



UNITED STATES MARINE CORPS

MARINE CORPS BASE
QUANTICO, VIRGINIA 22134-5001

MCBO P7000.1
C 184/srd
20 May 1986

MARINE CORPS BASE ORDER P7000.1 w/ Ch 1

From: Commanding General
To: Distribution List

Subj: Financial Management Manual

Encl: (1) LOCATOR SHEET

Reports Required: I. Annual Budget Estimates (Report Symbol
MCDEC-7000-02), par. 2101
II. Miscellaneous Expense Accrual Worksheet
(Report Symbol **MCDEC-7330-12**), par.
3101.7e

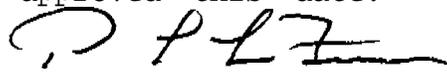
1. Purpose. To publish policies, procedures, and instructions for the administration of appropriated funds authorized for use at this Command, and to establish controls necessary for compliance with statutory requirements.

2. Cancellation. **MCDECO P7000.1E.**

3. Recommendations. Recommendations concerning the contents of the Financial Management Manual are invited, Such recommendations will be forwarded to the Commanding General (C 184) via the appropriate chain of command.

4. Summary of Revision. This revision has been reformatted and contains a substantial number of changes and should be reviewed in its entirety.

5. Certification, Reviewed and approved this date.


P. L. LEFEVRE
Chief of Staff
Acting

DISTRIBUTION: C/G plus 11 **(50)**, 25 (2)

copy to: CMC (FDA) (2)



UNITED STATES MARINE CORPS

MARINE CORPS BASE

QUANTICO, VIRGINIA 22134-5001

MCBO P7000.1 Ch 1
C 184/plp
6 May 1987

MARINE CORPS BASE ORDER P7000.1 Ch 1

From: Commanding General
To: Distribution List

Subj: Financial Management Manual

Encl: (1) New page inserts to MCDECO P7000.1F

1. Purpose. To transmit new page inserts to the basic Manual.
2. Action. Remove present pages 3-Y thru 3-14, and 3-59 thru 3-62; and replace with pages 3-9 thru 3-14b, and 3-59 thru 3-62a contained in the enclosure hereto.
3. Summary of Changes. Changes provided herein clarify the document serial numbering procedures for MILSTRIP and Non-MILSTRIP transactions, the maintenance of the document number log book, utilization of Farms Audit Reports and scheduling of annual leave to avoid loss of leave.
4. Change Notation. Significant changes contained in the revised pages for this change are denoted by an arrow (➡) symbol.
5. Filing Instructions. This Change transmittal will be filed immediately following page 1 of the basic Manual.
6. Certification. Reviewed and approved this date.

C. M. Lacroix
C. M. LACROIX
Chief of Staff

DISTRIBUTION: C/G plus 11 (50), 25 (2)

copy to: CMC (FDA) (2)

MCBO P7000.1
20 May 1986

LOCATOR SHEET

Subj: FINANCIAL MANAGEMENT MANUAL

Location: _____
(Indicate location(s) of copy(ies) of this Manual.)

FINANCIAL MANAGEMENT MANUAL

RECORD OF CHANGES

Log completed change action as indicated.

Change Number	Date of Change	Date Received	Date Entered	Signature of Person Entering Change
1	6 May 87	11 May 87	14 May 87	<i>Julia L. Press</i>

FINANCIAL MANAGEMENT MANUAL

CONTENTS

CHAPTER

- INTRODUCTION
- 1 FUND MANAGEMENT
- 2 BUDGETING
- 3 ACCOUNTING
- 4 DISBURSING
- 5 ANALYSIS AND REVIEW

APPENDIX

- A SECTION 3679 OF THE REVISED STATUTES, AS AMENDED (31 U.S. CODE 665)
- B FUND ADMINISTRATOR (PROGRAM MANAGER) (FA(PM)) ASSIGNED WORK CENTER CODES
- C MARINE CORPS DEVELOPMENT AND EDUCATION COMMAND FINANCIAL STRUCTURE
- D DEFINITIONS
- E PROCEDURES FOR REPORTING OF FORMAL SCHOOLS TRAINING COSTS
- F REQUEST FORMAT FOR REALIGNMENT OF FUND AUTHORIZATION REQUEST
- G PROCEDURES FOR DEVELOPMENT CENTER REIMBURSABLES
- H STANDARD JOB ORDER NUMBER STRUCTURE
- I EXPENSE ELEMENTS
- J CONTENTS OF UNFILLED ORDER STATUS REPORT
- K SCHEDULE OF INPUT DATA AND DATES DUE
- L WORK GENERATOR CODES AND EXCEPTION CODES

FINANCIAL MANAGEMENT MANUAL

M	CONTENTS OF UNFILLED ORDERS UPDATE LIST
N	INSTRUCTIONS FOR VERIFICATION OF FARMS RECORDS
O	FUND CODE/APPROPRIATION DATA
P	FISCAL DOCUMENT TRANSMITTAL/RECONCILIATION STATEMENT
Q	SAMPLE FORMAT FOR TAD ORDERS TRANSMITTAL
R	CROSS REFERENCE OF PLANT PROPERTY RESPONSIBLE OFFICERS' ACCOUNT NUMBERS
S	LEAVE EXCEPTION CODE TABLE

FINANCIAL MANAGEMENT MANUAL

CHAPTER 1

FUND MANAGEMENT

	<u>PARAGRAPH</u>	<u>PAGE</u>
POLICY	1000	1-3
FINANCIAL RESPONSIBILITY	1001	1-3
SOURCE OF FUNDS	1002	1-3
FUND REQUIREMENTS	1003	1-3
DEPARTMENTAL RESPONSIBILITIES	1004	1-3
FINANCIAL TERMS	1005	1-9
FORMS USED	1006	1-9
DESK TOP PROCEDURES	1007	1-9

FIGURE

1-1	ORGANIZATIONAL CHART OF THE COMPTROLLER DEPARTMENT	1-10
-----	---	------

FINANCIAL MANAGEMENT MANUAL

CHAPTER 1

FUND MANAGEMENT

1000. POLICY. Funds appropriated for use by this Command, either directly or indirectly, will be utilized to achieve the highest level of efficiency and economy in pursuit of mission accomplishments. Every level of command, every Marine and every civilian employee will ensure that financial resources are utilized to further the operational capability of the Marine corps.

1001. FINANCIAL RESPONSIBILITY. The Commanding General retains full authority and legal responsibility under Section 3679 of the Revised Statutes 31, U.S.C. 665, for all funding transactions related to public monies allotted or otherwise authorized this Command. See pertinent extracts in Appendix A.

1002. SOURCE OF FUNDS

1. This Command is financially supported by the operating fund authorizations and allotments received from the Commandant of the Marine Corps and from various bureaus and offices of the Department of the Navy.

2. In addition, the Commanding General receives suballotments from other allotment holders and funds on a reimbursable basis from private contractors, individuals and other Government organizations for work performed for them by this Command.

1003. FUND REQUIREMENTS. Unless otherwise specified in this Order, funding requirements, irrespective of use or source, will be forwarded for release to, or coordinated with, the Assistant Chief of Staff, Comptroller, as applicable, prior to release from this Command.

1004. DEPARTMENTAL RESPONSIBILITIES

1. Assistant Chief of Staff, Comptroller

a. General. The Navy Comptroller Manual, Volume 1, contains the assignment of responsibility for a comptroller. This responsibility includes serving as the principle advisor to the Commanding General on financial matters and representing this Command externally in financial matters irrespective of the use or source of funds.

b. Purview. The Assistant Chief of Staff, Comptroller's purview includes:

(1) Budgeting Responsibilities

(a) Providing guidance and instructions for this Command's budget matters.

(b) Reviewing resource requirements and justification of the various funding programs of this Command.

(c) Performing the compilation of the annual budget estimates for this Command.

(d) Recommending the allocation of fund resources available for approved operating programs (including pay of civilian personnel) and revisions thereof, when required.

(e) Preparing the appropriate directives and instructions for this Command.

(f) Initiating action for financial adjustments required by changes in fund resources.

(g) Assisting in the development of civilian personnel employment levels within fund resources.

(h) Developing this Command's financial plan, administering fund allocation, fund authorization, and exercising management control over the obligation and expenditure of funds.

(2) Program Analysis and Evaluation Responsibilities

(a) Developing and revising, when necessary, the management/financial reporting system.

(b) Providing for an evaluation of the program operation which is expressed in both financial and non-financial terms.

(c) Reviewing trends of programs by tracking obligations/expenses.

(d) Conferring with fund administrators (program managers) to discuss problem areas, and developing and recommending courses of action.

(e) Performing evaluation of financial conditions and the ability of operating units to meet program objectives.

(f) Investigating deviations from plans and arranging for corrective action.

(3) Internal Review and Audit Responsibilities

(a) Establishing new and improved audit policies, programs, methods and procedures.

(b) Analyzing and disposing of technical questions developed during audits.

(c) Acting as coordinator and liaison officer concerning all inspections, reviews and examinations by external agencies.

(4) Statistical Responsibilities

(a) Developing guidelines for the collection, analysis, and coordination of pertinent data.

(b) Presenting statistical data for reports and management purposes.

(5) Accounting Responsibilities

(a) Developing, revising and/or adopting accounting systems.

(b) Preparing and maintaining records of funds received in operating budgets, allotments and reimbursable sources.

(c) Maintain plant property records.

(d) Maintain civilian pay records, including the preparation of civilian payrolls and proper reconciliations and reports.

(e) Report the results of transactions within the financial resources of this Command.

(f) Apply accounting concepts to solve problems, to render advice or to meet other needs of this Command.

(g) Interpret for management use the financial information produced by the accounting systems.

(6) Disbursing Responsibilities

(a) Provide for payment of military and civilian payrolls, travel and per diem allowances, and public vouchers.

(b) Collect proceeds from sales and other funds for credit to the United States,

(c) Provide safekeeping for public money collected or otherwise placed in custody.

(d) Deposit public funds not required for current expenditure.

(e) Maintain detailed records of all transactions and submit periodic financial reports.

(7) Banking Responsibilities

(a) Maintain liaison between officers of local banking facilities and this Command.

(b) Coordinate matters relevant to the operation of banking services at this Command.

(8) Credit Union Responsibilities

(a) Maintain liaison between officers of the local credit union and this Command.

(b) Coordinate matters relevant to the operation of credit union services at this Command.

(9) Integrated Information System Responsibilities. Coordinate, develop, and maintain financial and non-financial data required for command and management purposes to meet operational, short-range, mid-range and long-range needs.

(10) Nonappropriated Fund Instrumentalities (NAFI) Audit Responsibilities

(a) Test the reliability and usefulness of NAFI accounting and financial data.

(b) Establish and review NAFI audit policies, programs, methods and procedures.

(c) Analyze and dispose of technical questions developed during NAFI audits.

2. Comptroller-Department

a. The Comptroller Department is one of the operating departments of this Command. Figure 1-1 is the Organizational Chart of the Comptroller Department.

b. Mission. To develop, coordinate, and maintain an integrated system of staff services in the broad area of financial management including reports, analysis, and statistical data which will provide the Commanding General, staff and management with timely and factual data to be used in the direction, evaluation, and control of operations.

(1) To develop and operate full accounting and disbursing systems.

(2) To translate program requirements into a budget and financial plan.

(3) To compare program performance with the financial plan.

(4) To direct internal review and audit activities.

c. Functions

(1) Assists and acts for the Commanding General in all matters pertaining to fiscal policy and administration.

(2) Maintains records, reports and administers all appropriated funds and reimbursements thereto for the operation and support of this Command.

(a) Develops and supervises an integrated financial accounting system.

(b) Allocates all appropriated funds to fund administrators (program managers).

(c) Develops and supervises all financial reporting, and appropriate cost and plant accounting systems to accumulate data for command analysis and action,

(d) Monitors financial support received from all appropriations, both direct and indirect.

(3) Exercises technical supervision of the financial function at Command activities.

(4) Coordinates the formulation and justification of budget plans and supporting submissions, and the establishment of budget and fiscal control policies.

(5) Coordinates the execution of approved budget plans, including securing apportionment of funds, allocation or allotment of funds to fund administrators (program managers), and the exercise of financial administration and control.

(6) Implements complete disbursing services.

(7) Advises and assists the Commanding General and his staff in the formulation and execution of Marine Corps programs by analyzing the financial aspects of all short-range, mid-range and long-range programs and by making recommendations on funding and budgeting.

(8) Monitors execution of all command programs to ensure that the administration of appropriated funds complies with the law and the Command's financial plans.

(9) Maintains liaison in fiscal matters between the Command and Headquarters Marine Corps.

(10) Acts as coordinator for all audits, management surveys, reviews and cost studies conducted by external agencies.

(11) Maintains liaison between officers of local banking facilities, the credit union, and this Command.

(12) Develops guidelines for the collection, analysis, and coordination of statistical data.

3. Fund Administrator

a. A fund administrator is a general/senior officer designated to head one of the four cost **centers:** Education Center, Development Center, Doctrine Center and Command/-Departments. Within each cost center, there are **subcost** centers or operating programs headed by a fund administrator (program manager). The fund administrator (program manager) incurs obligations against the fund resources of Marine Corps Development and Education Command. (See Appendix B for fund administrators (program managers) and cost center designations.) The financial plan is employed as a method of distributing financial resources by the use of operating budgets issued to each fund administrator's (program manager's) jurisdiction. Fund administrators (program managers) are responsible for the proper administration of funds granted to them. (See Appendix C, MCDEC Financial Structure.)

b. Functions

(1) Ensure that commitment of public funds is legal and in accordance with regulations.

(2) Provide for the control over funds to avoid **over-**expensing and over-obligating.

(3) Provide certain information,- such as budget estimates and fund requirements, for the financial operations of Marine Corps Development and Education Command.

(4) Originate the estimates of fund requirements with justifications.

(5) Monitor the adequacy of funds available.

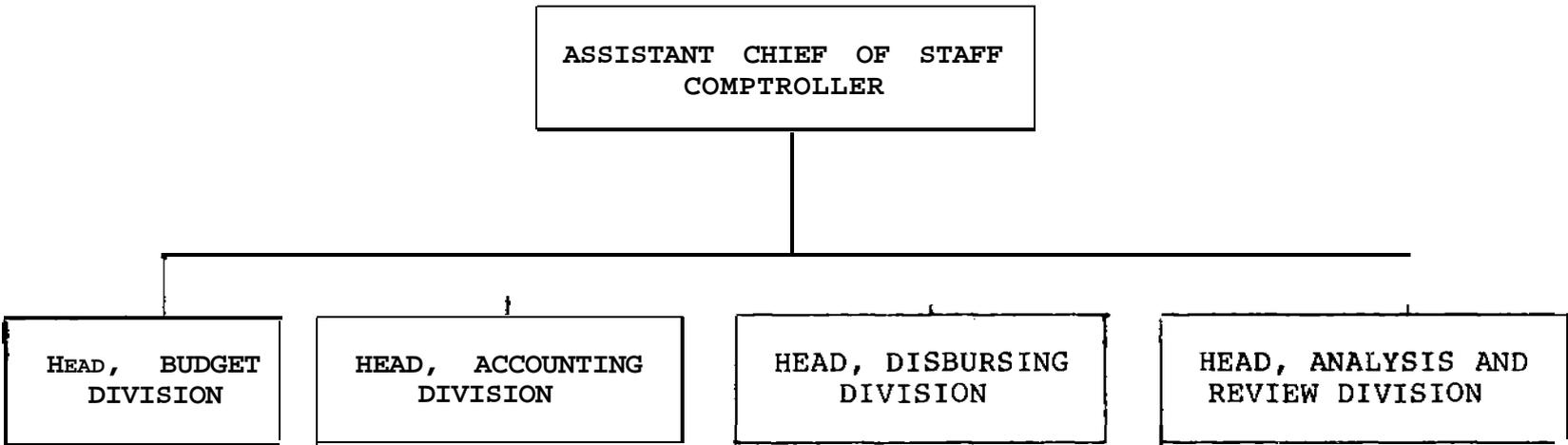


Figure 1-1.---Organizational Chart of the Comptroller Department.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 2

BUDGETING

	<u>PARAGRAPH</u>	<u>PAGE</u>
GENERAL	2000	2-3
THE BUDGET PROCESS	2001	2-3
FUND ADMINISTRATOR (PROGRAM MANAGER) FINANCIAL RESPONSIBILITIES	2002	2-5

SECTION 1: BUDGET FORMULATION

GENERAL	2100	2-9
FORMULATION SCHEDULE	2101	2-10
FUND ADMINISTRATOR (PROGRAM MANAGER) BUDGET RESPONSIBILITIES	2102	2-11
BUDGET REQUIREMENTS	2103	2-40
PLANT PROPERTY REQUIREMENTS	2104	2-41

SECTION 2: BUDGET EXECUTION

GENERAL	2200	2-45
FINANCIAL PLAN	2201	2-46
CONSTRAINTS AND LIMITATIONS	2202	2-47
REPORTS ON UNPROGRAMMED COSTS	2203	2-47
PROGRAM ANALYSIS	2204	2-4-8

FIGURE

2-1	BUDGET DIVISION ORGANIZATIONAL CHART.	2-8
-----	---------------------------------------	-----

FINANCIAL MANAGEMENT MANUAL

CHAPTER 2

BUDGETING

2000. GENERAL

1. Mission. The Head, Budget Division will advise and assist the Assistant Chief of Staff, Comptroller in the formulation, justification, and execution of the Command budgets. (Refer to figure 2-1.)

2. Functions. The Head Budget Division will accomplish the following:

a. Interpret, provide guidance and coordinate the **preparation of** the budget for the Assistant Chief of Staff, Comptroller.

b. Assist-the Assistant Chief of Staff, Comptroller in presentation, justification and reclama actions in the budget process.

c. Prepare cost estimates for civilian and military personnel and provide assistance to the Commanding General concerning fiscal aspects of civilian personnel.

d. Recommend annual financial plans and adjustments for execution of the budget.

e. Recommend action on requests for allocations or reallocations of funds.

f. Initiate action for financial adjustments when required by change in fund resources or in mission assignments.

g. Review accomplishment of plans and programs, and prepare necessary adjustments.

h. Confer with fund administrators (program managers) to discuss problem areas and to develop and recommend courses of action.

1. Provide data for reports and management purposes.

2001. THE BUDGET PROCESS

1. Definition of a Budget. A budget is a comprehensive financial plan for accomplishing operating programs, expressed in terms of requirements for personnel, material, equipment, services received, rental of facilities and equipment, and other requirements necessary for its mission. This plan can be implemented

only if sufficient funds are requested, fully justified, and made available by Congressional appropriation.

2. Purpose of Operating Budget

a. The operating budget is designed to provide a plan against which performance can be measured, variances analyzed, and adjustments made, as necessary, to permit more effective management of resources,

b. At a major command such as this Command, it is practically impossible, as well as undesirable, for the Commanding General to physically execute and control documents which obligate funds or create expenses for which he is personally responsible. It is, therefore, practical and prudent that the Commanding General utilize subordinates under his command in administering these funds.

c. The purpose of this Chapter of the manual is to assign areas of responsibility and provide necessary instructions for the indoctrination of this Command's personnel in their responsibilities for the preparation of budget estimates and control of funds, once received.

3. Budget Process

a. Approximately 18 months prior to the fiscal year for which a budget is to be prepared, the Secretary of Defense issues general guidelines, based on national objectives established by the President. Guidance is provided in the areas of overall service strength, the basis of determining price levels and other factors affecting the scope and cost of operations. Guidance for the service is based on short-range, mid-range and long-range plans. The Secretary of the Navy, with the assistance of the Commandant of the Marine Corps, determines Marine Corps objectives for the fiscal year under consideration.

b. Based on the established objectives and guidelines, requirements for materials, personnel, and services are determined by the Commandant of the Marine Corps and promulgated to field activities on or about 1 October in the annual budget guidance letter. Based on this guidance, estimates are prepared and forwarded to the Commandant of the Marine Corps to develop the overall Marine Corps budget, which is incorporated in the Department of the Navy and the Department of Defense budget estimates. Estimates must be forwarded to Congress within 15 days after the commencement of the regular January session of the Congress.

4. Appropriation Act. Funds for the operation of the Marine Corps are contained in the Appropriation Act by the Congress. The Act, in itself, does not make the funds available for Marine Corps use. Administrative authority of the Office of Management

and Budget must be obtained through channels of the Department of the Navy and the Department of Defense prior to use by the Marine Corps. The first step is securing, through channels, Office of Management and Budget approval of the Commandant's request for apportionment of the appropriation by fiscal year quarter. The second step is securing approval from the Comptroller of the Navy for an allocation of the approved apportionment by the budget activity accounts (subhead), which are established within each appropriation account to record financial transactions relating to the specific functions contained in the budget, as approved by the Congress. Upon completion of the foregoing processes, no further authority external to the Marine Corps is required prior to making funds available to field activities.

5. Marine Corps Development and Education Command Budget Submission. Prior to the compilation of this Command's budget, the individual estimates submitted by fund administrators (program managers) will undergo a thorough review to determine the adequacy of the amounts requested, the validity of the planning upon which the estimates were based and the evaluation of the factors utilized in compiling the estimates. The approved estimates will then be compiled into this Command's estimates, representing the financial requirements necessary to fund the operational program. Justification to support the requirements will be compiled from fund administrators' (program managers') submissions and augmented, when necessary, by material available within applicable directives. Drafts of all budget estimates with supporting data will be presented to the Commanding General for discussion, review and approval. After changes, if any are required, the budget will be resubmitted to the Commanding General for final review and approval.

2002. FUND ADMINISTRATOR (PROGRAM MANAGER) FINANCIAL RESPONSIBILITIES

1. The Commanding General has adopted the concept that financial management is not the sole responsibility of the Assistant Chief of Staff, Comptroller, but rather the concern of all echelons which influence resource consumption. With this underlying philosophy in mind, fund administrators (program managers) will concentrate their improvement efforts on projects undertaken jointly, and endeavor to create a climate wherein all operating officials are made aware of the need to consider economic choice and cost effectiveness as major tools in their day-to-day decision-making.

2. Fund administrators (program managers) assist in the budget function by:

a. Keeping the Commanding General informed, with complete justification, of total amounts expended in the functional areas over which cognizance is exercised (i.e., operations and

training, personnel, logistics and maintenance, **communications-electronics**, etc.)

b. Reviewing budget guidance received annually from the Commandant of the Marine Corps, and making recommendations to the Assistant Chief of Staff, Comptroller pertinent to their portions to be included in the Commanding General's budget guidance letter and/or other instructions.

c. Keeping the Assistant Chief of Staff, Comptroller informed of any plans or actions under consideration that could change funding requirements not previously considered in current fiscal year budget estimates.

d. Upon request of the Commanding General, assisting in reviewing budget estimates submitted by fund administrators (program managers) and in overseeing the execution of the budget.

3. Fund Administrators must guide the financial efforts of program managers and be informed of their activities to ensure that resources are consumed commensurate with those purposes for which budgeted. Fund administrators (program managers) will continuously review directives and report requirements and eliminate unnecessary or overlapping restricting controls over subordinate organizations.

4. Each year, by the second week in November, fund administrators (program managers) as indicated below, will provide the Assistant Chief of Staff, Comptroller with the necessary information for inclusion in the annual budget guidance. Such information will include, but not be limited to, the following:

a. Director, Education Center. Annual student input for individual training programs scheduled or planned for the current year, budget year and budget year plus one.

b. Director, Development Center. Research, development, test and evaluation guidance for the current year, budget year and budget year plus one.

c. Director Doctrine Center. Revision of doctrinal **publications** and significant studies efforts as well as support required for current year, budget year, and budget year plus one.

d. Director, Marine Corps Central Design and Programming Activity. Special guidance relative to automated data processing services throughout the command and unique support requirements related thereto.

e. Assistant Chief of Staff, Manpower. Military personnel strength and civilian personnel **ceilings** by fund administrator (program manager) for current year, budget year and budget year

plus one. Also provide specific budget guidance relative to the fiscal operations of the Quantico Dependents' School System and the unique support requirements related thereto.

f. Assistant Chief of Staff, Facilities. Logistics, maintenance and family housing guidance for the current year, budget year and budget year plus one.

g. Assistant Chief of Staff, Supply. Services, supplies, and related functions for the current year, budget year and budget year plus one. Special guidance relative to stock fund inventory requirements and related matters.

h. Assistant Chief of Staff, Services. Special guidance relative to the Special Services Program.

i. Assistant Chief of Staff, Management Systems. Requirements associated with centralized office machines as well as guidance for unique support requirements for tenant activities.

j. Commanding Officer, Security Battalion. Special guidance relative to security and correctional facility matters.

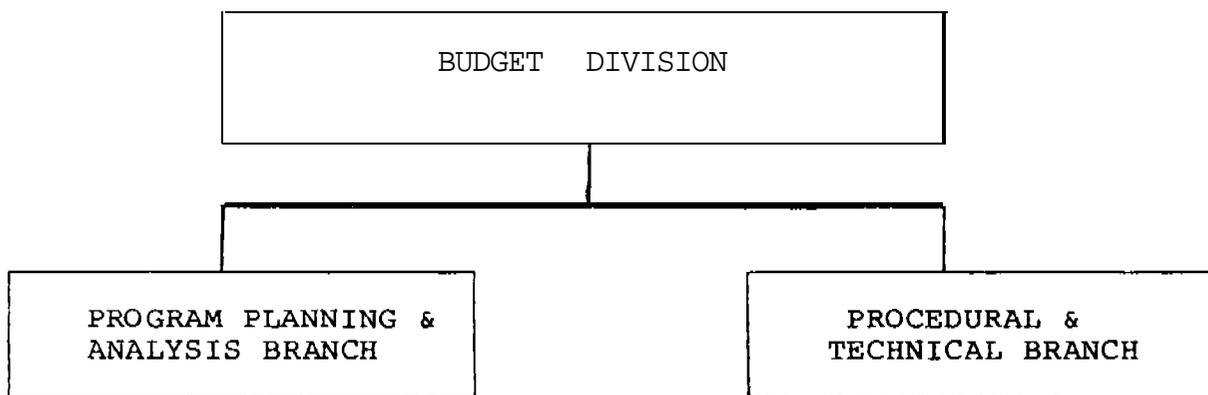


Figure 2-1. --Budget Division Organizational Chart.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 2

BUDGETING

SECTION 1: BUDGET FORMULATION

2100. GENERAL

1. Funds for the operation of this Command are limited. Prudent management must be emphasized and practiced at all levels of command. Accordingly, the formal budget compilation **process will** begin at the fund administrator (program manager) level and progress up to the Commanding General. The budget should not be considered as static in nature. At each echelon, lower unit estimates will be critically and systematically reviewed. Revisions within this Command's total budget caused by program changes, slippages, policy decisions, or other reasons will normally affect the original fund administrator's (program manager's) budget estimate.

2. The formulation of a fund administrator's (program manager's) operating budget requires a great deal of consideration and effort. This document should portray to the Commanding General in concise terms just why a fund administrator (program manager) requires a specific sum for operations, maintenance of equipment, procurement, and replacement of that equipment. Supporting budget justification should provide a clear and concise picture of reasons for increased/decreased costs. Budget responsibility is a continuous effort throughout the fiscal year. To accomplish effective budgeting, proposed changes in **assigned missions**, plans, and programs must be considered and a continuous cost analysis made of the increased/decreased resource requirements,

3. Fund administrators (program managers) will be furnished the Commanding General's guidance which will contain specific instructions, scheduled changes and budget forms to be used in the preparation of budget estimates.

4. Care should be exercised to ensure compatibility between increases or decreases reflected in the budget estimate and comparable line items on budget estimates for successive fiscal years. Accordingly, it is incumbent upon fund administrators (program managers) to critically evaluate budget estimates to prevent costs from escalating to the point where they become excessive and hence, vulnerable to funding reductions.

5. The complex problem of applying limited resources to a variety of fund administrators (program managers) for operational funds has led to increasing emphasis on "Cost Effectiveness." The Commanding General encourages planners at all levels to consider more carefully the question of cost in relation to results likely to be obtained.

2101. FORMULATION SCHEDULE. The tentative schedule for Operations and Maintenance, Marine Corps budget formulation for this Command is outlined below for the general information of all personnel concerned with the budget function:

<u>Date</u>	<u>Action</u>	<u>Instruction</u>
1st Week Nov	Assistant Chief of Staff, Comptroller	Receive and review first phase of Commandant of the Marine Corps budget guidance.
1st Week Dec	Assistant Chief of Staff, Comptroller	Specific budget guidance furnished to designated fund administrators (program managers).
2nd Week Jan	Assistant Chief of Staff, Comptroller	Individual/group conference held with budget coordinators of each fund administrator (program manager).
1st Week Feb	Assistant Chief of Staff, Comptroller	Receive and review second phase of Commandant of the Marine Corps budget guidance.
2nd Week Feb	Assistant Chief of Staff, Comptroller	Specific budget guidance, if required, to designated fund administrators (program managers).
2nd Week Feb	Fund Administrators (Program Managers)	Forward budget estimates to Head, Budget Division.
Feb-Apr	Assistant Chief of Staff, Comptroller	Draft the Command's budget estimates and justifications,
3rd Mon Apr	Assistant Chief of Staff, Comptroller	Submit budget estimates to Commanding General, MCDEC, for signature.
29 Apr	Assistant Chief of Staff, Comptroller	Mail budget to reach Commandant of the Marine Corps by 30 April.

2102. FUND ADMINISTRATOR (PROGRAM MANAGER) BUDGET RESPONSIBILITIES

1. The area of funding/budgeting responsibility is divided into four basic areas as follows:

- a. General operational funding,
- b. Military personnel administration/billeting funding.
- c. Command-wide funding.
- d. Specific funding.

2. In the assignment of these areas, certain requirements placed on some fund administrators (program managers) will affect the operations of others, hence, will affect their financial requirements. Fund administrators (program managers) will not include in their budget submissions requirements for which other fund administrators (program managers) have Command-wide funding responsibility.

3. Funding administrators (program managers) will be guided by the following areas of funding responsibilities, and will budget for those resources applicable to their specific operations:

a. General Operational Funding. General operational funding is required for all fund administrators (program managers) unless otherwise designated or omitted from specific guidance. The following is a list of these resources under Operations and Maintenance, Marine Corps funds:

(1) Military labor costs (chargeable on board at first of each month at prescribed standard rates).

(2) Civilian labor costs.

(3) Administrative supplies.

(4) Janitorial supplies.

(5) Subscriptions and publications.

(6) Cash awards under the Incentive Awards Program to assigned military and civilian personnel. This includes awards made under the beneficial suggestion program irrespective of the benefactor of the suggestion.

(7) The cost of military decorations, awards, trophies and similar devices in recognition and reward of accomplishments.

(8) Temporary additional duty, to include military and civilian personnel.

(9) Contract costs for maintenance and repair of office and barracks furniture and furnishings, awnings, and porch drops. Initial installation, repairs, and replacement of Venetian blinds and window shades will be provided by the Assistant Chief of Staff, Facilities (Maintenance Division).

(10) Contract costs for commercial telephone services, including monthly rental, tolls, installation, instrument moving costs, and leased lines, as applicable.

(11) Procurement of minor plant equipment (including window air conditioner units) having an estimated or actual initial acquisition cost of less than \$5,000.

(12) Installation costs for new equipment if the cost is \$400 or more and the work is performed by local work forces. The Assistant Chief of Staff, Facilities (Maintenance Division) will absorb the cost of installation for new equipment if ~~the cost~~ is less than \$400.

(13) All costs associated with the relocation of on-hand equipment will be borne by the fund administrator (program manager) having cognizance over the equipment.

(14) Spare parts and service contracts for specialized equipment used exclusively within organizations and which is not serviced by the Assistant Chief of Staff, Facilities (Support Division).

(15) Rubber stamps.

(16) Petroleum, oil, and lubricants, excluding heating fuels.

(17) Ordnance repair parts for first through fourth echelon maintenance of all ordnance items.

(18) Rental of passenger carrying vehicles from GSA when local government-owned vehicles are not available (subject to prior CMC approval).

(19) Travel and per diem costs in support of augmentation personnel provided by commands external to Marine Corps Development and Education Command,

(20) Furniture and decorations for improvement of the appearance and enjoyment of assigned areas such as recreation centers, waiting rooms and guard duty rooms, as appropriate.

(21) New equipment and/or repair parts for new equipment being introduced into the supply system.

(22) Contracts for equipment rental and maintenance, excluding maintenance and repair of office machines, and leased electronics contracts (radio maintenance) which are a Command-wide responsibility of the Assistant Chief of Staff, Facilities (Support Division).

(23) Cognizance Symbol I printed material (printed forms and placards).

b. Military Personnel Administration/Billeting Funding. Budgeting for the administration and billeting of military personnel will be limited to the command organization specifically assigned this function. The following is a list of these resources:

(1) Organizational supplies and equipment, including individual equipment and clothing, except for **items** provided on a Command-wide basis.

(2) Gratuitous issues of grade insignia, service stripes and trouser stripes.

(3) Military decorations and shadow boxes for presentation of medals and awards to next of kin.

c. Command-wide Funding. The below listed fund administrators (program managers) have Command-wide funding responsibilities which are related to the operations of all fund administrators (program **managers**). These Command-wide funding responsibilities will be budgeted for by the responsible fund administrator (program manager) only.

(1) Subcost Center 35, 36, A5, A7, A8, A9, B9, M1, M2, R1, R2, H2, 42, 50, 51, 53, and 79 - Assistant Chief of Staff, Facilities

(a) Maintenance, repair, minor construction, and alterations of buildings, facilities and grounds.

(b) Purchased and produced utilities, to include heating fuels.

(c) Pest and rodent control materials and services.

(d) Maintenance of field firing ranges and maneuver areas over and above that within the limited capabilities of first echelon self-help. Close liaison with the Assistant Chief of Staff, Operations is essential.

(e) Maintenance of fixed firing ranges at the Calvin A. Lloyd Rifle Range, to include permanent type facilities., such

as target mechanisms, **range** flag poles, target number boards, pistol line benches, school range simulated targets and range roads,

(f) Fabrication of target frames.

(g) Commemorative plaques, monuments or other memorabilia in connection with the naming of real property facilities.

(h) Coal sampling and analysis.

(i) Costs for construction, repair, replacement or removal of facility, organization, activity and miscellaneous interior or exterior signs, including traffic and parking signs (approved by the Commanding Officer, Security Battalion), in accordance with the current edition of MCDECO 5560.3.

(j) Initial installation, repair, and replacement of Venetian blinds and window shades, excluding family housing.

(k) Equipment installation costs under \$400 when accomplished by station labor forces, excluding family housing.

(l) Purchase of radio equipment used in maintenance vehicles.

(m) Maintenance and repair of the government-owned telephone carrier plant, including the cost of underground ducting, manholes, poles, guys, messengers, and like items.

(n) Procurement of air conditioning, other than window units, as approved by the Assistant Chief of Staff, Facilities.

(o) Maintenance and repair of all air conditioning equipment procured with appropriated funds.

(p) Design engineering including the development of plans and specifications and engineering studies.

(q) Control and modification of fish and wildlife habitat.

(r) Provide, without charge, all echelons of maintenance and repairs to buildings, utilities, and equipment except golf course grounds keeping equipment and family housing **services**

(s) Consolidated janitorial services.

(t) Maintenance and repair of facilities, utilities and related civilian labor in support of the Director, **Develop-**

ment Center; Director, Doctrine Center; and Director, Marine Corps Operational Test and Evaluation Activity.

(u) Motor Transport repair and preventive maintenance service (first and second echelon) on motor vehicular organic or semipermanently assigned to the Motor Transport Branch.

(v) Field maintenance (third and fourth echelon) for all commercial-type vehicles, and intermediate maintenance for all tactical-type transport vehicles, except those used for testing by the Director, Development Center.

(w) Budgeting, coordinating, and implementing of this Command's overall calibration program.

(x) All echelons of maintenance without charge to fund administrators (program managers), except family housing, for the materials, supplies, and services used in the maintenance, repair and replacement of parts, and installation of master TV antennas, and repair parts for radio equipment used in internal security, industrial control, range safety nets, security alarms, and five alarms.

(y) Third and fourth echelon ordnance maintenance support except combat tracked vehicles (for which fourth echelon maintenance is authorized).

(z) Engraving of plastic name tags, and metal plaques and trophies in support of authorized activities.

(aa) Normal repair and maintenance of **commercial-** type radio equipment and leased electronics contracts (radio maintenance).

(bb) Maintenance and repair of amplifying systems purchased with appropriated funds.

(cc) Maintenance and repair of time clocks.

(dd) Rental of telephone central office facilities and equipment, including consoles and leased lines to Camp Barrett.

(ee) Preparation costs of this Command's telephone directory. Printing costs will be borne by the Assistant Chief of Staff, Supply (Field Printing Plant).

(ff) Costs of civilian telephone operators.

(gg) Operation and maintenance of fire alarm systems, to include replacement of transmitter box batteries.

(hh) Maintenance and repair of communications or electronics equipment, excluding equipment used in conjunction with a test project assigned to the Development Center.

(ii) Transportation support for MCJROTC and NROTC units during orientation visits.

(2) Subcost Center 46 - Assistant Chief of Staff, Operations

(a) Procurement/replacement of band instruments, and travel of the Marine Corps Development and Education Command Band.

(b) Purchase of radio equipment employed by the Explosive Ordnance Disposal Team.

(c) Support costs for the Marine Corps Birthday Pageant, excluding uniforms and organizational colors with staffs, and support costs for Armed Forces Day and Super Squad Competition.

(d) First echelon maintenance of ranges, to include procurement of consumable supplies for fixed field fortifications. Budget on the basis of firing range usage.

(3) Subcost Center 48 - Commanding Officer, Security Battalion

(a) Preparation and issuance of identification and automobile **passes** and decals, fingerprinting, internal and perimeter patrolling and traffic control.

(b) Control and impounding of animal pets.

(c) Operation of the Correctional Facility.

(d) Travel and per diem for two guards (each trip) escorting prisoners to the disciplinary command, Fort Leavenworth, Kansas.

(e) Operation of the Game Warden Branch.

(f) Operation of fire department stations.

(g) Purchase of radio equipment used in fire department stations and trucks.

(4) Subcost Center 57 - Assistant Chief of Staff, Management Systems/Commercial Activities

(a) Maintenance and repair of office machines, excluding specialized equipment used exclusively within an organization.

(b) Service contracts for office machine maintenance when several command units require these services on the same type of equipment.

(5) Subcost Centers F1 and 58 - Assistant Chief of Staff, Services. The approved Special Services Program.

(6) Subcost Centers 56, 61, 64 and 65 - Assistant Chief of Staff, Supply

(a) Alterations to uniform clothing issued or sold to enlisted personnel.

(b) Occupational dining facility clothing and laundry service for personnel assigned duties as military dining facility attendants.

(c) Service contract for maintenance of washers and dryers in bachelor housing facilities.

(d) Centralized management, procurement, installation and maintenance of food service property within enlisted dining facilities including equipment and supplies for the Marine Corps Air Facility dining facilities and the Officers Field Ration Dining Facilities at The Basic School.

(e) Subsistence-in-kind and operational rations.

(f) Centralized laundry and dry cleaning services.

(g) Centralized mattress renovation.

(h) Centralized management, standardization and procurement of personnel support equipment for all bachelor housing supported by appropriated funds.

(i) Centralized management and procurement of collateral equipment in support of Military Construction, Navy (MCON) projects.

(j) Support costs for the Marine Corps Birthday Pageant limited to uniforms and organizational colors with staffs.

(k) Printing of manuals, handout material, locally authorized forms, and the Command telephone directory.

(7) Subcost Center 20 - Assistant Chief of Staff, Manpower

(a) The cost of invitational travel orders issued to the next of kin of deceased Medal of Honor recipients, in whose honor facilities of this Command are commemoratively named.

(b) Wage survey expenses, including travel of personnel involved in the survey.

(c) TAD cost for the Drug and Alcohol Rehabilitative Programs.

(d) Travel of witnesses and counsel for court-martial proceedings and Article 32, UCMJ, formal pretrial investigation hearings.

(8) Subcost Center 18 - Assistant Chief of Staff, Comptroller. The cost of procurement and replacement of time clocks.

(9) Subcost Centers 49, 55, and J5 - Director, Training, Audiovisual, and Gaming Support Center

(a) Still and motion picture photographic services.

(b) Audiovisual Training Support Center equipment in accordance with the current edition of MCO 1551.1.

(c) Services and supplies required for recurring maintenance of the assault trainer, including fabrication and/or purchase of parts not procurable from the Marine Corps Stock Fund Account. Operation and maintenance of Navy cognizance symbol "20" training devices located at the R-5 and R-14 ranges, funded under the Installation and Maintenance of Training Equipment Program. Funds are provided in accordance with the current edition of NAVTRADEVCEININST 7303.1. These are reimbursable accounts. Recurring maintenance cost estimates will be submitted on the 15th day of August, November, February and April to the Commanding General (Assistant Chief of Staff, Comptroller). The estimate to be submitted by 15 April will contain the subsequent fiscal year requirements, distributed by quarter. Justification of funds will include the training device number and quantity of training devices to be supported. Each of the remaining three requests will be in support of the subsequent quarter and will state the amount authorized for the current fiscal year, expenses to-date, **estimated** available balance at the end of the current quarter, and estimated amount required for the subsequent quarter (excluding the estimated available current quarter balance). Additional justification is required when quarterly estimates differ from the original annual plan.

d. Specific Funding. Fund administrators (program managers) with specific funding responsibilities are listed as follows by **subcost** center code. All fund administrators (program managers)

listed herein have specific funding responsibilities, limitations, or expenses peculiar to their operations or missions.

(1) Subcost Center 13 and 14 - Director, Development Center

(a) The Director, Development Center is responsible for performing research, development, test and evaluation functions. Specific funding areas within the appropriation "Operations and Maintenance, Marine Corps" Program Elements **65854M**, 85796M and 85795M are:

1 Military services, including personnel assigned to the Marine Corps Tactical Systems Support Activity (Program Element 65854~).

2 Civilian personnel costs for those civilians assigned to the Headquarters, Development Center with the exception of those whose function is primarily Research, Development, Test and Evaluation (**RDT&E**) (Program Element 85796M).

3 Non-technical minor plant equipment having a unit cost less than \$5,000 (Program Element 85796M).

4 Rental, installation and disconnection fees for telephones (Program Element 85795M).

5 Consumable supplies for all non-RDT&E functional divisions/branches.

6 TAD not directly related to the RDT&E effort (Program Element 85796M).

7 Maintenance requirements for initiating scenarios when ~~the~~ decision is made to use a contractor to perform review/update (Program Element 85796M).

(b) Procurement, Marine Corps expenses including non-technical Class 3 and 4 plant property items having a unit cost of \$5,000 and over, as required.

(c) Specific funding areas within the appropriation RDT&E are:

1 Civilian personnel costs for personnel assigned to **RDT&E** functional divisions/branches/sections, including those whose functions are primarily **RDT&E** related to the Headquarters, Development Center.

2 Equipment related to the RDT&E effort.

3 Telephone toll costs related to the RDT&E effort.

4 Contracts for reproduction equipment and automated data systems equipment.

5 Consumable supplies for all RDT&E functional divisions/branches plus costs associated with reproduction.

6 TAD directly related to the RDT&E effort.

7 Motor Transport costs and other support-type services related-to the RDT&E effort.

8 Maintenance requirements for initiating scenarios except-when the decision is made to use a contractor to perform review/update.

(d) Operating budgets with supporting data will be submitted in accordance with the instructions contained in the current edition of MCDECO P7110.3. The estimates will reflect total operating costs within "Operations and Maintenance, Marine Corps."

(e) Instructions relative to a separate budget submission under the appropriation RDT&E will be promulgated under separate cover.

(f) Estimates for stock fund support will be reflected separately for "Operations and Maintenance, Marine Corps' (less reimbursable) and RDT&E (reimbursable).

(2) Subcost Centers 33 and 37.- Director, Education Center

(a) Operation and maintenance expenses include the below listed specific areas for Program VIII, Program Element 84731M.

