following information:

Enclosure (1)

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- (1) Document Number.
- (2) Type of Award Program.
- (3) Name of Individual Recognized.
- (4) Source of Supply for Award.
- (5) Number of Awards Purchased.
- (6) Total Cost of Awards.

Doc #/Copy of PR	Type of Awd	Individual Recognized	Supply Source	# of Awrds	Total Cost:
M5708011CCMMPM	NCO/Marine of the Qtr	Cpl Smith & LCpl Great	CC	2	\$50.00
M5708011CCMMPN	High Pistol Score	Capt Jones	CC	1	#25.00
M5708011CCMMPN	Outstanding CG Inspection	1stLT Perfect	CC	1	\$25.00
M5708011CCMMPO	NCO Honor Grad	LCpl Best	CC	1	\$30.00
M5708011CCMMPO	NCO/Marine of the Qtr	Sgt Jones & LCpl Good	CC	2	\$50.00

d. If medallions "coins" are purchased in bulk a separate log will be established as supporting documentation for the awarding of the medallions. A sample-log is provided below.

Doc #/ Copy of PR	Coin #	Presented by:	Received by:	Reason:	Cost of Purchase
M5708011CCMMPQ		Initial	Purchase	100 Coins	\$300.00
""	100	MajGen Davis	Cpl Roundtree	NCO of the Qtr	
""	99	SgtMaj Bellis	Sgt Basilone	300 PFT	
""	98	MajGen Davis	Capt Carville	Exceptional performance	
""	97	Col Regan	SSgt Ramone	High rifle marksman	
""	96	MajGen Davis	Ms Kelly Dippold	Civilian Marine of the qtr	