1 General operational funding, paragraph 2102.3a.

2 Costs in support of education in communication command and staff duties.

3 Costs in support of computer sciences training and education.

4 Military personnel administration/billeting funding, paragraph 2102.333.

5 Second echelon maintenance support of communication/electronic equipment belonging to the Officer Candidates School.

(b) Procurement, Marine Corps includes Class 3 and 4 plant property items costing \$5,000 or more, as required.

(3) Subcost Center 5, A2, 10, 12, 41, 45, 47 and 49 - Director, Education Center

(a) Operation and maintenance expenses include the below listed specific areas for Program VIII, Program Element 84751M:

1 General operational funding, paragraph 2102.3a.
2 Operation of the Staff Noncommissioned Officers Academy.

3 Counterinsurgency instruction.

4 Foreign language training, including maintenance and procurement of language books, bilingual dictionaries, foreign language documents, blank tapes, and electrical teaching aids.

5 Operation of the Instructional Management School.

6 Board for Academic Advisors.

7 Traveling instruction team, including funds required to support the travel expenses of team members and aircraft crews, and costs of preparing presentations.

8 All costs in support of leadership instruction.

(b) Reimbursable funds include the informational program and extraordinary expenses for foreign military personnel.

(c) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(4) Subcost Centers A1 and 07 - Assistant Chief of Staff, Reserve Affairs

(a) Operation and maintenance expenses directly associated with the support of the Marine Corps Reserve Training Program under the operational control of the Commandant of the Marine Corps, which are funded on a reimbursable basis. Reimbursable funds include the below specific funding areas within Program V and Program VIII, **Subcost** Center A1:

1 Consumable expendable supplies.

2 Temporary additional duty, related to SMCR/IRR matters.

3 Procurement of minor plant equipment having an estimated or actual initial acquisition cost of less than \$3,000.

4 Commercial telephone toll costs (Program Element 85795M).

(b) Specific expenses chargeable to Program Elements 85795M and 85796M **Subcost** Center 07 include:

1 Commercial telephone rental, installation, and instrument moves-(Program Element 85795M).

2 Military personnel services (Program Element 85796M).

3 Training materials in support of the MCJROTC Program (Program-Element 85796M).

4 Temporary additional duty related to the MCJROTC Program.-

(5) Subcost Centers 08 and B6 - Director, Education Center (Commanding Officer, The Basic School)

(a) Operation and maintenance expenses chargeable include the below-listed specific areas for Program VIII, Program Elements 84731M and 85795M:

1 General operational funding, paragraph 2102.3a.

2 Military personnel administration/billeting funding, paragraph 2102.3b.

3 Development, preparation and execution of training programs, directives, orders, and field exercises of newly assigned commissioned officers.

4 Operation of bachelor quarters for student officers.

5 Training, billeting, dining facilities administration, and general welfare of assigned enlisted personnel.

6 Suitcases within the allowances **prescribed** in the current edition of MCO P4400.19.

7 Field fortification materials consumed in training students, and for implementation of new techniques and concepts.

8 Budget estimates in support of calibration of **radiac** equipment-(to be submitted to Assistant Chief of Staff, Facilities (Support Division) for funding).

9 Petroleum, oil, and lubricants for operation of tanks and landing vehicles tracked (LVT).

10 Field exercises, demonstrations, and special events as **scheduled**.

11 Replacement of supplemental clothing allowance of two sets of **utilities** for drill instructors.

12 Provide 125 sets of 782 gear, including body armor and protective masks for rifle squad competition.

13 Travel and per diem costs for periods of up to two weeks on a regularly scheduled basis for naval aviators/ naval flight officers to counsel and brief The Basic School/ Officer Candidates School classes.

14 Travel and per diem for instructional teams in the Flight Training Program to lecture each Basic School/Officer Candidates School class.

15 Second echelon maintenance support of communication/electronic equipment belonging to Weapons Training Battalion,

16 Travel of TBS choir if government transportation **is not** available.

(b) Procurement, Marine Corps expenses for Class 3 and 4 plant property items costing \$5,000 or more, as required.

(6) Subcost Center A6 and 09 - Director, Education Center (Officer Candidates School)

(a) Operation and maintenance expenses chargeable include the below-listed specific areas of Program VIII, Program Elements **84772M** and **85795M**:

1 General operational funding, paragraph **2102.3a**.

2 Military personnel administration/billeting funding, paragraph **2102.3b**.

3 Training costs in preparing officer candidates for appointment to commissioned grades including military instruction, leadership instruction and physical training.

4 Operation of training detachment, Camp Upshur.

5 Field fortification materials consumed in training students and implementation of new techniques and concepts.

6 Replacement of supplemental clothing allowance of two sets of utilities for drill instructors.

(b) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(7) Subcost Center 11 - Director, Education Center (NCO Leadership School)

(a) Operation and maintenance expenses chargeable include general operational funding, paragraph 2102.3a, Program Elements 85795M and 85796M.

(b) Procurement, Marine Corps expenses include Class 3, plant property items costing \$5,000 or more, as required.

(8) Subcost Center J3 and 04 - Director, Doctrine Center

(a) The Director, Doctrine Center is responsible for developing doctrinal concepts, writing doctrinal literature, and reviewing, maintaining and publishing doctrinal publications. Specific funding areas within the appropriation Operations and Maintenance, Marine Corps, Program Elements 65854M and 85795M are:

1 Military services (Program Element 65854M).

2 Rental, installation and disconnection fees for telephones (Program Element 85795M).

(b) Procurement, Marine Corps expenses including nontechnical Class 3 and 4 plant property items having a unit cost of \$5,000 or more, as required.

(c) Specific funding areas within the appropriation RDT&E are:

1 Civilian personnel costs.

2 Telephone toll costs.

3 Contracts of equipment.

4 Consumable supplies.

5 TAD.

a Cost of support-type services.

(9) Subcost Center 18 - Assistant Chief of Staff, Comptroller

(a) Operation and maintenance expenses chargeable include general operational funding, paragraph 2102.3a, Program Elements 85795M and 85796M.

(b) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(10) Subcost Center 20 - Assistant Chief of Staff, Manpower

(a) Operation and maintenance expenses chargeable include the following specific areas, Program Elements 85796M and 85795M:

2102.3a. 1 General operational funding, paragraph

2 Command-wide funding, paragraph 2102.3C.

3 Travel of personnel including the following:

a Headquarters Division.

b Career Services Division.

c Adjutant Division.

d Office of the Staff Judge Advocate.

e Civilian Personnel Division.

f Military Personnel Division.

4 Operational funding for Family Service Center and the Equal Employment Opportunity Branch.

(b) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(11) Subcost Centers BA, BB, BC, BD, BE, BF, and BG - Assistant Chief of Staff, Manpower (Quantico Dependents' School System)

(a) Operation and maintenance expenses for the Quantico Dependents' School System will be on a reimbursable basis in amount justified under the requirements established by the Department of Defense and as amplified by the Commandant of the Marine Corps. The data submitted for Department of Defense will support the operating budget requirements.

(b) Department of Defense account expenses include the below listed specific areas:

1 Administrative costs including salaries of educational and business administration personnel, clerical personnel, travel and supplies and materials used for administration.

2 Instruction costs including salaries of the instructional staff, clerical assistants, textbooks, library books, teaching supplies and miscellaneous expenses for diplomas, commencement exercises, assembly speakers, and materials and expenses connected with school libraries excluding school library books and salaries.

3 Auxiliary services (other) including the administration of health services, medical and nurse services which are not instructional issued to indigent pupils, and direct expenditures from school funds for extracurricular activities.

4 Auxiliary services (transportation) including transportation furnished by government-owned and publicly-owned vehicles.

5 Operation of plant including salaries of custodians, custodian helpers, engineers, fuel, janitorial and building supplies.

6 Maintenance (repairs) of school plant including repairs to buildings, grounds and equipment. Excludes major improvements which increase the value of the plant.

7 Fixed charges allocated to pupil cost including payments made by an administrative unit from current funds to retirement funds, insurance premiums for employees and for bond fidelity, premiums for workmen's compensation, sickness allowances, and rent for use of property necessary for school purposes.

(c) Upon receipt of instructions from the Department of Defense, the Commandant of the Marine Corps will issue guidance on the preparation of budget estimates. The budget estimates will be submitted via the Assistant Chief of Staff, Manpower to the Assistant Chief of Staff, Comptroller not less than two weeks before the scheduled due date for further submission to the Commanding General for approval and forwarding to the Commandant of the Marine Corps. The guidance will normally be received in the May-June timeframe with a due date in mid-July. The School board will be provided a copy of all budget estimates. Program Objective Memorandum requirements will be submitted using the identical methodology as budget submissions.

~~R1, R2, H2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000~~

(a) Operation and maintenance expenses include the below listed specific funding areas, Program Elements **85794M**, **85795M** and **85796M**:

- 1 General operational funding, paragraph 2102.3a.
- 2 Command-wide funding, paragraph 2102.3c.
- 3 Materials, supplies and services for operation of the utility plants, **distribution** systems, maintenance shops and equipment.
- 4 Procurement of heavy equipment requirements for range maintenance and forest fire control.
- 5 Movement and placement of portable bleachers for parades, reviews, demonstrations and training programs.
- 6 Fuel oil required in the operation of the steam generating plant at the Marine Corps Air Facility.
- 7 Number 6 oil to be consumed at the Central Heating Plant.
- 8 Operating costs of the Navy Medical Clinic.
- 9 All fuel used in heating buildings, to include the Buffalo Area, Dock Area (Bldg. **3215**), Bldg. 3230, Weapons Training Battalion, and The Basic School.
- 10 Coordinate man-hour requirements and estimated related costs for civilian and military labor, material and equipment rental costs for recurring, nonrecurring, and improvement projects within the Family Housing Program. Also, coordinate estimates for utilities and miscellaneous services. Reimbursable family housing requirements will be coordinated prior to submission of budget estimates to the Commanding General. Coordinate costs in support of the authorized 3.5 percent supervision, inspection and overhead (SIOH) costs for all activity awarded repair contracts including exterior painting, and an additional 3 percent contract administration charge on all Officer in Charge of Construction (**OICC**)/Resident Officer in Charge of Construction service-type contracts.
- 11 Operating costs of any equipment while in use for production of **lumber** and timber products.
- 12 Purchase of equipment which is to be used exclusively for production of lumber and timber products.

13 Selling expenses such as auctioneer's fees, advertising, **cataloging** and expenses involved in attendance at sales or conferences relative to forestry operations.

14 Costs directly related to the production of lumber or timber products, such as marking and scaling timber for harvesting, purchase of seedlings, and the preparation of land for planting and planting operations.

15 Reimbursable procurement of office supplies for the office of the ROICC.

16 Third and fourth echelon maintenance and repair of generators.

17 Janitorial services, supplies and equipment within common areas including hallways, stairways, lounges and lobbies.

18 Maid services, provided for the cleaning of rooms occupied by transient or temporary additional duty personnel will be budgeted and funded on a reimbursable basis.

19 Organizational maintenance and POL for vehicles (excluding test vehicles assigned to the Development Center) organic to the Motor Transport Branch and other organizations not having organic repair facilities.

20 POL for vehicles utilized by the Communication **Officers** School, Communication Platoon.

21 Operational costs of government-owned vehicles **provided in** support of The Basic School Amphibious Landing Exercises.

22 Reimbursable motor transport work or services provided to other activities as requested.

23 Materials/supplies and services for third and fourth echelon maintenance of all FMF electronics equipment repaired, to include radio equipment located in the Radio Station.

24 Operational costs of the Communications Branch, including the maintenance and repair of cryptographic devices.

25 **Reimbursable** electronics, ordnance, communications and office machine **repair** services provided to other activities as requested.

26 Maintenance and repair of broadcast equipment located in the Public Affairs Division.

27 Support of Military Affiliate Radio Station (MARS).

(b) Procurement, Marine Corps expenses include Class 3 and 4 plant property items costing \$5,000 or more, as required.

(13) Subcost Centers H1, H3, H4, H5, H6, H7, H8, H9, and HA - Assistant Chief of Staff, Facilities (Housing Services Division)

(a) Operation and maintenance expenses for family housing will be on a reimbursable basis in amounts justified under Family Housing, Navy and Marine Corps (FHN&MC). The data submitted for the FHN&MC will support the operating budget requirements.

(b) Family Housing, Navy and Marine Corps expenses include the below listed specific funding areas:

1 General operational funding, paragraph 2102.3a.

2 Services to include change of occupancy fumigation when not an occupant responsibility, snow removal in service areas, refuse collection and disposal on the basis of house pickups on a frequency which does not exceed twice a week.

3 Utilities to include electricity, gas, water, steam and sewage procured or produced for consumption within family housing.

4 The cleaning and maintenance of slip covers, **rugs**, drapes and similar items are considered to be the normal responsibility of the occupant except for oversize or **prestige-**type quarters.

5 Moving and handling is limited to **moveable** equipment, warehousing and removal of furniture currently in quarters at the next change of occupancy except for quarters occupied by the Commanding General, general officers, exchange personnel and short term personnel (six months or less).

6 Furniture in good condition may be retained in warehouse and loaned to occupants of adequate and substandard housing if the occupant agrees to pick it up and return it to the warehouse upon vacating quarters.

7 Replacement of table linen, dishes, glassware, silver and kitchen utensils for the official quarters of the Commanding General, not to exceed \$400 per year.

8 Recurring maintenance and repair of dwelling units, exterior **utilities**, surfaced areas, grounds, community facilities, and athletic and **recreational** facilities located within the family housing area.

9 Improvement projects within the approval authority of the Commanding General.

10 Major repair projects.

11 Housing Referral Program costs will be applied to the **cost** classification of "Administration" and to the housing category of "Non-category."

12 Continued maintenance and operation of inadequate **public quarters**. Compare proposed expenses including military personnel services with expected income to ensure that the cost of operating and maintaining these quarters does not exceed the expected income. A detailed spread sheet of estimated income to be reviewed will be provided as a separate budget exhibit.

13 Cumulative reports of rental collections from substandard housing through July, September, October, November and December will be submitted to the Commanding General (Code C 18) by the 10th of the subsequent month.

14 Maintenance and repair of master TV antenna systems which **conform** to **DoD** criteria.

15 Utilities provided to civilian, foreign officer and retired officer occupants of government-owned family housing dwelling units, and to personnel utilizing **government-owned** trailer sites.

16 Reimbursable maintenance and repair costs. Utilities, miscellaneous services, and refuse collection and disposal will be coordinated with the Assistant Chief of Staff, Facilities (Maintenance-Division) prior to submission of operating budgets to the Commanding General.

17 Budgets will include 5.5 percent supervision, inspection, and **overhead** (SIOH) costs for all activity awarded repair contracts including exterior painting, and an additional 3 administered service-type contracts.

18 The budget submission under the appropriation Family Housing, Navy and Marine Corps will be submitted to the Commanding General in accordance with the instructions contained in the current edition of **MCO P7100.8**, no later than the first week in March.

(14) Subcost Centers B8 and 46 - Assistant Chief of Staff, Operations

below listed (a) Operation and maintenance expenses include the specific areas, Program Elements 85795M and 85796M:

- 1 General operational funding, paragraph 2102.3a.
- 2 Command-wide funding, paragraph 2102.3c
- 3 Reimbursable work for other activities, as required.

4 TAD in support to helicopter-borne operations for the conduct of the Marine Corps Annual Rifle Squad Combat Competition.

(b) Procurement, Marine Corps expenses include Class 3 plant property **items** costing \$5,000 or more, as required.

(15) Subcost Center 48 - Commanding Officer, Security Battalion

(a) Operation and maintenance expenses include the below-listed specific funding areas, Program Elements **85794M**, 85795M and 85796M:

- 1 General operational funding, paragraph 2102.3a.
- 2 Command-wide funding, paragraph 2102.3~.
- 3 Military Personnel administration/billeting, paragraph 2102.3b.

4 Control of traffic and parking signs. Budgeting and **funding** will be the responsibility of the Assistant Chief of Staff, Facilities.

5 Internal Security Network for Marine Corps Development and Education Command. This includes new equipment and replacement costs of existing equipment. Leased electronics contracts (radio maintenance) is a Command-wide responsibility of the Assistant Chief of Staff, Facilities (Support Division).

(b) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(16) Subcost Center 49, 55, and J5 - Director, Training, Audiovisual, and Gaming Support Center.

(a) Operation and maintenance expenses include the below-listed specific funding areas, Program Elements 85795M, 85796M, and 89790M:

1 General operational funding, paragraph 2102.3a

2 Technical and logistical support for TWSEAS and computer support for education at this Command.

3 Per diem and travel funds for the East Coast Motion Picture Unit to include the Calvin Workshop annual instruction, the National Press Photographers Association annual motion picture "short course", and the TV Newsmen Camera Workshop. Budget for TAD in connection with the production of official Marine Corps films, Marine Corps training exercises, demonstrations, special events, and activities of public information/interest. Based on past experience, budget for 10 film productions of 10 working days duration each, and assume nonavailability of government quarters and messing facilities for at least two of these productions. Budget for coverage of at least two Marine Corps training exercises, and one demonstration or special event of five days duration each. Budget for TAD and travel funds in connection with the utilization of the instructional television production van. Budget for motion film and video tape stock in sufficient quantities to record 10 productions of ten working days duration each. Budget for video tapes in sufficient quantities to allow distribution of two copies of approximately 20 programs annually to all Marine Corps training support centers and training aids libraries (23 locations). Estimate on all programs will be one hour in length.

4 Costs of still and motion picture requirements and photography for television operations.

5 Contract services for maintenance of all instructional television.

(b) The budget year and budget year plus one requirements for major nonstandard training and audiovisual support investment equipment (unit cost \$5,000 or more) will be submitted via the Assistant Chief of Staff, Comptroller no later than 15 April.

(c) Procurement, Marine Corps expenses include 3 plant property items costing \$5,000 or more, as required.

(17) Subcost Center 52 - Director, Marine Corps Central Design and Programming Activity

(a) Operation and maintenance expenses include the below listed specific funding areas, Program Elements 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Rental/maintenance costs for all ADPE (including consumables) within the Automated Data Support Facility and other assigned spaces throughout MCDEC.

(b) Procurement, Marine Corps expenses include Class 3 plant property **items** costing \$5,000 or more, as required.

(18) Subcost Center 54 - Commanding Officer, Headquarters and Service Battalion

(a) Operation and maintenance expenses chargeable include the following specific areas, Program Elements 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Military personnel administration/billeting, paragraph 2102.3b.

3 Operational costs of the Public Affairs Office, Advanced Amphibious Study Group, and telephone rental and civilian labor (7 billets) for the Marine Corps Museums Branch Activities. Rental and maintenance costs of the IBM 129 Key punch/Verifier Machine utilized by the Maintenance Integrated Management **Systems** Section will be a budgeting responsibility of the Director, MCCDPA.

4 Operational costs of the Commanding General, Marine Corps Development and Education Command Headquarters which includes the Chief of Staff's Section.

5 Travel expenses of the Commanding General, Chief of Staff, and Staff Secretary, Marine Corps Development and Education Command.

6 Operational costs of the Deputy Chief of Staff/Command Inspector to include the Command Safety Branch.

7 Budget estimate in support of calibration of radiac equipment (to be submitted to the Assistant Chief of Staff, Facilities (Support Division) for funding).

8 Suitcases within the allowance prescribed in the current edition of MCO P4400.19.

9 Peculiar item logistic support for USMC Administrative Detachment at Fort Lee.

(b) Procurement, Marine Corps expenses include Class 3 and 4 plant property items costing \$5,000 or more, as required.

(19) Subcost Centers 57 and B5 - Assistant Chief of Staff, Management Systems/Commercial Activities

(a) Operations and maintenance expenses include the below listed specific funding areas, Program Elements 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Command-wide funding, paragraph 2102.3c.

3 Plans/coordinates all ADPE requirements organic to the Command (excluding Computer Sciences School).

(b) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(20) Subcost Centers F1 and 58 - Assistant Chief of Staff, Services

(a) Operation and maintenance expenses include the below listed specific areas, Program Elements 85794M, 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Civilian labor hired under appropriated fund support for the Special Services Program.

3 Janitorial services and operating supplies (expendable or consumable housekeeping supplies) for the Special Services Program.

4 The Marine Corps Special Services Training Course. The student load will be approximately 50 students (25 per class) consisting of active duty officers and civilian personnel in grades GS-7 and above.

5 Property for special services activities, such as athletic gear, which is used by or furnished to personnel participating in special services activities.

6 Temporary additional duty expenses properly chargeable to appropriated funds including travel, per diem and tuition costs for the Special Services Program.

7 Replacement of Appropriation Stores Account **(ASA)** centrally procured recreation-type items.

8 Subscriptions and publications excluding library books. **Library** books are funded by the Commandant of the Marine Corps and purchased by Library Services, Bureau of Naval Personnel,

9 Items of plant property, Class 3, regardless of unit cost if used primarily in support of the Special Services Program.

10 Command Clubs Division.

11 Essential feeding at the Commissioned Officers Club.

(b) Central procurement **(ASA)** estimates for the budget year and budget year plus one for initial procurement of appropriation stores account-type items by Headquarters, Marine Corps. Submit to the Commanding General by 15 June, a separate annual requisition for athletic and recreation equipment **(ASA)** items for initial procurement only). Replacement of items initially procured under **ASA** will be an O&M,MC responsibility. If **ASA-type** athletic or recreation equipment is not required, a negative NAVMC 10271 will be submitted and will show the total quantity of each item received through the **ASA** program. The estimates for initial **ASA-type** equipment do not constitute a money change against funds granted under the Operations, Marine Corps appropriation, but are recorded as a statistical charge against such funds.

(c) Procurement, Marine Corps expenses include Class 3 plant property costing \$5,000 or more excluding plant property used primarily in support of the Special Services Program. In order to be considered an "investment" item for funding under the appropriation "Procurement, Marine Corps", it must be an item with a unit cost of \$5,000 or more and its usage be in connection with special services as a secondary function.

(d) Adequate programs and facilities to carry out the policy of providing a well-rounded morale, welfare and recreational program are provided, operated and maintained in part through financial support by appropriated funds.

Appropriated fund support for the Commissioned Officers' **Mess (Open)**, Marine Corps Exchange, Staff Noncommissioned Officers' Club and the Enlisted Club include the following:

1 Civilian labor for employees paid from appropriated funds to provide command executive supervision at the nonappropriated fund activity.

2 Education and training including the attendance of employees paid from appropriated funds at **DoD** or service sponsored schools, seminars, or courses provided by private institutions.

3 Travel of employees paid from appropriated funds when the travel is related to command supervision and is approved by an authorized official.

4 Data automation services needed for command supervision.

5 Communication services including telephone, AUTODIN, AUTOVON, and public address systems when used to support the command management function.

6 Printing and reproduction services required to provide data and **information** essential for command supervision.

7 Maintenance and repair of facilities, including the recurrent, day-to-day, periodic, or scheduled work required to preserve or restore a facility, its installed equipment and premises to a condition in which it may be utilized effectively. Except for the Special Services Division, this does not include work done for purposes peculiar to the **nonappropriated** fund activity (i.e., creation of a pleasant atmosphere).

8 Appropriated funds may be used for utilities, including electricity, water, gas, steam, refrigeration, air conditioning, compressed gas and the installation of metering devices for any of these items within enlisted dining facilities and the essential feeding portion of officers dining facilities. Utilities utilized within the Marine Corps Exchange services will be provided by nonappropriated funds.

9 Common services, to include pest **control**, **sewage** disposal and trash and **garbage disposal**.

10 Custodial and janitorial services, including manpower, **supplies and equipment** used **may** be provided by appropriated funds within enlisted dining facilities and essential feeding portion of officers' dining facilities. Janitorial services within the Marine Corps Exchange will be provided by nonappropriated funds.

11 Consumable supplies and materials when in the performance of **command** supervision.

12 Equipment, furniture and furnishings used in the operation of ~~anon~~appropriated fund activity.

13 Maintenance of authorized government-owned equipment issued ~~to~~ and used by a nonappropriated fund activity.

14 The use of government-owned and motor pool controlled passenger and cargo motor vehicles when approved by the Commanding General. Marine Corps Exchange use of **government-** owned motor vehicles will be provided by nonappropriated funds.

(21) Subcost Center 59 - Command Chaplain

(a) Operation and maintenance expenses include the below specific funding areas, Program Elements 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Command religious programs.

(b) Procurement, **Marine** Corps expenses include class 3 plant property items costing \$5,000 or more, as required.

(22) Subcost Centers B1, B2, B3, J8, J9, 56, 60, 61, 63, 64, 65 and 66 - Assistant Chief of Staff, Supply. Operation and maintenance expenses include the below-listed **specific** funding areas, Program Elements 85795M and 85796M:

(a) General operational funding, paragraph 2102.3a.

(b) Command-wide funding, paragraph 2102.3~.

(c) Replacement of sheets, pillowcases and mattress covers worn out through normal use within the laundry operation. Provide estimates to maintain a level of 10,000 sheets and 5,000 pillowcases to process on an even exchange basis within targeted funds.

(d) Training costs of civilian and military personnel attending the American Institute of Laundering courses, Illinois, and the National Institute of Dry Cleaning Management Course, Maryland.

(e) Reimbursable work or services for other activities, as required.

(f) Cost of meals provided MCJROTC groups based on the rate paid by enlisted personnel in a commuted ration status. Operations and Maintenance, Marine Corps funds will be utilized

for reimbursing the Military Personnel, Marine Corps appropriation. The MCJROTC group member will not pay for the cost of meals: however, those personnel serving in an official position with the groups are required to pay the rate for officers and authorized civilians not receiving a per diem allowance.

(g) Initial estimates will be submitted for Project 31, Military Personnel, Marine Corps, Subsistence-in-Kind and quarterly updates thereto via the Assistant Chief of Staff, Comptroller,

(h) Initial estimates will be submitted for stock fund requirements (less commissary store operation) in accordance with Commandant of the Marine-Corps directives.

(i) Commissary Store Allotment Request/Financial Plan will be submitted for merchandise for sale, purchase of capital assets and operational expenses under the Marine Corps Stock Fund. Capital investment items will be included-within this plan, as required.

(j) Procurement, Marine Corps expenses include Class 3 plant property items costing \$5,000 or more, as required.

(k) Civilian labor on a direct basis in **support of** the commissary store operations will be budgeted and funded under Program Element 72891M.

(23) Subcost Center B7 and 74 - Commanding Officer, Weapons Training Battalion

(a) Operation and maintenance expenses include the below-listed specific funding areas, Program Elements **85794M**, 85795M and 85796M:

1 General operational funding, paragraph 2102.3a.

2 Military personnel administration/billeting funding, paragraph 2102.3b.

3 Management of the preservation, packaging, and packing of rifle team equipment.

4 Match Marksmanship Program and **Competition-in-Arms** matches.

5 Rifle team equipment for the Marine Corps, match conditioning, repair and rebuild weapons, loading of ammunition, evaluation, test and development of weapons/ammunition systems.

6 Special weapons spares in support of rifle team equipment.

7 Travel, per diem and entry fees for this Command's Rifle **and** Pistol Team.

8 Maintenance of fixed firing ranges at Calvin A. Lloyd Rifle **Range**, to include **moveable** items, such as center line stands, ready in line markers, numbers blocks, ammunition armorers' tables and student bleachers.

9 Equipment required for the members of the Ammunition Storage Area (**ASA**) Guard Detail. Leased electronics contracts (radio maintenance) is a Command-wide responsibility of the Assistant Chief of Staff, Facilities (Support Division).

10 Routine support of Marine Corps shooting teams.

11 Eastern Division, Marine Corps and **inter-**service matches.

12 Costs to waterproof and **glassbed** M40 sniper rifles received **from** other storage areas.

(b) Requirements for target frame will be submitted to the Assistant Chief of Staff, Facilities.

(c) On or before 1 December, submit to the Commanding General cost estimates for procurement of **ASA** principle end items, commercial match ammunition, special shotgun ammunition and match ammunition components for the forthcoming fiscal year and five subsequent fiscal years for the Marine Corps Team and the Marine Corps Reserve Shooting Team in accordance with the current edition of **MCO** 8373.2,

(d) Costs specifically identifiable to the Marine Corps Reserve Shooting Team while at this Command and for gallery championship matches will be budgeted in Program V.

(e) Procurement, Marine Corps expenses include Class 3 and 4 plant property items costing \$5,000 or more, as required.

(24) **Subcost** Centers 25, 26, 27, 89 and J4 - Commanding Officer, Marine Corps Air Facility

(a) Operation and maintenance expenses include the below listed specific funding areas, Program Elements **85795M**, **91212M**, **91294M** and 91296M.

1 General operational funding, paragraph 2102.3.

2 Military personnel administration/billeting funding, **paragraph 2102.3b**.

3 TAD relative to the executive mission.

(b) Procurement, Marine Corps expenses include Class 3 and 4 plant property items costing \$5,000 or more, as required.

(c) Official representation expenses for "Contingencies of the Navy" will be within the limitations prescribed.

(25) Subcost Center Aide-de-Camp. Official representation expenses for "Contingencies of the Navy" requests for funds will be within the limitations prescribed in pertinent directives. Program funds authorized will be available for obligations for the period 1 October through 30 September. This action has the effect of placing the authorization on an annual basis and eliminates submission of requests to have a current quarter allotment decreased and any subsequent quarter increased by a like amount. Requests for changes in annual **allocations** are to be submitted with justification prior to 1 July of the current fiscal year for inclusion in the next fiscal year apportionments.

2103. BUDGET REQUIREMENTS

1. Fund administrators (program managers) will submit fiscal quarterly estimates of annual fund requirements in accordance with the schedule established in paragraph 2101 unless otherwise directed. Separate estimates are **required** for current year, budget year and budget year plus one for each program element/accounting project for which the fund administrator (program manager) has funding responsibility.

2. Fund administrators' (program managers') current year budget estimates will consist of actual commitments/expenses to date combined with an estimate for the remainder of the fiscal year, Funds in excess of requirements will be reported for immediate withdrawal.

3. Budget year and budget year plus one **estimates** will be based on current up-to-date missions, experience data, known plans and programs, and the Commanding General's budget guidance.

4. Military and civilian personnel requirements for the budget year and budget year plus one will be based on manning levels assigned.

5. It has been noticed in past budget submissions that requests for fund allocations have been prorated equally among the four quarters of the fiscal year. Such practices indicate that consideration is not being given to the tempo of operations. For example, costs for utilities operations, groundkeeping, laundry services, or other seasonal type operations are normally

concentrated in a given quarter with resultant need for more funds during peak periods. Conversely, reduced operations in a given quarter should be reflected by a reduction of funds in that quarter.

5. Past experience reveals that numerous requests for services are placed upon the Facilities Department (Maintenance Division) after the beginning of a fiscal year. Since these requirements are not submitted on a timely basis to allow for inclusion in the planned maintenance management program, they can only be accomplished at the expense of a programmed requirement. Each fund administrator (program manager) will be responsible for the submission of requests for work/services to be performed by the Maintenance Division to the Assistant Chief of Staff, Facilities in sufficient time to allow for the orderly programming of funds in the midyear review of funds or the annual budget request. Failure to do so may result in a charge to the requester of the services, rather than the Facilities Department. Fund authorization adjustments will be made by decreasing the requesting organization's and increasing the Facilities Department's (Maintenance Division) total authorization. Transfers will include estimated labor, materials and equipment rental consistent with current costing methodology. Transfers must exceed a total cost of \$500 per job estimate for organizations funded within Program 8.

2104. PLANT PROPERTY REQUIREMENTS

1. Definition. The term "plant property item" denotes a unit of plant property acquired to perform or assist in the performance of a specific function.

a. Plant property Class 3 includes all Navy-owned personal property of a capital nature which meets the following criteria:

(1) Equipment which has a unit cost of \$5,000 or more and electronic test benches and layout tables used in printing plants regardless of first cost.

(2) Equipment which has an expected normal useful life of one year or more.

(3) Equipment which is not altered beyond further use as an equipment item in performance of work within its designed capabilities.

(4) Equipment which is not consumed in the performance of its work.

(5) Equipment which is not in stock within the supply system.

(6) Equipment which does not, by the nature of its installation or usage, form an integral part of a building or structure, including portable generators. Plant property Class 3 does not include ordnance equipment, special tools, handtools, equipment purchased with nonappropriated funds, office **and** classroom furniture (other than insulated combination lock safe files), books, and specialized equipment for research and development projects.

b. Plant property Class 4 includes all items having an initial acquisition cost of \$5,000 or more within the Production Equipment/Standard Commodity Classification Codes listed in the Navy Comptroller Manual, paragraph 036402. Equipment considered plant property, Class 4, includes, but is not limited to, metal working machinery, optical instruments, photographic equipment, refrigerators (reach-in and walk-in), and compressors.

2. Categories. Under the concept of operating subsystems, personal property is divided into two categories as follows:

a. Expense. Items costing less than \$5,000, known as minor property, are budgeted and funded as expense-type items within the Operations and Maintenance, Marine Corps Operating **Budget**. Minor property items include office equipment, furniture, furnishings, handtools and classroom furniture for which no advantage is derived from specific identity reporting. Special services items, regardless of unit cost, used in support of the primary mission will be budgeted and funded as expense-type items.

b. Investment, Items costing \$5,000 and over, known as plant property Classes 3 and 4, are budgeted and funded as investment-type items within the Procurement, Marine Corps appropriation. Investment-type items are major end items of such importance to the operating readiness that they are subject to continuous, centralized, individual item management and asset control until **wearout** and disposal. In order to be considered investment-type items, special services items must have a unit cost of \$5,000 or more and usage in connection with special services must be a secondary function.

3. Installation of Plant Property Equipment. Installation costs of both expense-type and investment-type items of equipment, when performed by station personnel or by a separate local contract, are to be included in the operating budget chargeable to "Operations and Maintenance, Marine Corps." The costs of installation of investment-type items funded under "Procurement, Marine Corps" will be charged to "Procurement, Marine Corps" only when the procurement contract includes installation by the contractor. Minor construction or alteration costs required in connection with the installation of investment-type items are chargeable to "Operations and Maintenance, Marine Corps." Fund **administrators** (program managers) will obtain installation costs

prior to procurement and utilize the cost which is in the best interest of the government, If installation is performed by the Maintenance Division and the cost is less than \$500, it will be budgeted and funded by the Assistant Chief of Staff, Facilities. If installation is performed by the Maintenance Division and the cost is \$500 or more, it will **be** budgeted and funded by the requester. The cost of installation of new or replacement-type equipment will be included under Functional Category D1 (other than reimbursable accounts) or DZ (reimbursable accounts).

4. Expense Element to be Used With Minor Property. The Expense Element W will be used to identify costs of expense-type items (less than \$5,000). Procurement documents for investment-type **items (\$5,000 or more) will** not reflect an expense element since the Procurement, Marine Corps account is not within the concept of operating subsystems and does not require the use of job order numbers.

5. Justification. Each expense-type item and each **investment-type item** of plant property will be supported by full justification in accordance with the current edition of MCDECO 10460.2. Justification will be stated in terms of the age, condition, excessive maintenance cost, part problems, replacement versus repair, modernization, training, and allowance identification, Condition code or age alone is not sufficient justification and must be supported by economic aspects. The statement "worn out in service" is not adequate justification. In addition, each item will be supported by a statement to indicate the impact on operations if the required item is not funded.

6. Budget Submission Requirement. Fund administrators (program managers) will submit requirements for investment-type items of equipment in accordance with a MCDEC bulletin in the 7110 series issued each year. Expense-type items of equipment will be budgeted and submitted in accordance with the current edition of MCDECO **P7110.3.**

FINANCIAL MANAGEMENT MANUAL

CHAPTER 2

BUDGETING

SECTION 2: BUDGET EXECUTION

2200. GENERAL. The basic intent of the establishment of fund administrators (program managers) is to improve the management of resources, and provide a direct and more effective link between the allotment or operating budget holder and his organizational commanders. The following delineates areas of funding/budgeting **responsibilities:**

1. Levels of Decisions. There are three levels of **decision-makers** which have the authority and responsibility for making recommended changes to funding and the operating budget. These are:

- a. Allotment/operating budget holder.
- b. Fund administrators,.
- c. Program managers.

The extent of this authority is set forth in paragraphs 2 and 3 below:

2. Allotment/Operating Budget Holder. The responsibility to issue formal fund changes rests with the Commanding General. The Commanding General may issue any funding/budgeting-changes within the authority promulgated by the Commandant of the Marine Corps. The Commanding General reserves the authority to transfer resources between the fund administrators (program managers).

3. Fund Administrators (Program Managers). The responsibility to realign up to \$1,000 per category of expense per month within operational cognizance rests with the fund administrator (program manager) within the constraints and limitations contained in the operating budget and paragraph 2202. When the cognizant fund administrator (program manager) determines that a realignment of funds is necessary, the following procedures apply (funding realignment does not apply to **RDT&E** funds):

- a. Fund Realignment Under \$1,000. A written request (in duplicate) will be submitted to the Commandins General, to include the cost account number, the category-of expense (**civilian** labor, materials, other contracts), the dollar amount, and a brief narrative justification as to why the funds were realigned. Reports, as required, will be submitted by the twentieth of the month during the month in which funds were realigned.

b. Fund Realignment Over \$1,000. A written request (in duplicate) will be submitted to the Commanding General, in the format contained in Appendix F. The fund administrator (program manager) will be notified by telephone, with confirmation in writing, of action taken by the Commanding General.

2201. FINANCIAL PLAN. The funds received by the Commanding General during each fiscal year are normally less than the amounts required and requested in accordance with an imposed financial ceiling. Distribution of funds of fund administrators (program managers) is based on the amount of funds received compared with those requested by quarters, changes in plans and programs since budget estimate submissions, and other known factors. The Assistant Chief of Staff, Comptroller recommends distribution of funds to fund administrators (program managers) for approval by the Commanding General. A separate financial plan will be developed for RDT&E funds.

1. Updating Operations and Maintenance, Marine Corps (O&M,MC) Operating Budgets. Program changes, slippages, or other reasons will arise which necessitate changes to the approved financial plan... To minimize amendments, all approved financial plan changes will be accomplished once each month. Upon approval of fund realignments, and after the changes are incorporated, an amended operating budget will be issued.

2. Fund Availability. In certain operating programs, funds are received in the first quarter for the entire fiscal year; however, funds allotted for subsequent quarters are not available for commitment until the first day of the quarter for which they are allotted. Uncommitted funds at the end of the first, second, and third quarters are generally available for commitment in the **succeeding quarter.** However, within Operations and Maintenance, Marine Corps, reductions may be made by the Commanding General in future quarters if fund administrators (program managers) fail to execute established financial plans.

3. Continuous Review of Financial Plan. The estimates submitted in fund requests represent the **financial** plan for the budget year. The rate of expense will be constantly and systematically reviewed to determine how well the plan is being accomplished, **and whether the** -available----expense authority is sufficient to fulfill the fund administrator's (program manager's) essential programs. Fund administrators (program managers) who determine that insufficient funds/expense authority exist or funds/expense authority are in excess of needs, should immediately notify the Commanding General in **order** that a review and adjustment of the overall Marine Corps Development and Education Command financial plan may be made. Fund administrators (program managers) are not authorized to divert funds through reallocating to items stated as deficiencies in the budget estimates; prior approval must be obtained.

2202. CONSTRAINTS AND LIMITATIONS

1. The operating budget establishes the recipient as fund administrator (program manager) for the funds authorized in the accomplishment of assigned missions. Authorization to incur obligations will cover the period 1 October through 30 September.
2. The operating budget does not constitute an official sub-allotment of funds. The Commanding General, grantor of the operating budget, retains the technical limitation for all funding transactions covered by the operating budget.
3. The fund administrator (program manager) is responsible to the Commanding General for any act on his part which may over-obligate or over-expend the operating budget. Amounts indicated for expense for each quarter will not be exceeded without specific prior approval of the Commanding General. Funds not utilized within a quarter may be carried forward to the succeeding quarter(s).
4. The operating budget is not additive to any funding previously provided by the Commanding General and is issued for the sole purpose of providing financial authority required for operational costs.
5. Civilian labor funds are available for expenses of civilian personnel. Redistribution of expenses between civilian labor and materials/other is not authorized without prior approval of the Commanding General.
6. Military services funds are available only for expenses of military personnel at current standard rates. The cost of military transients, patients, prisoners, and personnel assigned as students or trainees are excluded. Also excluded are permanent change of station movements and support of foreign personnel.
7. Periodic management reports for information and use in the administration of the operating budget will be provided. Fund administrators (program managers) will be prepared to provide justification of variances between planned and actual expenses **within** the operating budget.

2203. REPORTS ON UNPROGRAMMED COSTS. Extraordinary situations frequently result in expenses above those initially planned and programmed in annual budget estimates. Fund administrators (program managers) shall establish procedures to accumulate unprogrammed expenses directly related to extraordinary situations, and be prepared, upon request, to submit financial and descriptive information relative to the situation.

2204. PROGRAM ANALYSIS

1. General. Program analysis is the administrative action necessary to determine that approved programs, budget plans and schedules are being performed as planned.' Program analysis is allied to budget formulation and execution. The primary elements incorporated into the actual analysis are representative of the elements used in the budgeting process. Program analysis involves the following:

- a. Review and analysis of operating fund requests.
- b. Approval of fund adjustments.
- c. Development of plans for reprogramming.
- d. Review trend of program by tracking obligations and expenses.
- e. Confer with fund administrators (program managers) to discuss problem areas and to develop and recommend courses of action.
- f. Furnish basic recommendations as to financial conditions and ability of operating units to meet program objectives.
- g. Investigate deviations from plans and arrange for corrective action.

2. Conferences. Personnel performing in the program analysis area will confer, as required, with personnel of the various centers, organizations and activities in matters pertaining to utilization of funds, manpower, materials and services used or furnished.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 3

ACCOUNTING

	<u>PARAGRAPH</u>	<u>PAGE</u>
GENERAL	3000	3-3
SECTION 1: FINANCIAL ACCOUNTING SYSTEMS		
ACCOUNTING SYSTEM	3100	3-5
OPERATING BUDGET ACCOUNTING SYSTEM	3101	3-5
AL-LOTMENT ACCOUNTING SYSTEM	3102	3-29
NAVY STOCK FUND ACCOUNTING	3103	3-34
WORKUNITS	3104	3-36
MATERIAL SUPPORT OF REIMBURSABLE FUND ADMINISTRATORS (PROGRAM MANAGERS), FUNDS EXTERNAL TO MCDEC OPERATING BUDGET . . .	3105	3-37
TEMPORARY ADDITIONAL DUTY (TAD) ORDERS	3106	3-38
SECTION 2: PLANT PROPERTY ACCOUNTING		
MISSION AND FUNCTIONS	3200	3-45
DEFINITION AND CLASSES OF PLANT PROPERTY	3201	3-45
ASSIGNMENT OF RESPONSIBILITY	3202	3-45
PROCUREMENT.	3203	3-46
ACQUISITION AND RECEIPT	3204	3-47
IDENTIFICATION MEDIA	3205	3-48
PROPERTY ACCOUNTING/CUSTODY	3206	3-49
INVENTORY.	3207	3-51
UTILIZATION	3208	3-51
DISPOSITIONS	3209	3-52

FINANCIAL MANAGEMENT MANUAL

SECTION 3: CIVILIAN PAYROLL ACCOUNTING

	<u>PARAGRAPH</u>	<u>PAGE</u>
PURPOSE	3300	3- 57
PAYROLL PROCEDURES	3301	3- 57
LEAVE RECORDS	3302	3- 60
TIMEKEEPING	3303	3- 62
ALLOTMENTS	3304	3- 67
DOCUMENTATION FOR ABSENCES	3305	3- 67

FIGURE

3-1	ORGANIZATIONAL CHART OF THE ACCOUNTING DIVISION	3- 4
3-2	MISCELLANEOUS EXPENSE ACCRUAL WORKSHEET	3- 43
3- 3	MESSAGE FORMAT FOR TRANSPORTATION REQUEST	3- 44
3- 4	RECORDING ATTENDANCE ON TIMECARD	3- 65

FINANCIAL MANAGEMENT MANUAL

CHAPTER 3

ACCOUNTING

3000. GENERAL

1. Mission. The Head, Accounting Division will advise and assist the Assistant Chief of Staff, Comptroller in matters pertaining to fiscal, cost, plant and civilian payroll accounting and reporting which is required for the administration of appropriated funds available to the Commanding General. (Refer to figure 3-1.)

2. Functions. The Head, Accounting Division will accomplish the following:

a. Record authorizations, commitments, obligations and expenditures **by maintaining** ledgers, journals and subsidiary files and accounts.

b. Process, record, maintain, and review financial cost accounting statements and related data.

c. Process, record, maintain, and examine plant account financial records and related data.

d. Process, record, maintain, and examine civilian payroll accounting records and related data.

e. Provide accounting data necessary for preparation and justification of budget estimates.

f. Reconcile official accounting records with the accounts maintained by the fund administrators (program managers).

g. Prepare financial status and cost reports.

h. Analyze and resolve accounting problems arising from reports and correspondence concerning financial data.

i. Provide central accounting and requisitioning control for all investment items chargeable to Procurement, Marine Corps funds allocated to this Command.

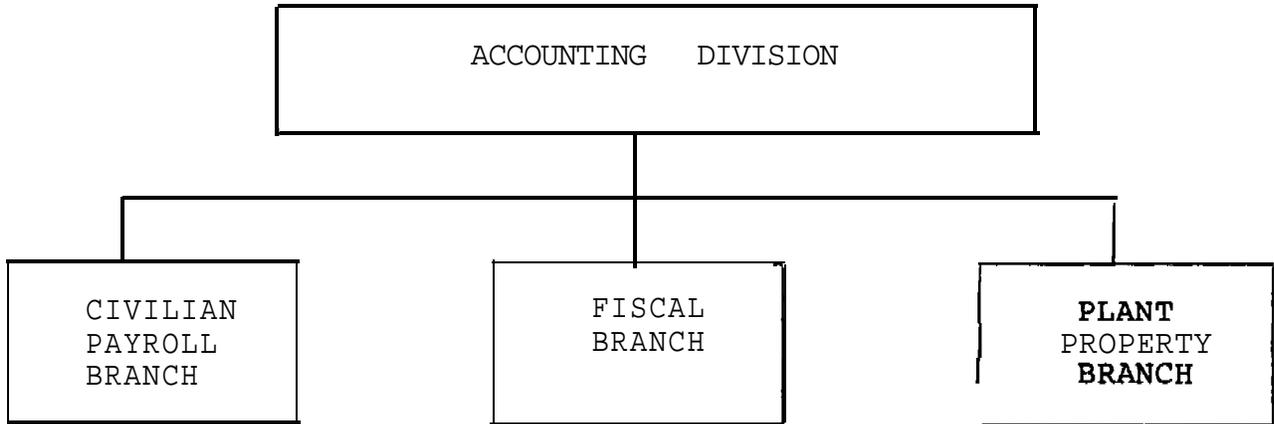


Figure 3-1.--Organizational Chart of the **Accounting** Division.

CHAPTER 3

ACCOUNTING

SECTION 1: FINANCIAL ACCOUNTING SYSTEMS

3100. ACCOUNTING SYSTEM

1. Purpose. The accounting system provides accounts, records and procedures for recording of transactions, and is designed to include accounting controls. The accounts and records are designed to provide financial and cost information required by fund administrators (program managers), the Commanding General, the Commandant of the Marine Corps, the Comptroller of the Navy, the Secretary of Defense, and the Director, Office of Management and Budget.

2. Accounting Systems at Marine Corps Development and Education Command. Currently, at Marine Corps Development and Education Command, there are three basic accounting systems utilized:

a. The Operating Budget Accounting System is an accrual accounting system whereby expenses are collected, accounted for, and reported in the same period in which they are consumed. These funds are authorized by an operating budget, or an order for work or services. Examples of the appropriations accounted for are: Operations and Maintenance, Marine Corps, and Operations and Maintenance, Navy. The controls in this system are established for obligations, expenses and liquidations.

b. Allotment Accounting is the system of accounting used to collect, record and report financial data issued on an allotment or sub-allotment granted to support assigned missions. Examples of appropriations accounted for are 17X4913, Marine Corps Stock Fund (MCSF), and **17FY1109**, Procurement, Marine Corps (**P,MC**). The controls in this system are established for commitments, obligations and expenditures.

c. Navy Stock Fund Accounting is the system of accounting used to collect, record and report financial data issued on an allotment. These funds are issued to support assigned missions of the Marine Corps Air Facility. An example of this type appropriation is 17X4911.2310, Navy Stock Fund (NSF). The **controls** in this system are established for commitments, obligations, accounts payable, prepaid stock and expenditures. In addition, a system for control of inventory and related transactions is operated in conjunction with the Navy Stock Fund accounting.

3101. OPERATING BUDGET ACCOUNTING SYSTEM

1. Purpose. Operating budget accounting is performed by the Head, Accounting Division and includes the total cost, man-hours **consumed** and work units of a task or mission assigned. The Head, Accounting Division applies and records these expenses against the operating budget at the time they occur rather than when the items are ordered or payment is made.

a. Basic Characteristics. The primary source of data for financial planning and financial control of operations is a system of accrual cost accounting by fund administrators (program managers) with expense classification, as appropriate, for management. The accounting system has the following features:

- (1) Double entry system of accounting.
- (2) Accrual basis of accounting.
- (3) Internal control over all transactions.
- (4) Integration of cost accounting records with the general chart of accounts.
- (5) Internal control and **inventory of capital investment** items and equipment, as well as maintenance, if appropriate, of inventory accounts.

b. Financial Controls. The principle areas of financial control are:

- (1) Management controls consisting of methods and procedures to ensure the efficient and effective use of all resources (input) in relation to mission performance (output).
- (2) Cost controls consisting of procedures employed to ensure that costs incurred are related to work authorized within the purview of the functions of the activity.
- (3) Accounting controls consisting of administrative procedures employed to maintain and prove the accuracy and propriety of transactions, and the related accounting records.
- (4) Budgetary controls **consisting of** the establishment of -a financial plan (approved operating budget) and the **accumulation** of data on the same basis as the operating budget.

c. System Requirements. Effective application of the accounting system requires a carefully planned organizational structure, well-defined operating policies and procedures, clear delegation of duties to subordinates and competent personnel.

d. Quantitative Data. The system includes reporting of actual output, planned output and variances. The quantitative information will be used by commanders/managers at all levels to

ensure that all resources consumed are used effectively and efficiently in accomplishing the mission of Marine Corps Development and Education Command.

2. Authorization Documents

a. General. Succeeding paragraphs describe the documents and operations involved in recording the initial allocation of resources to the Commanding General, and the procedures for processing **reimbursable orders from** the time of receipt to the completion of the work.

b. Operating Budgets. Operating budgets for fund administrators (program managers) are derived from budgets based on programs for work to be performed for a fiscal year and must be approved through proper channels by the Commanding General. The operating budget will be approved in quarterly increments and noted on the operating budget format. The Head, Budget Division will enter the approved quarterly operating budget amounts for each fund administrator (program manager) into the Financial Automated Records Management System (FARMS). This action by the Head, Budget Division will create the necessary documentation to update the official accounting system. Operating budgets are revised, as required, during the fiscal year based on current revisions of programs. Each revised operating budget must be approved in the same manner as the original when it involves a change in the total amount authorized, and cannot be exceeded without prior approval of the Commanding General. The operating budget will be sent to the fund administrator (program manager) indicating the total resources available to carry out the objectives of this assigned mission. A confirmed copy will be forwarded to the Head, Accounting Division, Comptroller Department for reconciliation of FARMS and the official accounting system.

c. Reimbursable Orders. The Order for Work and Services (**NAVCOMPT** Form 2275) is to be utilized by all Department of the Navy organizations and activities whenever their primary requirement is for work and/or services, and such work or services will be performed by the recipient. The NAVCOMPT Form 2275 will be used for requesting work and/or services from any activity or organization of the U.S. Government. Two other forms used to request work or services are the Request for Issue or Turn-in (DD Form **1150**), and Notice of Deposit to the Suspense, Navy (DD Form 1131). Acceptance of reimbursable orders received is accomplished by the Head, Budget Division. Assignment of reimbursable order number(s) to accepted reimbursable orders is by the Head, Budget Division. Once a reimbursable order is accepted, the Head, Budget Division will enter the authorized amount into FARMS which will create the necessary documentation to update the official accounting system. A copy of the accepted reimbursable order will be forwarded to the Head, Accounting Division, Comptroller Department for reconciliation of FARMS and the

official accounting system. The accepted order is the basic source of authority to incur costs and to perform work by the fund administrator (program manager) for the reimbursable work requested. Although reimbursable work will be included in the total operating budget and basic authorization, work will not commence until an Order for Work (NAVCOMPT Form 2043) is issued, and reimbursable funds are appropriately reflected in FARMS. Job order numbers assigned to reimbursable orders accepted are the responsibility of the fund administrator (program manager) who will perform the work. Procedures to be used in accounting for reimbursable orders accepted for **RDT&E,N** funds are shown in Appendix G.

3. Job Order Numbers. A job order number is an accounting device used to identify costs with work or services related to a job order.

a. Standard Job Order Number Structure. The job order number (JON) to be cited on documents involving the **expenditure** of appropriated funds authorized for the support of the Marine Corps Development and Education Command is comprised of 14 digits. The JON established herein is the prescribed standard structure for all Marine Corps posts and stations operating under Class I mechanized accounting procedures. The structure of the JON will be in accordance with Appendix H, and the expense element in accordance with Appendix I.

b. Beginning of Fiscal Year. At the beginning of each fiscal year, the Head, Accounting Division will automatically load the direct job order numbers which were used in the previous fiscal year.

c. Fund Administrators (Program Managers). Fund administrators (program managers) are responsible for loading reimbursable **JONs** at the beginning of each new fiscal year after receipt of the NAVCOMPT Form 2043. For reimbursable orders accepted (NAVCOMPT Form 2043) during the fiscal year, fund administrators (program managers) will assign appropriate **JONs**. Additional direct **JONs**, other than those loaded as indicated in paragraph 3b above, at the beginning of the fiscal year, will be loaded by the fund administrators (program managers). Specific instructions for the establishment of both direct and reimbursable **JONs** are contained in the **FARMS** User's Manual. Job order numbers must be established before any obligation or expense can be incurred. Application for credit plates to obtain supplies from the **Self-Service Center** will be forwarded to the Assistant Chief of Staff, Supply (Attn: MATDIV) via Assistant Chief of Staff, Comptroller (Code C 182).

d. The Head, Accounting Division will extract from FARMS all **JONs** keyed by fund administrators (program managers) prior to each update of the official accounting system. A listing will be

provided by the Head, Accounting Division to each fund administrator (program manager) for audit purposes. The FARMS Authorized Job Order Numbers listing provided will reflect all JONs loaded to FARMS. The fund administrator (program manager) will need to **key into** FARMS the applicable corrected data (see FARMS User's Manual for correction or modification). If an error is found in the reimbursable order number or in the job serial number, contact the Head, Accounting Division for instructions concerning corrective action.

4. Standard Document Numbers

➤ a. The Financial Automated Records Management System (FARMS) requires that each document be uniquely identified. A standard document numbering system, compatible with the numbering system used throughout the Department of the Navy, has been adapted for use at this Command. FARMS accountable (Operations & Maintenance) documentation must first be sorted by the appropriate category; MILSTRIP (MOO constant) DOD (AOA) System requisitions, 1348-1s, and Non-MILSTRIP (Y000 constant) Open Purchase Non-System 1149's, prior to assigning document numbers.

➤ b. MILSTRIP Documents. Numbering of MILSTRIP Documents. (DD Form 1348) does not change in this system.

(1) The serial numbers issued must remain as cited in MCDECO P4400 and within the program managers authorized block assignment. The standard document number consists of three elements totaling 14 positions and constructed as follows:

<u>Position</u>	<u>Data</u>
1-6	Constant MOO264 (MILSTRIP)
7-10	Julian Date
11-14	Document Serial as assigned by the current edition of MCDECO P4400.1

Note: The authorized block **assignment** of document numbers may be used for both the MOO & Y000 transaction **catagories**.

(2) Each day the document number sequence must begin with the first document number (as authorized) on the program managers block assignment, and the applicable Julian date. Thereafter, as the Julian date changes, the serial number must also revert back (to the first one on the range table). This procedure also applies to the Y000 Non-MILSTRIP transactions, see paragraph 3104.4c(4).

(3) DSSC Self Service Shopping Listings.-do not require a program manager's document number, the DSSC will assign it's own document numbers (to each line item purchased) on the listing.

 c. Requisition and Invoice/Shipping Document (DD Form 1149)

(1) The below standard document numbering system will be used for identifying the DD Form 1149 and all imprest fund purchases with MCDEC. The standard document number consists of four elements totaling 14 positions and constructed as follows:

<u>Position</u>	<u>Data</u>
1-4	Constant Y000 (Non-MILSTRIP)
5-6	Program Manager Code
7-10	Julian Date
11-14	Document Serial as assigned by the current edition of MCDECO P4400.1

(2) A separate document number may be assigned each line item, or batch of related line items.

(3) Documents requiring the nine elements of accounting classification code, the cost code (ninth element) will cite the last twelve digits of the document number. Each line of the accounting classification code cited will contain a cost code. The purpose of citing the document number as the cost code is to identify the source document upon receipt of the mechanized expenditure from Disbursing Officers.

(4) Each-day the document number must start with the Julian date and the first document number of the range table assigned. Each document will be assigned sequential serials thereafter. The following day the Julian date will change and the first document number of the range table will be used again (same as MILSTRIP transactions).

d. Order for Supplies or Services (DD Form 1155)

(1) The uniform Procurement Instrument Identification Numbering (PIIN) System prescribed in Chapter 10, MCO P4200.15, will continue to be used. However, the last twelve digits of the requisition number will be the data to be cited in the cost code field. Each item will reflect the customer's requisition number and cost code.

(2) The functional account number will continue to be assigned in the cost code field on all Marine Corps and Navy Stock Fund purchases.

e. Numbering Miscellaneous Financial Documents

(1) The construction of the document number on miscellaneous forms and letters will be as follows:

<u>Position</u>	<u>Data</u>
1-3	Constant YOO
4-5	Program Manager Code
6-7	Fiscal Year
8-9	Constant Codes (see par 3101.4e(2))
10-14	Assignment made by requesting activity beginning with 00001 and numbering sequentially within each constant code thereafter. If more than one JON is cited on a work request (NAVCOMPT Form 2275), the first digit of the serial will be "A" for the first JON, "B" for the second JON, and so forth.

(2) Constant codes used in positions 8-9:

- WR - NAVCOMPT Form 2275 (Issued as a Work Request or a MIPR)
- AL - Allocated Reimbursable Worksheet, MCDEC Form 7310/5
- MD - Miscellaneous documents; Work Request (Maint. Mgmt) NAVFAC 9-1014/20; Letter Type Obligation (For Utilities and Telephone): Commercial Gas
- RC - NAVCOMPT Form 2276, RCP
- RV - SF1164 (Local Travel)

- PT - Printing, DD Form 282
- MP - DD Form 448 (MIPR) Except **when** issued as a Project Order
- PO - NAVCOMPT Form 2275 or DD Form 448 Issued as Project Order

(3) Travel Related Documents

(a) Request and Authorization for **TDY Travel** of DoD Personnel (DD Form 1610), Request and Authorization for DoD Civilian Permanent Duty Travel (DD Form 1614) and Transportation Request (Standard Form 1169C) including those issued by Naval Message (OPNAV Form 2110/28), will utilize the standard document number format below:

<u>Position</u>	<u>Data</u>
1-3	Constant Y00
4-5	Program Manager Code
6-7	Fiscal Year
8-9	Designated Constant Code by Form Description (see par. 3101.4e(3)(c))
10	Program Manager designation as depicted in par. 3101.4e(3)(d)
11-14	Assignment made by requesting activity beginning with 0001 and numbered sequentially within each constant code throughout the year

(b) Claim for Reimbursement for Expenditures on Official Business (Standard Form 1164), and Request, Authorization, Agreement, Certification of Training and Reimbursement (DD Form 1556) will utilize the standard document number format below:

<u>Position</u>	<u>Data</u>
1-3	Constant Y00
4-5	Program Manager Code
6-7	Fiscal Year
8-9	Designated Constant Code by Form Description (see par. 3101.4e(3)(c))

<u>Position</u>	<u>Data</u>
10-14	Assignment made by requesting activity beginning with 00001 and numbering sequentially within each constant code throughout the year

(c) Constant Codes In Positions 8-9:1 DD Form 1610

TR - Commercial transportation request only
 TD - All other TAD expenses
 TG - Training request

2 DD Form 1614

TR - Commercial transportation request only
 MD - Moving expenses (Expense element = Q)
 CS - Per diem and miscellaneous expenses

3 DD Form 1556

TG - Training request

4 NAVCOMPT Form 2277 (Used for payment of conference and registration fees).

TG - Training request

(d) Program Manager Designations

<u>Program Manager</u>	<u>Character</u>
Dir, Doctrine Ctr	A
Chaplain	B
AC/S, Comptroller	C
Dir, DevCtr	D
Dir, EdCtr	E
AC/S, Facilities	F
AC/S, Reserve Affairs	G
CO, HQSVCBn	H
AC/S, Manpower	M
AC/S, Mgmt Systems/CA	N
CO, MCAF	P
Dir, MCOTEA	Q
AC/S, Operations	R
CO, Security Bn	S
Dir, MCCDPA	T
AC/S, Supply	U
CO, Wpns Training Bn	W

<u>Program Manager</u>	<u>Character</u>
AC/S, Services	X
Dir, TAGS Ctr	Y

(e) Activities having more than one program manager will forward a letter blocking TAD numbers by program manager within the appropriate character designator to the Assistant Chief of Staff, Comptroller by 1 October of each fiscal year.

(f) The cost code can be obtained by dropping the first two positions from the standard document number, YO; and conversely, the standard document number can be obtained from the cost code by adding YO: for example, cost code 01885TDC0001 becomes standard document number Y001885TDC0001.

(g) Numbering of requisition documents (**ZBRs**) pertaining to the Marine Corps Stock Fund Allotment will remain as it has been (see the current edition of **MCO 4400.76**).

(h) As the material ordered on requisitioning documents originated within the MCAF units may ultimately be procured through any one of the various sources of purchase, it has been determined that it would be advantageous for the requisitioning documents to be assigned the requisitioner code of M00262. Therefore, MCAF will utilize the above structure as specified, except on DD Form 1348, positions 1 **through** 6 will be a constant M000262. On all other documents citing end use funds, the procedures will be as stated in paragraph 3101.4.

f. Document Number Log Book

(11) A document number log book should be used as a management control tool for such purposes-as:-

1 Serial Number Log (accounting for all the **transactions** and document numbers assigned during any given date)

2 Any other internal need as necessary by the program manager

3 See the current edition of MCDECO **P4400.1**

(2) Two separate log books may be used depending on the daily transaction traffic flow or heavy usage (volumn). One log book with (MOO & YO0) tabs may also be used. Either system must

provide for the separation of documents by category, preclude a mix-match assortment of document numbers, contain no gaps for (MOO & YOO) serial numbers, and provide for the availability of the next "ready for issue" (MOO or YOO) serial number by category.

➔ g. FARMS Document Number Audit Reports

(1) The Financial Automated Records Management System (FARMS) does provide a number of safeguards and controls in the preparation and submission of reportable documentation. One of these control tools is the Document Number Audit Report (for all MILSTRIP and Non-MILSTRIP Transactions). These reports identify those documents that have actually been keyed-in, and those document numbers missing (or that have not been keyed-in) during the monthly reporting period at MCDEC.

(2) Audit Reports are generated monthly by program manager and transaction type category (MOO & YOO) to help identify serial number gaps or mixed-matched transactions. Other items appearing on Audit Reports includes; insufficient funds transactions (since FARMS will not accept documentation if the program manager does not have funds available in the area specified) and cancelled documentation.

➔ (3) Audit reports reflect those Julian Dates which had a "batch" of transactions keyed-in properly with no significant field errors and the last serial number found for that date.

➔ (4) Audit reports also list those keyed-in documents with serial numbers issued outside the range of the authorized table (block), for each program manager.

5. Reservations.. The purpose of the reservation is to insure that sufficient funds have been set aside when a document is issued that will ultimately lead to an obligation of funds. Program managers will be responsible for keying reservations into FARMS for all documents issued for the procurement of material or services. There is no requirement for reservations of TAD documents, but reservations may be made at the option of the program manager for fund control purposes.

6. Unfilled Orders/Obligations

a. Unfilled orders will be established in the full amount of the document, regardless of the amount, except in the case of utilities for the reimbursable account for family housing. Utilities for housing will be obligated quarterly.

b. A simultaneous obligation and expense will be established if the document is for tuition, registration fee, commercial gas,

or local travel. A simultaneous obligation and expense will be established for TAD at the time the orders are signed by the authorizing official.

➤ c. An unfilled order will be established at the beginning of each fiscal year for telephone service. The obligation will be based on the amount received in the current year operating budget. The letter-type obligation will be established in accordance with FARMS User's Manual, and forwarded to the Head, Accounting Division by 10 October. If the operating budget has not been received by that date, the unfilled order will be established based on the amount budgeted for telephone service. After receipt of the operating budget, if adjustment is required, a letter will be forwarded to the Head, Accounting Division.

d. An unfilled order will be established at the beginning of each fiscal year for utility contracts. The obligation will be based on the authorized budgeted amount in the operating budget for direct fund administrators (program managers); Reimbursable obligations for utility service will be based on the quarterly authorization received on NAVCOMPT Form 2043. Adjustments to the unfilled orders will be made as required.

e. Examples of subparagraphs 3101.6a, b, c and d, above are as follows:

(1) Contracts

(a) The Head, Purchasing Division will furnish one copy of each contract document citing Operations and Maintenance, Marine Corps appropriation for materials or services to the Head, Accounting Division. One copy will be furnished to the applicable fund administrator (program manager). The CO, MCAF will furnish one copy of all contracts citing end use funds to the Head, Accounting Division.

(b) Two copies of each contract citing allotment funds will be furnished to the Head, Accounting Division. The Head, Purchasing Branch will furnish one copy of the contract to the fund administrator (program manager) to **support entries** to the memorandum record.

(2) Temporary Additional Duty (TAD) Orders. A ~~transmittal letter will~~ be prepared every Friday, and will include a copy of each TAD order issued by each fund administrator (program manager) during the week (excluding Development Center). The transmittal will be numbered sequentially, and forwarded to the Head, Accounting Division in the format prescribed in Appendix Q. Fund **administrators** (program managers) will process TAD orders in accordance with paragraph 3106.

(4) Order for Work and Services, NAVCOMPT Form 2275. Two copies of any order for work **issued** to another government agency will be furnished to the Head, Budget Division for release. The Head Budget Division will forward all orders for work to the appropriate performing activity. After receipt of the acceptance copy from the performing activity, the Head, Budget Division will forward a copy to the fund administrator (program manager). The fund administrator (program manager) will then record the obligation in FARMS. The fund administrator (program manager) is also required to expense all orders for work or services upon receipt of the appropriate expense document for the performing activity.

(5) MILSTRIP, DD FORM 1348. MILSTRIP requisitions will be furnished the NCOIC, Customer Service Section, Materiel Division, for processing.

f. A copy of the Unfilled Orders Status Report (see Appendix J) is furnished the fund administrator (program manager) containing unfilled orders established by each fund administrator (program manager). The column headed "Unfilled Orders" (UFO) represents the cumulative unfilled orders to file by document number, and should be reviewed by the fund administrator (program manager) to determine that the UFO is valid and sufficient to cover the anticipated expense.

7. Accrued Expenses

a. General. One of the basic concepts of the system for management of resources is to develop expenses on an accrual basis. Fund administrators (program managers) will maintain sufficient records for control to assure that no transactions are entered into which will result in the incurring of obligations in excess of the amount authorized. Succeeding paragraphs explain in detail the methods of accounting for expense.

b. Direct Support Stock Control (DSSC) Issue, Items readily available in the Marine Corps Supply System (often referred to as over-the-counter issues) will be picked up at the DSSC issue point. Since a price is not available at the time the material is received, the Self Service Shopping List will be filed in the DSSC pending file. As the documents are processed by the Assistant Chief of Staff, Supply, a Program Manager DSSC Fiscal Listing will be prepared and a copy of this listing furnished to the fund administrator (program manager). Upon receipt of this listing, the fund administrator (program manager) will remove the document from the DSSC pending file. The fiscal transactions from the Program Manager DSSC Fiscal Listing are forwarded to the Director, Marine Corps Central Design and Programming Activity for inclusion in the expense system. From these transactions, a Daily Material and Services Report will be prepared, which will be used for recording the expense to the official records. As the Daily Material and Services Report is received by the fund administrator (program manager), a document

check will be made to the DSSC listing to determine that all expenses are recorded in the official records.

C. Customer Service Section Issues. Procedures for handling requisitions submitted to the NCOIC, Customer Service Section, Materiel Division will be as follows:

(1) Open Purchase. For each Requisition and Invoice/ Shipping Document (DD Form 1149) issued for open purchase, the fund administrator (program manager) will establish a reservation in the amount of the requisition to ensure that funds are available to cover the purchase order/contract when issued. Upon receipt of purchase order/contract, items will be expensed (if under \$1,000 and locally administered service and facility contract) or established as an unfilled order (if over \$1,000). Upon receipt of the CSS Listing from the NCOIC, Customer Service Section, the fund administrator (program manager) should verify the transactions to the original requisition and notify--the NCOIC, Customer Service Section immediately of any discrepancies in dollar value or JON. Upon receipt of Daily Material and Services Report, the fund administrator (program manager) will check the transactions to determine that the proper amount was recorded in the Fund Administrators Management Report.

(a) Each line item on the Requisition and Invoice/ Shipping Document (DD Form 1149) will have an individual document number. The last twelve digits of the document number will be used in the cost code field of the DD 1155, Each line item on the purchase document DD 1155 will contain a document number and the net purchase price to the government.

(b) Transportation/Discounts. Fund administrators (program managers) will be charged for transportation and receive the discount, if applicable, on purchase contracts with one line items. The Customer Service Section will only post transportation, postage, and handling charges on one line item contracts, and trade discounts on multi-line item contracts. Transportation charges and prompt payment discounts on multi-line item contracts will be centrally managed by the AC/S, Comptroller.

(2) Federal Stock Items. For each requisition issued to **Marine Corps Inventory Control Point (ICP), Integrated Materiel Managers, and Government Supply Agencies (DD Form 1348)**, the fund administrator (program manager) will establish a reservation in the amount of the requisition. The document will be expensed and removed from the unfilled orders file upon receipt of the Release/Receipt Document (DD Form 1348-1). The fund administrator (program manager) will review the Unfilled Orders Status Report and the Daily Material and Services **Report to** determine that the proper amounts are recorded in the Fund Administrators Management Report.

d. Appropriation Stores Account (ASA) Statistical Charges. **ASA** items stocked in the DSSC, such as locally designed blank forms, are statistical charges and will not be expensed against the operating budget. These items will appear on the Program Managers DSSC Fiscal Listing and are priced. The **ASA** items are identified by a Stores Account Code 2 or 3. These statistical charges will not appear in the Daily Material and Services Report.

e. Miscellaneous Expenses

(1) In order to properly account for operating costs in the period during which the benefits are received, it is necessary to implement a standard system of reporting and recording monthly accrued expenses applicable against contracts for material and/or services and utilities. Utilities will be reported by the Maintenance Officer only.

(2) Expenses for service and facility contracts will be made on a one-time **basis** provided individual contracts for a fiscal year are \$1,000 or less and locally administered. Annual service and facility contracts in excess of \$1,000 will continue to be accrued on a monthly basis based on the service received during the month and length of contract. For contracts which will require monthly accruals, the appropriate data will be keyed into FARMS by the program manager and the Miscellaneous Expense Accrual Worksheet (MCDEC Form **7330/2**), as shown in Figure 3-2, will be submitted to the Head, Accounting Division. Dates for the submission of data are indicated in Appendix K.

(3) In the event a contract is completed during the month, enter the word "complete" in the remarks column of the Miscellaneous Expense Accrual Worksheet. Service and facility contracts will be accrued in the month for which the service was received. Total cost of the service and facility contract will not be divided by twelve months to arrive at the monthly **accrual**. Detailed analysis will be conducted to arrive at an actual amount of service received.

(4) Prior year expenses will be keyed into FARMS and reported on the MCDEC **7330/2** for service and facility-type contracts.

(5) The amounts reported on the worksheet will appear as expenses on the official accounting records and the financial statement for the month reported.

(6) When actual expenses are determined, adjustments between the actual and the accrued expenses will be entered into FARMS. If no adjustments are reported by the fund administrator (program manager), accrual adjustments will be made by the Head, Accounting Division based on the amount of the final paid disbursing officer voucher.

(7) Entries on the Miscellaneous Expense Accrual Worksheet will also be keyed into FARMS.

(8) For ICP, DSA and GSA requisitions, the fund administrator (program manager) will **not submit** expense accruals.

The NCOIC, Customer Service Section, Materiel Division will process accruals upon receipt of the DD Form 1348-1. These expenses will be reported to the fund administrator (program manager) on the Daily Material and Services Report for comparison with the memorandum fiscal records.

f. Files. Separate files of documents will be maintained for expenses, unfilled orders, reservations of funds, and DSSC pending and posted transactions. The files are explained in the succeeding paragraphs.

(1) An expense file will be maintained by document number and segregated by chargeable fiscal year. A separate f-file will be maintained for service contracts, **MILSTRIP** requisitions, purchase orders, TAD orders and DSSC posted transactions.

(2) A file of unfilled orders will be maintained by document number and-by- chargeable fiscal year. The documents in this file will consist of purchase orders, service contracts, orders for work or services issued to other activities, and requisitions (DD Form 1348) for federal stock items that have been issued to Marine Corps ICP, Defense Supply Agencies and Government Supply Agencies.

(3) A reservation file is maintained to ensure that sufficient funds are reserved or set aside to cover MILSTRIP, and local purchase requisitions not processed by the Supply Department, and awaiting action by the Head, Purchasing Branch.

(4) An issue from a DSSC issue point represents an expense transaction to the fiscal records. The expense should be recorded from the daily DSSC issue listing. In order for activity heads to ensure that all DSSC purchases are processed on a DSSC issue listing and recorded as an expense to the fiscal records, files will be maintained as follows:

(a) When a purchase is made at DSSC, the activity head's copy of the Self **Service Shopping** --List- w-ill be- filed in the pending file.

(b) Self service shopping lists should be filled out as completely as possible for subsequent identification and comparison with the DSSC issue listing. Items on the shopping list to be checked should include: nomenclature, NSN, unit of issue, quantity obtained, estimated unit price, estimated total cost per item and total estimated cost for the entire shopping list.

(c) Upon receipt of a DSSC issue listing, transactions on the listing will be compared with those documents in the pending file. Items on the issue listing should be verified for: correct quantities obtained, correct unit of issue, and approximate unit price and extended price. Self Service purchases will be matched against individual line items on the shopping list with a check mark inserted on the shopping list next to the item number. The shopping lists will remain in the pending file until all line items thereon have been checked as appearing on a DSSC issue listing, and will then be transferred to the posted file.

(d) Errors in quantities, units of issue, or price should be identified and action taken to correct the DSSC issue listing.

(e) Documents remaining in the pending file for 15 days should be considered problem items and immediate action taken between the fund administrator (program manager) and the NCOIC, Customer Service Section, Materiel Division to ensure the transaction is processed on a DSSC issue listing.

g. Prior Year Expenses

(1) General. Prior year expenses are defined as expenses against the prior year and the prior year minus one.

(2) New Obligational Authority. New obligational authority and direct expense authority balances remaining at the end of the fiscal year are reverted; however, the new obligational authority may be recouped or returned as required in the liquidation of outstanding transactions provided the combined total for transactions does not exceed the amount reverted at the end of the year.

(3) Reimbursable Orders. Any unobligated balance applicable to an Order for Work or Services (NAVCOMPT Form 2275) will be returned to the grantor on 30 September each **year**. Unobligated balances, as applicable, to an Order for Work or Services which extends beyond 30 September will be established in the current year as new obligational and expense authority. If in the process of liquidating outstanding transactions against prior year work requests an adjustment is necessary, the authorization increase will be requested from the grantor.

(4) Unfilled Orders. A file will be maintained of these unfilled orders and accruals, and will be submitted monthly as covered in preceding paragraphs.

(5) Expensing. Normally, the receipt of unfilled orders **and** unfilled requisitions against a prior year will be expensed against the current year expense authority. However, there will

be a few cases (delayed receipt of expense posting media and delayed notice of drop from inventory of materials) which will be proper charges to prior year and prior year minus one expense authority. When a document obligated in a prior year is paid for a lesser or greater amount than accrued, the accrual adjustment will be against current year expense authority.

h. Civilian Labor

(1) The distribution of labor is a systematic method of charging all paid labor to working JON which described the type of work performed or to a leave JON which described the type of leave taken. Regular (working) civilian labor costs will be accelerated at a locally developed rate to cover the cost of leave and fringe benefits. The acceleration rate will normally prevail for the entire fiscal year. If the cost of leave and fringe benefits changes significantly, making the established rate inappropriate, the Commanding General will authorize a revision of the rate at that time. Civilian labor cost- for leave will be charged to the fund administrator (program manager) by assigned work center.

(2) All chargeable civilian personnel assigned to the Command will be established on Et--Personnel History File (PHF) containing all pertinent accounting data. Within this file, each individual will be assigned the primary working job serial number of the applicable organization. With the implementation of the FARMS Labor Distribution requirements, there will be two methods for obtaining PHF data. The administration of the PHF requires that additions, deletions and changes be current at all times. These changes are mechanically created as a result of a change to the payroll file. The Head, Accounting Division has the responsibility for maintenance of the civilian PHF; however, the fund **administrator** (program manager) must provide the JON changes to the Head, Accounting Division (Payroll Branch). Under FARMS, the fund administrator (program manager) will key civilian labor distribution daily into FARMS (see the FARMS User Manual). The use of the timecard for timekeeping only will be continued.

(3) The input of labor distribution will be made as described below:

(a) The timekeeper or other authorized persons will key into FARMS, on a daily basis, the **civilian labor distribution** for the previous day(s). (See FARMS User Manual and Appendix K for keying instructions.)

(b) **Distribution** of labor will be made when the following conditions exist:

1 When an employee works on a **job** serial number that is different from the job serial number assigned in the PHF.

² When an employee works overtime or compensatory time in excess ~~of~~ normal **8-hour** day.

³ When an employee takes annual, sick, traumatic, administrative, court, or military training leave or compensatory time.

⁴ When an employee is scheduled to work other than a regular ~~40~~ hour week. All hours worked must be keyed.

(c) A holiday leave record is created in the mechanized financial procedures; therefore, it is not necessary to input a labor distribution record for holiday leave. However, a labor distribution record must be input for holiday leave for employees scheduled to work other than a regular 40 hour week.

(d) The exception codes and work generator codes are shown in Appendix L, and will be used as follows:

¹ Work generator codes are Listed in Appendix L. The proper work generator codes will be loaded to the appropriate JON by the Program Manager

² Exception Codes (Shift Codes) are codes to identify different types of labor performed for which there are different pay premiums. The rates established within the Resource, Management System (RMS) labor procedure will be compatible with the Automated Leave/Payroll System (ALPS). When an employee performs labor for which premium pay is earned, the proper exception code will be keyed into FARMS. If he/she works Sundays, holidays, or overtime, the proper exception code must be keyed, as determined in Appendix L.

(4) Timecards will be sorted in numerical sequence by work center and employee number, and delivered to the Head, Accounting Division (Payroll Branch) by 0930 on the dates scheduled in Appendix K. New cards will be provided in ample time to begin the next pay period.

1. Military Services Distribution

(1) Essentially, costs of military personnel on full-time active duty chargeable to the Marine Corps Development and Education Command Table of Manpower Requirements (TMR) and paid from military personnel appropriations are included in the operating budget of the fund administrator (program manager) to which they are assigned. The costs will be collected at the cost account code level for all functions except those performed by the Housing Division, Maintenance Division, Motor Transport Branch, Laundry and Dry Cleaning Division, MCCDPA and those schools/courses within the Education Center designated under Course Level Costing which will continue to prepare a labor distribution/exception

card to collect costs at the job order level. Under FARMS, the fund administrators (program managers), as specified **above**, will directly key into FARMS weekly military labor distribution. Fund administrators (program managers) of functions other than those enumerated above will continue to establish and maintain a record on the PHF. Course Level Costing job order serials (JOS) are defined in Appendix E and Appendix H. Labor distribution input will be provided to distribute military labor expenses when the following functions are affected:

(a) Military Duty, **JOS 9951**, includes **military time** spent on military assignment such as watch, working parties, flying, pack/unpack, development, funeral detail and administrative processing (excludes mess duty).

(b) Military Absence, JOS 9952, includes military time spent on leave, liberty, compensatory time off, sick at home/quarters and sick in hospital.

(c) Military Absence, Personal Affairs, SOS 9953, includes military time spent on personal affairs, such as visiting the exchange, clothing and small stores (cash sales), commissary, chaplain, dental clinic, or 'dispensary.

(d) Military Absence, Training, JOS 9954, includes military time spent on assignments such as inspection, quarters, formation, parade, drill and marksmanship.

(e) Military Absence, Other JOS 9955, includes military time spent due to confinement of under 30 days for disciplinary reasons and unauthorized absences of under 30 days.

(f) Working, JOS as applicable. The four occasions when exceptions will be keyed are described below:

1 When working on a job order serial number that is different from the job order serial number resident in the PHF.

2 When working overtime.

3 When assigned to the dining facility.

4 When assigned to disaster control or riot control.

(2) The authorized job order serial numbers, work generators and exception codes are shown in Appendices H and L.

j. Reimbursable Procedures

(1) General. A reimbursable order is a request for work or services to be performed by one responsibility center for

another, for another government department or for a nonfederal requestor. The total costs chargeable to the order will be an expense to the requesting center when they are billed. The amount of the total costs minus the amount of military services performed on a reimbursable job will be entered in the accounting classification portion of the billing voucher.

(2) Receipt of Reimbursable Orders

(a) General. Each order accepted authorizing reimbursable operations constitutes an increase to the resources available to the Command. The Assistant Chief of Staff, Comptroller will receive the order and acknowledge acceptance thereof by letter or signed acceptance on a copy of the order. Acknowledgement of acceptance will be forwarded within five days after receipt of the order to the requester. The accepted order will show the total amount of the order. Upon acceptance of the order, the original of the order will be forwarded to the Head, Accounting Division. All costs, including costs incurred by all performing activities, will be billed to the requesting organization on one billing document.

(b) Identification and Recording. Reimbursable order numbers will be assigned by the Assistant Chief of Staff, Comptroller to each accepted reimbursable order to identify the customer and the work order number for subsequent billing. A NAVCOMPT Form 2043 (Order for work) will be issued by the Assistant Chief of Staff, Comptroller to the performing fund administrator (program manager) giving authority to incur expenses up to the amount authorized on the Order for Work. The reimbursable job order number must be identified to a functional/subfunctional category. The category codes will be assigned to segregate and identify reimbursable work orders received by sources of reimbursement:

1 Nonfederal trust funds are the activities required to make deposits to Suspense, Navy.

2 Nonfederal, other than trust funds, are the nonappropriated fund activities, activities of local government, and other customers not required to make deposits to Suspense, Navy.

3 Intra-appropriations are the **same** appropriations that fund the performing responsibility center budget.

4 Other Navy and Marine Corps accounts are the appropriations other than the appropriation that funds the performing responsibility center budget.

5 Other government accounts are the appropriations outside the Department of the Navy, such as the Department of Justice or the Department of the Army.

(c) Upon receipt of the Order for Work, the performing activity will return the acceptance copy of the order within two working days to the Assistant Chief of Staff, Comptroller, and initiate the establishment of appropriate job order number(s). **At** no time will the accepting fund administrator (program manager) incur obligations in an amount in excess of that authorized in the Order for Work. If the amount authorized is considered to be inadequate, the Head, Budget Division will be notified immediately in writing and no further expenses will be incurred until adequate funding is authorized. Upon completion of the work or services, a copy of the Order for Work will be returned to the Assistant Chief of Staff, Comptroller stamped "completed." On 30 September each year, Orders for Work are considered cancelled and new obligations shall be incurred.

(d) Allocated Reimbursements Earned. Allocated reimbursements earned are costs which cannot be identified to a specific reimbursable work order when the work is performed, such as-utility generation costs. The allocated reimbursements earned will be computed by the Head, Accounting Division pursuant to existing instructions.

(e) Special Billing Requirements. In addition to the requirements for billing contained in NAVCOMPT Manual, **Volume III**, Chapter 2, the following additional requirements-are applicable under the Resources Management System:

1 Billings by activities for restricted availability repairs **must** contain the unit identification code.

2 Billings applicable to reimbursable orders which fund family housing at activities must be made monthly on the basis of reimbursements earned.

(3) Fixed Price Variance on Fixed Price Reimbursable Orders. Subsequent to billing a fixed price reimbursable order, an analysis-of the customer's reimbursable work order record will be made to determine if there is a gain or loss on the fixed price order.

(4) Unused Balances on Reimbursable Orders Received

(a) Work Completed. When work on a reimbursable order **is** completed, the authorized amount of the reimbursable order, less the total of the reimbursements earned, will be cancelled. A reimbursable order is completed when all expenses have been accrued against the order.

(b) Work Not Completed Citing Annual Appropriations. Accepted reimbursable orders which cite an annual appropriation are available only for incurring expenses in the subsequent fiscal years for the amount of any unfilled orders which exist at

the end of the current fiscal year. No new order will be established in the subsequent fiscal year to cover expenses **incurred** applicable to such reimbursable orders. The unused amount of these reimbursable orders will be cancelled and the reimbursable order so annotated. The unused amount is the total reimbursable order minus the total of reimbursements earned and unfilled orders. If the grantor of the reimbursable order desires that the work be completed in the subsequent year, a new reimbursable order must be provided which cites the subsequent year's fund.

(5) Orders for Work or Services issued as a Project Order Citing Annual Appropriations. The orders accepted which cite an annual appropriation will remain valid for the period stated therein. Therefore, costs may be incurred for accomplishment of the work or services in a subsequent fiscal year. Unused balances at the end of the fiscal year will be accounted for in accordance with paragraph **3101.7j(6)**, below until the order is completed.

(6) Reimbursable Orders Citing Continuing Appropriations. Reimbursable orders that are accepted which cite continuing appropriations are valid to incur cost beyond the end of a fiscal year. In as much as no new order is required, the portion of each reimbursable order carried forward will be entered on a new reimbursable work order record established in the subsequent fiscal year for that portion of each reimbursable order carried forward.

(7) Reimbursable Order Issued by a Responsibility Center

(a) General. Reimbursable orders which are issued at the request of a fund administrator (program manager) for the performance of work or services by another activity or another responsibility center operating under an operating budget will be costed subsequently to the requestor. Requests for reimbursable work orders will be directed to the Head, Budget Division for approval and issuance.

(b) Receipt of Acceptance Copy Upon receipt of an accepted copy of the reimbursable order, the document will be filed in the fund administrator's (program manager's) unfilled order file.

(c) As services are incurred and benefits received against a reimbursable order issued to another responsibility center, accrued expenses will be reported on the Miscellaneous Expense Accrual Worksheet.

8. Master Files

a. Master Job Order Number (MJON) File

(1) The purpose of the MJON file is to:

(a) Provide a file of all valid, active and inactive job order records.

(b) Provide a record of all charges against each job order record for hours, cost and work unit data, where applicable.

(c) Provide all source data for the preparation of local management reports and reports to higher authority.

(2) The Assistant Chief of Staff, Comptroller has prime responsibility to maintain financial control. All data entering the financial system must be monitored and **controlled** to ensure integrity and accuracy. Thus, it is the responsibility of the Assistant Chief of Staff, Comptroller to establish internal control procedures **over** all original input, changes and deletions to the **MJON** file to ensure the propriety of such entries, and conformity with accounting policies and budgetary restrictions or allocations. Due to the volume of job order numbers which are authorized at the activity, the responsibility for placing (and deleting) job order numbers in the MJON file is shared jointly by the fund administrator (program manager) and the Assistant Chief of Staff, Comptroller. Of prime importance is the maintenance of up-to-date master file. Regardless of the extent to which delegation is made, the Assistant Chief of Staff, Comptroller will monitor and control all transactions. At the beginning of each fiscal year, a MJON file will be established to cover expenses, work units and man-hours for that year. Additions and deletions to this file will be accomplished in accordance with paragraph 3101.3,

b. Personnel History File (PHF). The purpose of the PHF is to provide the **system** with a basic record for each individual on board, both military and civilian, in order that labor distribution transactions may be validated prior to entry into the MJON file. Additionally, this file may be used to collect and produce data by individual or collectively for items not related to the accounting system (Class III) **as** desired by this Command.

c. Unfilled Orders File

(1) A separate mechanized file will be maintained by document number and by chargeable fiscal year accounting data. Most of the documents in the unfilled orders will represent service contracts, open-end contracts, utility contracts and other miscellaneous transactions (other than labor or DSSC material issues).

(2) The file is constructed as follows:

(a) An unfilled order is established each time an obligation is keyed into FARMS.

(b) Subsequent postings to the unfilled orders file, such as expenses or liquidations, to any unfilled order are accomplished through the use of transactions entered into FARMS.

(c) The completion of an unfilled order is derived through the use of the final action indicator. When a transaction has a final action indicator of **"F"** and the obligation, liquidation and expense amounts are equal, the document will be removed from the unfilled orders file and transferred to the completed orders file, and will be reflected on the Completed Orders Status Report.

(d) When a transaction has a final action indicator of **"F"** and the obligation, liquidation and expense amounts are not equal, the document will not be removed from the file. The Unfilled Orders Status Report will reflect, in the last two columns, the amount which must be adjusted either as an expense or obligation. The Head, Accounting Division will prepare a cost adjustment to the obligation or expense in order that the last two columns reflect zero balances. This will permit removal of the document from the unfilled orders file and transfer it to the completed orders file. The amount will continue to appear until the cost adjustment has been entered into the system.

(e) Each document in the unfilled orders file will be periodically examined for validity. Valid contracts, orders for work **or** services, MILSTRIP documents, TAD orders **and** other miscellaneous obligations will remain as unfilled orders under the accounting data cited thereon. Appropriate action must be taken to cancel or amend all documents for services or **materials** no longer needed. Only valid obligations are to be remaining on 30 September.

(f) From the outstanding obligations contained in the unfilled orders file, an Unfilled Order Status Report is prepared. The outstanding obligations consist of those that do not show an **"F"** in the final action indicator column (column (10)) or if an **"F"** is shown, those for which the amounts in the obligated, expensed and liquidated columns (columns **(5)**, (6) and (7)) do not agree. This will indicate the necessity for the preparation of an appropriate adjustment. The Unfilled Orders Status Report is prepared to provide the Assistant Chief of Staff, Comptroller with an inventory of outstanding obligations. The Assistant Chief of Staff, **Comptroller** will forward two copies of the Unfilled Orders Status Report to the fund administrator (program manager) for validation. Fund administrators (program managers) will validate the report and return one copy to the Head,

Accounting Division on the fifth working day following the date of the report. This validation will afford the fund administrators (program managers) a means of reconciling their records with the official accounting records maintained by the Head, Accounting Division. The contents of the Unfilled Orders Status Report is shown in Appendix J.

(3) The Unfilled Orders Update List is produced by fund administrators (program managers). The list is produced every time a Priority Management Effort (PRIME) cycle is run. The Unfilled Orders Update List contains only documents where there was action against an existing undelivered order or when a new unfilled order was established. The contents of the Unfilled Orders Update List are shown in Appendix M.

d. Memorandum Records

(1) The requirement for program managers (**PM's**) to keep manual memorandum records for Operations and Maintenance, Marine Corps (**O&M,MC**) has been discontinued. The Memorandum Planning Estimate Record (MCDEC **7330/1**) will be used only for other than **O&M, MC** fund accounting, i.e., Marine Corps Stock Fund and Procurement, Marine Corps.

(2) Use of the mechanized memorandum record keeping provided by the Financial Automated Records Management System (FARMS) is mandatory.

(3) A request for an exception to allow the maintenance of manual records in addition to automated records must be submitted in writing to the Commanding General (C **18**), MCDEC for consideration. Submissions must contain:

(a) Reason mechanized memorandum records will not suffice.

(b) Description of methodology proposed.

(c) Copy of format of data to be maintained.

(d) Copy of standing operating procedure to maintain such records.

(4) The requirement for supporting documents and files remains in effect.

9. Validations. Verification reports will be furnished for the purpose of ensuring a standard, meaningful reconciliation between the FARMS records and source documents. (See Appendix N for instructions and format for validations.)

3102. ALLOTMENT ACCOUNTING SYSTEM

1. Purpose. Allotment accounting is performed in the Fiscal Branch, Accounting Division, Comptroller Department. Included in this function is collecting, accounting, reporting and reconciling funds received on an allotment or sub-allotment. Appropriations currently being accounted for under this system include the following appropriations: 17X4913, MCSF; **17FY1109, P,MC;** 17X6875.1250, Suspense, Navy; **17FY1105, MPMC;** **17X5095,** Wildlife Conservation; 17X8716, Navy General Gift Fund: and **17FY7035.2751,** Family Housing, Navy and Marine Corps.

2. Authorization Documents

a. The Allotment/Sub-allotment Authorization (NAVCOMPT Form 372) is used to allocate funds to the Commanding General for allotments and sub-allotments. These allotments are issued to fund the purpose as stated in the instructions on the NAVCOMPT Form 372. The Commanding General is responsible for financial control and jurisdiction, and is subject to the restrictions under Section 3679 of the Revised **Statutes.**

b. Funds are allocated to fund administrators (program managers) on a Fund Administrators Allocation (MCDEC Form 7300) granting authority to incur obligations in the amounts indicated therein in accordance with instructions contained in this Chapter and the provisions on the MCDEC Form 7300. Amounts indicated for obligation for each quarter will not be exceeded without specific approval of the Commanding General. Funds not utilized within a quarter may be carried forwarded to succeeding quarters.

3. Commitments

a. General. A commitment is a firm administrative reservation of funds based upon procurement directives, orders, requisitions, or requests which authorize the recipient to create obligations without further recourse to the official **responsible** for certifying the availability of funds. Examples of commitments are as follows:

(1) DD Form 1149 sent to the Head, Purchasing Branch requesting that an item be procured on the open market.

(2) Commissary Store Quarterly Estimate for Utilities.

(3) Request for Contractual Procurement (RCP).

b. Accounting Data. Commitment documents will include the following accounting classification displayed laterally before being accepted by the Head, Accounting Division:

- (1) Appropriation.
- (2) Subhead.
- (3) Object Class.
- (4) Bureau Control Number.
- (5) Sub-allotment.
- (6) Authorization Accounting Activity.
- (7) Transaction Type Code.
 - (a) **1C** MCSF.
 - (b) 11 P,MC on Plant Account Items.
 - (c) 2D All other end use charges.
- (8) Property Accounting Activity.
 - (a) With 17X4913, use 067004.
 - (b) With **17FY1109**, use 000264.
 - (c) With 17X4913, Commissary, use 000264.
- (9) Cost Code.
 - (a) With 17X4913, Commissary, use 53200
 - (b) With 17X4913, Subsistence, use 53000
 - (c) With 17X4913, all others, use 53001

c. One copy of all documents meeting the criteria of a commitment will be forwarded to the Head, Accounting Division for recording on the official accounting records. The Director, Materiel Division will furnish a mechanized listing with supporting cards for commitment of 17X4913 funds, excluding Commissary Store.

d. In **December**, March, June, and September, the fund administrator (program manager) will be furnished a listing of outstanding commitments for review and validation.

4. Obligations

a. An obligation is incurred when an order is placed, a contract is awarded, or a similar transaction requiring future payment of money is entered into during a given period. At no

time should the total obligations exceed the total amount authorized. Examples of obligation documents are as follows:

- (1) Purchase Orders.
- (2) Awards (contracts).
- (3) MILSTRIP requisitions to GSA and DSA.
- (4) MILSTRIP requisitions to the ICP Albany - **17FY1109** only.
- (5) Contracts against **RCPs**.
- (6) Order for Work or Services.

b. Accounting classification data for documents is described in paragraph 3102.3 and Appendix 0, except documents covered in paragraph **3102.4a(3)** and (4) which require a fund code only.

c. One copy of all documents meeting the criteria of an obligation will be furnished to the Head, Accounting Division for inclusion in the official accounting records.

d. A review of all outstanding obligations is required in December, March, June, and September. The fund administrator (program manager) will be provided a listing of all outstanding documents. The fund administrator (program manager) will annotate that the documents are valid and the material is still required, or that the material has been received; or initiate action to cancel documents where a valid requirement no longer exists.

5. Fiscal Document Transmittal. A fiscal document transmittal letter will be utilized by the fund administrator (program manager) to report and transmit a copy of each document that incurs a commitment/obligation against funds under his cognizance. A sample Fiscal Document Transmittal Letter is depicted in Appendix P. These letters will be prepared by the fund administrator (program manager) and transmitted in duplicate at least weekly to the Assistant Chief of Staff, Comptroller (Attn: Head, Accounting Division). More frequent transmittals are encouraged to reflect a more current status of funds. Each entry on the fiscal document transmittal submitted by the fund administrator (program manager) will be supported by a commitment/obligation document. Cancellation and adjustments of previously reported obligations will also be reported with the example (\$100.00). All fiscal document transmittals will be submitted in numerical sequence. For funds that are issued as allotments and containing more than one budget project (MCSF and P,MC), a separate fiscal document transmittal will be submitted by budget project. Receipt of fiscal document transmittals will be acknowledged on the duplicate copy and returned to the fund administrator (program manager).

6. Expenditures. Expenditures occur against an appropriation as a result of obligations being paid. There is no requirement **for** accounting for expenditures at the fund administrator (program manager) level. Expenditures recorded on the official records in excess of obligations established for a document will cause a debit adjustment to the commitments and obligations. Expenditures recorded in a lesser amount than the obligation will **cause a** credit adjustment to the commitment and obligation. When these adjustments appear on the Fund Resources Ledger, the fund administrator (program manager) will record the adjustment as a commitment adjustment on the memorandum records.

7. Memorandum Records

a. Form Used. Fund administrators (program managers) receiving **allocations** of funds from appropriations identified in paragraph 3102.1 will maintain memorandum records on MCDEC Form **7302/1**. A separate record will be maintained for each-budget project or fund code.

b. Purpose. The essential requirement for memorandum records is to permit the fund administrator (program manager) to know at all times **the available** balances of allocated funds, and to ensure that transactions generated in the day-to-day operations are recorded in the official records.

c. Source Data. Entries recorded in the memorandum records will originate from the following source documents:

(1) Authorizations. The authorization will be the amount allotted on **the** Fund Administrator Allocation (MCDEC Form **7300/1**).

(2) Commitments. The amount on the DD Form 1149, DD Form 1348, utility estimates, contracts awarded **by the Commissary** Store Office, and listings supported by cards for **DICs** XBR, and XOA transactions will be recorded as a commitment. copies of commitment documents will be forwarded to the Head, Accounting Division for recording in the official records.

(3) Commitment Adjustments. The amount of amendments to or confirmed-cancellation of commitments listed above, adjustments recorded on financial statements by the Head, Accounting Division as a result of **contract award in an amount different** than the original commitment, payments less than the contract amount, and differences in interdepartmental billings will be recorded as an adjustment.

d. Files. Document files will be maintained to support each transaction recorded as a commitment. Sufficient additional information will be maintained to show positive delivery information to include quantity of material, and date of receipt.

e. Recording Postings to memorandum records will be **accomplished** as follow::

(1) Enter date of posting. The date of each document is the determining date as to when an entry should be made.

(2) Enter a narrative description or title of the document being reported.

(3) Enter the document number which specifically identifies the document being recorded.

(4) Record initial dollar amounts received in the authorization and uncommitted balance columns. Enter amendments received as either plus or minus to the authorization and uncommitted balance columns.

(5) Record the dollar amount of commitments in the commitment column and deduct the amount from the uncommitted balance. Enter the new uncommitted balance.

(6) Enter the net adjustment amount, plus or minus, in the commitment adjustment column and compute the new uncommitted balance.

(7) The uncommitted balance is a running balance and is changed each time an entry is made which changes the total authorizations or total commitments.

(8) Record explanatory comments deemed appropriate in managing the allocated funds in the remarks section.

f. Financial Statements. Periodically, a Fund Resources Ledger, NACOMPT Form 2030, reflecting entries recorded on the official records with supporting listings will be provided each fund administrator (program manager). The Fund Resources Ledger will be reviewed and compared with the memorandum records. A reconciliation form will be forwarded with the final Fund Resources Ledger for the quarter. A reconciliation form is depicted in Appendix P. The reconciliation form and a written report of discrepancies will be submitted to the Assistant Chief of Staff, Comptroller (Attn: Head, Accounting Division) within 15 days after the date of the transmittal letter for quarter ending December, March, and June and 10 days after the quarter ending in September. Negative reports are required.

g. Validity Reviews. Each fund administrator (program manager) will maintain an awareness of all transactions which he/she has initiated, but are not yet completed. Prompt action will be taken to cancel transactions or documents which are no

longer required. Current regulations require four validity reviews during each fiscal year which must be documented and retained in the records for audit purposes. The official validity reviews will be the subject of separate correspondence, at which time special instructions will be provided. Normally, validity reviews will be conducted during the months of December, March, June, and September.

3103. NAVY STOCK FUND ACCOUNTING

1. Purpose. Accounting of Navy Stock Fund transactions is performed by the Head, Accounting Division for the Marine Corps Air Facility. The Accounting Division maintains the financial records and performs all accounting functions while the Air Facility maintains inventory control. ~~The~~ appropriation accounted for under this system is 17X4911.2310, Navy Stock Fund. The Accounting Division reports to the Commanding Officer, Navy Fleet Material Support Office, Mechanicsburg, PA. The Navy Stock Fund supplies the aviation type materials essential for the performance of the Air Facility's mission.

-2. Authorization Documents

a. Allotment/Sub-allotment Authorization, NAVCOMPT Form 372. This form, issued by the Commanding Officer, Navy Fleet **Material** Support Office, Mechanicsburg, PA, provides the authorization to draw against the Navy Stock Fund Retail Inventory. It is received by the Head, Budget Division, Comptroller Department. The authorization is allocated quarterly; therefore, subsequent amendments will be received throughout the fiscal year.

b. Fund Administrator Allocation, MCDEC Form 7300/1. After the Head, Budget Division receives the NAVCOMPT Form 372, the allocation will be redistributed to the Commanding Officer, Marine Corps Air Facility.

3. Source Documents

a. The following documents are the primary source documents from which data is accumulated for financial inventory reporting:

(1) Material Inspection and Receiving Report (DD Form 250).

(2) Requisition and Invoice/Shipping Document (DD Form 1149).

(3) Purchase Order (DD Form 1155).

(4) **DoD** Single Line Item Requisition System Document (DD Form 1348).

(5) **DoD** Single Line Item Release/Receipt Document (DD Form 1348-1).

(6) Receipt for Aviation Fuel (DD Form 1898).

b. Additional source documents are listed in Volume III, Chapter 4 of the Navy Comptroller Manual.

4. Stock Fund Consolidated Audit List. This list is a Class III program utilized to account for the individual transaction by stock/part number, **document/contract** number, quantity, and cost of transaction along with providing the cognizant symbol.

5. Stock Fund Update Transactions List. This list is a Class III **program utilized to account for the** Uncommitted Balance, Obligation, Accounts Payable, Purchase in Transit, and Disbursement by document/contract number.

6. Financial Inventory Report (FIR), NAVCOMPT Form 2154

a. The Financial Inventory Report provides in financial terms information on increases and decreases of **material**, supplies, and equipment carried in stock. Each category of material is assigned a cognizance symbol as a code to identify a category of material that is under the inventory control of the Fleet Material Support Office or any other inventory control point. The odd numbered cognizance symbols (**1H, 1R**, etc.) relate to material in the Navy Stock Account, and the even numbered cognizance symbols (**2H, 2B**, etc.) relate to material in the Appropriation Purchases Account.

b. The cognizance symbols used for the Air Facility are: **1H, 1I, 1R, 7G, 9A, 9C, 9D, 9G, 9H, 9I, 9J, 9K, 9L, 9N, 9O, 9Q, 9S, 9V, 9W, 9X, 9Y, and 9Z.** Cognizance symbols may be added or deleted. For further information refer to Volume 3, Chapter 4 of the Navy Comptroller Manual.

c. The Financial Inventory Report (FIR) codes utilized for the MCAF are: receipts (A1; A3, **A5, A6, D5** and **H1**) and expenditures (**J1, J2, J3, K7, K8, M5, M6,** and R1). The FIR code captions and definitions can be found in Volume 3, Chapter 4 of the Navy Comptroller Manual.

d. NAVCOMPT Form 2154 is a cumulative report citing: opening inventory, receipts (for the month), expenditures (for the month), and closing inventory by each FIR code. This report, in conjunction with the amounts reported in the financial plan, assists in the determination of the sales/obligational deviation target to be assigned.

7. Status of Fund Authorization - Stock Fund, NAVCOMPT Form 2129. This form is a monthly report of the total **financial transactions**

based on the Stock Fund Update Transactions List. This report goes to the Commanding Officer, Navy Fleet Material Office in Mechanicsburg, PA. It reports the balance of authorization, commitments, obligations, accounts payable, stock fund material in transit (pre-paid), and disbursements.

3104. WORK UNITS

1. General. It is necessary to collect quantitative information that **will match** the output accomplished with resources consumed. Quantitative information reflecting output is expressed in terms of work units. A work unit is a measure of output that expresses volume of work; conversely, man-hours and dollars are measures of output required to produce work units or perform work. Work units produced are related to resources consumed through the media of cost account codes designed to provide meaningful information by work function. Performance reports will include input measures (resources consumed expressed in financial terms) and output measures (production expressed in quantitative terms). Reports of performance will also compare actual output and expenses with planned output and expenses. In this manner, significant differences will be highlighted for analytical purposes.

2. Source of Information. Work units and related cost accounts are designated in the **Navy** Comptroller Manual, Volume 2, Chapter 4, as Descriptive Data for Cost Account Codes. Only cost accounts and work units authorized for use by each fund administrator (program manager) will be used. In the event more descriptive work units can be defined and collected to represent the work being performed, proposals with supporting data will be submitted to the Assistant Chief of Staff, Comptroller for evaluation. Initially, authorized cost accounts and related work units will be reflected in the operating budget issued to each fund administrator (program manager).

3. &cumulation of Work Units

a. System Design. The system is designed to collect the **financial** and quantitative data within an integrated data system by automatic data processing methods.

b. work Unit Entry. **Work** units will be keyed into FARMS terminal (see the FARMS User Manual) monthly in accordance with the dates established in Appendix K.

4. Consolidation of Work Units with Financial Reports

a. General. The work unit data is input to the MJON and is reflected in the Operating Budget Expense Report (NAVCOMPT Form 2168) and the Performance Statement (NAVMC Form 10890). These reports are submitted to the Commandant of the Marine Corps on a quarterly basis.

b. Operating-Budget Expense Report (NAVCOMPT Form 2168). This report is a monthly report of actual work units, man-hours, military services, civilian labor, materials and supplies, commercial contracts, and other by cost account code. This report is structured in the same manner as the operating budget provides actual monthly expenses by category of expense, and will be useful in budget formulation and review.

c. Performance Statement (NAVMC Form 10890). The Performance Statement is a cumulative summary by cost account code of total obligations to date compared with the annual budgeting obligations. The Performance Statement is designed for a mechanical **comparison** between the budgeted amounts and the actual amounts. The Performance Statement is used as an internal management report by the Assistant Chief of Staff, Comptroller (Head, Budget Division) to evaluate program performance. Major differences between planned and actual performance will be analyzed. Upon request, fund administrators (program managers) will provide data explaining major variances from the approved financial plans, and/or initiate corrective action, as applicable.

3105. MATERIAL SUPPORT OF REIMBURSABLE FUND ADMINISTRATORS (PROGRAM MANAGERS), FUNDS EXTERNAL TO MCDEC OPERATING BUDGET

1. Background. Certain fund administrators (program managers) receive funding support as a result of accepted reimbursable orders from appropriations external to MCDEC Operating Budget (i.e., **RDT&E,N**, Family Housing, and others). Separate fund administrator (program manager) numbers have been assigned for the express purpose of identifying fund administrators (program managers) so funded. The assignment of the fund administrator (program manager) codes is contained in Appendix B. Material support of these fund administrators (program managers) will be as outlined in succeeding paragraphs. Services performed by one fund administrator (program manager) for another fund administrator (program manager), both of whom are internal to the MCDEC Operating Budget financial structure, are not reimbursable in nature and the instructions contained in this paragraph do not **apply**.

2. DSSC Material. Over-the-counter issues from DSSC will be processed in accordance with existing instructions.

3. Non-DSSC Material

a. Requirements for non-DSSC stocked material which have a valid National Stock Number will be submitted to the NCOIC,

Customer Service Section, Materiel Division. Acquisition of **material** will be with obligation of Operations and Maintenance, Marine Corps (O&M,MC) funds. Upon receipt and issue, an expense transaction will be processed in accordance with current instructions. Document serial numbers will be alpha/numeric in accordance with existing instructions.

b. Requisitions for material which do not have a valid National Stock Number will be submitted to the NCOIC, Customer Service Section, Materiel Division. Procurement instructions will cite O&M,MC funds.

(1) Requisitions will be assigned document numbers in accordance with Appendix A, MCDECO P4400.1.

(2) Each requisition will contain the statement: "Direct Citation." This will indicate that the procurement instrument will cite O&M,MC funds in lieu of the Marine Corps Stack Fund.

(3) The value of the requisition will be entered into FARMS as a reservation.

4. Material Receipt and Payment

a. All material will be received by the Traffic Management Officer (TMO), Traffic Division. At the time of receipt, a DD Form 250 will be prepared. The original and required copies will be forwarded to the Head, Disbursing Division; one copy to the Head, Purchasing Branch; and two copies to the fund administrator (program manager) with delivery of the material.

b. Dealer's invoices must be forwarded directly to the Head, Disbursing Division.

5. Expensing. Upon receipt of copies of the procurement instrument, an expense transaction will be established in official records.

3106. TEMPORARY ADDITIONAL DUTY (TAD) ORDERS

1. General. Temporary additional duty orders present the greatest quantity of individual **documents to be processed through** the accounting system. It is, therefore, necessary to establish separate procedures for processing these documents in order to ensure uniformity.

2. Numbering. Each TAD order must be identified by a unique number which distinguishes a particular set of orders from all other TAD orders. There are occasions when more than one traveler will be shown on a single order. When this occurs, it is required that a separate travel order number (TON) be assigned

to each traveler. At this Command, there are five authorized order-writing activities:

- a. Commanding General, Marine Corps Development and Education Command.
- b. Director, Development Center for members of the Development Center and the Advanced Amphibious Studies Group.
- c. Director, Education Center for members of the Education Center.
- d. Director, Doctrine Center for members of the Doctrine Center.
- e. Commanding Officer, Marine Corps Air Facility for members of Marine Helicopter Squadron-One and Headquarters Squadron, MCAF.
- f. Commanding Officer/Officer in Charge of tenant activities when authority has been specifically delegated in writing by the Commandant of the Marine Corps.

3. Accounting Data

a. The accounting data cited on travel orders and related documents is the means by which subsequent payment information is communicated to various transportation, disbursing, and accounting offices. Therefore, it is essential that complete and accurate accounting data is cited on all TAD orders, transportation requests (**TRs**), and related documents. It is also required that each travel order and message providing funding authority to other commands contain this statement: "Travel Order Number (TON) will be cited on all **TRs** and **DOVs** prepared pursuant to these orders." The appropriate message format is contained in figure 3-3. In the space provided for appropriation data on the TR, the applicable accounting data will be annotated and include all of the following data in the sequence indicated in the below sample format:

<u>APPROPRIATION AND SUBHEAD</u>	<u>OBJECT CLASS</u>	<u>BUREAU CONT. #</u>	<u>OP BUD SUFFIX #</u>	<u>AAA</u>	<u>TRANSACTION TYPE CODE</u>
17FY1106.2780	000	00264	0	00264	2D
<u>TON</u>	<u>COST CODE (12 digits)</u>			<u>ESTIMATED COST</u>	
4 Digits	Last twelve digits of the Standard Document Number			\$ Amount	

b. Responsibility for entering this data on **TRs** lies with the Traffic Management Officer, Traffic Division. However, it is

the responsibility of the fund administrator (program manager) and order-writing activity to ensure that the **necessary** data is shown on the travel order.

4. Distribution of Copies

a. One copy of each travel order issued by fund administrators (program managers) will be provided to the Head, Accounting Division by letter of transmittal numbered sequentially. Appendix Q is a sample format. Transmittal letters are due at the Accounting Division by Friday of each week. Letters of transmittal will include one copy of TAD orders for each TON being used. When TAD orders are issued to extend into the subsequent fiscal year, two copies will be provided for each TON to substantiate the obligation for each fiscal year. In the event that no TAD orders were issued during the week, a negative letter of transmittal will be submitted. Data pertaining to travel orders issued by the Director, Development **Center** will be transmitted in accordance with established mechanized procedures. Copies of orders with supporting documents will be maintained by the Financial Management Branch for the Development Center as official records of this Command, and will be available upon call for copies and/or inspection by the Assistant Chief of Staff, Comptroller. Copies of travel orders with supporting documents will be retained for three fiscal years.

b. TAD orders citing **TONs** assigned to an appropriation not accounted for at this Command by Activity Accounting Number 000264 will be listed and annotated "Not 000264." In cases where funding authority for TAD orders has been granted to commands outside Marine Corps Development and Education Command by message, Figure 3-3, and copies of orders have been requested, a copy of these orders will be submitted to the Head, Accounting Division annotated by message date time group. In cases where it is necessary to direct funding authority for TAD by telephone or other verbal means, such authority will be confirmed by message.

c. **In cases** where funding authority for TAD has been granted to other commands by message, and copies of applicable orders have been requested, a continuous effort must be made to assure compliance with this request. Follow-up messages will be initiated by the cognizant fund administrator (program manager). Three copies will be provided to the Assistant Chief of Staff, Comptroller.

d. One copy of each travel order will also be provided the fund administrator (program manager) whose funds are being cited for recording into the FARMS system.

5. Entries on Official Records

a. The fund administrator (program manager) will process the TAD orders as follows:

(1) Enter the appropriate data into the FARMS system. TAD orders will be simultaneously obligated **and** expensed.

(2) File the TAD order in the expense file.

(3) Adjustments to expenses previously recorded will be made as a result of subsequent payments. Fund administrators (program managers) will adjust the previous expenses on the FARMS records. These adjustments will appear on the financial statements, and will reference the TON and amount. When adjustments **are** made, the applicable orders will be removed from the expense file, annotated as to the adjustment, and returned to the expense file.

b. If no travel is performed, and the orders are cancelled, a copy of the cancellation will be furnished the Head, Accounting Division.

6. Completion of Travel. The traveler is responsible and will comply with this basic Order to report to the Head, Disbursing Division within 15 days after completion of travel to make final settlement of any claims or refund of excess advances. The fund administrator (program manager) will make every effort to maintain cognizance of completed travel and to respond to inquiries regarding completion of orders. Any unused portion of **a** transportation request will be reported immediately to the Traffic Management Officer (TMO), Traffic Division, Supply Department. Further, the fund administrator (program manager) will follow the procedures contained in the current edition of MCDECO 7000.13.

7. Unused Transportation Requests and/or Tickets. The Assistant Chief of Staff, Supply (TMO, Traffic Division) will forward, on a monthly basis by letter of transmittal, copies of applicable travel orders which are affected by either a cancellation or modification of a transportation request and/or unused portion of tickets. The travel order will contain an estimate of the value of the cancellation or modification of transportation requests and/or unused portion of tickets.

8. Targets and/or Limitations. As required, constraints in the form of targets or related limitations will be placed on TAD and/or costs associated therewith, Fund administrators (program managers) will ensure compliance with such limitations and/or targets that may be established prior to requesting travel orders.

9. Messages. Messages providing funding authority to other **commands for** performance of work are at the time of issue incurring obligations. Therefore, in order to maintain funding

control, all messages providing funding authority for work will be forwarded to the Assistant Chief of Staff, Comptroller for release.

10. Advance Payment of Registration Fees, Registration fees for conferences, seminars, and other training may be paid in advance utilizing the NAVCOMPT FORM 2277. Activities requesting TAD orders will notify the order writing activity via an attachment to the TAD request that registration fees have been paid in advance. The order writing activity will enter the words "Registration Fees Paid In Advance" in Block 16 of the DD Form 1610. The fund administrator (program manager) will file a copy of the voucher for payment of registration fees in the expense file attached to the appropriate TAD order. When the settlement copy of the TAD order is received, the travel voucher will be examined to ensure that reimbursement for registration fees has not been claimed by the attendee.

UNCLASSIFIED

1 1

CG MCDEC QUANTICO VA

ADDRESSEE

BT

UNCLAS//NOCODE//

FOR CODE

SUBJECT

1. {EXPLAIN PURPOSE. }

2. FOL FUND DATA IS PROVIDED FOR {EXPLAIN}.

APPN: 17FY1106.2780 TON: NO.

BCN: 00264 EST COST: AMT

AAA: 000264

COST CODE: STANDARD DOCUMENT NUMBER

JON: AS APPLICABLE

3. REPIRE EACH TRAVEL ORDER CONTAIN STATEMENT: "TON. WILL BE CITED ON ALL TRS AND DOVS PURSUANT TO THESE ORDERS."

4. REQUEST THAT COPIES OF DOV'S AGAINST THESE ORDERS BE FORWARDED TO THIS COMMAND {CODE C 182} AND C CODE DEPT}.

BT

COMPT, MCDEC {3}
ORIGINATING DEPT {3}
OTHER.

NAME; DEPT CODE

D. S. ALEXANDER

UNCLASSIFIED

Figure 3-3. --Message Format for Transportation Request.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 3

ACCOUNTING

SECTION 2: PLANT PROPERTY ACCOUNTING

3200. MISSION AND FUNCTIONS. The Head, Plant Property Branch **maintains** the plant property records, conducts inventories, and prepares reports for all real property and equipment in accordance with policies of the Comptroller of the Navy and Commandant of the Marine Corps.

3201. DEFINITION AND CLASSES OF PLANT PROPERTY. Plant property includes all Department of the Navy-owned, Marine Corps-managed real property, and other property for which the Marine Corps is accountable. Also included is all personal property of a capital nature which meets the criteria established in the Navy Comptroller Manual, Volume 3, Chapter 6 and related Navy Comptroller Instructions. It does not include plant **property-**type items in the stores system. Excluded are plant property items in the custody of unit operating forces which are moved with the unit. Excluded also are items issued from stores which are charged to other than cost account code **1R9A**. Plant property is divided into four classes:

Land	Class 1
Buildings and Improvements	Class 2
Equipment	Class 3
Industrial Production Equipment	Class 4

3202. ASSIGNMENT OF RESPONSIBILITY

1. Classes 1 and 2. The area, buildings, and facilities responsibility is assigned by the current edition of MCDECO 11100.1.

2. Classes 3 and 4. Fund administrators (program managers) **listed** in Appendix R will designate a responsible officer to administer the receipt, custody, and disposition of Classes 3 and 4 equipment allocated for use within their respective area of responsibility. Personnel assigned as responsible officers will, at the time of initial assignment, request a consolidated memorandum receipt of property items, sign, and return to the Head, Plant Property Branch within 10 working days. Any shortage of property will be the subject of a letter to the commanding officer or the responsible officer concerned requesting that a report or investigation be initiated. In order to effect the

change of the responsible officer, the Head, Plant Property Branch will be furnished the name and rank of the relieving responsible officer at least 10 days prior to relief.

3203. PROCUREMENT

1. Class 1 Property. Requests for the acquisition of additional land ~~will be addressed~~ to the Commanding General.

2. Class 2 Property. Requests for the acquisition of additional facilities, or modification/extension of existing facilities will be submitted for approval to the Commanding General in accordance with existing instructions. The acquisitions of Class 2 property is based on contracts let under the cognizance of the Maintenance Officer. Copies of contracts and job orders covering new construction, major alterations, and additions chargeable to cost account code 7010 will be written to cover individual installations in such a manner as to specifically identify the plant property facility.

3. Class 3 Property, Prior to requisitioning plant property Class 3 items with a dollar value of \$1,000 or more (exceptions are electronic test benches, work benches, and layout **tables** used in printing plants), fund administrators (program managers) will ensure that allowances exist and administrative regulations are adhered to.

a. Requisitions will be forwarded to the Head, Plant Property Branch, Accounting Division for screening against local excess property. After review for allowances and related information, the requisition will be forwarded to the NCOIC, Customer Service Section, Materiel Division.

b. Requisitions for replacement of plant equipment will include the plant account number of the items being replaced.

4. Class 4 Property

a. Requirements for investment production equipment (Class 4 plant property) will be forwarded to the Head, Plant Property Branch on a Requisition and Invoice/Shipping Document (**DD Form** m-w:--

b. The Head, Plant Property Branch will **transcribe applicable** information to a Department of Defense Industrial Plant **Equipment** Requisition (DD Form 1419) for submission to Defense Industrial Plant Equipment Center (DIPEC).

c. Upon receipt of notification of the **availability** of a suitable item from DIPEC, the Head, Plant Property Branch will coordinate with the appropriate responsible officer as to the acceptability of the item. An acceptance certificate or a

nonacceptance certificate with justification for nonacceptance will be forwarded to DIPEC.

d. Funds for Class 4 items will not be expended until receipt of certification that a suitable substitute item is not available from another echelon of supply. Upon notification that a suitable substitute item is not available, the appropriate responsible officer will submit a requisition to the NCOIC, Customer Service Section, Materiel Division via the Head, Plant Property Branch for the item(s) required. Requisitions will show the applicable accounting data for the time.

e. Procurement of production equipment is not authorized for initial requirements or replacements without prior approval of the Commandant of the Marine Corps. All correspondence and accounting documents will reflect the authorization.

3204. ACQUISITION AND RECEIPT

1. Acquisition of Classes 1 and 2 Plant Property

a. Class 1. Temporary interests, releases or grants will be reported to the Head, Plant Property Branch. Related documents and correspondence concerning real estate acquisitions will be routed via the Head, Plant Property Branch.

b. Class 2

(1) Acquisitions of facilities will be reported to the Head, Plant Property Branch irrespective of the type of financing, appropriated or nonappropriated funds. Plant account personnel will physically inspect all new facilities for determining type of structure, structural material, dimensions, and square footage encompassed. Documents and correspondence concerning facilities will be routed via the Head, Plant Property Branch.

(2) The Public Works Officer and Maintenance Officer will assist the Head, Plant Property Branch in preparing property records cards, as required.

2. Acquisition of Classes 3 and 4 Plant Property

a. The Traffic Management Officer, Traffic Division will receive and deliver all plant property to the requisitioning agency. The responsible officer and/or the fund administrator (program manager) shall be responsible for the proper reporting of receipts of plant property equipment within five days after receipt of plant property equipment to the Head, Plant Property Branch. This report will be in the form of a memorandum to the Head, Plant Property Branch indicating the quantity, descriptive nomenclature, and location of the equipment. In addition, the memorandum shall contain the requisition number on which equipment

was ordered, applicable purchase order number, and date of receipt. A copy of the DD Form 250 indicating the receipt of the material will accompany the memorandum.

b. Classes 3 and 4 plant property received from sources other than those shown above will be reported to the Head, Plant Property Branch in the same manner except a copy of the shipping document will accompany the memorandum.

3205. IDENTIFICATION MEDIA

1. Class 1. No identification media required.

2. Class 2

a. Buildings and structures which are sufficient in size and prominence will be shown on the Master Shore Station Development Plan. These buildings and structures will be assigned a permanent identification number by the Head, Plant Property Branch. The assignment of identification numbers will be consistent with the existing numbering system throughout the Command. The Head, Plant Property Branch will forward a work request to the Assistant Chief of Staff, Facilities (Maintenance Division) for the preparation of identification media. Accompanying the request will be the designation, the identification number assigned, and map location of each building or structure. The Head, Plant Property Branch will notify the Public works Officer to include these new buildings or structures in the next revision of the Master Shore Station Development Plan.

b. Fund administrators (program managers) will notify the Assistant Chief of Staff, Facilities (Maintenance Division) of missing identification media for replacement.

3. Classes 3 and 4

a. For each item of plant equipment, the Head, Plant Property Branch will be responsible for assigning and affixing permanent identification media. Once an identification number has been assigned, it will not be changed nor will it be removed if the item is returned to stock. The number will remain unchanged for the **useful life of the item**, and it will be referenced in all correspondence and accounting documents relative to the item.

b. Responsible **officers** and/or fund administrators (program managers) will initiate appropriate action to ensure that:

(1) Personnel within their command are apprised of the importance of plant account identification media.

(2) Periodic inspections are conducted (at least semiannually) to determine the presence, accuracy, and permanence of identification media for each item of plant equipment under their cognizance. Discrepancies will be reported by memorandum to the Head, Plant Property Branch in the following format: Nomenclature; Serial No.; P.A. No.; Activity Location; Noted Discrepancies.

3206. PROPERTY ACCOUNTING/CUSTODY

1. Records, One copy of each Property Record Form (DD Form 1342) **will be** furnished to the responsible office by the Head, Plant Property Branch for each Class 3 or 4 item recorded on the accounting records of plant property. These records will be filed by the responsible officer in numerical sequence by plant account number. The Head, Plant Property Branch will distribute the plant property record form at the time of pickup of the property. This form will accompany Receipt for Class 3 and 4 Plant Property (MCDEC Form 4430/3).

2. Consolidated Memorandum Receipts

a. Semiannually (1 June and 1 December) or at the relief of responsible officers, the Head, Plant Property Branch will prepare a listing of plant equipment under the cognizance of the responsible officer. Consolidated memorandum receipts will be reconciled with the plant property on hand. Excesses or shortages will be reported to the Head, Plant Property Branch for reconciliation or disposition.

b. Upon the receipt of Consolidated Memorandum Receipt (CMR) from the Head, Plant Property Branch, responsible officers or fund administrators (program managers) will take the following actions:

(1) Physically inspect all items by plant account number, and compare actual condition of items to condition codes listed on CMR. Make a pen change to condition code listed on CMR if deemed necessary. Original and duplicate copy are to be annotated.

(2) Review estimated year of replacement, and through utilization of the physical inspection and condition code established in paragraph 3206.2b(1) above, determine a realistic **fiscal** year of replacement. Pen change year of replacement if deemed necessary. Annotate original and duplicate copy. Replacements which cannot be made during the current budget year should be updated to budget year plus one or later, dependent upon conditions of items. This applies to items with a replacement year prior to the current budget year. Items listed on CMR for which replacement is not made will be annotated "N/A" on original and duplicate copy of CMR.

(3) Items that may require a technical inspection to determine condition may be referred to the technical section concerned.

(4) The responsible officer will sign the original copy and return to the Head, Plant Property Branch. The duplicate copy will be retained by the responsible officer for his records.

(5) On the basis of information furnished on the CMR, the Head, Plant Property Branch will update plant property records to reflect the new data.

c. The listing prepared as of 1 December will reflect changes to the prior June listing. This listing will be forwarded to the responsible officer/fund administrator (program manager) for review and updating in accordance with paragraph 3206.2a.

(1) The signed original will be returned to the Head, Plant Property Branch for updating plant property records.

(2) In addition, an updated CMR will be provided on 1 October for determining those items to be replaced in the forthcoming budget year(s). The listing will be in replacement year sequence.

(3) Items listed on the June listing having a replacement year the same as the year for which a budget is being prepared will either be included in the budgetary figures if replacement is desired or the replacement date will be updated to the future year.

3. Updating Records. If within 10 working days after reporting the receipt of a plant property item, a debit MCDEC Form 4430/3 is not received, the responsible officer will verbally notify the Head, Plant Property Branch.

4. Movement of Utility System Equipment. Plant equipment connected to a utility system will be disconnected only by personnel of the Facilities Department (Maintenance Division).

5. Intra-Command Moves. When plant property Class 3 items are transferred between **responsible officers, Transfer of Plant Property Class 3 (MCDEC Form 4430/2)** will be utilized to record the transaction. The completed form, with signature, will be forwarded to the Head, Plant Property Branch (original and one copy).

6. Interactivity Transfers. Plant property Classes 3 and 4 will not be transferred or shipped to activities outside Marine Corps Development and Education Command without written approval of the Head, Plant Property Branch.

3207. INVENTORY

1. Overages. The responsible officer will report, by letter, to the Head, Plant Property Branch all items of plant account equipment, Classes 3 and 4, on hand, but not on charge by CMR, to their respective account.

2. Inventory

a. A physical inventory of Classes 1 and 2 plant property will be performed on a continuous basis.

b. A physical inventory of Classes 3 and 4 plant property will be conducted every three years. Detailed instructions for such inventories will be promulgated by the Assistant Chief of Staff, Comptroller.

3. Technical Assistance. Technicians within the various technical trades will assist **inventory personnel of the Plant** Property Branch in physical inventory of plant property, as required.

4. On-Site Inspections. Periodic inspection of records and related property held by responsible officers will be made by the Head, Plant Property Branch.

3208. UTILIZATION

1. Class 1. The use of Marine Corps Development and Education Command-owned and leased land will be determined by the Commanding General.

2. Class 2

a. Commanding officers and heads of departments will ensure that buildings and structures are utilized for the designated purpose. Primary designations to these real properties are published periodically in the current edition of MCDECO 11100.1, Listing and Assignment of Real Property Facilities. Request for changes of designated use of a building or structure will be directed to the Commanding General (C 04). The Head, Plant Property Branch will be notified of any designated use changes.

b. As required, commanding officers and heads of departments will report buildings or structures no longer in use or buildings and structures for which no planned use within one year is anticipated to the Commanding General (Code C 04). The Head, Plant Property Branch will be notified of this action.

3. Classes 3 and 4

a. Responsible officers/fund administrators (program managers) will ensure that required plant equipment is on hand in sufficient quantity, and that the equipment is in a serviceable condition. Cannibalization (the removal of serviceable parts from one item of equipment for use in repairing another item of equipment) will be employed only as specifically authorized by MCO P4400.19B, paragraph 3002.

b. Current utilization of industrial production equipment (plant property Class 4), and the basic plans and programs for mobilization of such equipment must reflect the latest concepts as well as the requirement to reduce expenditure for funds. Budget limitations dictate increased efficiency and economy measures. Therefore, responsible officers/fund administrators (program managers) will make a continuing review and evaluation of all production equipment to determine what equipment is excess because of reduced workload, design changes, or any other contributing factor. In conducting this review, the following points will be considered as guidelines:

(1) Consolidation of industrial production equipment within one shop or area for better utilization.

(2) Maintain **workload records** where more than one of the same or similar type of production equipment exists to determine if an equal amount of work can be accomplished with less equipment through the media of more effective work assignments.

(3) Ensure that production equipment is not utilized to manufacture common items readily available from commercial sources,

(4) Prior to initiating disposal action for excess production equipment, determine if the equipment can be utilized as a replacement for older, less productive equipment in use which should be disposed of first.

3209. DISPOSITIONS

1. Class 1. Action will be initiated by the Commanding General.

2. Class 2. Upon the approval for disposition of real property, the Assistant Chief of Staff, Facilities will notify the Head, Plant Property Branch, in writing, of such action. Within five days after disposal, the Maintenance Officer, Public Works Officer, or the Chief, Defense Property Disposal Office, Marine Corps Development and Education Command, Quantico, VA, as appropriate, will furnish the Head, Plant Property Branch the following information in writing:

a. If the item of real property was transferred to another **government** agency (federal, state, or local), furnish name of agency. If disposed of as a **result of survey**, so state.

b. Give the authority number for taking disposition action; if cash sales, give disposal sales number.

c. Give the month and year of formal disposition.

d. Give, in dollars, the amount of consideration received, if any. Upon disposition of the item of real property, if a cash sale, enter the amount in dollars received as a result of the cash sale; if no consideration was received, so state.

3. Class 3

a. Items which become unserviceable through normal use **will** be reported to the Head, Plant Property Branch by the responsible officer concerned. The report will be made on a DD Form 1348-1 with the following information typed thereon:

(1) Document identifier **B7J**.

(2) Unit of **issue**.

(3) Quantity.

(4) Document number (30000, year, day; leave serial number blank).

(5) Unit price.

(6) Shipped from: Plant Property Branch, Accounting Division, Comptroller Department, Marine Corps Development and Education Command, Quantico, Virginia.

(7) Ship to: Chief, Defense Property Disposal Office, Marine Corps Development and Education Command, Quantico, Virginia.

(8) Total value.

(9) Item nomenclature, plant account number, and serial number.

(10) Signature of the responsible officer.

b. DD Form 1348-1 will contain the following:

(1) Office machines with a dollar value of \$1,000 or more will be supported by a signed certification by a representative of the Office Machine Repair Division, Support Department stating that the item meets the criteria for replacement as set forth in the current edition of **MCO 10460.2**.

(2) Other expense-type items with a dollar value of \$1,000 or more will be supported by a Limited Technical Inspection (LTI) signed by a representative of the cognizant technical field.

(3) Motor vehicle-type items will show Commandant of the Marine Corps authority.

(4) All reports of unserviceable property will be supported by the responsible officer's copy of DD Form 1342 for the item.

(5) The DD Form 1348-1 will be delivered to the Head, Plant Property Branch by the responsible officer or an agent acting for the responsible officer. The Head, Plant Property Branch will affix a serial number to the DD Form 1348-1 and provide turn-in instructions to the individual. Upon completion of the turn-in action, the responsible officer, or his acting agent, will obtain a signature of receipt for the item. The original signed receipt will be returned to the Head, Plant Property Branch for processing of credit action.

c. Items which are damaged or destroyed will be reported in writing to the appropriate commanding-officer by the responsible officer via his unit commanding officer (see the current edition of **MCO P4400.19**). For each item concerned, the plant account number, nomenclature, results of the technical officer's inspection, and estimated cost of necessary repairs will be shown. The commanding officer will initiate an investigation under the conditions contained in **MCO P4400.19B**, paragraph 4011; and upon completion, submit the subject report investigation to the Commanding General for review and final action. These items will be retained by the responsible officer concerned until disposition instructions are received from the Commanding General. The original of the approved report of investigation will be forwarded to the Head, Plant Property Branch for necessary action.

d. Items which are lost or stolen will be reported immediately, in writing, to the Commanding Officer, Security Battalion by the responsible officer via the commanding officer. Each report will contain the name, rank, service number, and organization of the person last having-custody of the property account on which the item appears: the date that the loss was discovered; and the serial number, plant account ~~number, and name~~ of the missing item. A copy of each report will be forwarded to the Head, Plant Property Branch. The Commanding Officer, Security Battalion will be responsible for notifying the authorities concerned. Upon the notification of lost property, the Assistant Chief of Staff, **Supply** will initiate a bulletin in the 4400 series requesting a search for the missing property. An investigation of missing items will be held in the manner prescribed in paragraph **3209.3c**.

e. Excess items will be reported immediately, in writing, to the Head, Plant Property Branch by a responsible officer. Each report will contain the nomenclature and plant account identification number of the item. In addition, the result of the technical officer's inspection will be forwarded with the report. Item Condition Code "R" or "X" will be reported as unserviceable. The Head, Plant Property Branch will notify all responsible officers of items declared excess by means of an "Excess Plant Property" letter. Responsible officers will screen each item and return the letter to the Head, Plant Property Branch noting items that can be utilized. Redistribution will be made on a first call basis. If action is required to redistribute excess plant property, the Head, Plant Property Branch will notify, in writing, the holding responsible officer to transfer the property in accordance with instructions contained in paragraph 3206.5. If the items are found to be excess to the needs of this Command, the Head, Plant Property Branch will invoice the items to the Chief, Defense Property Disposal Office, MCDEC. The holding responsible officer will retain the items until notified by the Head, Plant Property Branch to dispose of the item.

4. Class 4

a. Items which become unserviceable through normal use, items which are damaged or destroyed, and items which are lost or stolen will be reported in accordance with the procedures for Class 3 property established herein.

b. Equipment no longer required for the purpose for which authorized (idle or excess) will be reported, in writing, to the Head, Plant Property Branch by the cognizant responsible officer. This applies only to equipment which is not in current productive use, and is not contemplated for use within 90 days; excluding equipment installed or designated for currently scheduled production not in use pending completion of an assembly, and machine tools or other related production equipment for maintenance or overhaul of material in current use.

c. Each report will contain the nomenclature and plant account identification number, and be accompanied by DD Form 1342 for each item concerned. Detailed instructions for completion of the DD Form 1342 will be given by the Head, Plant Property Branch; however, the data required on the forms must be furnished by a technical inspector.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 3

ACCOUNTING

SECTION 3: CIVILIAN PAYROLL ACCOUNTING

3300. PURPOSE. The Head, Civilian Payroll Branch maintains the civilian pay, leave, retirement, and other related reports and records in accordance with procedures directed by the Director, Civil Service Commission; Director, General Accounting Office; Director of Civilian Personnel; Comptroller of the Navy, and Commandant of the Marine Corps.

3301. PAYROLL PROCEDURES

1. Hours of Work and Regular Worksheet. The regular hours of work for civilian employees is established at 40 hours, 8 hours a day, Monday through Friday. Normally, working hours from 0800 to 1630 or 0730 to 1600 with a thirty-minute period allowed for lunch in the middle of the workday/shift. Working hours will be enforced by responsible officers and supervisory personnel. Civilian employees who violate established working hours are subject to appropriate disciplinary action.

2. Non-regular Workweek

a. Activity heads requiring workweeks or shifts to be scheduled regularly at times other than those set forth in paragraph 3301.1 above, will forward a request to the Commanding General (Code C 18) for approval prior to the establishment of a non-regular workweek or a non-regular shift.

b. Schedule Changes will be kept to the hour or half-hour.

c. The normal duty of a shift will not exceed eight hours.

3. Changes to Scheduled Workweek/Shift, The scheduled workweek will not be changed to permit the payment of overtime or holiday benefits not otherwise provided.

4. Pay Period. The pay period for civilian employees is a two-week period beginning every other Sunday and ending the following second Saturday.

5. Paydays

a. Payments will be made by electronic funds transfer to financial institutions (Direct Deposit) or by mail to a non-work address. Due to the inherent benefits to the individual, payment by electronic funds transfer is encouraged.

b. Paydays will be scheduled on an annual basis on or about 1 October of each year to enable personnel to plan funds for vacations and other leave contingencies.

(1) Payday occurs during a **regular** Monday thru Friday five-day workweek. Payment will be made on Tuesday of the second week following the end of the pay period.

(2) Payday Considerations when a Holiday Occurs. When a normal Tuesday payday falls on a holiday, payment will be mailed/transmitted as scheduled.

(3) There will be no exceptions made for payments On the day preceding scheduled paydays.

6. Personnel Actions

a. The Director, Civilian Personnel will furnish the Head, Civilian Payroll Branch the following information the day a new employee reports to work, employees transferring within his organization, and other personnel actions involving changes to pay status, to include promotion, periodic step increases, etc.:

- (1) Employee social security number.
- (2) Employee name.
- (3) Employee type.
 - (a) Civilian, graded permanent, annum.
 - (b)** Civilian, ungraded permanent, diem,
 - (c) Civilian, ungraded temporary, diem.
 - (d)** Civilian, graded temporary, annum.
 - (e) Civilian, ungraded intermittent, diem.
 - (f) Civilian, graded intermittent, annum.
 - (g)** Youth Opportunity Corps, ungraded, diem.
 - (h)** Civilian, summer work, graded student, annum.
- (4) Grade/step.
- (5) Shift.
- (6) Work center.
- (7) Effective date of action.

(3) Messages. Messages providing funding authority to other commands for performance of work are at the time of issue incurring obligations. Therefore, in order to maintain funding control, all **messages** providing funding authority for work will be forwarded to the Assistant Chief of Staff, Comptroller for release.

b. Formal paperwork will be forwarded as soon as possible but no later than **1200**, Monday of the second week following the beginning of the pay period in which the change is to take place, large number of hire actions excepted. At least one full two-week period should be allowed for mass hire action; i.e., school teacher's return in August and summer augment hires.

c. Transfer of employees between cost centers will be effective only at the beginning of pay period except in those cases approved -jointly by the Director, Civilian Personnel and Assistant Chief of Staff, Comptroller.

7. Holiday Work. No work will be required on days observed, as national holidays except that required for emergency service or holiday work authorized by current regulations to be regularly scheduled as part of a normal tour of duty. Emergency **service** is defined as that which cannot be deferred to the next working day.

8. Overtime Work

a. The **policy** with respect to overtime work is set forth in the current edition of MCDECO 5330.1. Overtime will be limited to no more than 3.0 hours for any one employee during a normal 80 hour pay period.

b. An Overtime Request and Authorization (NAVCOMPT Form 2282) will be used, to obtain approval of all overtime in advance of the work performed, except in emergency situations. The Overtime Request and Authorization will be forwarded to the Commanding General (C 181) for approval. In emergencies, requests may be made by telephone to the Assistant Chief of Staff, Comptroller (640-2666) and confirmed subsequently in writing. Outside of normal working hours, fund administrators (program managers) may **authorize** overtime work of an emergency nature followed within **24** hours by an Overtime Request and Authorization'. However, such requests documenting overtime work performed at/near the end of the bi-weekly pay period must be properly documented, certified, and delivered to the Head, Budget Division no later than 0900 on the Monday (Tuesday if Monday is a holiday) following the overtime. 'Untimely, improperly documented or **precedent** cases will be paid upon approval and to the extent practicable, on the payroll for the subsequent pay period,

c. Overtime is payable and recorded on-timecards in tenths of an hour, i.e., 6 minutes--.1, 12 minutes--.2, 18 minutes--.3, 24 minutes--.4, 30 minutes--.5, 36 minutes--.6, 42 minutes--.7, 48 minutes--.8, 54 minutes--.9, and 60 minutes--1 hour.

9. Compensatory Time

a. Compensatory time is time off with pay granted in lieu of overtime pay for irregular or occasional overtime work and applies to graded employees only. A **nonexempt employee** under the Fair Labor Standards Act may be granted compensatory time if requested in writing by the employee, but the time should be used within 30 days. An employee who is "suffered or permitted" overtime work under the Fair Labor Standards Act must be paid overtime pay. Graded employees whose basic pay is **above** maximum scheduled rate of basic compensatory provided for a GS-10 have no right or choice between overtime pay and compensatory time off.

b. Eighty hours of compensatory time is the **maximum amount** which can be accumulated during the leave year. Any compensatory time worked after the maximum accumulation of eighty hours must **be** compensated for by payment of overtime. Only that compensatory time which is earned during the **last 30** days of the leave year may be carried over into the following **leave** year. In addition, earned time off for which requested time off has not been granted may be carried over into the following leave year.

c. An Overtime Request and Authorization (NAVCOMPT Form 2282) will be used to obtain approval of compensatory time to be worked. The block noted "Compensatory Time" will be marked when compensatory time is worked; the time will also be reported on the timecard. The employee will certify on the back of the timecard that he/she wishes to take compensatory time in lieu of overtime. When the compensatory time off is granted, the period of time will be reported as compensatory leave on the timecard.

d. Compensatory time is earned in tenths of hours, the same as overtime. See **para** 3302.8~.

10. Under/Overpayments on Current Payroll. Errors made on current payrolls, overpayments, and/or underpayments will be adjusted on subsequent payrolls. Only cases involving documented financial hardship will be reviewed on the merit thereof on an exception basis.

➤ 3302. LEAVE RECORDS

1. Scheduling Annual Leave to Avoid Loss of Leave,

a. Statutory Limitations. Civilian employees are not allowed to carry over, to the new **leave year**, balances greater

than 240 hours of annual leave. Balances greater than 240 hours will be forfeited. An exception applies, however to those few employees who had balances (of 240 hours) before the law was enacted and in selected cases where operational requirements preclude use of planned leave during the leave year. However, there is no restriction on the amount of sick leave that can be carried forward.

b. Responsibility. It is the responsibility of the fund administrator/program manager to ensure that leave is scheduled to permit all employees to use annual leave as authorized without loss thereto, to the extent practicable, in order to avoid "use or lose" situations, civilian employees should have submitted vacation/extended leave schedules (reserving a small portion for emergency or unplanned absences) to their immediate supervisor for appropriate action prior to 1 April of each year. Leave in excess of statutory limitations will not be carried over to the subsequent leave year except as noted in paragraph 3302.1a.

c. Leave Schedules. Once the leave schedule has been established, operational requirements may dictate a change. Such determinations must be made by Center Directors, Commanding Officers, and Assistant Chiefs of Staff, for civilian employees under their cognizance two levels or below the chain of command. Determinations for civilian staff working directly for the foregoing must be made by the Chief of Staff, MCDEC or the Commanding General. This determination must be documented in the event leave deferred by operational requirements cannot be used prior to end of the leave year (on or about 31 December) to support a request for exception to carry forward any unused leave. Such leave must have been scheduled and documented no later than **three** pay periods (six weeks) prior to the end of the leave year,

d. Restoration of Lost Leave. Lost leave may be restored only under the following conditions:

(1) Administrative error.

(2) Cancellation of scheduled leave due to operational necessity to meet critical mission requirements. Determination of the condition of operational necessity must be made as set forth in paragraph 3302.1c.

(3) Inability to take scheduled leave due to unanticipated use of sick leave.

e. Limitations on Restoration of Lost Leave

(1) Lost leave must have been scheduled prior to 1 September and the employee must have been unable to use the

leave prior to the end of the leave year (on or about 31 December).

(2) Restoration must be requested by the employee, justified in writing, and the request submitted via the chain of command to the Commanding General (C 18), within 10 work days after close of the leave year. The request will contain the supporting documentation, as set forth in paragraph 3302.1c.

(3) Since restored leave is intended to be used as expeditiously as possible, a time limit for the use of restored leave will be set by the said authority usually not to exceed 90 days in order that current leave may also be scheduled and used.

f. Authority. The authority designated to restore lost leave at MCDEC is the Assistant Chief of Staff, Comptroller.

3303. TIMEKEEPING

1. Timekeeping Designations. Fund administrators (program managers) employing civilian personnel will designate, in writing, persons to serve as timekeepers and to certify timecards. Designations will be made by memo for each primary and alternate timekeeper, and forwarded to the Head, Civilian Payroll Branch for retention. Timecards will be certified by the designated supervisory personnel.

2. Timekeeper Functions. Timekeepers will:

a. Write the badge number in large numerals at the end of the timecard to enable employees to readily identify their timecards.

b. Rack timecards by badge number.

c. Enter the information on cards; code leave and additional pay.

d. Ensure that supervisors have signed the cards.

e. Forward timecards to the Head, Civilian Payroll Branch.

3. -Recording Attendance

a. General. Attendance will be recorded by mechanical time **clocks** on a timecard (Figure 3-4) throughout the MCDEC complex, unless a waiver has been granted in writing, by **the Assistant** Chief of Staff, Comptroller. No employee may **clock** in or out for another employee. When time clocks are not available and/or an exception has been granted, an Attendance Sheet (MCDEC Form

12600/1) will **be used** so that each employee will sign in and out and record the appropriate time. The attendance sheet will be posted or maintained in an area visible to the supervisor of the section and **will be used in** the same manner designated below for **clocking** in or out. Timekeepers will use this sheet to record hours of work on the timecards. Attendance sheets will be retained by the supervisor for a period of three years. Care will be taken to ensure that only required entries are made on the timecards, In case an erroneous entry is made, a ruled line will be drawn through the incorrect entry and the correct entry recorded on a new line. Erasures and overwriting are prohibited. Entries will be made either in blue or black ink. Changes on the timecard will be initialed by the timekeeper or other authorized persons, Check to ensure that all leave and/or overtime recorded in the body of the timecard has a corresponding entry at the top of the card for labor;

b. Basic Procedures. Employees who leave work will be required to clock out before departing. Failure to clock in when

reporting to work or leaving work requires the initials of the employee's supervisor. On the last working day of the pay period, all timecards will be removed from clock racks and the cards for the next pay period inserted.

c. Failure to Clock In or Out. In the event the employee fails to clock in or out due to absence from duty and does not notify his supervisor, the employee will be carried in a pending or absent without leave status. However, if upon the employee's return to work, it is determined that the circumstances justified the absence, proper change will be made to the appropriate type leave, and pay will be adjusted accordingly.

d. Time Clock Exemptions. Civilian personnel with a rating of GS-9, foreman or above, may be exempted from the requirement to punch a time clock to record attendance. At the supervisor's discretion, exempted employees will manually insert time in and out on their timecard on a daily basis, and, at the end of the pay period, initial the certification block (leaving room for the certifying official's signature) that the time recorded on the card is correct and submit completed timecards to their immediate supervisor who will certify the correctness of entries thereon. Upon certification, timecards will be delivered to the regular timekeeper for submission to the Head, Civilian Payroll Branch in the usual manner.

e. Special Requirements. On every second Friday of the pay period, the timecards of those departments working from Monday through Friday will be delivered directly to the Head, Civilian Payroll Branch by 0930. This procedure is fully explained in paragraph 3303.7. On this day only, these departments are required to have their employees who utilize time clocks punch out on the reverse side of the following pay period timecard. In those instances where the leave or working status of an employee changes on the Friday after the timecards have been submitted, the timekeeper or supervisor, as appropriate, will telephone the change to the Head, Civilian Payroll Branch, Accounting Division, Comptroller Department on the same day if possible, but in any event, not later than the following Monday. The Head, Civilian Payroll Branch will maintain a log entry on each call. Upon receipt of the following pay period timecard, the Head, Civilian Payroll Branch will verify the punch-out date recorded on the reverse side of the timecard to the log entry.

4. Recording Absences

a. Leave

(1) Timecards provide affirmative evidence of attendance; therefore, the employee will not be required to submit an Application for Leave (Standard Form 71) except in the following cases:

(a) Sick leave in excess of three days.

(b) All sick leave taken by employees with letters on record regarding abuse of sick leave.

(2) Applications for the above mentioned sick leave must be supported by a doctor's certificate or by an appropriate statement via the supervisor if the employee was not under a doctor's care.

(3) Employees will enter on the timecard the type of leave used and initial each entry. Where time clocks are not used, the entries will be made on an attendance sheet. If the employee is not available to initial the timecard/attendance sheet, his supervisor will initial for him.

(4) Applications for leave will be approved by supervisory personnel only.

(5) Timekeepers will code timecards for leave used in the space provided at the bottom of the timecard using the leave codes shown in Appendix S. The first two digits of these codes describe the type of absence, and the last digit indicates the week of the pay period in which the absence occurs. For example: The card of an individual who took 10 hours annual leave the first week of the pay period would be coded with 711 on the first line and 10 on the second line; if he also took 4 hours sick leave the first week of the pay period, an entry in the second column of 721 on the first line and 4 on the second line would be made. Figure 3-4 shows these examples and other types of absences which can be used as a guide in coding leave on the bottom of the timecard. All entries will be made in green ink. Leave will be coded in multiples of one-half hour with the exception of compensatory time earned and/or used. Administrative leave will only be used for jury duty, blood donor, or leave granted to the activity due to weather or special circumstances. Holiday leave will not be coded, If no leave is taken, no codes will be entered.

b. Leave Codes. The following codes will be used on the timecards to indicate the various types of absences. Supporting papers, as required, are shown below:

~~A/L~~ ~~Annual Leave.~~

S/L Sick Leave--Doctor's certificate after three days. In cases of abuse of sick leave, an appropriate statement via the supervisor if the employee was not under a doctor's care.

C/L Court Leave--Copy of court summons.

M/L Military Leave--Copy of orders. Certification of duty performed submitted after return to work.

T/D Temporary Duty--Copy of travel orders prior to trip. Copy of the settlement voucher after completion of trip.

SUSP Suspension--Copy of personnel action.

LWOP Leave Without Pay--Copy of approved extended leave. Also, LWOP is used after expiration of sick and annual leave.

AWOL Unauthorized absence.

COMP LV Compensatory leave.

BEC Bureau of Employee Compensation--No charge to leave.

ADM Administrative leave--After each blood drive, the Civilian Personnel Office will provide the Civilian Payroll Branch with a list of civilian employees who donated blood at MCDEC and the applicable date.

T/L Traumatic Injury Leave--No charge to leave (continue pay).

5. Recording Additional Pay

a. Pay Codes. The following pay codes will be used in the appropriate column of the timecards:

- A Poisons, explosives, and microorganisms (high degree).
- B Poisons, explosives, **microorganisms** (low degree, dirty work, cold work, and hot work).
- C Overtime.
- E High work.
- F Holiday pay.
- G AWOL, LWOP and suspension.
- H Holiday.
- L Leave usage.
- P Sunday work (regularly scheduled).

S Second shift differential (graded and ungraded).

T Third shift differential.

b. Sample Timecard

(1) The sample timecard illustrated on Figure 3-4 shows the proper manner in which entries should be recorded on the biweekly timecard.

(2) Use of the "extra" column.

(a) Employees called back to work overtime will clock in and out in the "extra" column on the timecard. Personnel working overtime immediately following the normal workday are not required to clock out and immediately clock in.

(b) Employees leaving work during their shift will clock out in the regular column. If they return to work during the same shift, they will clock in in the "extra" column. Upon completion of the shift, they will clock out in the "extra" column.

(3) The time portion of the timecard will be completed as follows:

(a) Under "REG", record regular hours worked.

(b) Under "OT", record the number of overtime hours worked (Code C).

(c) Under "EXC", record the total hours reported under all pay codes A, B, E, F, P, S, and T.

(d) Under "L'VE", record the total hours of leave for which pay is received, writing in the type of leave in the "EXTRA" column.

(e) Under "OUT", record LWOP, AWOL or holiday for which pay is not received, as applicable.

(f) At the end of the biweekly pay period, the columns REG, EXC, and L'VE will equal the number of hours to be inserted under the block captioned "REGULAR HOURS." The total hours under the "OUT" column will not be included under either the "REGULAR HOURS" or "OVERTIME HOURS."

6. Certification of Timecards. Timecards will be certified after the **hours** of attendance and/or absences have been recorded for the pay period. Certification will be accomplished by the employee's supervisor, or in his absence, by an employee acting

in a supervisory capacity who possesses knowledge of the employee's actual attendance. The use of facsimile signature or facsimile initials for certifying timecard is prohibited. No supervisor will certify his own timecard nor will any two employees certify each other's timecard. Fund administrators (program managers) employing civilian personnel will forward the Timecard Certification Form (MCDEC Form 7421/1) for all individuals/supervisors authorized to certify timecards. Designation will be made on the Timecard Certification Form approved by the next line supervisor, or higher authority in chain of command, as appropriate, and forwarded to the Head, Civilian Payroll Branch for retention. On 15 June every year and at such time as may be required, the Fund Administrators (program managers) will forward to Civilian Payroll Office a letter listing all individuals that are authorized to sign timecards. Fund administrators (program managers) will update the letter, accompanied by new signature card, as necessary when a change in supervisor occurs. Fund administrators (program managers) will also conduct training in verification procedures for all supervisors authorized to certify timecards.

7. Forwarding Timecards. Timecards will be sorted in numerical sequence by work center and employee number, and delivered directly to the Head, Civilian Payroll Branch by 0930 on the second Friday of the pay period for those departments working Monday through Friday. Departments with employees on shifts other than Monday through Friday will submit their cards by 0930 on Monday following the end of the pay period. The dates scheduled on Appendix K apply to the two time periods noted above. Except for exempted employees in paragraph 3303.3d, all manually posted entries of time will be initialed by the employee's supervisor. This also applies to the second Friday of the pay period when timecards are turned in prior to clock-out time. Approved applications of leave and supporting papers, as required, will be submitted at the same time. The type of leave taken will be initialed by the employee.

3304. ALLOTMENTS. All Direct Deposit Sign-Up Form(s) (Standard Form 1199) received through the U. S. Mail or Guard Mail will be confirmed by Civilian Payroll Branch with the individual civilian employee. The verification will include signature, and where the allotment (deduction from pay) will be forwarded. The verification applies to all Standard Form 1199's received through the mail from financial organizations outside the D. C. Metropolitan area.

3305. DOCUMENTATION FOR ABSENCES. Required documentation to support sick leave for extended periods, temporary additional duty, military leave, jury duty, and other absences will be

provided with the applicable timecard to the extent practicable. In the absence of documentation covering extenuating circumstances, documentation will be in place no later than ten work days after the event. Documentation covering military training duties will include a copy of the order to training duty and subsequently, upon completion, an endorsement signed by competent authority showing proof of reporting to, and separation from, training duty. Failure to provide documentation in a timely manner will result in absences reverting to charges against annual leave, if available, otherwise leave without pay until such time as the documentation is in order. **If pay** adjustments are required, they will be made on the subsequent payroll.

FINANCIAL MANAGEMENT MANUAL

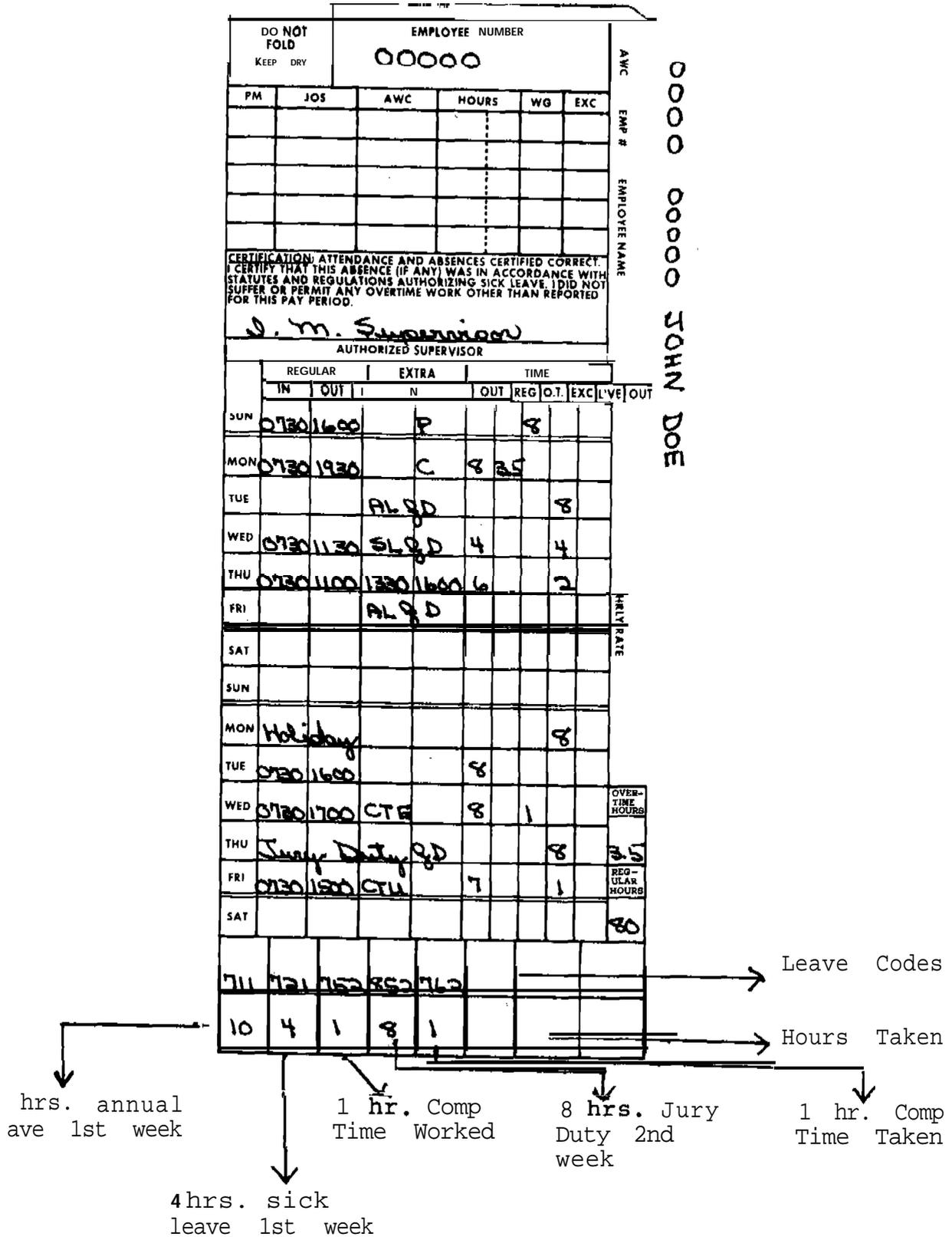


Figure 3-4.--Recording Attendance on Timecard

FINANCIAL MANAGEMENT MANUAL

CHAPTER 4

DISBURSING

	<u>PARAGRAPH</u>	<u>PAGE</u>
GENERAL	4000	4-3
PAYDAYS	4001	4-3
PAY ACTIONS	4002	4-4
HOURS OF OPERATIONS	4003	4-4
PROCEDURES FOR MILITARY PAY	4004	4-4
DELIVERY OF MILITARY PAY CHECKS	4005	4-4
MAILING OF CIVILIAN PAY CHECKS	4006	4-6
ADVANCES OF PAY	4007	4-6
ALLOTMENTS OF PAY	4008	4-7
VERIFICATION AND CORRECTION OF PAY ACCOUNT ENTRIES	4009	4-8
TRAVEL PAY	4010	4-8
VOUCHER FOR DISBURSEMENT AND/OR COLLECTION	4011	4-11
CONTRACTS AND PURCHASE ORDERS	4012	4-11
PROCESSING FINANCIAL RETURNS	4013	4-12
COLLECTIONS	4014	4-13

FIGURE

4-1	ORGANIZATIONAL CHART OF THE DISBURSING DIVISION	4-14
-----	--	------

FINANCIAL MANAGEMENT MANUAL

CHAPTER 4

DISBURSING

4000. GENERAL

1. Mission. The Head, Disbursing Division will advise and assist the Assistant Chief of Staff, Comptroller in matters pertaining to disbursing services to military and civilian personnel, and to suppliers of materials and services (see figure 4-1).

2. Functions. The Head, Disbursing Division will accomplish the following:

a. Procure, maintain custody of, and disburse, Government funds used in payment of military and civilian personnel, and suppliers of materials and services.

b. Maintain detailed records of transactions.

c. Prepare periodic financial reports.

d. Perform complete local audits of military pay accounts, collections, disbursement vouchers, and related documents.

e. Accept for deposit amounts due the Navy Department.

f. Provide reimbursement of vouchers representing supplies, materials, and services for which the Head, Disbursing Division has been designated the paying activity.

g. Process invoices for payment against formal and informal contracts for which the Head, Disbursing Division has been designated the paying activity,

h. Establish audit policies, programs, methods, and procedures in disbursing operations.

i. Resolve technical accounting questions revealed in audits

j. Provide prompt, convenient, and accurate disbursing services to military and civilian personnel.

4001. PAYDAYS. Payday dates will be promulgated annually during July by Marine Corps bulletin in the 7220 series. Payments for scheduled paydays will be by check or electronic funds transfer direct to financial institutions. Due to the benefits to the individual, electronic funds transfer is the preferred method.

4002. PAY ACTIONS

1. Reenlistments and Separations. In order to complete necessary processing, audit, and make payment on date of reenlistment or separation, substantiating pay documents must be delivered to the Head, Disbursing Division by the organization concerned no later than five working days prior to discharge or separation in accordance with the current edition of **MCO P1900.16.**

2. Special Payments. In accordance with **MCO 7220.31E** there are presently 2 types of special payments:

a. Those which may be made by a disbursing officer without additional authorization (advance pay, initial bonus payments, basic pay and allowances due a Marine when he joins or detaches, Temporary Lodging allowance, separation payments, payments to transient personnel).

b. All other payments must be directed by the CO or XO of the Marine's reporting Command through the use of a NAVMC Form 11116. The Joint Uniform Military Pay Procedures Manual outlines specific instructions and guidelines regarding the completion of all paperwork necessary to effect special payments of Marines and other transient personnel.

4003. HOURS OF OPERATION. All branches within the Disbursing Division will remain open for business 0800-1130 and 1300-1630 with the following exceptions:

1. The Head, Travel Branch will accept and pay travel claims 0800-1130 and 1300-1500. Claims submitted after 1500 will be paid the following day. Only travel advances will be paid from 1500-1600.

2. No normal payments will be made after 1600, and no collections will be taken after 1500.

3. Business hours for the TBS Deputy Disbursing Office are 0730-1130 and 1300-1600 to accommodate the needs of that activity.

4004. PROCEDURES FOR MILITARY PAY. A Marine's official pay record **is** the master military pay account at the Marine-Carps Finance Center, Kansas City. At present, MCDEC administrators and disbursers use the on-line diary method to input, change, or delete information in the central record. Any and all entitlements are automatically paid to a member once the data has been accepted in his/her master file.

4005. DELIVERY OF MILITARY PAY CHECKS

1. Pay checks for military personnel of this Command are picked up from the Head, Disbursing Division by Commanding Officers and/or their designated representative. Commanding Officers must designate their representative in writing and this designation, with the representative's signature, must be currently on file at the Disbursing Division. The designee must be a Staff Sergeant or above,

2. Time of Pick Up. Checks will be ready for pick up in the Disbursing Division after 1500 on the last working day preceding **payday**. Checks will be ready for sorting after 1400 on the same day. Delivering of pay checks to the individual payees prior to the date of the check/payday is not authorized.

3. Check Distribution. In order to avoid fraudulent receipt and **conversion** of pay checks, commanding officers are required to account for each check indicated on the payroll, and to assure delivery to the member concerned.

a. Hand Delivered. Delivery will be made personally by the commanding officer or his designated representative as follows:

(1) By hand to the member.

(2) To a third party designated by the commanding officer, in which case the commanding officer will designate an individual to pick up checks for members of a section, and the designee will sign a receipt for the checks.

b. Mail. Delivery by mail will be effected by the commanding officer of the individual concerned. In the event a Marine is on leave, TAD, or some other particular circumstance requires his check to be mailed, the commanding officer will:

(1) Identify all Marines requiring or requesting their paycheck be mailed.

(2) Insure that a proper/current address for each Marine is on file.

(3) Mail each Marine's check as soon after receipt as possible.

4. Custody. Commanding officers are responsible for assuring that secure storage is provided paychecks pending delivery. Undeliverable checks will be returned to the Disbursing Division within 24 hours of receipt, with the exception of those cases where members may be on special liberty, leave, or TAD, and will return to the Command within a seven day period. Commanding officers will provide the Head, Disbursing Division with an appropriate roster indicating a reason for non-delivery of each check returned.

5. Electronic Funds Transfer (EFT). Many benefits are derived from EFT, giving Marines the opportunity of having their net pay deposited directly into their checking or savings account at a financial organization of their choice. Details are contained in Chapter 9, Section 2 of MCO 7220.313 (JFPM) or at the Disbursing Division.

6. Direct Deposit Disenrollment for Marines. Automated processes terminate participation the payday prior to expiration of current contract (ECC). A high risk of overpayment exists when a Marine is separated early. Head, Disbursing Division will notify the Marine Corps Finance Center by message when such terminations are required. The following is required of commanding officers.

a. Immediately notify the pay section OIC by telephone when an early separation is suspected.

b. The request must later be made in writing by submission of a Miscellaneous Pay Order (NAVMC 11107).

4006. MAILING OF CIVILIAN PAY CHECKS

1. Pay checks will be mailed to meet scheduled paydays. No assurances can be given as to the date actually delivered by the U.S. Mail Service. Greater certainty exists in the electronic methodology.

2. Loss of Check. Loss of check, theft, destruction, and forged signature on checks will be reported to the Head, Disbursing Division. The payee and/or other responsible persons will sign a statement furnishing all available information possible concerning the loss. In order to allow for delay or misrouting of paychecks by the U.S. Postal Service, the payee will not report non-receipt of pay checks until the Monday following the regularly scheduled payday.

4007. ADVANCES OF PAY

1. Entitlement. Upon receipt of Permanent Change of Station Orders (subject to the approval of the Commanding Officer, for Lance Corporals and below) active duty Marines may be paid an advance of pay to meet extraordinary expenses incident to a move. This may not exceed three times one month's basic pay minus three times one month's Federal/State income tax withholding, FICA tax, SGLI, all known debts for collection and the total of allotments in force at the time of the advance. Personnel must have sufficient time remaining to **completely** repay the advance prior to expiration of active service.

2. Time of Payment. The advance may be paid at any time after receipt of change of station orders, but no later than 60 days, after date of reporting to the final duty station assigned in the orders.

3. Certification by Commanding Officer. A NAVMC Form 11107, Miscellaneous Military Pay Order, must be signed by the Commanding Officer to authorize advance pay to enlisted Marines in pay grades below E-4. Additionally, an authorization signed by the battalion or squadron commander is necessary to effect liquidation of advance pay in excess of 12 months, regardless of the rank of the payee.

4008. ALLOTMENTS OF PAY

1. Allotment Authorization. Allotment Bond Authorization, referred to as ABA, will be utilized for all Marine Corps personnel. Marines will present their allotment request to the administrative office maintaining their SRB/OQR. The administrative office will prepare the ABA using automated data processing equipment. The member will sign the ABA and his commanding officer or designee will witness the member's signature, and verify the correctness of the allotment actions taken. ABA's will only be prepared at Disbursing when required by the current edition of MCO 7220.45.

2. Maximum Allotted. Computation of the maximum amount of pay which can be allotted will include basic pay; basic allowance for quarters for members with dependents; basic allowance for subsistence for commissioned and warrant officers; special pay for medical, dental, and veterinary officers; submarine pay; flying pay (all crew members); diving pay; and proficiency pay less amounts which must be withheld for income and social security taxes, amounts to repay debts properly chargeable against a member's pay account, and premiums for service group life insurance.

3. Restrictions on Allotments. A member may not have more than one "H" (repayment of loans for purchase of home), or not more than two "S" (savings institution) allotments. A member will not be permitted to grant more than one allotment for the same purpose designation in favor of the same payee, except as provided herein. More than one allotment in favor of the same payee will be permitted in the case of United States Savings Bonds, American Red Cross, and when a member is liquidating an indebtedness of any department or agency of the United States. A savings allotment may not be registered to an individual, to mutual funds or to any non-banking institution or association.

4. Stoppage of Allotments. It is the responsibility of the **commanding officer to inform** the Head, Disbursing Division of any facts in his possession which warrant the stoppage of an allotment.

4009. VERIFICATION AND CORRECTION OF PAY ACCOUNT ENTRIES

1. Joint effort will be made by the Head, Disbursing Division and the commanding officer to ensure that information recorded in official records is compatible and correct. Applicable administrative and disbursing records, to include the Visual Inquiry System, are utilized by commanders and disbursers at the following times to ensure the continuous audit process:

a. when a member joins MCDEC.

b. On a monthly basis when the Leave and Earnings Statements are received.

2. The scope of, and procedures for, this verification are contained in the current editions of MCO 7220.31 and MCO P1070.12.

4010. TRAVEL PAY

1. General. Travel pay is provided to defray expenses incurred by military and civilian personnel for authorized travel in connection with official business. Reimbursement for travel pay is effected through use of a Travel Voucher (DD Form 1351), and supporting forms; Travel Voucher or Subvoucher (DD Form 1351-2); Allowance (DD form 1351-4), as applicable. Travelers will submit claims to the Head, Travel Branch, Disbursing Division for settlement within three working days after completion of travel.

2. Compatible Records. Current directives require that the unit diary, service record book, and military pay account be in agreement. They further require that temporary additional duty (TAD) be reported to the unit diary clerk by the actual hour and day of departure and return in order that proper personnel accounting may be accomplished.

3. Procedures. In order to assure that TAD, leave, and commuted ration entries on the unit diary are in agreement with the DD Form 1351-2, and statement of leave taken, the following procedures will apply:

a. During normal working hours, military personnel (officers and enlisted) under orders to TAD will notify administrative officers prior to departing of the actual hour of departure. After normal working hours and during weekends, the organization duty officer will be notified by telephone or other acceptable communication of the actual hour of departure and return.

b. All personnel, including officers, will complete claims for all types of travel allowances in their company/administrative office, as required by the Marine Corps Travel Instructions. Commanding officers will establish local procedures to ensure that all personnel reporting for permanent duty or

returning from TAD submit a travel claim within three working days to the Head, Travel Branch, Disbursing Division for settlement. Administrative office personnel will provide assistance to members in preparation of travel itineraries.

c. The Head, Travel Branch, Disbursing Division will be available to advise administrative personnel in claim preparation.

d. Based upon information reflected in travel itineraries and supporting orders/endorsements, the Head, Disbursing Division will compute claims submitted for settlement in accordance with existing regulations, including computation of **proceed, delay,** and travel time.

4. Travel Advances

a. General. While traveling under TAD or permanent change of station orders, travel advances are provided to travelers prior to commencement of their travel. These funds are to defray the costs incurred while absent from their regular duty stations. Travel advances must be reconciled upon completion of the trip.

b. Advances to Civilian Personnel

(1) General. An advance of funds for travel and transportation expenses will not exceed the total estimated amount to be reimbursed to the traveler on PCS and 80% TAD in accordance with the authority contained in a travel order. An advance of funds will not be made for less than \$50.00 except when financial hardship would be imposed on a traveler in an individual case if required to pay allowable travel expenses from personal funds.

(2) An employee desiring an **advance** of funds will make such request to the fund administrator (program manager) who prepares the travel request. If approved, the allowable amount will be stated in the travel request and included in the travel order. Approval of a request for advance of funds will be by a travel approving official or by the fund administrator (program manager) within whose cognizance the travel is being performed.

(3) A traveler must present the original and one copy of the travel orders to the Head, Travel Branch, Disbursing Division in order to receive an advance.

c. Advances to Military Personnel

(1) Permanent Change of Station (PCS)

(a) A Marine desiring advance travel pay in connection with PCS orders must present the original and one copy of travel orders to the Head, Travel Branch, Disbursing Division.

Based upon information contained in the travel orders and information furnished by the member, advance MALT and per diem for the member will be computed in the exact amount the traveler will earn for the ordered travel. PCS orders which direct temporary duty at intermediate stations and places where disbursing facilities are available will be advanced mileage to the TAD point. Payments of advance allowances to the ultimate duty station can be accomplished by the Disbursing Office at the intermediate station.

(b) A Marine desiring advance dependent travel pay and/or dislocation allowance must present the original and one copy of his travel orders, his pay record, and an authorization for advance dependents travel and/or dislocation allowance (NAVMC Form 11115 (5-82)) to the Head, Travel Branch, Disbursing Division. All entitlements will be computed and payment effected at the same time the member receives his own MALT and per diem.

(2) Temporary Additional Duty (TAD). Original and one copy of TAD orders are **required** for payment of TAD advances. In those cases where members are TAD at this Command from other duty stations, the original and one copy of all orders and endorsements thereon are required. In computing the amount that may be advanced, the following factors will be considered:

- (a) Mode of transportation to be utilized.
- (b) Number of days away from the permanent duty station.
- (c) Availability of Government quarters and messing facilities.
- (d) Any miscellaneous expenses that may be incurred.
- (e) Not to exceed 80%.

d. Liquidation of Travel Advances. Within three working days of completion of the travel involved, personnel will present to the Head, Travel Branch, Disbursing Division the original and one copy of all orders, endorsements, and receipts along with a complete Travel Voucher or Subvoucher (DD Form 1351-2). When travel advances and the amount earned by the member are identical, a travel voucher is required and will be processed by the Head, Disbursing Division with no additional payment. When the amount of the advance is less than the amount earned by a member, a supplemental payment will be made. In those cases where advances exceed the amount earned, the overpayment will be collected in cash from the member in accordance with existing regulations. Pay record checkages for amount of overpayments will be done only in extreme cases where a member would otherwise suffer dire financial hardship.

4011. VOUCHER FOR DISBURSEMENT AND/OR COLLECTION

1. Billing. When material is shipped from Army, Navy or Air Force stock, billing from the shipping activities is accomplished on a Voucher for Disbursement or Collection (NAVCOMPT Form 2277).

2. Certification of Receipt. The Head, Accounting Division will **certify** all NAVCOMPT Form 2277s for which material and services were received, and will forward the NAVCOMPT Form 2277 to the Head, Disbursing Division for disbursing and/or collecting funds.

4012. CONTRACTS AND PURCHASE ORDERS

1. Contracts and purchase orders providing for delivery of material or performance of services initiated by the Commandant of the Marine Corps; Commanding Officer, Marine Corps Logistics Base, Albany, Georgia; the Army; Navy; and Air Force will be forwarded to the Head, Disbursing Division for distribution. One copy of each such document designating this Command as the paying location is retained by the Head, Disbursing Division. One copy of all other contracts or purchase orders covering material to be shipped to this Command is required when designated **as** the paying representative. Contracts and purchase orders placed which are chargeable to a Marine Corps appropriation accounted for by this Command will be appropriately annotated so that bills rendered will be forwarded to the Purchasing Division, Supply Department, Marine Corps Development and Education Command, Quantico, Virginia 22134. A record of payments on each is made and retained in contract record books held by the Head, Public Voucher Branch, Disbursing Division.

2. Invoices. Upon shipment of materials as provided for in contracts or orders, the vendor forwards invoices to the Purchasing Division, Supply Department, Marine Corps Development and Education Command, Quantico, Virginia for payment. Activities that receive invoices for maintenance and/or rental of equipment should certify the documents upon receipt, and **immediately** forward them to the Disbursing Division for payment to avoid loss of discounts and late charge payments.

3. Reports of Property Received. Upon receipt and acceptance of **material**, the receiving activity will furnish the Purchasing Branch with a Report of Property Received or Material Inspection and Receiving Report (DD Form 250). Delays in furnishing **reports** of property received result in delays in payment to vendors. Vendors expect to receive prompt payment of monies due and every effort will be made to furnish the Disbursing Division with the documents **necessary** to process payments expeditiously.

4. The Purchasing Division will deliver certified invoices and purchase documents to the Disbursing Division for payment within **five** days of the acceptance of the goods or services,

5. Cash Discounts. Activities receiving material involving cash discounts will ensure that Reports of Property Received (DD Form 250) are immediately furnished the Head, Disbursing Division.

6. Prompt Payment Act. Every effort must be made by activities involved in any portion of the bill paying process to comply with requirements of PL 97-177 (Prompt Payment Act).

4013. -PROCESSING FINANCIAL RETURNS. The following procedures will be observed in processing **financial** returns:

1. All source documents will be coded for automated data processing in accordance with current directives.
2. When data contained on the documents has been input by the Head, Disbursing Division, the Director, MCCDPA will prepare from this tape a verification listing for each batch of documents. This listing will contain all the information input **plus** a total monetary value for the entire batch. This total should balance to the voucher transmittal sheet, "Net Total Amount." A verification listing will be returned from the Director, MCCDPA.
3. The Head, Disbursing Division will audit the verification listings furnished by the Director, MCCDPA.
4. Errors detected by the audit will be noted on the verification listing and corrected by the Head, Disbursing Division on an Error Tape, and a new request sent to the Director, MCCDPA for another verification listing.
5. At the end of the week, the verified listing will be incorporated in a weekly run with a weekly header and sent to the Director, MCCDPA for a listing of expenditures/collections by authorization accounting activity heads. This will be returned to the Head, Disbursing Division along with reproduced copies of NAVCOMPT Form 634 to be mailed to the authorization accounting activity heads with the original NAVCOMPT Form 634.
6. On receipt of the appropriate monthly header input, the Director, MCCDPA will forward all schedules covering the accounting period to the Head, Disbursing Division on or before the first calendar day of the month following the accounting period for **inclusion with the** advance financial returns. The Director, MCCDPA will transmit the monthly financial returns via MCDN immediately upon completion of processing and will forward tapes to the Communications Center for transmittal to Kansas City on the same day.

4014. COLLECTIONS1. Disposition of Collections. Action required by the collection agent:

- a. Record all collections immediately upon receipt.
- b. Cash collections received will be deposited with the Head, Disbursing Division on a daily basis. If impractical to make deposits on a daily basis, they will be deposited at least twice each week. All collection documents must contain the proper accounting data upon submission to Disbursing.
- c. Funds (cash and negotiable instruments) delivered to the Head, Disbursing Division will be accompanied by a Cash Collection Voucher (NAVCOMPT Form 2277) showing the following information:
 - (1) Collection agent as remitter.
 - (2) Purpose of remittance.
 - (3) The account or fund to be credited.
 - (4) Total amount remitted.
- d. If collections are not accompanied by a Cash Collection Voucher (NAVCOMPT Form 2277), they will be accompanied by a Cash Receipt Certificate (NAVCOMPT Form 2114) in duplicate. This is known as an unvouchered collection, and will be supported at the end of the accounting period by a NAVCOMPT Form 2277 using the same procedures as shown in paragraph 4014.1c above.
- e. In the event checks are forwarded to the Head, Disbursing Division as a collection, they will be accompanied by the Check Listing Form (MCDEC Form 7200/6) listing check number, date drawn, drawer, bank on which drawn, and amount.
- f. Fees that are forwarded for jury duty service must be accompanied by a notice issued by the clerk of court of the county in which the juror served.

2. Accounting for Collections

- a. The Head, Disbursing Division will verify appropriation data on collection documents, and will determine proper registers for each. Collections are grouped in three registers: Register 13, Funded Reimbursement; Register 14, Unfunded Reimbursements; and Register 33, Refunds.
- b. If the Head, Disbursing Division cannot determine the proper accounting data on any collection, credit will be made to 17X6875, Suspense, Navy until such time as the proper accounting data is determined.

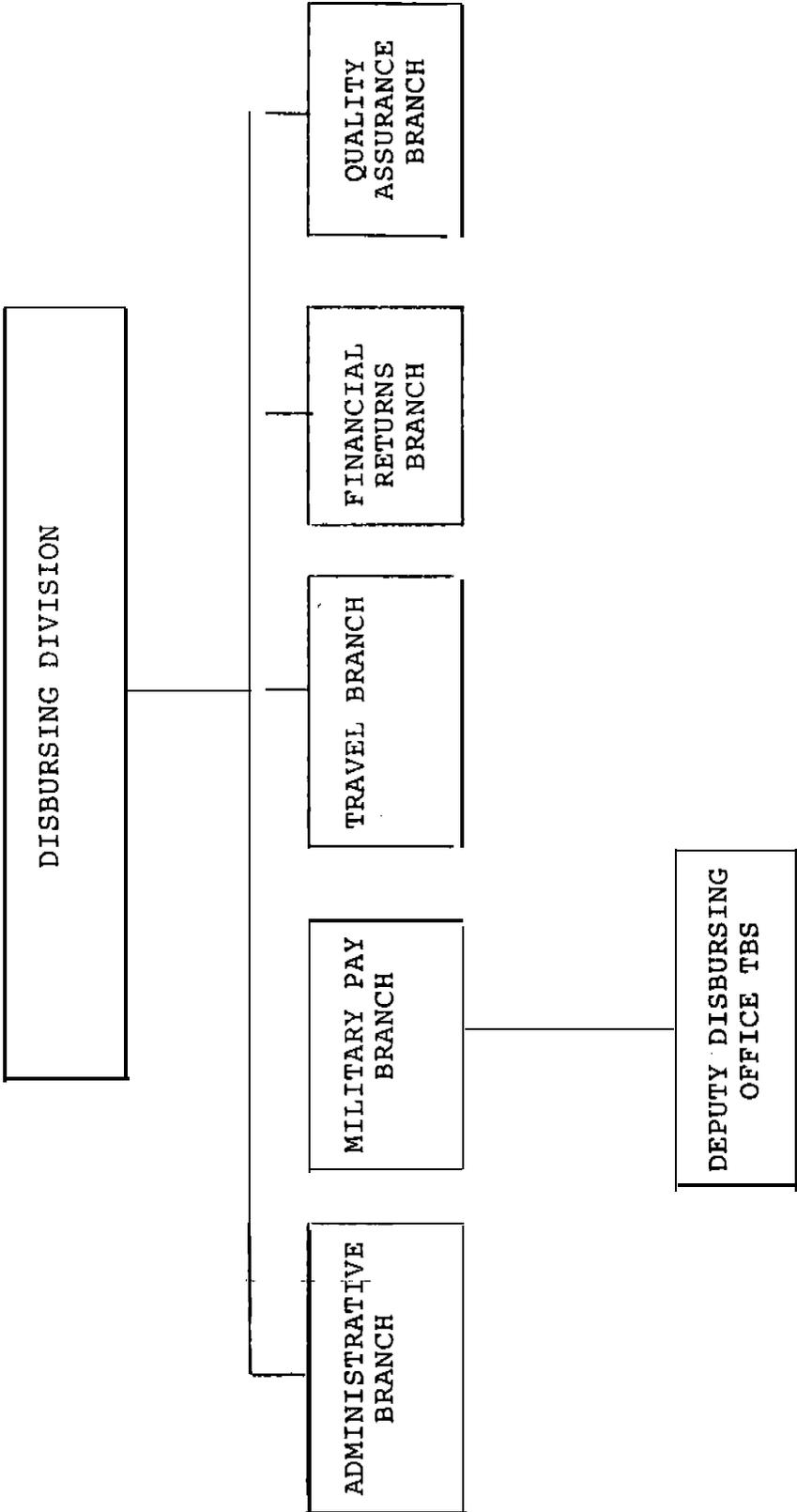


Figure 4-1.--Organizational Chart of the Disbursing Division.

FINANCIAL MANAGEMENT MANUAL

CHAPTER 5

ANALYSIS AND REVIEW

	<u>PARAGRAPH</u>	<u>PAGE</u>
GENERAL	5000	5-3
REPORTING	5001	5-4
RESPONSIBILITIES	5002	5-4
SPECIAL ASSIGNMENTS	5003	5-6
AVAILABILITY OF RECORDS, DOCUMENTS AND OTHER	5004	5-7
NONAPPROPRIATED FUND INSTRUMENTALITIES.	5005	5-7
TURNOVER FILES AND REPLACEMENTS,	5006	5-8
ADVISORY GROUPS/RECREATION COUNCILS ,	5007	5-8

FIGURE

5-1	ORGANIZATIONAL CHART FOR THE HEAD, ANALYSIS AND REVIEW DIVISION ,	5-9
-----	--	-----

FINANCIAL MANAGEMENT MANUAL

CHAPTER 5

ANALYSIS AND REVIEW

5000. GENERAL

1. Mission. The Head, Analysis and Review Division will advise and assist the Assistant Chief of Staff, Comptroller in **matters** pertaining to the conduct of reviews and analysis, audits, and investigations of Command financial management systems and procedures for both appropriated and nonappropriated funded activities: develop and coordinate changes to financial **systems**, programs, procedures, and controls; develop cost accounting systems and guidelines for collection of cost data; conduct reviews and analysis of various accumulated cost data, and develop various Command standard cost rates; and maintain **liaison** with and provide assistance to the General Accounting Office, the Defense Audit Service, the Naval Audit Service, the Field Supply and Maintenance Office, the Marine Corps Disbursing On-site Examination Team, and the Marine Corps Nonappropriated Fund Audit Service (see figure 5-1).

2. Functions. The Head, Analysis and Review Division will accomplish the following for both appropriated and nonappropriated funded activities:

a. Design new audit procedures and improve existing audit policies, programs, methods, and procedures. Prepare and execute an annual internal review program containing required actions for each fiscal year.

b. Test the reliability and usefulness of accounting and financial data.

c. Determine the adequacy of managerial financial internal control systems and procedures over Command assets, and make recommendations to Command officials.

d. Provide managerial-financial reporting and advice to various echelons of management and to Command activity heads covering NAFI financial management and procedural problems.

e. Coordinate, consolidate and **develop Command** replies to audits or surveys performed by General Accounting Office, Defense Audit Service, Naval Audit Service, Field Supply and Maintenance Analysis Office, Marine Corps Disbursing On-Site Examination Team, and other audit agencies; and take measures to correct discrepancies.

f. Participate in conferences with Command activities covering financial management and procedural problems.

g. Provide a member of his staff to serve as an ex-officio member, without vote, on councils and boards of the NAFIs listed in paragraph 5005. Responsibility as a member of these boards shall be advisory in nature and shall promote economy, effectiveness and efficiency in the utilization of resources in the NAFI program.

h. Interpret regulations and instructions, and makes recommendations concerning the establishment or revision of accounting internal control procedures.

1. Conduct financial management training seminars to promote a complete understanding of the Command's financial systems.

j. Coordinate preparation, review, and maintenance of financial management regulations.

k. Confirm compliance with laws, directives, regulations, policies, systems, procedures, and objectives of the Command.

1. Design new financial management systems for local use.

m. Coordinate all higher command-directed financial management system changes and new **financial...system** requirements.

n. Design new and improve existing cost collection systems and procedures.

o. Establish standard cost rates for reimbursable billings.

5001. REPORTING. The Head, Analysis and Review Division will report findings and make recommendations, by means of audit reports or studies, to the Commanding General via the Assistant Chief of Staff, Comptroller and the Chief of Staff, MCDEC for recommendation/approval so that effective remedial action can be taken. When **it is** appropriate, the Head, Analysis and Review Division will conduct a follow-up review of reports previously issued and write a report, if necessary.

5002. RESPONSIBILITIES

1. Performs financial management reviews, and ~~provides technical~~ assistance when requested or advisable. The scope of review work includes:

a. ~~Complying~~ with and evaluating policies, plans, and **procedures** set forth by this Command.

b. **Examining** selectively financial records to determine validity.

c. Testing the reliability and usefulness of accounting and associated financial statistical data.

d. Reviewing the efficiency with which manpower resources and other assets are utilized.

e. Examining effectiveness of controls and safeguards over Command assets to prevent waste, fraud and abuse.

f. Coordinating, preparing, reviewing, and maintaining financial management regulations, orders, bulletins, manuals, and, when appropriate, recommending changes.

g. Performing consultant services to management and operating officials.

2. Performs Commanding General inspections including the following areas:

a. Supervises and coordinates the accounting portion of Command technical inspections,

b. Coordinates the time and date for the Commanding General inspections. These arrangements will be completed at least one **week in** advance of the technical inspection.

c. Reviews and consolidates the reports of the technical inspections.

d. Transmits the consolidated technical inspection reports to the Deputy Chief of Staff/Command Inspector.

e. Briefs the Commanding General/responsible officer on the highlights of the inspections in the absence of the Assistant Chief of Staff, Comptroller.

3. Performs cost accounting reviews, and provides technical assistance when required or advisable. The scope of review work includes:

a. Conducting cost accounting studies, investigations, and analyses of various cost collection systems.

b. Analyzing various utility cost reports.

c. Analyzing labor and leave charges.

d. Interpreting regulations and instructions, and making recommendations to establish or revise local accounting procedures for collection of appropriate cost data.

4. Performs review of existing financial systems, and designs new financial systems when required in the following areas:

- a. Designs new financial management systems for local use.
 - b. Reviews existing financial management systems for improvement or enhancement.
 - c. Coordinates all higher command-directed financial management system changes and new requirements when applicable.
5. Acts as coordinator and liaison officer concerning all audits, inspections, reviews or surveys of appropriated and nonappropriated funds originating externally to the Command. This includes General Accounting Office, Defense Audit Service, Naval Audit Service, Field Supply and Maintenance Analysis Office, Marine Corps Disbursing On-Site Examination Team, and Marine Corps Nonappropriated Fund Audit Service visitations and any other examination by a responsible government agency. Replies resulting from audits, inspections, reviews or surveys will be coordinated by the Head, Analysis and Review Division. Copies of one time functional reviews which may impinge-on management/internal controls will be provided to the Head, Analysis and Review Division.

5003. SPECIAL ASSIGNMENTS

1. Definition. Occasionally, the Head, Analysis and Review Division will be directed to perform exploratory reviews of potential internal control problems in areas subject to waste, embezzlement, and unauthorized diversion of resources. This service can be used to significantly aid the Command in its mission.
2. Assignments Within the Comptroller Department. Comptroller Department division heads may request from the Assistant Chief of Staff, Comptroller that the **Head, Analysis and Review Division** perform a special study of some problem area or evaluate a new procedure. The requesting division head must formally present the problem and/or procedure to be evaluated so that the Assistant Chief of Staff, Comptroller and Head, Analysis and Review Division can meaningfully determine the time and personnel requirements versus potential improvements to be gained through the performance of the special assignment. The final decision as to whether or not the Head, Analysis and Review Division will perform a special assignment will be the responsibility of the Assistant Chief of Staff, Comptroller. The issuing of a formal audit report within the Comptroller Department will be at the discretion of the Head, Analysis and Review Division.
3. Assignments Outside the Comptroller Department. Any activity head may request from the Assistant Chief of Staff, Comptroller

that the Head, Analysis and Review Division perform a special study of a particular problem area or procedure. This request must be in sufficient detail so that an evaluation can meaningfully determine time and personnel requirements versus the potential improvements or savings to be gained through the performance of the special assignment. This service can be used to significantly aid the Command in its mission. The final decision as to whether or not the Head, Analysis and Review Division will perform a special assignment will be the responsibility of the Assistant Chief of Staff, Comptroller. At the completion of the review, a formal report, signed by the Head, Analysis and Review Division and approved by the Chief of Staff, Comptroller will be forwarded, in duplicate, to the requesting activity head.

5004. AVAILABILITY OF RECORDS, DOCUMENTS AND OTHER

1. Announced Visits. Commanding General inspections, audits, and reviews will be planned and scheduled in advance of the visit. Advance planning will permit liaison with the appropriate fund administrator (program manager) or activity head.
2. Unannounced Visits. Cash counts, verification of various fund accounts, civilian employee floor checks, and other surprise audits and reviews will be unannounced. Announcements would reduce the value and effectiveness of the audits.
3. Fund Administrators (Program Managers) and Activity Heads Responsibilities. Upon request from the Head, Analysis and Review Division, management officials at all levels will cooperate with the auditors in providing ready access to personnel, documents, and records to facilitate accomplishment of the review function. It is mandatory that the Head, Analysis and Review Division have free access to management information, and be unrestricted in the need to follow audit trails to logical conclusions.

5005. NONAPPROPRIATED FUND INSTRUMENTALITIES. Nonappropriated Fund Instrumentalities aboard MCDEC are as follows:

1. Command Club Management System.
2. MCDEC Recreation Fund.
3. Quantico Flying Club.
4. Civilian Recreation and Welfare Association.
5. Rod and Gun Club.
6. Quantico Dependents' School Cafeteria Fund.

7. MCDEC Billeting Fund.
8. MCDEC Chapel Fund.
9. Interservice Rifle Fund.
10. TBS Augmented Dining Fund.
11. Marine Corps Marathon

5006. TURNOVER FILES AND REPLACEMENTS

1. Heads of NAFI activities listed in paragraph 5005 will ensure that adequate desk top procedures and turnover files are maintained for each position performing accounting function, inventory control and related accountability functions.
2. ~~To the~~ extent practicable, heads, NAFI activities-will coordinate requirements for replacements 4 to 6 months- in advance with Manpower representatives and with the Head, Analysis and Review Division in order to assign designated replacements initially to on-the-job training to facilitate knowledge and ability prior to assignment as a relief bookkeeper in the designated fund.

5007. ADVISORY GROUPS/RECREATION COUNCILS, The heads of the Nonappropriated Fund Instrumentalities listed in paragraph 5005 will notify the Head, Analysis and Review Division of the time and date of all Advisory Group/Recreation Council meetings in order that a member of his staff may attend in an advisory capacity.

FINANCIAL MANAGEMENT MANUAL

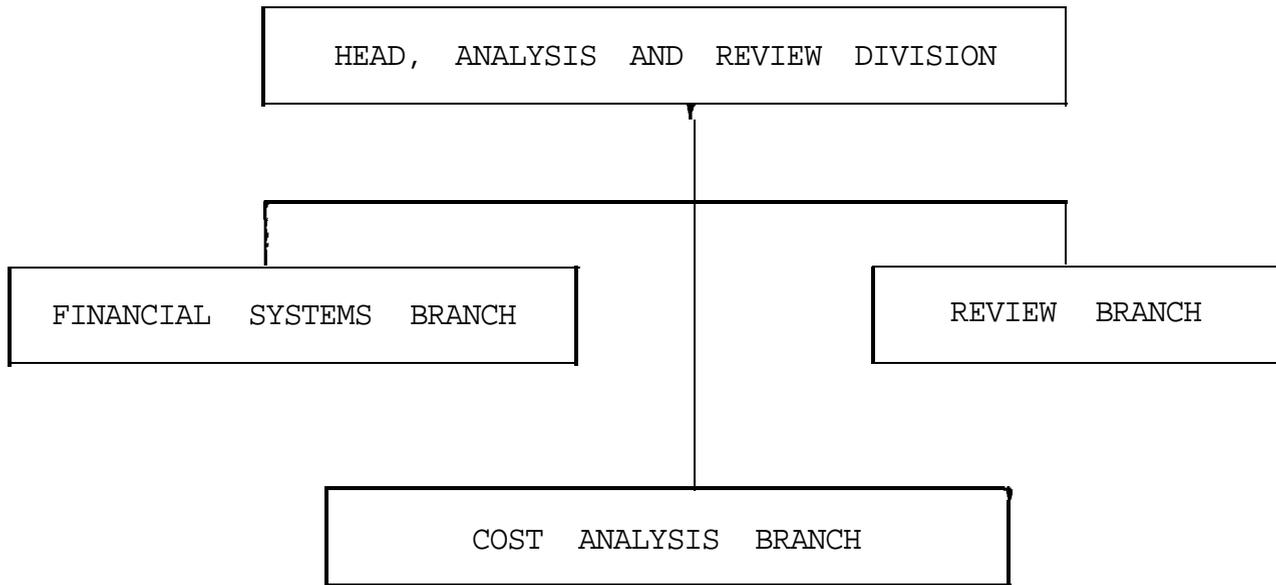


Figure 5-1.--Organizational Chart for the Analysis and Review Division.

FINANCIAL MANAGEMENT MANUAL

APPENDIX A

SECTION 3679 OF THE REVISED STATUTES, AS AMENDED
(31 U.S. CODE 665)

Expenditures or contract obligations in excess
of funds prohibited

"SEC; 3679, (a) No officer or employee of the United States shall make or authorize an expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein; nor shall any such officer or employee involve the Government in any contract or other obligation, for the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.

Voluntary service forbidden

"(b) No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.

Apportionment of appropriation; reserves; distribution; review

"(c) (1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof. As used hereafter in this section, the term "appropriation" means appropriations, funds, and authorizations to create obligations by contract in advance of appropriations.

"(2) In apportioning any appropriation, reserves may be established to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations. Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments that any amount so reserved will not be required to carry out the purposes of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921, for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this

subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974.

"(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.

"(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.

-Officers controlling apportionment or reapportionment

"(d) (1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission or the District of Columbia, which is required to be apportioned under **subsection (c)** of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the **beginning of** the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.

"(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Bureau of the Budget. The head of each agency to **which** any such appropriation is available shall submit to the Bureau of the Budget information, in such form and manner and at such time or ~~times as the~~ Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Bureau of the Budget shall apportion **each such** appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available, or not more **than**

FINANCIAL MANAGEMENT MANUAL

thirty days after the approval of the Act by which such appropriation is made available, whichever is later, When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States. Nothing in this subsection shall be so construed as to interfere with the initiation, operation and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under Section 612(c) of Title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section. The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.

Apportionment necessitation deficiency or supplemental estimates

"(e) (1) No apportionment or reapportionment, or request therefor by the head of an agency, which, in the judgment of the officer making, or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control: or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.

"(2) In each case of an apportionment or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.

Exemption of trust funds and working funds expenditures from apportionment

"(f)(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may except from apportionments trust funds and working funds expenditures

which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for -

- "(1) interest on, or retirement of, the public debt;
- "(2) payment of claims, judgments, refunds, and drawbacks;
- "(3) any item determined by the President to be of a confidential nature;
- "(4) payment under private relief Acts or other laws requiring payments to designated payees in the total amount of such appropriation;
- "(5) grants to the States under Title, I, IV, or X Of the Social Security Act, or under any other public assistance title in such Act.

"(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.

Administrative division of apportionment; simplification of system for subdividing funds

"(g) Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Bureau of the Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or ~~expenditures against~~ each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment. In order to have a simplified system for the administrative subdivision of appropriation or funds, each agency shall work toward the objective of financing each operating unit at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.

FINANCIAL MANAGEMENT MANUAL

Expenditures in excess of apportionment prohibited; penalties

"(h) No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.

Administrative discipline; reports on violations

"(i) (1) In addition to any penalty or liability under law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.

"(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Commissioners of the District of Columbia, shall immediately report to the President, through the Director of the Bureau of the Budget, and to the Congress all pertinent facts together with a statement of the action taken thereon."

FINANCIAL MANAGEMENT MANUAL

APPENDIX B

FUND ADMINISTRATOR (PROGRAM MANAGER) (FA (PM))
ASSIGNED WORK CENTER CODES

1. General

a. A two-digit code has been assigned to each fund administrator (program manager) for purposes of identification within the accounting system. In some cases, fund administrators (program managers) have been assigned an additional code(s) where separate cost breakouts would be beneficial for accounting or management purposes.

b. All fund administrators (program managers) fall into three main groupings as follows:

- (1) Development,
- (2) Education.
- (3) Commands/Departments.

c. Each fund administrator (program manager) is further subdivided into assigned work centers, which are identified by a four digit code which permits collection of cost data at the working level.

2. The following codes are assigned:

<u>F-A (PM)</u> <u>CODE</u>	<u>DEVELOPMENT</u>	<u>ASSIGNED WORK</u> <u>CENTER CODE</u>
	<u>Director, Development Center</u> (Reimbursable FY 1987 effective 1 October 1986)	
E0	(Not assigned) 1300	
E1	Marine Corps Tactical Systems Support Activity	1301
E2	Intelligence Division	1302
E3	Headquarters	1303
E4	Firepower Division	1304
E5	Operations	1305
E6	Plans	1306
E7	Administration and Support Division	1307
E8	Mobility and Logistics Division	1308
E9	Command, Control and Communications Division	1309
EA	System Engineering Support Division	1310
	<u>Director, Development Center</u> (Reimbursable FY 1986 effective 1 October 1985)	
D0	(Not assigned)	1300
D1	Marine Corps Tactical Systems Support Activity	1301

FINANCIAL MANAGEMENT MANUAL

FA (PM) CODE	<u>DEVELOPMENT</u>	ASSIGNED WORK CENTER CODE
D2	Intelligence Division	1302
D3	Headquarters	1303
D4	Firepower Division	1304,
D5	Operations	1305
D6	Plans	1306
D7	Administration and Support Division	1307
D8	Mobility and Logistics Division	1308
D9	Command, Control and Communications Division	1309
DA	System Engineering Support Division	1310

Director, Development Center (Reimbursable
FY 1985 effective 1 October 1984)

co	(Not assigned)	1300
C1	Marine Corps Tactical Systems Support Activity	1301
c2	Intelligence Division	1302
c3	Headquarters	1303
c4	Firepower Division	1304
c5	Development Coordinator	1305
C6	Doctrine Department	1306
c7	Administration and Support Division	1307
C8	Mobility and Logistics Division	1308
C9	Command, Control and Communications Division	1309

Director, Development Center (Reimbursable
FY 1984 effective 1 October 1983)

K0	(Not assigned)	1300
K1	Marine Corps Tactical Systems Support Activity	1301
K2	Intelligence Division	1302
K3	Headquarters	1303
K4	Firepower Division	1304
KS	Development Coordinator	1305
K6	LVT(X) Directorate	1306
K7	Administration and Support Division	1307
K8	Mobility and Logistics Division	1308
K9	Command, Control and Communications Division	1309

Director, Development Center

13	Headquarters (each fiscal year)	1313
14	ADP Systems Branch of C3 Division	1400

EDUCATION

A2	<u>Director, Education Center</u> (Reimbursable)	
05	Office of the Director	0510
	J.C. Breckenridge Library	0511
	Education Programs Department	0513
	Instructional Management School	0514
	Leadership Instruction Department	0515

FINANCIAL MANAGEMENT MANUAL

FA (PM) <u>CODE</u>	<u>EDUCATION</u>	<u>ASSIGNED WORK CENTER CODE</u>
B6	The Basic School (Reimbursable)	
08	The Basic School	
	Administration	0810
	Student Operations	0820
	Headquarters and Service Battalion	0830
	Headquarters and Service Company	0840
	Enlisted Instructor Company	0850
	Training Support Company	0860
	Student Company	0870
	s-3	0880
	OIC, BOQ Complex	0890
A6	Officer Candidates School (Reimbursable)	
09	Officer Candidates School	0910
	Upshur Training Detachment	0920
	Dining Facilities (OCS)	0950
	Dining Facilities (Camp Upshur)	0951
10	Staff Noncommissioned Officers Academy	1030
11	MCDEC Noncommissioned Officers Leadership School	1110
12	Foreign Military Officers Information Program	1210
33	Computer Sciences School	3310
37	Communication Officers School	3710
41	Command and Staff College	4110
45	Amphibious Warfare Presentation Department	4510
47	Amphibious Warfare School	4710
<u>COMMANDS/DEPARTMENTS</u>		
J3	<u>Director, Doctrine Center</u> (Reimbursable)	
04	Director, Doctrine Center	
	Headquarters	0410
	Publications	0420
	Doctrine	0430
A4	<u>Director, Training Audiovisual and Gaming Support Center</u> (Reimbursable)	
49	Director., Training Audiovisual and Gaming Support Center	
	Director, TAGS Center (Admin)	4910
	Computer Applications	4920
	TSR&E	4930
	TACEX Team	4940
	Audiovisual Management	4950
	Audiovisual Products	4960
	Fiscal Section	4970
J5	Training and Audiovisual Support Center (Reimbursable)	

FINANCIAL MANAGEMENT MANUAL

FA (PM) CODE	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK CENTER CODE</u>
55	Training and Audiovisual Support Center	5510
	Photographic Division	5520
A1	<u>Assistant Chief of Staff, Reserve Affairs (Reimb)</u>	
07	Assistant Chief of Staff, Reserve Affairs	0710
J1	<u>Director, Marine Corps Operational Test and Evaluation Activity (Reimbursable)</u>	
15	Director, Marine Corps Operational Test and Evaluation Activity	1510
X1	<u>Assistant Chief of Staff, Comptroller (Reimb)</u>	
x2	18 Assistant Chief of Staff, Comptroller Administration	1810
	Analysis and Review Division	1820
	Budget Division	1830
	Accounting Division	1840
	NAF Audit Division	1850
	Disbursing Division	1870
J7	<u>Assistant Chief of Staff, Manpower (Reimbursable)</u>	
20	Assistant Chief of Staff, Manpower	
	Headquarters Division	2000
	Civilian Personnel Division	2010
	Military Personnel Division	2020
	Equal Employment Branch	2030
	Family Service Center	2040
	Command Career Management Division	2050
	Office of the Staff Judge Advocate	2080
	Adjutant Division	2090
	Quantico Dependents' School System (Reimbursable)	
BA	Administration	0020
	Superintendent	0021
	Administrative Assistant	0022
	Clerical Assistants	0023
BB	Instruction	0030
	Coordinator of Instruction	0031
	Principals	0032
	Teachers and Scholarships	0033
	Media Specialists	<u>0034</u>
	Clerical Assistants	0035
	Sabbatical Leave	0036
	Educational Aids	0037
	Substitute Teachers	0040
BC	Auxiliary Service	0050
	Pupil Personnel Services	0051
	Cafeteria Manager	0052

FINANCIAL MANAGEMENT MANUAL

<u>FA (PM)</u> <u>CODE</u>	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK</u> <u>CENTER CODE</u>
BD	Transportation	
BE	Operations of Plant Custodians	0071
BF	Maintenance of Plant	0080
BG	Fixed Charges	0090
24	<u>Commanding Officer, National Naval Dental Center</u> (Telephone Account)	
J4	<u>Commanding Officer, Marine Corps Air Facility</u> (Reimbursable)	
25	Base Operations	
	Navy Supply	2501
	Navy Supply Officer	2502
	Airfield Operations	2503
	Logistics Officer	2504
26	Air Operations	
	CO, HMX-1 (Material)	2611
27	Air Operations (TAD)	2710
89	Telecommunications	8907
J2	<u>Commanding Officer, Marine Security Guard</u> <u>Battalion</u> (Reimbursable)	
30	Commanding Officer, Marine Security Guard Battalion	3010
	<u>Assistant Chief of Staff, Facilities</u>	
A5	Maintenance Division (Reimbursable)	
H2	Forestry Branch	3593
M1	Maintenance Division, Recurring Maintenance and Repair	
M2	Maintenance Division, Nonrecurring Major Repair over \$300,000	
R1	Maintenance Division, Minor Construction, \$100,000 and less	
R2	Maintenance Division, Minor Construction, over \$100,000	
35	Maintenance Division	
	Headquarters Branch	3500
	Administrative Branch	3510
	Operations Branch	3520
	Shops Branch	3530
	Night Crew	3531
	Service Shop	3532
	Lyman Park-Thomason Park Service Shop	3533
	Guad Area Service Shop	3534
	Midway Island Shop	3535
	Cyclic Maintenance Team	3536
	Carpenter Shop	3541

FINANCIAL MANAGEMENT MANUAL

FA (PM) CODE	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK CENTER CODE</u>
	Paint Shop	3543
	Electric Shop	3551
	Refrigeration Shop	3553
	Plumbing & Pipe Shop	3561
	Mechanical Shop	3563
	Roads and Grounds Section	3571
	Engineer Equipment Usage	3572
	Motor Vehicle Usage	3573
	Janitorial Shop	3575
	Insect/Rodent Control Shop	3576
	Construction Equipment Repair	3577
	Guadalcanal Area Maintenance	3578
	Engineer Platoon Maintenance	3579
	Assistant Chief of Staff, Facilities Officer	3590
	Wildlife Branch	3594
36	Maintenance Division, Utilities Branch	
	Headquarters Branch	3600
	Engineer Equipment Usage	3672
	Motor Vehicle Usage	3673
	Utilities Branch	3680
	Steam Generation Section	<u>3681</u>
	Water Purification Section	3683
	Sewage Treatment Section	3684
A7	Motor Transport Branch (Reimbursable)	
42	Motor Transport Branch	
	Automotive Maintenance Section	4210
	Operations Section	4220
A8	Public Works Division (Reimbursable)	
50	Public Works Division	5010
A9	Support Division (Reimbursable)	
51	Support Division	
	Headquarters Branch	5110
	Electronics Maintenance Branch	5120
	Ordnance Maintenance Branch	5130
53	Communications Branch	5310
B9	Bachelor Housing Branch (Reimbursable)	
79	Bachelor Housing Branch	
	Administration	7910
	Bachelor Quarters	7920
	Housing Services Division (Reimbursable)	
H1	Project 96, Utility Sales	8010
H3	Project 11, Management	8010
H4	Project 12, Furnishings	8010
H5	Project 14, Housing Referral	8010
H6	Project 15, Utilities	8010
H7	Project 21, Recurring Maintenance and Repair	8010

FINANCIAL MANAGEMENT MANUAL

FA (PM) <u>CODE</u>	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK CENTER CODE</u>
H8	Project 22, Major Repair and Maintenance	8010
H9	Project 23, Alterations and Additions	8010
HA	Project 13, Services	8010
38	<u>Director, Marine Corps Museums</u> (tolls-telephone account)	
B8	<u>Assistant Chief of Staff, Operations</u> (Reimbursable)	
46	<u>Assistant Chief of Staff, Operations</u> Training Division	4600
	MCDEC Band Branch	4630
	Range Platoon	4650
	Explosive Ordnance Disposal Team	4660
A3	<u>Commanding Officer, Security Battalion</u> (Reimbursable)	
48	Commanding Officer, Security Battalion s-1/2	4810
	s-3	4830
	s-4	4840
	Fire Protection/Prevention Branch	4850
B4	<u>Director, Marine Corps Central Design and Programming Activity</u> (Reimbursable)	
52	Director, Marine Corps Central Design and Programming Activity MCCDPA - Administration	5240
	Analysis and Design Section	5250
	Distributed System Support Unit	5260
	Programming and Systems Maint. Section	5270
	Computer Processing Branch	5280
	Control and Coordination Section	5290
54	<u>Commanding Officer, Headquarters and Service Battalion</u> Office of the Commanding General and Chief of Staff	5410
	Deputy Chief of Staff/Command Inspector	5420
	Traffic Court/Military Magistrate	5421
	Command Safety Branch	5422
	S-1/Adjutant/Legal	5440
	S-2/S-3	5441
	s-4	5442
	Supply Fiscal	5443
	Development Center Company	5444
	Education Center Company	5445

FINANCIAL MANAGEMENT MANUAL

FA (PM) <u>CODE</u>	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK CENTER CODE</u>
	Headquarters Company	5446
	Service Company	5447
	Operations Company	5449
	Tenant Activities Company	5460
	Advance Amphibious Study Group	5470
	Marine Corps Museums Branch	5480
	Public Affairs Office	5490
B5	<u>Assistant Chief of Staff, Management Systems/ Commercial Activities</u> (Reimbursable)	
57	Assistant Chief of Staff, Management Systems/ Commercial Activities	
	Office of the AC/S, Management Systems/CA	5710
	Planning and Management Services Branch	5720
	Information Systems Management Office	5730
	Commercial Activities Branch	5740
	Office Machine Repair	5750
	Northeast Region, MC NAF Audit Service	5760
58	<u>Assistant Chief of Staff, Services</u>	
F1	AC/S, Services (Reimbursable)	
	Headquarters Division	5800
	Special Services Division	5810
	Marine Corps Exchange 3-4	5820
	Command Clubs Division	
	Commissioned Officers' Mess Branch	5830
	Staff Noncommissioned Officers' Club Branch	5840
	Enlisted Club Branch	5850
	Consolidated Package Store Branch	5870
	Central Services Branch	5880
59	<u>Command Chaplain</u>	
	Office of the Command Chaplain	5910
	Child Care Service	5920
	<u>Assistant Chief of Staff, Supply</u>	
B1	Headquarters Division (Reimbursable)	
60	Headquarters Division	6010
	Purchasing Division	6080
J8	Materiel Division (Reimbursable)	
61	Materiel Division	6110
	Property Control Branch	6120
	Ammunition Branch	6130
	Operations/Admin Branch	6140
	DSSC Branch	6150
	Systems Support Branch	6160
	Clothing Branch	6190

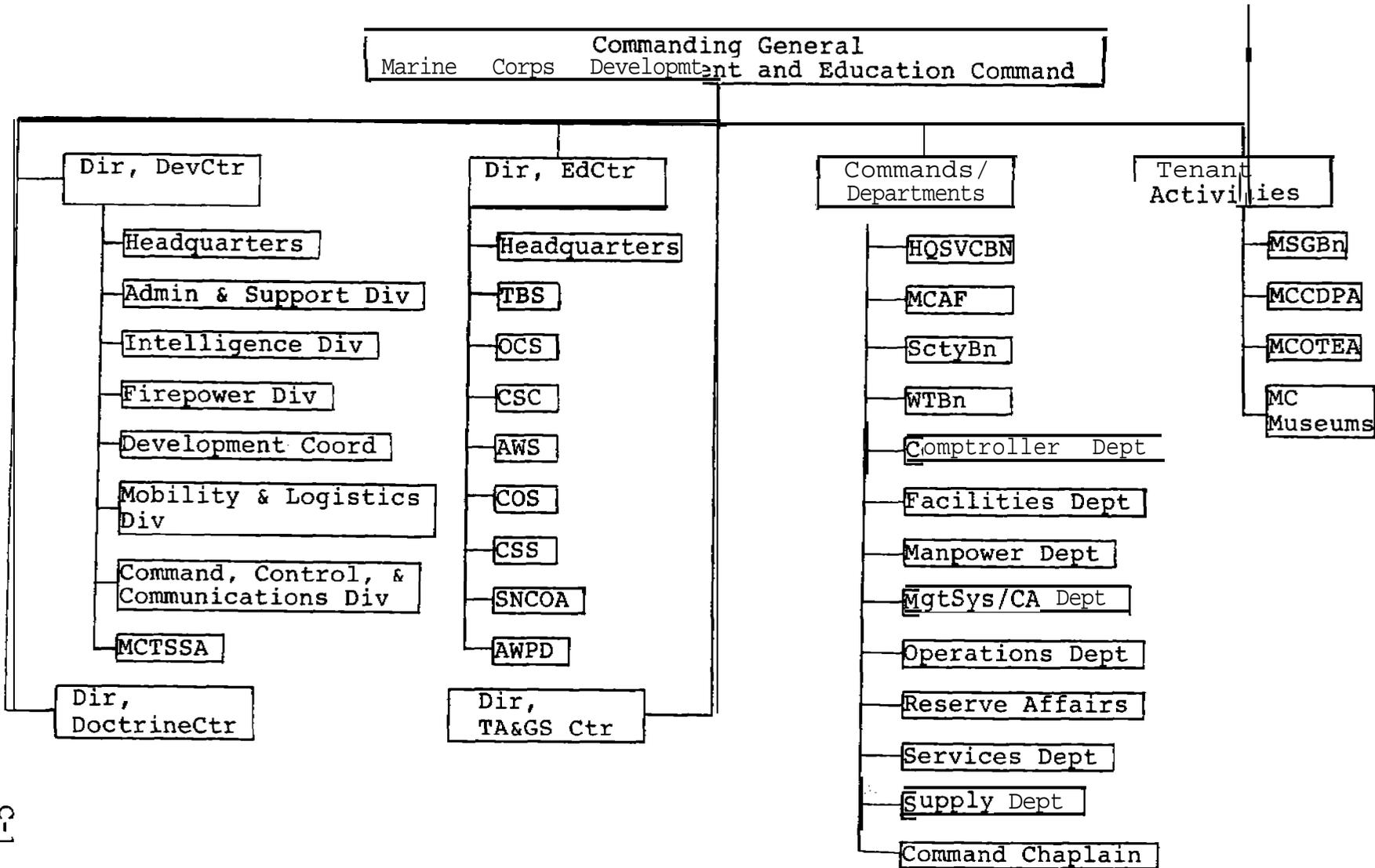
FINANCIAL MANAGEMENT MANUAL

<u>FA (PM)</u> <u>CODE</u>	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK</u> <u>CENTER CODE</u>
B3	Traffic Division (Reimbursable)	
63	Traffic Division	6310
64	Food Service Division	6410
65	Laundry and Dry Cleaning Division	
	Administrative Branch	6510
	Marking and Distribution Branch	6511
	Alterations	6520
	Washing, Extracting and Tumbling Branch	6530
	Pressed Laundry Branch	6540
	Flatwork Laundry Branch	6550
	Dry Cleaning Branch	6560
	Receiving Branch	6570
	Maintenance Branch	6580
	Carpet/Mattress Cleaning	6590
66	Commissary Store Division	6630
J9	Field Printing Plant (Reimbursable)	
56	Field Printing Plant	5610
B7	<u>Commanding Officer, Weapons Training Battalion</u> (Reimbursable)	
74	Commanding Officer; Weapons Training Battalion	
	Headquarters and Service Unit	7410
	Rifle Range Unit	7430
	Marksmanship Training Unit/Marine Corps	
	Shooting Team	7440
	Rifle Team Equipment Facility	7450
	Rifle and Pistol Team	7460
	Preservation and Packaging	7495
	<u>Assistant Chief of Staff, Comptroller Designated</u> <u>Accounts</u>	
67	Director, Personnel Services Division, HQMC	6710
68	Defense Property Disposal Office	6810
69	Marine Corps Marathon	6910
70	Leatherneck	7010
71	American Red Cross	7110
72	6th Naval Reserve Construction Regiment	7210
73	Navy Relief Society	7310
76	Marine Corps Association	7610
77	Marine Corps Exchange Services Branch, HQMC	7710
78	Quantico Dependents' School System	7810
80	Housing Services Division	8010
82	Naval Clinic	8210
83	Federal Bureau of Investigation	8310
85	Naval Investigative Service	8510
86	MARTD Air Control Section	8610
87	Commissioned Officers' Mess (Open) (Pool)	8710

FINANCIAL MANAGEMENT MANUAL

<u>FA (PM)</u> <u>CODE</u>	<u>COMMANDS/DEPARTMENTS</u>	<u>ASSIGNED WORK</u> <u>CENTER CODE</u>
88	Youth Conservation Corps Camp Nr. 7025	8810
90	Allocated Cost Credit Account (Miscellaneous)	9010
91	Allocated Cost Credit Account (Communications)	9910
92	Allocated Cost Credit Account (MCAF SH 2790) Retail Loss Allowance (SH 2780) Unmatched Funds Disbursed (SH 2780)	9210
93	Allocated Cost Credit Account (Equipment Usage)	9310
94	Assigned by Assistant Chief of Staff, Comptroller	9410
95	Assigned by Assistant Chief of Staff, Comptroller	9510
96	Assigned by Assistant Chief of Staff, Comptroller	9610
97	Military Cost Variances Account	9710
98	Assigned by Assistant Chief of Staff, Comptroller	9810
99	Undistributed Expenses/Cost Accounts (SH 2780 & 2790) Unmatched Funds Disbursed (SH 2790)	9910

MARINE CORPS DEVELOPMENT AND EDUCATION COMMAND
FINANCIAL STRUCTURE



FINANCIAL MANAGEMENT MANUAL

APPENDIX D

DEFINITIONS

1. ACCOUNTING. Accounting is the function of recording, **classifying, summarizing,** reporting, verifying, analyzing and interpreting the financial data of the Command for the purpose of promoting effective control and administration.

2. ACCRUAL ACCOUNTING. Accrual accounting is the method of accounting whereby:

a. Operating costs are accounted for in the fiscal period during which the benefits are received (cost of resources consumed or applied).

b. Costs for which the benefits are applicable to future periods are deferred and considered as assets.

c. Liabilities for unpaid costs are recorded in the accounts when goods or services are received.

d. Income for work for services performed in a reimbursable order is recorded in the accounts when reimbursable expenses are incurred,

3. ALLOTMENT. An allotment is an authority expressed in terms of a specific amount of funds granted by a competent authority to commit, obligate and expend funds for a particular purpose.

4. ALLOTTEE. An **allottee** is an installation or organizational commander who receives an allotment of funds. The Commanding General is the **allottee** of all funds received at this Command.

5. APPROPRIATION. An appropriation is an act of Congress authorizing a **specified** amount of funds to be used for designated purposes, and for payments to be made out of the Treasury of the United States.

6. APPROPRIATION, ANNUAL. An annual appropriation is an appropriation which is available for incurring obligations during one fiscal year only. Funds provided in the operating budget for the fiscal year will be identified by the appropriation symbol **17FY1106.** Every transaction which ultimately results in an **expense** to an annual appropriation must cite a job order number.

7. APPROPRIATION, CONTINUING. A continuing appropriation is an appropriation which is available for incurring obligations until exhausted or until the purpose for which made is accomplished without regard to a fixed period. Also known as a no-year appropriation. Identified by an **"X"** in the appropriation symbol such as 17X4913 for Marine Corps Stock Fund.

FINANCIAL MANAGEMENT MANUAL

8. AUDIT. An audit is the systematic examination of records and documents to determine adequacy and effectiveness of budgeting, accounting, financial and related policies and procedures; compliance with applicable statutes, regulational policies, and prescribed procedures; reliability, accuracy, and completeness of financial and administrative records and reports; and the extent of which funds and other resources are properly protected and effectively used.

9. AUDIT LIST, MASTER JOB ORDER NUMBER. An audit list is a listing of all job orders contained on the master job order file provided each fund administrator (program manager)-account contained on the personnel history files. The fund administrator (program manager) reviews the listing, and enters appropriate transactions to add or delete, as required.

10. BUDGET. The budget is a plan of financial operations showing, in dollars, the estimates of funds needed to carry out the assigned mission, or missions, over a specified period of time.

11. BUDGET ESTIMATE. A budget estimate is a systemized statement of forecasted requirements expressed in dollar amounts.

12. BUDGET EXECUTION. The budget execution is a management of activities, previously approved in the form of an operating budget, according to schedule, and at a cost within the resources which have been made available.

13. BUDGET FORMULATION. The budget formulation is the preparation, and adoption by an organizational entity of a plan for activities in a specific time period relating activities to costs and resources.

14. BUDGET PRESENTATION. The budget presentation is the review, explanation, and justification of budget estimates before the fund administrator (program manager), Commanding General or higher authority required during the examination and approval of budgets,

15. BUDGET PROGRAM. The budget program is a plan for carrying out the functions of formulation, presentation, and execution.

16. BUDGET PROJECT. A budget project is a major subdivision of a budget.

17. BUREAU CONTROL NUMBER (BCN). The bureau control number is a five-digit number consisting of the two-digit budget project, and three-digit allotment number. Bureau control numbers are used with all appropriations except Operations, Marine Corps. Since many appropriations are no-year appropriations, it has been a common practice of the Commandant of the Marine Corps to change the bureau control numbers each fiscal year in order to identify the fiscal year for which the funds were allotted.

FINANCIAL MANAGEMENT MANUAL

18. CLASS I PROGRAM/PROCEDURES. Class I programs/procedures are those which express the Commandant of the Marine Corps policy through electronic accounting machine procedures for electronic data processing program steps initially developed, programmed, coded and tested by or under the direction of and modified only upon specific authority from the Commandant of the Marine Corps.

19. CLASS II PROGRAMS/PROCEDURES. Class II programs/procedures are those in which management's policy expressions are largely restricted as to type of input, form and content of output, and frequency of processing. These programs may be developed, programmed, coded and tested at Headquarters, Marine Corps. In many instances, however, only output requirements will be specified by the Commandant of the Marine Corps, and the programming, coding, and testing will be done locally. Class II program procedures may be notified by the Director, MCCDPA Division to the extent that prescribed input and output data format remain unchanged.

20. CLASS III PROGRAMS/PROCEDURES. Class III programs/procedures are those developed to satisfy the Commanding General, MCDEC, and other local requirements as well as one-time requirements of the Commandant of the Marine Corps developed locally from policy statements and/or logic flow charts furnished by the Commandant of the Marine Corps or the Commanding General, MCDEC.

21. COMMITMENT. A commitment is a firm administrative reservation of funds based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds,

22. COST ACCOUNT CODES. Cost account codes are a series of four alpha/numeric digits included in the operating budgets to classify transactions according to their purpose.

23. COST CENTER. A cost center is the first subdivision of a responsibility center. Each cost center is an organizational entity for which identifications of costs is desired, and which is amenable to cost control through one responsible supervisor. The Command has three cost centers: Education Center, Development Center and Organizations/Departments.

24. CROSS SERVICING. Cross servicing is the function performed by one military service in support of another military service for which reimbursement is required from the service receiving support.

25. EXPENDITURE. An expenditure is an accounting transaction **representing a cash payment** by a disbursing officer or a cash transfer at the Headquarters Marine Corps level.

FINANCIAL MANAGEMENT MANUAL

26. EXPENSE. An expense is the cost of a resource consumed or applied during the accounting period. Expenses include, but are not limited to, civilian personnel services, military personnel services, supplies and materials, travel of personnel, rental of equipment, purchase of equipment having a unit value of less than \$5,000 (except equipment used primarily in support of the Special Services Program, regardless of cost), utilities, communications, and the cost of minor construction of a value of \$25,000 or less.

27. EXPENSE ELEMENT. The expense element is the last digit of the 14-digit job order number. It is used to identify the type of resource being consumed. Examples: Expense Element A identifies military personnel, Expense Element U identifies civilian personnel.

28. FARMS. A local on-line computer system consisting of data element tables and files that edit and accumulate data on a financial data base for access by all authorized parties. The system provides for quick inquiry, retrieval, and adjustment directly by computer terminals. Replaces the manual memorandum record.

-29. FISCAL YEAR. A fiscal year is an accounting period beginning on 1 October and ending on 30 September of the following year. A fiscal year is designated by the calendar year it ends. Fiscal Year 1984 began 1 October 1983 and ends 30 September 1984.

30. FORECASTING. Forecasting is the process of planning, and providing for future changes; and predicting requirements to accomplish missions and objectives of operating programs.

31. FUNCTIONAL ACCOUNT NUMBER (FAN). A functional account number is a five-digit number used to classify transactions according to the end use or purpose for which expenditures are made. At this Command, functional account numbers are used only on transactions which are chargeable to the appropriation Marine Corps Stock Fund; Procurement, Marine Corps; and Military Personnel, Marine Corps.

32. FUNCTIONAL CATEGORY. The functional category is a one-digit alpha character used to collect expense information for one or more of the following reasons:

a. The cost **of** the function is required to meet restrictions made by the Congress or to meet the needs of outside parties.

b. Information on **the cost** of a function is useful in deciding on the authorization to be provided to an operating activity.

c. The cost of the function provides a control total tied to an underlying cost accounting system needed for management of the function,

FINANCIAL MANAGEMENT MANUAL

d. The cost of the function is useful in making comparisons and special analysis of costs,

33. FUND ADMINISTRATOR. A fund administrator is a designated head of one of the three cost centers of this Command.

34. FUND CODE. A fund code is a two-digit code centrally assigned by the Commandant of the Marine Corps to associate certain appropriation data elements to this Command. It is the first two digits of the job order number.

35. JOB ORDER NUMBER. The job order number is an accounting device used to identify the costs with work or services related to the job order. A standard 14-digit number is utilized at this Command, and must be cited on each transaction ultimately chargeable to funds provided in the operating budget or, Order for Work (NAVCOMPT Form 2043).

36. LABOR DISTRIBUTION. Labor distribution is the process of distributing the military and civilian hours available in a certain period at the proper rates to appropriate job order numbers.

37. LABOR EXCEPTION. A labor exception is any transaction generated by a fund administrator (program manager) for entry into the Personnel History File that will change the primary data loaded. Changes to hours worked, rate of pay, sick leave/annual leave and/or work will result in labor exceptions.

38. LIQUIDATION. A liquidation is a routine accounting transaction which reduces an unfilled order by an expense accrual or reduction of accounts payable by processing an expenditure.

39. MAN-HOUR (MAN-MONTH) (MAN-YEAR). A man-hour (man-month) (man-year) is the work effort of one person for the hour (month) (**year**). A total of 176 man-hours equates to one man-month; 2080 man-hours equates to one man-year.

40. MASTER JOB ORDER NUMBER FILE. The **master** job order number 'file' is a computerized file of all valid, active, and inactive job order records for the current fiscal year in which the changes against each job order number for hours, expenses, and work units are recorded. Provides source data for preparation of all local management reports, and reports to higher authority.

41. NET CHANGE IN UNFILLED ORDERS. A net change in unfilled orders is an **adjustment** between obligational authority and expense authority, and are required within a given fiscal year for changes in contracts and undelivered orders which were placed in a prior fiscal year. In determining the expenses within a given fiscal **year**, unfilled orders existing at the end of a prior fiscal year must be considered for these contracts or materials which will be received and consumed or applied. Further, new unfilled orders

estimated to be carried forward at the end of the next fiscal year must be considered.

42. NEW OBLIGATIONAL AUTHORITY (NOA). The new obligational authority is an authorization contained within an operating budget to procure goods and services within a specified amount pursuant to an appropriation or other statutory provision, and is limited on a cumulative quarterly basis, subject to Section 3679RS. The New Obligational Authority differs from the Total Direct Expenses in that **NOA** excludes military labor expenses.

43. OBLIGATION. An obligation is a responsibility to make a future payment of money. The responsibility is incurred as soon as an order is placed, or a contract is awarded for the delivery of goods and the performance of services. It is not necessary that bill or invoice be received first. The placement of an order is sufficient. (See NAVCOMPT Manual, Volume 2, paragraph 022071 for complete definition.)

44. OPERATING BUDGET. The operating budget is the annual budget of this Command, or an organizational entity stated in terms of functional/sub-functional categories and cost accounts. It contains estimates of the total value of all resources required for the performance, or the mission of the organization including reimbursable work or services of others.

45. OPERATING PROGRAM. An operating program contains the functions of an organization by which specific work objectives are accomplished under the direction of a fund administrator (program manager). There are forty-eight operating programs at this Command. Each operating program is assigned a separate fund administrator (program manager) code.

46. ORDER FOR WORK (NAVCOMPT FORM 2043). An Order for Work is a form utilized to transmit to the fund administrator (program manager) authority to perform reimbursable work or services upon which a funding limitation has been placed.

47. PERSONNEL HISTORY FILE (PHF). The personnel history file is a master file containing the identification data of **all military** and civilian personnel chargeable to this Command fund administrators (program managers). It is used to compute military and civilian labor distribution based on exception cards processed against the file.

48. PLANT PROPERTY. Plant property is government-owned real **property**, and personal property of a capital nature which is located at activities under the management control of the Commandant of the Marine Corps or which has been furnished to private contractors. Plant property includes government-owned property in the possession of activities not under the management control of the Commandant of the Marine Corps when title to the property remains vested in the Marine Corps.

FINANCIAL MANAGEMENT MANUAL

49. PROGRAM MANAGER. A program manager is a designated head of a **subcost** center.

50. PRIOR YEAR EXPENSES. Prior year expenses are the value of material or services ordered in one fiscal year under a contract or project order, established as an unfilled order, and received in the following fiscal year. The receipt of the material **constitutes** an expense within the year it is issued. In addition, the receipt of the material may require an adjustment in obligational authority if the cost actually exceeds amount initially obligated. Expense authority is charged to the total cost in the fiscal year in which it is received (expensed).

51. PROJECT ORDER. A project order is a specific, definite, and **certain** order placed for the manufacture of materials, supplies, equipment, or for other work or services. The term of the project order is to continue until work is completed or terminated, or funding appropriation expires.

52. PROJECT SERIAL NUMBER. A project serial number is a **four-digit** number assigned to source of funds. The first two digits of the serial number designate the source of funds.

53. REIMBURSABLE. A reimbursable is the performance of work or services ultimately chargeable to another responsibility center, another Government department, or to a nonfederal customer.

54. REIMBURSABLE ORDER NUMBER (RON). A reimbursable order number is a locally assigned four-digit number appearing on an Order for Work (NAVCOMPT Form 2043) for the purpose of identifying a reimbursable order accepted or reimbursable customer. RON's issued to the Development Center denote projects and tasks associated with a specific project order.

55. REIMBURSEMENT, ALLOCATED. Allocated reimbursements earned are costs which cannot be identified to a specific reimbursable work order when the work is performed, such as utility generation costs. Allocated reimbursements earned are computed on the basis of predetermined rates or prorations of certain designated cost, accounts within the performing functional/sub-functional category.

56. REIMBURSEMENT, DIRECT. Direct reimbursements are those costs which can be identified specifically to a reimbursable order when they are incurred, such as maintenance of real property. The costs for direct reimbursements earned are accumulated through normal labor, materials, and other distribution processes by reimbursable jobs.

57. REPROGRAMMING. Reprogramming is the process of developing resource **requirements** to meet unplanned deviations in the approved operating budget, because of significant changes in one or more operating programs.

FINANCIAL MANAGEMENT MANUAL

58. RESERVATION. A reservation is an administrative action to set aside funds in an operating budget for planning purposes prior to the establishment of an unfilled order related to the purpose of the reservation. Reservation amounts are entered into FARMS by the fund administrator (program manager), and are not recorded on the official records maintained in the Accounting Division, Comptroller Department.

59. RESOURCES. Resources consist of military and civilian personnel, material on hand and on order, and the entitlement to procure or use material, utilities, and services, as required, for performance of the basic mission of the responsibility center and work performed by others.

60. SUB-FUNCTIONAL CATEGORY. The sub-functional category is a one-digit number character used to supplement the functional categories since the single digit functional category code did not fulfill all of the Marine Corps requirements for management information.

61. UNFILLED ORDER. An unfilled order is any document chargeable to an operating budget which meets the criteria for an obligation for which material ordered or services requested have not been received. Fund citation--must be against the appropriation, Operations, Marine Corps. Service contracts under \$1,000 which have not been received, and project orders which have been issued but not completed, are classified as unfilled orders.

62. VOUCHER. A voucher is any document which is evidence of a transaction, showing the nature and amount of the transaction. It usually indicates the account in which the transaction is to be recorded.

63. WORK CENTER. A work center is an organizational subdivision of the subcost center. It is the lowest level in the financial management structure where costs are identified and accumulated. Examples: Purchasing Branch, Field Printing Plant.

64. WORK GENERATOR CODES. Work generator codes are designed to reflect the type of work assignment through the labor distribution card.

65. WORK MEASUREMENT. Work measurement is the process of establishing performance standards (in terms of man-hours per work unit), comparing actual performance with standard, and initiating remedial action, as appropriate, when the two are not compatible.

66. WORK UNIT. A work unit is a unit measurement, such as documents, used to provide quantitative information of the physical output applicable to a subdivision in the operating budget.

FINANCIAL MANAGEMENT MANUAL

APPENDIX E

PROCEDURES FOR REPORTING OF FORMAL SCHOOLS TRAINING COSTS

1. General

a. Costs **of** formal schools training will include only those costs assigned within the operating budget under the appropriation Operation and Maintenance, Marine Corps. Budget estimates require the isolation of costs at the course level.

b. The procedures currently established for processing requisitions and accounting for temporary additional duty will be followed.

c. Procedures currently established for the loading of job order numbers will be followed. Job serial numbers will be assigned in the 9000 series as contained in Appendix H. At least one job order number will be loaded for each cost account code in this Appendix. The basic 14 digit job order number and the related expansion of cost account codes are as follows:

(1) Job Order Number Structure, 114 digits)

	<u>1-2</u>	<u>3</u>	<u>4-9</u>	<u>10-13</u>	<u>14</u>
Fund Code	_____				
Fiscal Year	_____				
Serial Number*	_____				
Assigned work Center	_____				
Expense Element	_____				

*Serial Number Structure (4-9), (6 digits)

	<u>33</u>	<u>9008</u>
Fund Administrator (Program Manager)	_____	
(Education Center, CSS)		
Serial (see Appendix H)	_____	

(2) Cost Account Code, (4 digits)

	<u>XA</u>	<u>08</u>
School (CSS)	_____	
Course (Data Systems 0)	_____	

FINANCIAL MANAGEMENT MANUAL

d. Copies of memorandum records and other supporting cost data applicable to the school/course will be maintained for at least one year for verification of data received from the Commandant of the Marine Corps.

2. The following cost account codes will be used in recording costs associated directly to the purpose/description indicated below. Where resources (labor, materials and/or supplies) will be consumed within a course, the costs should be reported against the cost account code for that course: all other costs will be recorded against the school administration cost account code or unallocated course cost account code, as applicable. The initially assigned cost account code for military or civilian personnel (labor) must be selected from the codes designated under the school to which they are assigned by the TMR; however, instructors providing training for courses in order that the school to which they are assigned will use the applicable cost instruction in that applicable course.

<u>Code</u>	<u>Purpose/Description</u>
XA	<u>Computer Sciences School (CSS)</u>
XA01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XA02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to Computer Sciences School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XA03	<u>Data Control Technician Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation.
XA05	<u>Advanced Mark IV File Management.</u> Description.. same as XA03.
XA06	<u>Automated Data Processing Orientation.</u> Description same as XA03.
XA08	<u>Data Systems Officer.</u> Description same as XA03.
XA09	<u>IBM 360 Operating System Computer Operator.</u> Description same as XA03.

FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
XA12	<u>OS System Control (SP).</u> Description same as XA03.
XA13	<u>FORTTRAN Programming Specialists (SP).</u> Description same as XA03.
XA15	<u>360 (OS) COBOL (SP) (ENTRY).</u> Description same as XA03.
XA16	<u>Data Processing Installation Management.</u> Description same as XA03.
XA17	<u>Assembler Language (SP).</u> Description same as XA03.
XA19	<u>Advanced Coding.</u> Description same as XA03.
XA22	<u>Data Management.</u> Description same as XA03.
XA26	<u>Marine Combination.</u> Description same as XA03.
XA30	<u>COBOL Programming Specialist (SP).</u> Description same as XA03.
XA32	<u>Systems Programming.</u> Description same as XA03.
XA33	<u>Systems Analysis and Design I.</u> Description same as XA03.
XA34	<u>Systems Analysis and Design II.</u> Description same as XA03,
XA35	<u>Scan Data Programmer.</u> Description same as XA03.
XA36	<u>Scan Data System Supervisor.</u> Description same as XA03.
XA39	<u>ADPE-FMF Course.</u> Description same as XA03.
XA40	<u>Multiple Virtual Storage (FUNDAMENTALS & LOGIC Course.</u> Description same as XA03.
XA41	<u>Multiple Virtual Storage (MVS DIAGNOSTICS) Course.</u> Description same as XA03.
XA42	<u>Multiple Virtual Storage (MVS PERFORMANCE & TUNING) Course.</u> Description same as XA03.
XA43	<u>Multiple Virtual Storage (MVS Installation & Maint) Course.</u> Description same as XA03.
XA44	<u>ACL/JCL Data Management.</u> Description same as XA03 .

FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
<u>XB</u>	<u>Communication Officers School (COS)</u>
XB01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XB02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to the Communication Officers School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XB03	<u>Basic Communication Officers Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation, etc.
XB04	<u>Reserve Communication Officers Course, (Phase I).</u> Description same as XB03.
XB05	<u>Reserve Communication Officers Course, (Phase II).</u> Description same as XB03 .
XB06	<u>Advanced Communication Officers Course.</u> Description same as XB03.
<u>xc</u>	<u>Officer Candidates School (OCS)</u>
xc01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XC02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to Officer Candidates School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XC03	<u>Officer Candidates Course.</u> Includes the pay of <u>Personnel</u> and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in

FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
	conducting a formal training course, such as publication of instructional materials and transportation, etc.
XC04	<u>Women Officer Candidates Course.</u> Description same as XC03.
XC05	<u>NROTC.</u> Description same as XC03.
XC06	<u>MECEP.</u> Description same as XC03.
XC07	<u>Platoon Leaders Course (Combined).</u> Description same as XC03.
XC08	<u>Platoon Leaders Course (Junior).</u> Description same as XC03.
xc09	<u>Platoon Leaders Course (Senior).</u> Description same as XC03.
XD	<u>The Basic school (TBS)</u>
XD01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XD02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to The Basic School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XC03	<u>Basic Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation, etc.
XD04	<u>Warrant Officer Basic Course.</u> Description same as XD03.
XD05	<u>Infantry Officer Basic Course.</u> Description same as XD03.
XD06	<u>Naval Academy Summer Training.</u> Description same as XD03.

FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
XD07	<u>Infantry Officer Reserve Course.</u> Description same as XD03.
XD08	<u>Warrant Officer Reserve Course.</u> Description same as XD03.
XE	<u>Headquarters, Education Center</u>
XE01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the Instructor Training School.
XE02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to the Instructor Training School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XE03	<u>Instructional Management Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course, Includes all costs directly associated with instruction used in conducting a formal training course,- such as publication of instructional materials and transportation, etc.
XE04	<u>Formal School Instructor Course.</u> Description same as XE03.
XE05	<u>Reserve Instructor Course.</u> Description same as XE03.
XF	<u>Command and Staff College (C&SC)</u>
XF01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XF02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to the Command and Staff College (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XF03	<u>Senior Officer Effective Communication Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course.

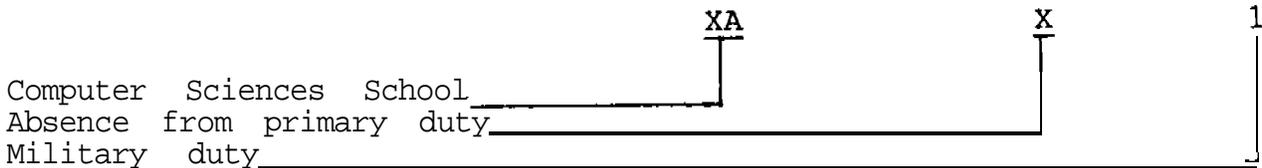
FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
	Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation, etc.
XF04	<u>Command and Staff College.</u> Description same as XF03.
XF05	<u>Command and Staff College Reserve.</u> Description same as XF03.
<u>XG</u>	<u>Amphibious Warfare School (AWS)</u>
XG01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XG02	<u>Unallocated Course Costs.'</u> Includes all costs directly identified to the Amphibious Warfare School (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.
XG03	<u>Amphibious Warfare Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation, etc.
XG04	<u>Amphibious Warfare Course (Reserve).</u> Description same as XG03.
<u>XJ</u>	<u>Staff Noncommissioned Officers Academy (SNCOA)</u>
XJ01	<u>School Administration.</u> Includes the pay of personnel, supervisory and clerical, and cost of consumable supplies and services required in direction and general administration of the school.
XJ02	<u>Unallocated Course Costs.</u> Includes all costs directly identified to the Staff Noncommissioned Officers Academy (other than school administration) which cannot be practicably identified to a single course. Examples of this would be instructional materials or training aids utilized by more than a single course.

FINANCIAL MANAGEMENT MANUAL

<u>Code</u>	<u>Purpose/Description</u>
XJ03	<u>SNCO Career Course.</u> Includes the pay of personnel and costs of consumable supplies directly associated to the course. Includes all costs directly associated with instruction used in conducting a formal training course, such as publication of instructional materials and transportation, etc.
XJ04	<u>SNCO Advanced.</u> Description same as XJ03.
XJ05	<u>Reserve SNCO Career Course.</u> Description same as XJ03.
XJ06	<u>SNCO Senior Course.</u> Description same as XJ03.

3. The following cost account codes will record military duty and absences for a period of one hour or more when away from primary functional duties. The construction of the cost account code for absences from primary duty is as follows:



a. The first three digits of the cost account code for absences will be as follows:

- XAX Computer Sciences School
- XBX Communication Officers School
- xcx Officer Candidates School
- XDX The Basic School
- XEX Headquarters, Education Center (ITS)
- XFX Command and Staff College
- XGX Amphibious Warfare School
- XJX Staff Noncommissioned Officer's Academy

b. The fourth digit for the cost account code to record absences will be selected from the **following**:

(1) Military Duty - includes military time spent on **military assignments, such as** watch, working parties, flying, pack/unpack development, funeral detail, and **administration** processing.- Excludes mess duty.

(2) Military Absence, Personal Affairs (MIL ABSENCE PER AFFS) - military time spent on leave, liberty, compensatory time off, sick at home/quarters, and sick in hospital.

FINANCIAL MANAGEMENT MANUAL

(3) Military Absence, Personal Affairs (MIL ABSENCE PER AFFS) - includes military time spent on personal affairs such as going to exchange, clothing and small stores (cash sales), commissary, chaplain, dental clinic, or dispensary,

(4) Military Absence, Training (MIL ABSENCE TRA) - includes military time spent on assignments such as inspection, quarters/formation, parade, drill, and marksmanship.

(5) Military Absence, Other (MIL ABSENCE OTHER) - includes military time spent due to confinement under 30 days for disciplinary reasons and unauthorized absence under 30 days.

FINANCIAL MANAGEMENT MANUAL

APPENDIX F

REQUEST FORMAT FOR REALIGNMENT OF FUND AUTHORIZATION REQUEST

From: Director, Education Center, Marine Corps Development and Education Command
To: Commanding General, Marine Corps Development and Education Command (C 181)

Subj: REALIGNMENT OF FUND AUTHORIZATION; REQUEST FOR

Ref: (a) MCDECO P7000.1F

1. In accordance with the provisions of the reference, it is requested that the following realignment of funds be authorized:

- a. From: Headquarters, Education Center (05)
Materials/Supplies - Cost Account 1111
- b. To: Command and Staff College (41)
Other - Cost Account XF03
\$4,000

2. Justification for the realignment is as follows:

Funds are required for the maintenance management field trip to Fort Knox, Kentucky, for the Command and Staff College. As a result of austere funding conditions experienced during the first months of the fiscal year, savings in several areas have been realized within the Education Center. To date, a \$4,000 savings has been identified due to nonpurchase of self-service items and various consumable supplies which will not be required this fiscal year. An early reply to this request is desired to permit timely planning and scheduling of this trip.

(Signature)

AC/S, Comptroller Recommends: _____

C/S, Recommends: _____

CG, MCDEC ACTION:

Approved _____	_____
	Date
Disapproved _____	_____
	Date

FINANCIAL MANAGEMENT MANUAL

APPENDIX G

PROCEDURES FOR DEVELOPMENT CENTER REIMBURSABLES

1. Fund Authorization Procedures

a. Upon receipt of an Order for Work and Services (NAVCOMPT Form 2275) from the Commandant of the Marine Corps, the Commanding General (Code 181) will issue a NAVCOMPT Form 2043 for the total authorization. The total amount received will be entered into the FARMS. Control numbers ending in 00 will be reserved for use by the Commanding General (Code 181). Control numbers will be preceded by an alpha/numeric character which will designate the source of funds or the support activity performing work for the Director, Development Center. The following control numbers will be used and will serve as a "money bank" designator for the Director, Development Center within the following categories for Fiscal Year 1986:

(1) Order for Work to Support Activities:

6566 through **6S80**

(2) Military Interdepartmental Purchase Requests:

6M81 through **6M87**

(3) Incoming Order for Work and Services (Other than CMC):

RON assigned by the Commanding General (Code C 181)

(4) Incoming Order for Work and Services from CMC:

6A00 through **6Z00**

A600 through 2600

FA00 through FZ00

GA00 through GZ00

b. Upon receipt of the NAVCOMPT Form 2043, the Director, Development Center (Code D 050-4) will divide the authorization into subauthorizations for the number of tasks (projects) funded by the initial funding document. The **RONs** assigned by the Director, Development Center will correspond to the two-digit alpha/numeric serial number assigned to a specific task preceded by the two-digit alpha/numeric character designating the source of funds. If a task is funded by more than one work request, a

FINANCIAL MANAGEMENT MANUAL

separate serial number will be assigned. The two-digit serial number' assigned to a specific task will be carried forward to subsequent fiscal years for the life of the task. Identical serial numbers cannot be used for different cost codes which are funded on one NAVCOMPT Form 2043. The subauthorizations will be entered into the FARMS by the Director, Development Center.

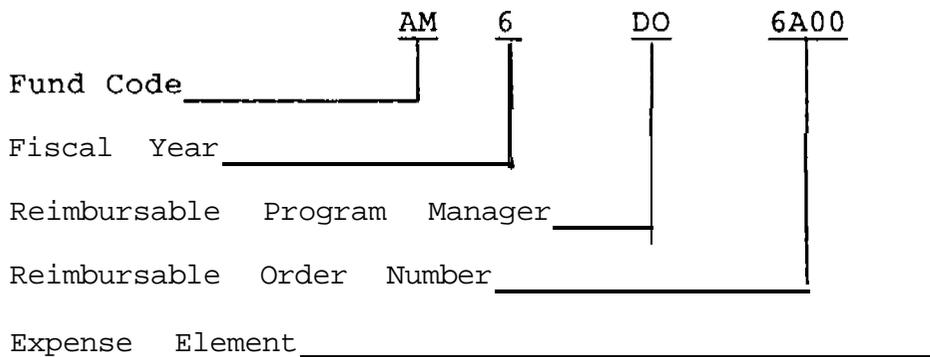
c. The Director, Development Center (Code D 050-4) will establish job order numbers for each task within a specific work request. Job order numbers will be entered into the FARMS,

d. Within five days after receipt of an Order for Work (NAVCOMPT Form 2043), an acceptance copy will be returned by the Director, Development Center (Code D 050-4) to the Commanding General (Code C 181).

e. Transfer of funds from the Director, Development Center to other Command department heads performing work on a reimbursable basis will be made upon request of the Director, Development Center (Code D 050-4) to the Commanding General (Code C 181).

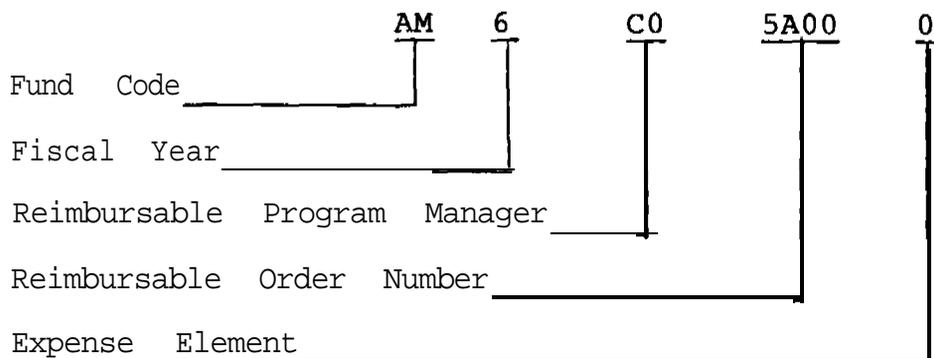
2. Entry of Data into Mechanized System. The following procedures will be utilized for entry of authorization data into the MCDEC automated data bank:

a. For Order for Work and Services received during Fiscal Year 1986:



b. For Fiscal Year 1985 Order for work and Services extended into Fiscal Year 1986 and utilized for Fiscal Year 1986 obligations:

FINANCIAL MANAGEMENT MANUAL



3. Accrual Accounting for Reimbursable Orders, RDT&E,N

a. Background. In order to provide management information at various levels of authority, NAVCOMPTINST 7044.6A established the requirement for a monthly report, Report of Reimbursable Orders (NAVCOMPT Form 2193). Included on the data to be reported is the description of the reimbursable order in terms of document number, appropriation subhead, the two-digit program element, the four-digit R&D project number, and the three-digit task area (or comparable effort under an R&D project). Data to be reported also includes the total amount authorized, to include adjustments during the monthly period, total accrued expenditures, unexpended balance, outstanding obligations, unobligated balance, and remarks. Total accrued expenditures include the total cost accrued for labor, materials, contractual services and other costs, and overhead applied when applicable to the job/customer orders. Remarks include data with respect to known excess or deficiency of funds, percentage of completion, and final billing processed.

b. Procedures

(1) Civilian Labor. Accrual for civilian labor will be accomplished within existing mechanized procedures.

(2) Commercial Contracts. Accrued expenses for commercial contract costs will be processed as follows:

(a) Materials. Accruals for material receipts will be accomplished within existing mechanized procedures.

(b) Services

1 Cost Under \$1,000. Cost of services under contracts having-a total value under \$1,000 will be simultaneously obligated and expensed for the entire fiscal year.

2 Cost \$1,000 and Over. Cost of services under contracts equal to or in excess of \$1,000 will be accrued on a monthly basis in increments of the actual services received or on

the basis of an approved milestone tracking system which equates milestones to estimated consumption of services related in terms of dollars.

(3) Temporary Additional Duty (TAD) Orders and Related Expenses. Accruals for TAD and related expenses will be entered at the time and on the basis of the orders issued within existing mechanized procedures.

(4) MILSTRIP, DD Form 1348. Accruals for MILSTRIP will be accomplished within existing mechanized procedures.

(5) Direct Citation Authorizations and Other Costs. The Director, Development Center will key an obligation into FARMS upon receipt of accepted copy of the document. The Director, Development Center will key into FARMS and report monthly accruals on MCDEC Form 7330/2, Miscellaneous Expense Accrual Worksheet, through the projected expiration date of the project/task, which in no case will exceed the completion date of the applicable incoming work requests. Dates for the submission of accruals are indicated on Appendix K.

(6) Order for Work and Services

(a) Requests for issuance of documents for services procured through the use of the Order for Work and Services, NAVCOMPT Form 2275, will emanate from the Director, Development Center to the Commanding General (Code C 181).

(b) Contained within the body of the document will be the statement: "It is requested that billings be processed monthly in accordance with the procedures contained in NAVCOMPT Manual, Volume 3, paragraph 032501.5d. The source of these funds is RDT&E,N; therefore, it is further requested that a Report on Reimbursable Orders, NAVCOMPT Form 2193, be furnished on a monthly basis to reach the Commanding General (Code D 050-4) no later than the 15th of each month. All services/materials will be provided on a reimbursable basis. Direct citation of appropriation data shown above is not authorized."

(c) Funding documents issued to military services not subject to the provisions of the Navy Comptroller Manual will indicate that bills will be forwarded to ~~the Commanding General~~ (Code C 182) for certification. These bills will be subsequently forwarded to the Director, Development Center (Code D 050-4) for **verification** of receipt of the service. In the absence of other documentary evidence of the status of completion of the funded project/task, the Director, Development Center will initiate an accrual document to the Commanding General (Code C 182) based on an appropriate milestone tracking system which equates milestones to estimated **consumption** in services related in terms of dollars.

FINANCIAL MANAGEMENT MANUAL

(d) Accrued expenses will be reported to the Commanding General (Code C 182) on the basis of the status reports received from other organizations on an appropriate milestone tracking system.

(e) A copy of each document issued by the Commanding General (Code C 181) will be provided the Director, Development Center (Code D 050-4) for appropriate follow-up with respect to receipt of a status report.

(f) When rapid means of communications are desired to RDT&E,N funded activities in response to fund requests received by the Director, Development Center, the following procedures will apply:

1 When fund availability exists, the Director, Development Center (Code D 050-4) will coordinate the issuance of a message order with the Commanding General (Code C 181) for establishment and assignment of a number to the NAVCOMPT Form 2275. The Director, Development Center will issue a message order to the performer of the work/services to include the following information:

- a NAVCOMPT Form 2275 number.
- b Appropriation and subhead.
- c Bureau-control number.
- d Authorization accounting activity.
- e Transaction type code.
- f Property accounting activity.
- g Cost code,
- h Maximum amount authorized.
- i Statement "Order for Work or Services Number _____ is hereby issued."
- j Specific description of work or service requested.
- k Distribution of the message will include three copies to the Commanding General (Code C 181)

2 When fund availability does not exist, the Director, Development Center (Code D 050-4) will acknowledge receipt of the fund request by message and advise the requesting

activity of action being taken to obtain fund authority. Upon receipt of funding approval from higher authority, the requesting activity will be notified and funds provided by message order in the format contained in paragraph **3b(6)(f)1** above.

3 The Director, Development Center (Code D 050-4) will be **responsible** for assigning all document numbers, including those to be cited on message orders. Upon receipt of the message orders from the Director, Development Center, the Commanding General (Code C 181) will effect immediate confirming action by issuing a properly completed NAVCOMPT Form 2275 citing the same work request number, date, and data as that reflected in the message order. Records will be maintained to ensure that message orders are recorded by work request number and date of issuance, date of acceptance, confirming Order for Work or Services (NAVCOMPT Form 2275), and date of acceptance of same.

4 The Director, Development Center (Code D 050-4) will provide two-copies of the acceptance message to ~~the~~ Commanding General (Code C 181). One copy will be subsequently provided to the Head, Accounting Division who will record the obligation using the work request number, the cost code, and the specific amount of funds authorized. The message will be appended to the confirming Order for Work or Services (NAVCOMPT Form 2275), and made a part of the official records.

(7) Unmatched Expenditure with Accruals. Upon receipt/process of an expenditure document which has not been previously accrued, the Commanding General (Code C 182) will contact the Director, Development Center for determination that the expenditure/document is in fact valid. The Director, Development Center will report his findings no later than two work days after receipt of request for validation.

(8) Accrual Adjustments. Appropriate adjustments will be made to accruals upon receipt of appropriate expenditure documents.

c. Report on Reimbursable Orders

(1) The basic report will be prepared monthly by the Commanding General (Code C 182) in time to reach the grantor by the 20th calendar day of the month following the report period. The report will be based on data reflected in the official accounting records maintained by the Commanding General (Code C 182) supplemented by narrative and statistical data provided by the Director, Development Center.

(2) On an **as-required** basis, the Director, Development Center will forward appropriate remarks to the Commanding General (Code C 182) covering information not readily available from the official accounting records for each of the active project orders/work requests held by this Command including, but not limited to,

FINANCIAL MANAGEMENT MANUAL

known excess or deficiency of funds, percentage of completion, etc.

4. Reporting System. The Class I Reimbursable Order Report (ROR) reporting system will produce the following reports:

a. Reimbursable Order Report by Reimbursable Order Number. This report will summarize the reimbursable work status at the customer order number level (work requests or **project order**).

b. Reimbursable Order Report by Customer Order Number. This report will summarize the reimbursable work status at the customer order number level (work requests or project order).

5. Director, Development Center Responsibilities

a. Establish procedures to ensure that the local reprogramming of reimbursable funds is done in accordance with existing restrictions.

b. Establish internal procedures to ensure compliance with the procedures outlined in paragraph **3c(2)** above.

c. Report appropriate accrual expensing data to the Commanding General (Code C 182) in accordance with Appendix **K**.

d. Report appropriate remarks to the Commanding General (Code C 182) in accordance with Appendix **K**.

e. Ensure that a validation of memorandum records is made in accordance with the instructions contained in Appendix N.

6. Commanding General, Marine Corps Development and Education Command Responsibilities

a. Maintain the official accounting records for the subject appropriation and related reimbursable funding documents.

b. Prepare the Report on Reimbursable Orders for submission to the Commandant of the Marine Corps by the 20th of each month with a copy to the Director, Development Center (Code D 050-4).

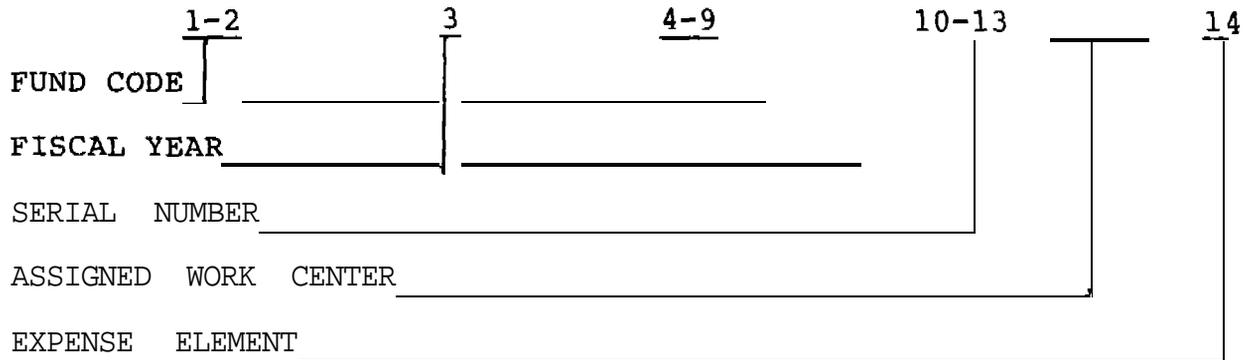
c. Ensure that appropriate documents for validation of memorandum records are forwarded to the Director, Development Center (Code D 050-4) and that the reconciliation is accomplished in accordance with prescribed accounting and audit techniques.

FINANCIAL MANAGEMENT MANUAL

APPENDIX H

STANDARD JOB ORDER NUMBER STRUCTURE

1. The job order number that will be used for all accounting transactions involving the expensing of Operations, Marine Corps funds allocated under an operating budget for the support of this Command will be comprised of 14 digits. The structure of the job order number will be **as** follows:



2. Explanation of Job Order Number Elements

a. Fund Code. A two-digit alpha/numeric number assigned by the Commandant of the Marine Corps which identifies the appropriation, subhead, operating budget, program element codes, and authorized accounting activity.

b. Fiscal Year. A one-digit numeric field which identifies the fiscal year in which the job order is authorized.

c. Serial Number. A six-digit numeric field provides an index to the master job order file. The first two digits signify the fund administrator (program manager) **(FA (PM))**. These two digits are assigned locally to identify the organizational entity authorized to administer funds. See Appendix B for a detailed listing. The last four digits are a serialized number assigned locally to identify various costs. See succeeding paragraphs for proper blocking of this four-digit number.

d. Assigned Work Center. A four-digit number assigned locally to identify the work center in which work is to be performed. The **FA (PM)** number will be repeated in the first two digits of this number. The **FA (PM)** number referred to here is the primary **FA (PM)**. (See Appendix B.) The reimbursable and/or selected functional category **FA (PM)** will not be used in this area.

FINANCIAL MANAGEMENT MANUAL

e. Expense Element. A one-digit alpha code assigned by higher authority to identify specific expenses (i.e., civilian personnel, purchased services, travel, etc.). This field must contain one of the authorized expense elements. (See Appendix I)

3. The job order numbers currently established in the Master Job Order Number file will be machine converted in the fund code and fiscal year areas for all reimbursable and nonreimbursable **JONs** which continue to meet the operational requirements of the **FA (PM)**. After the conversion is made, an audit list will be provided to each **FA (PM)** for review. **JONs** no longer required may be closed by submitting a letter to the Head, Accounting Division identifying the JON(s).

4. Application made to the Assistant Chief of Staff, Supply (**Attn:** Material Division) to obtain supplies from the Self-Service Center will be forwarded via the Commanding General (Code C 182) for job order number validation prior to the preparation of a credit plate. The JON will be imprinted on the Self-Service Center credit plate.

5. The last four digits of the serial number will be **blocked** and controlled as follows:

a. Nonreimbursable Work

(1) For use by all **FAs (PMs)**, as required, serial number 0001 through 8999 inclusive.

(2) Established by the Assistant Chief of Staff, Comptroller for use by **FAs (PMs)** for specific purposes as follows:

(a) Equal Employment Opportunity Costs

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9901	1D51	EEO Counseling
9902	1D51	NR IND Counseled
9903	1D52	Complaint Investigation
9904	1D52	NR Employee Complaints
9905	1D52	NR Investigations
9906	1D52	NR Hearings
9907	1D53	Upward Mobility

FINANCIAL MANAGEMENT MANUAL

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9908	1D54	Affirmative Action
9909	1D55	Federal Women's Program
9910	1D56	Hispanic Employment Program
9911	1D57	Other EEO Activities
9912	1D58	Appeal Higher Commands

*For work units only.

(b) Administrative TAD

<u>Job Order Serial</u>	<u>Category of Travel</u>	<u>Purpose</u>	<u>Definition</u>
9931	1	Site Visit	Visit to a particular site in order to personally perform operational or managerial activities, e.g., oversee programs, grant operations, or management activities for internal control purposes; carry out an audit, inspection, or repair activity; conduct negotiations; provide instructions; provide technical assistance.
9932	2	Information Meeting	Attend a meeting to discuss general agency operations, review status reports or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be site visit.
9933	3	Training Attendance	To receive training.
9934	4	Speech or Presentation	To make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.

FINANCIAL MANAGEMENT MANUAL

<u>Job Order Serial</u>	<u>Category of Travel</u>	<u>Purpose</u>	<u>Definition</u>
9935	5	Conference Attendance	To attend a conference, convention, seminar or symposium for purposes of observation or education only with no formal role in the proceedings.
9936	6	Relocation	To move from one official duty station to another (same as a permanent change of station or PCS move).
9937	7	Entitlement Travel	Travel to which an employee (or dependent is entitled as a result of an assignment: e.g., official vacation or home leave; medical, emergency, and education travel.
9938	8	Special Mission Travel	To carry out a special agency mission; e.g., non-combat movements (such as unit deployment); provide security to a person on a shipment (such as a diplomatic pouch); move witnesses from residence to other locations; cover travel by federal beneficiaries and other non- employees
9939	9	Other Travel	To travel for reasons (purposes) which are not shown in one of the other eight categories.

(c) Military Absences (AC/S Facilities: Maintenance and Housing Divisions and Motor Transport Branch; AC/S, Supply: Laundry and Dry Cleaning Division, and MCCDPA).

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9951	Various	Military Duties
9952	Various	Leave
9953	Various	Personal Affairs

FINANCIAL MANAGEMENT MANUAL

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9954	Various	Military Training
9955	Various	Other
9957	Various	Counterreaction/Reaction
9958	Various	Disaster Control
9959	Various	Security
9960	Various	Dining Facility Duty
9961	Various	Military Incentive Awards
9962	Various	Military Variances
(d) <u>Civilian Absences and Others</u>		
9990	1RPO	A JON established to capture off-setting credit for that portion of acceleration applicable to leave (computer generated).
9991	1x50	A JON established to capture off-setting credit for that portion of acceleration applicable to fringe benefits (computer generated).
9992	1RJO	Lump Sum Leave Payments
9993	1RHO	Annual or Sick Leave
9994	1RKO	Holiday (computer generated)
9995	1RLO	Other (Administrative/ Jury Duty, Military Training)
9996	1RVO	Traumatic Injury
9997	1RLO	Master Labor Contract (Official Time)

FINANCIAL MANAGEMENT MANUAL

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9998	1RNO	Compensatory Time Earned (computer generated)
9999	1RMO	Compensatory Time Taken
(e) <u>Telecommunications</u>		
T980	6A10	Administration
T981	6A40	Administrative Telephone: Purchases
T982	6A40	Administrative Telephone: Operation
T983	6A50	Administrative Telephone: Distribution System Purchases
T984	6A70	Maintenance and Repair of Administrative Telephone and Wire Equipment Purchases
T985	6A50	Administrative Telephone Distribution System, Labor and Materials
T986	6A70	Maintenance and Repair of Administrative Telephone and Wire Equipment, Labor and Materials.

(f) Course Level Costing

1 9000 - 9100 Working - At least one Job Order Number will be loaded by the fund administrator (program manager) for each Cost Account Code in Appendix E.

2 Military Absences - These Job Order Numbers will be loaded by the AC/S, Comptroller.

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9101	Various (See Appendix E)	Military Duties

FINANCIAL MANAGEMENT MANUAL

<u>Job Order Serial</u>	<u>Cost Account Codes</u>	<u>Description</u>
9102	Various	Leave
9103	Various	Personal Affairs
9104	Various	Military Training
9105	Various	Other
9957	Various	Counterreaction/Reaction
9958	Various	Disaster Control
9959	Various	Security
9960	Various	Dining Facility Duty
9961	Various	Military Incentive Awards
9962	Various	Military Variances

b. Reimbursable Work

(1) Serial numbers will be assigned annually, as required, for use by reimbursable fund administrators (program managers). Assigned serials for fiscal year 1986 are 2500 - 4999 and for fiscal year 1987 will be 5000 - 7499.

(2) Job order serials for travel costs.

(a) For the Director, Development Center; Director, Doctrine Center; Director, Marine Corps Operational Test and Evaluation Activity; Assistant Chief of Staff, Facilities (Director, Housing Division); and Assistant Chief of Staff, Manpower (Superintendent, Quantico Dependents School System), costs will cite category of travel 1 through 9, as applicable. For Example:

FUND CODE	FISCAL YEAR	PM	JON SERIAL	WORK CENTER	EXPENSE ELEMENT
AM	5	C1	<u> </u> 1	1301	E

Digits 1-3 can be used at the discretion of the PM. For definitions of categories of travel, see paragraph (b), below.

(b) The job order serials assigned for reimbursable program managers other than those listed in paragraph (a), above are as follows:

FINANCIAL MANAGEMENT MANUAL

<u>Fiscal Year</u>	<u>First Digit</u>
1986	8
1987	9
1988	7
1989	8
1990	9

<u>Job Order Serial</u>	<u>Category of Travel</u>	<u>Purpose</u>	<u>Definition</u>
501	1	Site Visit	Visit to a particular site in order to personally perform operational or managerial activities; e.g., oversee programs, grant operation, or management activities for internal control purposes: carry out an audit, inspection, or repair activity: conduct negotiations; provide instructions: provide technical assistance.
502	2	Information Meeting	Attend a meeting to discuss general agency operations, review status reports or discuss topics of general interest. If a site visit was conducted as part of the same trip, consider the entire trip to be site visit.
503	3	Training Attendance	To receive training.
504	4	Speech or Presentation	To make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.
505	5	Conference Attendance	To attend a conference, convention, seminar or symposium for purposes of observation or education only with no formal role in the proceedings.

FINANCIAL MANAGMENT MANUAL

<u>Job Order Serial</u>	<u>Category of Travel</u>	<u>Purpose</u>	<u>Definition</u>
506	6	Relocation	To move from one official duty station to another (same as a permanent change of station or PCS move).
507	7	Entitlement Travel	Travel to which an employee (or dependent) is entitled as a result of an assignment: e.g., official vacation or home leave; medical, emergency, and education travel.
508	8	Special Mission Travel	To carry out a special agency mission; e.g., noncombat movements (such as unit deployment); provide security to a person or a shipment (such as a diplomatic pouch); move witnesses from residence to other locations: cover travel by federal beneficiaries and other nonem- ployees.
509	9	Other Travel	To travel for reasons (purposes) which are not shown in one of the other eight categories.

(3) Work related to the RDT&E,N Order for Work and Services will be performed under serial numbers preceded by an alpha/numeric character, which will designate the source of **funds** or the support activity performing work for the Development Center. The following alpha designators will be used as the fourth digit of the serial number. (See procedures outlined in Appendix G.)

<u>Alpha Designator</u>	<u>Type</u>
A through L	Order for Work and Services
M	MIPR's
N & P through R	Order for Work and Services
S	Orders for Work and Support. Activities
T through V	Order for Work and Services
W	Order for Work and Services
X through Z	Order for Work and Services

c. Utility Plant Codes. Job Order Serials (JOSS) used for utility plant operation and maintenance will have an alpha character in the last digit to identify the plant as follows (used by Maintenance Division only):

PLANTS

(1) Heat & Steam Plants and Distribution Systems

	<u>Code</u>
Marine Corps Air Facility	A
Camp Barrett	B
Central	C
MNCL	H

(2) Water Plants and Distribution Systems

Camp Barrett	B
Central (Mainside)	C
Camp Upshur	H

(3) Sewage Plants and Distribution Systems

Central (Mainside)	C
Midway	M
Rifle Range	R
Camp Upshur	U

(4) Electricity, air conditioning, gas and all other utility plants and distribution systems. T

FINANCIAL MANAGEMENT MANUAL

APPENDIX I

EXPENSE ELEMENTS

1. General. **The** expense elements with codes assigned for reporting are defined below:

a. Military Personnel (Code A). Includes the cost of **the** services of active duty military personnel, computed at the standard rates except for the cost of trainees and unassigned personnel.

b. Travel of Personnel (Code E). Includes cost of travel and **transportation** of personnel on temporary additional duty orders. Includes transportation such as commercial transportation charges, rental of passenger-carrying vehicles, mileage allowances and tools, subsistence for travelers, such as per diem allowances, and incidental **travel** expenses, such as baggage transfer and telephone expenses.

c. Utilities and Rents (Code M). Includes the cost of 'heat, light, power, water, gas, electricity, and other utility services except transportation and communication services; and includes the cost of rents of land, structures, and equipment (other than transportation equipment).

d. Communications (Code N). Includes charges for the transmission of messages from place to place, contractual telephone and teletype services, postage (other than parcel post), rental of post office boxes, and telephone installation charges.

e. Purchased Equipment Maintenance, Commercial (Code P). Includes cost of purchased **maintenance**, overhauls, rework and repair of data processing equipment when purchased from commercial sources or organizations outside the Department of Defense. (This expense element is limited to use by the Director, MCCDPA and Director, Development Center.)

f. Purchased Services, Other (Code Q). Includes the cost of contractual **services** not **otherwise classified**, such as repairs and alterations, stenographic services, subsistence and support of persons, publication of notices advertising, broadcast time, tuitions, insurance premiums, and operations of facilities.

g. Aircraft POL (Code R). Includes the cost of propulsion petroleum, and interrelated additives and lubricants consumed by aircraft in flight operations (excludes POL consumed during maintenance).

FINANCIAL MANAGEMENT MANUAL

h. Supplies (Code T). Includes all commodities, whether acquired by formal contract or other form of purchase, which are ordinarily consumed or expended within one year after they are put to use, or which are used to form a minor part of equipment or fixed property. Includes the cost of subscriptions to newspapers and periodicals, office supplies, cleaning and toilet supplies, and construction and maintenance supplies, and other property of little monetary value (less than \$200).

i. Civilian Personnel (Code U). Includes the cost of the services of civilian personnel, such as **regular** salaries and wages, additional compensation, such as overtime pay, special and miscellaneous payment for personal services, such as commissions and fees, payments made to other agencies for services of employees on reimbursable detail, personal benefits, such as allowances to employees and payments to other funds, such as the retirement fund and benefits for former personnel.

j. Petroleum, Oil and Lubricants (Code V). Includes the cost of petroleum, oil, and lubricants used in heating, generating power, making artificial gas, operating **motor** vehicles, and for operating powered material handling equipment and labor saving devices.

k. Equipment (Code W). Includes personal property of more or less durable nature costing \$200 or more, but less than \$1,000 (except electronic test benches, and work benches and layout tables used in printing plants). Includes equipment that may be expected to have a period of service of a year or more after put into use. Includes charges for services in connection with installation of equipment when performed under contract **by** the furniture, fittings, household equipment (desks, tables, chairs, typewriters, adding machines, and bookkeeping machines), unit air conditioners costing less than \$1,000 installed in a window, **implements and** tools, telephone, electronic and photographic equipment and armaments, including bayonets.

l. Other Expense (Code X). Includes the cost of incentive awards for military personnel, investments, loans, payments in lieu of taxes, and other types of resources not otherwise provided for.

m. Printing and Reproduction (Code Y). Includes the cost of contractual printing and reproduction--work, such as work done on printing presses, lithographing and other duplicating, related binding operations, photostating, blueprinting, photographing, and microfilming.

n. Service Transfer, Funded (Code Z). Includes funding (**other** than military personnel services) **charges** and credits within the same **operating** budget resulting from functional category transfers, cost center transfers, and overhead application or distribution.

FINANCIAL MANAGEMENT MANUAL

APPENDIX J

CONTENTS OF UNFILLED ORDER STATUS REPORT

<u>Column #</u>	<u>Heading</u>	<u>Description</u>
1	Ob Doc	Obligating Document Number
2	FC	Fund Code
3	FY	Fiscal Year
4	MJON	Job Order Number Serial
5	WC	Work Center
6	EE	Expense Element
7	RC	Category Code
8	RON	Reimbursable Order Number
9	A/P	Accounts Payable Code
10	Amount Obligated	Self-explanatory
11	Amount Expensed	Self-explanatory
12	Amount Liquidated	Self-explanatory
13	Unfilled Orders	Obligated Amount minus the Expense Amount (13 = 10 - 11).
14	Accounts Payable	Expense Amount Minus the Liquidated Amount (14 = 11 - 12).
15	FAI	Final Action Indicator
16	Adjustment to Accrual	An amount will appear in this column under one of two conditions: (a) An "F" appears in the FAI column and the liquidated amount does not agree with the expense amount or (b) an "F" does not appear in the FAI column and the expense amount is less than the liquidated amount. A

FINANCIAL MANAGEMENT MANUAL

<u>Column #</u>	<u>Headina</u>	<u>Description</u>
17	Adjustment Obligation	<p>cost adjustment is required to be prepared to clear this column (16 = 12 - 11).</p> <p>An amount will appear in this column under one of two conditions: (a) An "F" appears in the FAI column and the obligated amount does not agree with the liquidated amount or (b) an "F" does not appear in the FAI column and the obligated amount is less than the liquidated amount. A cost adjustment is required to be-prepared to clear this column (17 = 12 - 10).</p>

Vertical Alignment. The unfilled Orders Status Report is prepared in document number **sequence within** the fund administrator (program manager). Totals are provided by fund code within the fund administrator (program manager).

FINANCIAL MANAGEMENT MANUAL

APPENDIX K

SCHEDULE OF INPUT DATA AND DATES DUE

<u>Input Data/ Report Required</u>	<u>Due at Accounting Division</u>	
1. Monthly Report of Accrued month Expenses.	Due the 10th of every (if the 10th is a nonworking day , the report is due the first working day following).	
2. Timecards for departments working from Monday through Friday.	Biweekly due by 0930 on second Friday of the pay period.	
3. Timecards for departments with shifts other than Monday through Friday.	Biweekly due by 0930 on Monday following the end of the pay period.	
4. Labor Exceptions		
<u>Day of Pay Period</u>	<u>Workday</u>	<u>Exceptions keyed by</u>
a. First week of pay period		
1	Sunday	1000 Tuesday*
2	Monday	1000 Tuesday
3	Tuesday	1000 Wednesday
4	Wednesday	1000 Thursday
5	Thursday	1000 Friday
6	Friday	1000 Monday
7	Saturday	1000 Monday
b. Second week of pay period		
8	Sunday	1000 Monday
9	Monday	1000 Tuesday
10	Tuesday	1000 Wednesday
11	Wednesday	1000 Thursday

FINANCIAL MANAGEMENT MANUAL

<u>Day of Pay Period</u>	<u>Workday</u>	<u>Exceptions keyed by</u>
12	Thursday	0930 Friday
13	Friday	0930 Friday**
14	Saturday	0930 Monday***

*Monday of the first week of the pay period is used to key exceptions affecting the previous pay period.

**Exceptions for Friday of the second week of the pay period must be keyed by 0930 Friday. Adjustments may be keyed the following Monday. Timecards for employees not working on Saturday are also due by 0930 Friday.

***Timecards for employees working Saturday are also due by 0930 Monday.

- | | | |
|-----|---|--|
| 5. | work Units Data | Keyed by 1300 on the last working day of each month. |
| 6. | Equipment Utilization Data | Keyed first and third Tuesday of each month. |
| 7. | Allocated Reimbursements Earned | Due 10th of each month (if the 10th is a nonworking day the report is due on the first working day following). |
| 8. | Expenditure Register
(NAVCOMPT 634) | Weekly. |
| 9. | Travel Orders | Weekly. |
| 10. | Monthly Report on MCDEC Population (Military & Civilian) , AC/S, Manpower | First working day of each month. |
| 11. | Civilian Labor Distribution (Accrual for end of fiscal year (FY)) | MCDEC Closeout Bulletin will specify required due date at end of fiscal year. |
| 12. | Personnel Actions | Due by close of business on the second Monday of each pay period. |

FINANCIAL MANAGEMENT MANUAL

APPENDIX L

WORK GENERATOR CODES AND EXCEPTION CODES

1. Work Generator. Work generator codes are numerical codes used to identify the various categories of overhead and productive labor to permit mechanical collection of data for developing work programs and determining staffing requirements. Work generator codes shall be recorded on each job order number (JON) authorizing tasks assigned to maintenance and repair division personnel. These codes are not applicable to contract work. Work Generator Codes 01 through 12, and 14 listed below are defined in the current edition of **MCO P11000.7**, and apply to the facilities maintenance program only. Work Generator Codes 13 and 15 are for use by all civilian employees. The codes are:

<u>WORK GENERATOR CODE</u>	<u>DESCRIPTION</u>
01	Emergency Work
02	Service Work
03	Standing JONs not estimated
04	Standing JONs estimated
05	Specific JONs
06	Rework
10	Shop supervision
11	Administrative and clerical
12	Indirect support
13	Leave (civilian only)
14	Allowed time
15	Compensatory time (civilian only)

2. Exception Code

a. General. (Two digits) A code to identify different types of labor performed for which there are different **pay** premiums. The rates established within the labor distribution system will be compatible with the Automated Leave/Payroll System (ALPS).

b. Environmental/Hazardous Differential

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
AO	work pertaining to cargo handling during lightering operations. Environmental differential 8% of WG-10 second step. Includes regular hours.
BO	Work pertaining to hot work, dirty work, welding preheated metals, microsoldering or wire welding and assembly, explosives and incendiary material, poisons (toxic chemicals), microorganisms (low degree hazard), mass explosives and/or incendiary material, or duty aboard aircraft carrier. Environmental differential 4% of WG-10 second step. Includes regular hours.
DO	Work pertaining to fiberglass work, welding, cutting, or burning in confined spaces. Environmental differential 6% or WG-10 second step. Includes regular hours.
EO	Work pertaining to exposure to hazardous weather or terrain, unshored work, or high degree firefighting. Environmental differential 25% of WG-10 second step. Includes regular hours.
JO	Work pertaining to floating targets, ground work beneath hovering helicopter, hazardous boarding or leaving of surface craft, duty aboard surface craft. Environmental differential 15% of WG-10 second step. Includes regular hours.
KO	High voltage electrical energy, work at extreme height, or duty aboard submerged vessel. Environment differential 50% of WG-10 second step. Includes regular hours.
MO	Flying; Environmental differential 100% of WG-10 second step. Includes regular hours.

FINANCIAL MANAGEMENT MANUAL

c. Shift Differential

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
SO	Second Shift. Includes regular hours,
SA	Second shift environmental. Includes regular hours. Refer to exception code AO for description.
SB	Second shift environmental. Includes regular hours. Refer to exception code BO for description.
SD	Second shift environmental. Includes regular hours. Refer to exception code DO for description.
SE	Second' shift environmental. Includes regular hours. Refer to exception code EO for description.
SJ	Second shift environmental. Includes regular hours. Refer to exception code JO for description.
SK	Second shift environmental. Includes regular hours. Refer to exception code KO for description.
SM	Second shift environmental. Includes regular hours. Refer to exception code MO for description,
TO	Third Shift. Includes regular hours.
TA	Third shift environmental. Includes regular hours. Refer to exception code AO for description.
TB	Third shift environmental. Includes regular hours, Refer to exception code BO for description.
TD	Third shift environmental. Includes regular hours. Refer to exception code DO for description.
TE	Third shift environmental. Includes regular hours. Refer to exception code EO for description.

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
TJ	Third shift environmental. Includes regular hours. Refer to exception code JO for description.
TK	Third shift environmental. Includes regular hours. Refer to exception code KO for description,
TM	Third shift environmental. Includes regular hours. Refer to exception code MO for description.
d.	<u>Sunday Premium</u>
PO	25% Sunday regular schedule. Includes regular hours.
PA	25% Sunday environmental. Includes regular hours. Refer to exception code AO for description.
PB	25% Sunday environmental. Includes regular hours. Refer to exception code BO for description.
PD	25% Sunday environmental. Includes regular hours. Refer to exception code DO for description.
PE	25% Sunday environmental. Includes regular hours. Refer to exception code EO for description.
PJ	25% Sunday environmental. Includes regular hours. Refer to exception code JO for description.
PK	25% Sunday environmental. Includes regular hours. Refer to exception code KO for description.
PM	25% Sunday environmental. Includes regular hours. Refer to exception code MO for description.
PS	25% Sunday second shift. Includes regular hours.
PT	25% Sunday third shift. Includes regular hours.

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
AP	25% Sunday environmental. Premium only. Refer to exception code AO for description.
BP	25% Sunday regular schedule. Premium only. Refer to exception code BO for description.
DP	25% Sunday environmental. Premium only. Refer to exception code DO for description.
EP	25% Sunday regular schedule. Premium only. Refer to exception code EO for description.
JP	25% Sunday environmental. Premium only. Refer to exception code JO for description.
KP	25% Sunday regular schedule. Premium only. Refer to exception code KO for description.
MP	25% Sunday environmental. Premium only. Refer to exception code MO for description.
e.	<u>Holiday</u>
FO	Holiday worked.
FA	Holiday environmental. Includes holiday hours. Refer to exception code AO for description.
FB	Holiday environmental. Includes holiday hours. Refer to exception code BO for description.
FD	Holiday environmental. Includes holiday hours. Refer to exception code DO for description.
FE	Holiday environmental. Includes holiday hours. Refer to exception code EO for description.

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
FJ	Holiday environmental. Includes holiday hours. Refer to exception code JO for description.
FK	Holiday environmental. Includes holiday hours. Refer to exception code KO for description,
FM	Holiday environmental. Includes holiday hours. Refer to exception code MO for description.
FS	Holiday second shift. Includes holiday hours,
FT	Holiday third shift. Includes holiday hours.
AF	Holiday environmental. Premium only. Refer to exception code AO for description.
BF	Holiday environmental. Premium only. Refer to exception code BO for description.
DF	Holiday environmental. Premium only. Refer to exception code DO for description.
EF	Holiday environmental. Premium only. Refer to exception code EO for description.
JF	Holiday environmental. Premium only. Refer to exception code JO for description.
KF	Holiday environmental, Premium only. Refer to exception code KO for description.
MF	Holiday environmental. Premium only. Refer to exception code MO for description.
f.	<u>Overtime</u>
co	Overtime regular.

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
CA	Overtime environmental. Includes overtime hours. Refer to exception code AO for description.
CB	Overtime environmental. Includes overtime hours. Refer to exception code BO for description.
CD	Overtime environmental. Includes overtime hours. Refer to exception code DO for description.
CE	Overtime environmental. Includes overtime hours. Refer to exception code EO for description.
CJ	Overtime environmental. Includes overtime hours. Refer to exception code JO for description.
CK	Overtime environmental. Includes overtime hours. Refer to exception code KO for description.
CM	Overtime environmental. Includes overtime hours. Refer to exception code MO for description.
cs	Overtime second shift. Includes overtime hours.
CT	Overtime third shift. Includes overtime hours.
AC	Overtime environmental. Premium only. Refer to exception code AO for description.
BC	Overtime environmental. Premium only. Refer to exception code BO for description.
DC	Overtime environmental. Premium only. Refer to exception code DO for description.
EC	Overtime environmental. Premium only. Refer to exception code EO for description.

FINANCIAL MANAGEMENT MANUAL

<u>EXCEPTION CODE</u>	<u>DESCRIPTION</u>
JC	Overtime environmental. Premium only. Refer to exception code JO for description.
KC	Overtime environmental. Premium only. Refer to exception code KO for description.
MC	Overtime environmental. Premium only. Refer to exception code MO for description.

FINANCIAL MANAGEMENT MANUAL

APPENDIX M

CONTENTS OF UNFILLED ORDERS UPDATE LIST

1. General. The Unfilled Orders Update List is produced by the program manager each time there is any action against an existing undelivered order or when a new undelivered order is initially established. Further, transactions reflected on the list are only those transactions having an action against an existing undelivered order or establishing an undelivered order on that particular update of the mechanized system.

2. Purpose. The purpose of the Unfilled Orders Update List is to ease the validation/reconciliation of unfilled orders at the program manager level and the official accounting records.

3. Sequence of List. The sequence of the Unfilled Orders Update List is different than the Unfilled Orders Status Report. The major difference between the two reports is that the Unfilled Orders Update List is in job order number sequence whereas the Unfilled Orders Status Report is in document number sequence.

4. Document Identifier Code

a. The Document Identifier Code (**DIC**) is a set of digits used within the mechanized accounting system and should not be confused with the document identifier codes used in any other system (i.e., Supply, etc.). The document identifier codes used in the accounting system create/cause different types of actions against a given document depending on the structure of the DIC; accordingly, it is necessary for the program manager to understand what each digit of the DIC means and how they can be interpreted on the Unfilled Orders Update List.

b. The three digit document identifier code is broken down by position as follows:

<u>1ST POSITION CODE</u>	<u>DESCRIPTION</u>
N	Miscellaneous
P	Commercial Contracts
R	TAD transportation
V	POL
W	Prior year

FINANCIAL MANAGEMENT MANUAL

<u>2ND POSITION CODE</u>	<u>DESCRIPTION</u>
E	Travel of personnel
M	Utilities and rental
N	Communications (telephone)
P	Purchased equipment maintenance
Q	Purchased services: other
R	Aircraft POL
T	Supplies
V	POL other than ships and aircraft
W	Equipment
X	Other
Y	Printing and reproduction
Z	Cost allocation transfer

<u>3RD POSITION CODE</u>	<u>DESCRIPTION</u>
1	Obligate, liquidate and expense*
2	Obligate and liquidate
3	Obligate and liquidate
4	Obligate
5	Liquidate
6	Expense
7	Expense and liquidate

*For clarification of terms obligate, liquidate, and expense, the following definitions are offered:

Obligate A legal obligation incurred by the program manager; requires the program manager to set funds aside to pay the supply source or vendor for material or services which are to be provided.

FINANCIAL MANAGEMENT MANUAL

Expense - Is the receipt of material or service by the program manager from the supply source or vendor.

Liquidate The payment of funds to the supply source or vendor by either a transfer of funds for supply issues or check issued by the Disbursing Officer in the case of public vendors.

5. Unfilled Orders Update List with a Previous Unfilled Order
 Figure M-1 reflects an Unfilled Order Update List with four individual document numbers and transactions against each one. The numbers encircled on the list are explained as follows:

<u>NUMBER</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
(1)	FA	Fund Administrator which means the same as program manager followed by the two digit code assigned to the program manager.
(2)	FC	Fund Code followed by the two digit fund code that the program manager is authorized to use.
(3)	FY	Fiscal Year and the last digit of the fiscal year.
(4)	UNFILLED ORDERS UPDATE LIST	Title of list.
(5)	PROGRAM 17300D3E	Identifies the data processing program.
(6)	DATE	The run date of when report was produced and is controlled by the Accounting Division.
(7)	PAGE	The page number within the total listing. Page number cannot be used by the program manager other than to ensure sequence of pages as pages are numbered by the computer for the benefit of the Accounting Division.
(8)	OB DOCUMENT NO	Obligating document number, 14 digits in length, as assigned by the program manager. The document number will not change once established.

FINANCIAL MANAGEMENT MANUAL

<u>NUMBER</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
(9)	MJON	Master Job Order Number, six digits in length, as assigned by the program manager.
(10)	WC	Work Center, four digits in length; a subdivision of the program manager.
(11)	EE	Expense Element, one digit alpha code; must be the same as 2nd position of document identifier code (DIC).
(12)	CC	Category Code, two digit code which is used to identify a specific area of cost or a category of reimbursable.
(13)	AP	Accounts Payable are one digit alpha codes to distinguish the accounts payable between (P) Public or (G) Government.
(14)	DIC	Document identifier code, three digit code. Explained in paragraph 4, "Document Identifier Code."
(15)	OBLIGATED	The obligated amount.
(16)	EXPENSED	The expense amount.
(17)	LIQUIDATED	The liquidated amount.
(18)	UNF-ORDERS	Unfilled order amount is derived by taking obligated amount minus expense amount to equal unfilled accounts payable amount.
(19)	ACC-PAYABLE	Accounts payable amount is derived by taking the expense amount minus liquidated amount to equal the accounts payable amount.
(20)	FAI	Final action indicator: An "F" in this column indicates the document is final. However, obligated, expensed, and liquidated amounts must all be the same before document is completed and removed from the unfilled orders file.

FINANCIAL MANAGEMENT MANUAL

<u>NUMBER</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
(21)	UFO	This list shows the document number with all the required data and represents a previous unfilled order with the last action against it. Looking at the DIC, we can tell that the last action against the document was R = TAD Transportation, E = Travel of Personnel, 3 = Obligation and Expense.
(22)	TRAN	This line shows the document number with all the required data, and represents the transaction being processed against an established unfilled order (UFO above) on this given update only. Looking at the DIC, we can tell that the action is the same as the UFO except it is a credit amount,
(23)	*NEW/UPDATED* UNFILLED ORDER RECORD	This line shows the net action of the UFO and TRAN lines combined, and is how the document appears in the Unfilled Orders File. On the next update, if we had a transaction coming into the process affecting this particular document number, the UFO line would show the document number with the applicable data: the DIC would be RE3 and since this was the last action against that document, the amount in the obligated and expensed columns would be \$24.50. The remaining three (3) document numbers are basically the same as (21), (22), and (23) except for different documents and monetary amounts.
(24)	TOTAL FOR FUND ADMIN DIRECT REIMB TOTAL	The total lines by direct and reimbursable are the grand totals for the whole unfilled orders file, which represents every document on the file and not just the documents appearing on the list.
(25)	VARIANCE AMOUNT FA	This line will always reflect zeros.

FA	NI	PC	AL	RY	UNFILED ORDERS UPDATE LIST	PROGRAM	DATE	PAGE				
1	2	3	4	5	6	7	8	9				
10	11	12	13	14	15	16	17	18				
DB	DOCUMENT NO	NRON	NC	CE	CC	AD	RON	DTC				
19	20	21	22	23	24	25	26	27				
OBLIGATED	EXPENSED	LIQUIDATED	UNFILED ORDERS	ACC-PAYABLE	FX							
UFO	Y00M13251A004	M10002	3520	T	M1	P	WT5	368.26	370.30	370.30	2.04-	.00
TRAN	Y00M13251A004	M10002	3520	T	M1	P	WT4	2.04	.00	.00	2.04	.00
	NEW/UPDATED UNFILED ORDER RECORD											
								370.30	370.30	370.30	.00	.00
UFO	Y00M183RC00146	M11828	3500	Q	M1	P	W05	10012.00	9543.00	10012.00	469.00	469.00-
TRAN	Y00M183RC00146	M11828	3500	Q	M1	P	W06	469.00	.00	.00	469.00	.00
	NEW/UPDATED UNFILED ORDER RECORD											
								10012.00	10012.00	10012.00	.00	.00
UFO	Y00M183RC00210	M12099	3500	a	M1	P	W03	56965.00	56965.00	53063.00	.00	3902.00
TRAN	Y00M183RC00210	M12099	3500	a	M1	P	W04	1951.00-	.00	.00	1951.00-	.00
TRAN	Y00M183RC00210	M12099	3500	a	M1	P	W06	.00	1951.00-	.00	1951.00-	.00
	NEW/UPDATED UNFILED ORDER RECORD											
								55014.00	55014.00	53063.00	.00	1951.00
UFO	Y00M183RC00214	M12103	3500	Q	M1	P	W07	30606.74	30606.74	27634.37	.00	2972.37
TRAN	Y00M183RC00214	M12103	3500	Q	M1	P	W04	2606.74-	.00	.00	2606.74-	.00
TRAN	Y00M183RC00214	M12103	3500	Q	M1	P	W06	.00	2972.37-	.00	2972.37-	.00
	NEW/UPDATED UNFILED ORDER RECORD											
								28000.00	27634.37	27634.37	365.63	.00
24	TOTAL FOR FUND ADMIN NI						DIRECT	1125327.56	931120.82	797541.51	194206.74	133579.31
							REIMB	.00	.00	.00	.00	.00
							TOTAL	1125327.56	931120.82	797541.51	194206.74	133579.31
25	VARIANCE AMOUNT FA						TOTAL	.00	.00	.00	.00	.00

Figure M-1.--Unfiled Orders Update List With a Previous Unfiled Order,

Figure M-2.--Unfilled Orders Update List With
No Previous Unfilled Order.

FA E2	FC A4	FY	UNFILLED ORDERS UPDATE LIST				PROGRAM 1730003E	DATE 22 MAY 1964	PAGE 351				
DB	DOCUMENT NO	MJON	WC	EE	C	C	AP	EXPENSED	LIQUIDATED	UNF-ORDERS	ACC-PAYABLE	FAI	
①	TRAN Y02E284TDD0494 *NEW/UPDATED*	E2TX1	1302	E	Z4	P	TX1	RE3	340.36 368.36	.00 0.00	.00 .00	368.36 368.36	
①	TRAN Y02E284TRD0494 *NEW/UPDATED*	E2TX1	1302	E	Z4	P	TX1	RE3	416.00 416.00	.00 .00	.00 .00	416.00 416.00	
①	TRAN Y00E284RVD1515 *NEW/UPDATED*	E2TY1	1302	E	Z4	P	TY1	RE3	179.58 179.58	.00 .00	.00 .00	179.58 179.58	
UFO	Y02E284TDD1230	E2TY1	1302	E	Z4	P	TY1	RE5	293.00		.00	124.65	
TRAN	Y02E284TDD1230	E2TY1	1302	E	Z4	P	TY1	RE5	124.65-	.00	124.65-	.00	
TRAN	Y02E284TDD1230	E2TY1	1302	E	Z4	P	TY1	RE6	.00	.00	.00	124.65-	
	NEW/UPDATED	UNFILLED ORDER RECORD							168.35	168.35	.00	.00	
UFO	Y05E284TDD1310	E2TY1	1302	E	Z4	P	TY1	RE3	287.00		.00	287.00	
TRAN	Y05E284TDD1310	E2TY1	1302	E	Z4	P	TY1	RE4	123.26-	.00	123.26-	.00	
TRAN	Y05E284TDD1310	E2TY1	1302	E	Z4	P	TY1	RE6	.00	.00	.00	123.26-	
	NEW/UPDATED	UNFILLED ORDER RECORD							163.74	163.74	.00	.00	
①	TRAN Y05E284TDD1521 *NEW/UPDATED*	E2TY1	1302	E	Z4	P	TY1	RE3	658.00 658.00	.00 .00	.00 .00	658.00 658.00	
①	TRAN Y05E284TRD1521 *NEVAJPOINTED*	E2TY1	1302	E	Z4	P	TY1	RE3	246.00 244.00	.00 .00	.00 .00	246.00 246.00	
①	TRAN Y00E284RVD1536 *NEW/UPDATED*	E2TZA2	1302	E	Z4	P	TZA2	RE3	161.13 161.13	.00 .00	.00 .00	161.13 161.13	
①	TRAN Y00E284RVD1575 *NEW/UPDATED*	E2TZA2	1302	E	Z4	P	TZA2	RE3	77.08 77.08	.00 .00	.00 .00	77.08 77.08	
UFO	Y05E284TDD1348	E2TZA2	1302	E	Z4	P	TZA2	RE3	352.00		.00	352.00	
TRAN	Y05E284TDD1348	E2TZA2	1302	E	Z4	P	TZA2	RE4	15.20-	.00	15.20-	.00	
TRAN	Y05E284TDD1348	E2TZA2	1302	E	Z4	P	TZA2	RE6	.00	.00	.00	15.20-	
	NEW/UPDATED	UNFILLED ORDER RECORD							334.80	336.80	.00	.00	
UFO	Y05E284TDD1350	E2TZA2	1302	E	Z4	P	TZA2	RE3	352.00		.00	352.00	
TRAN	Y05E284TDD1350	E2TZA2	1302	E	Z4	P	TZA2	RE4	112.90-	.00	112.90-	.00	
TRAN	Y05E284TDD1350	E2TZA2	1302	E	Z4	P	TZA2	RE6	.00	.00	.00	112.90-	
	NEW/UPDATED	UNFILLED ORDER RECORD							239.10	239.10	.00	.00	
UFO	Y05E284TDD1348	E2TZA2	1302	E	Z4	P	TZA2	RE3	352.00		.00	362.00	
TRAN	Y05E284TDD1348	E2TZA2	1302	E	Z4	P	TZA2	RE4	13.00-	.00	13.00-	.00	

FINANCIAL MANAGEMENT MANUAL

APPENDIX N

INSTRUCTIONS FOR VERIFICATION OF FARMS RECORDS

1. The Head, Accounting Division will forward an Outstanding Transaction Report (XTR) and a Memorandum Record Report (XMR) for verification along with a cover letter citing the closing date of the accounting period, The verification will be required at the conclusion of the monthly accounting period as follows:

- a. November
- b. January
- c. March
- d. **May**
- e. July
- f. August
- g. Interim September
- h. Final September

2. The verification will be conducted as follows:

- a. Outstanding Transaction Report (XTR)

(1) Validate all transactions listed on the XTR and verify the amounts against source documents. When **differences** are noted in the reservation, obligation or expense fields and the program manager is responsible for the input, key the appropriate adjustment. The program manager is responsible for all reservation and obligation and expense transactions for TAD orders and messages, Order for Work and Services (NAVCOMPT Form 2275) contracts negotiated outside this Command and other miscellaneous documents such as training agreements and local travel.

(2) If the transaction is the responsibility of the Customer Services Section (CSS), and has not appeared on a fiscal listing, notify the NCOIC, Customer Services Section and furnish a copy of the **receipt** for material or services for processing.

(3) If the transaction has appeared on a CSS fiscal list, provide the Head, Accounting Division with the document number, amount and date of listing.

(4) If the expensed amount has been adjusted as a result of a disbursement, report the document and disputed amount to the Head, Accounting Division with supporting data.

(5) If the disbursed amount does not agree with the copy of the settlement voucher furnished by the traveler, report the amount and Disbursing Officer voucher number to the Head, Accounting Division.

FINANCIAL MANAGEMENT MANUAL

b. Memorandum Record Report. Validate the authorization reflected on this report against the operating budget, or if reimbursable, the Order for Work (NAVCOMPT 2043). Report discrepancies in writing to the Head, Budget Division for correction. If the program manager sub-allocates reimbursable authorizations, and the **subron** authorization is not in agreement, the program manager is responsible for corrections.

c. A response will be required within five days of the date of the cover letter. A mechanized reconciliation between the official accounting records and the FARMS memorandum records will be run. Differences will be corrected by Comptroller Department personnel.

FUND CODE/APPROPRIATION DATA

1. General

a. Regulations require that the proper accounting classification code be shown on all accounting documents. Due to the number of documents processed, it has become necessary to use electronic accounting machines for processing documents.

b. The basic principle involved is that all the necessary accounting information is punched into a card especially designed for such work. Since there are only a limited number of spaces on a card and since each card must contain all the essential information of a single transaction, it is necessary to reduce the numbers. The operating budget and other appropriations, together with the designated code number from which the Command receives support, are listed in the succeeding paragraphs.

2. Fund/Code Appropriation Data

a. Operations and Maintenance, Marine Corps (O&M,MC)

<u>Approp</u>	<u>subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund Code</u>	<u>Program Element</u>	<u>PE Code</u>
17FY1106	2760	00264	000264	000000	Dev Ctr Mil Pers	AH	65854M	64
17FY1106	2770	00264	000264	000000	Comm Retail Store	AN	72891M	78
17FY1106	2780	00264	000264	000000	Off Acquisition Trng	AP	84722M	HP
17FY1106	2780	00264	000264	000000	Gen Skills Trng	AR	84731M	HN
17FY1106	2780	00264	000264	000000	Pro Mil Trng	AK	84751M	8U
17FY1106	2780	00264	000264	000000	Real Prop Maint	AJ	85794M	HB
17FY1106	2780	00264	000264	000000	Telecommunications	AL	85795M	8Z
17FY1106	2780	00264	000264	000000	Command Operations	AM	85796M	HA
17FY1106	2780	00264	000264	000000	Audiovisual	AV	89790M	HT
17FY1106	2790	00264	000264	000000	Air Operations	Au	91212M	93
17FY1106	2790	00264	000264	000000	Command Operations	AT	91296M	9M
17FY1106	2790	00264	000264	000000	Other Engineering Sup	AG	91294M	9P

b. Procurement, Marine Corps (P,MC)

(1) Fiscal. Year 1986

To be provided with distribution of funds

(2) Fiscal year 1985

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund Code</u>
1751109	1950	00005	000264	000264	RTE Ammo	G5
1751109	2950	20005	000264	000264	RTE Weapons	B5
1751109	6001	00005	000264	000264	Command Support Equip	c5
1751109	6004	00005	000264	000264	GME Equipment	D5
1751109	4408	20005	000264	000264	ADP Equipment	K5

(3) Fiscal Year 1984

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund Code</u>
1741109	1950	00005	000264	000264	RTE Ammo	G4
1741109	2950	20005	000264	000264	RTE Weapons	B4
1741109	6001	00005	000264	000264	Command Support Equip	c4
1741109	6004	00005	000264	000264	GME Equipment	D4
1741109	5002	00005	000264	000264	Commercial Cargo Vehicles	J4
1741109	4408	20005	000264	000264	ADP Equipment	K4
1741109	6002	00005	000264	000264	Productivity Investment	H4
1741109	6342	00005	000264	000264	Material Handling Equipment	L4

c. Family Housing Navy and Marine Corps (FHN&MC)

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund Code</u>
17FY7035	2751	11005	000264	000000	Management	None
17FY7035	2751	12005	000264	000000	Furnishings	
17FY7035	2751	13005	000264	000000	Services	
17FY7035	2751	14005	000264	000000	Housing Referral Office	
17FY7035	2751	15005	000264	000000	Utilities	
17FY7035	2751	21005	000264	000000	Recurring Maint & Repair	
17FY7035	2751	22005	000264	000000	Major Repair and Maint	
17FY7035	2751	23005	000264	000000	Minor Construction and Alt	
17FY7035	2751	96005	000264	000000	Reimbursable (Utility Sales)	

d. Marine Corps Stock Fund

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund</u>	<u>Code</u>
17x4913		A	000264	067004	OTA		A
17x4913		B	000264	067004	ENG		B
17x4913		C	000264	067004	C/E		C
17x4913		D	000264	067004	GP		D
17x4913		E	000264	067004	C&T		E
17x4913		F	000264	067004	FUEL		F
17x4913		G	000264	067004	SUBS		G
17x4913		H	000264	000264	CMSY		H

e. Marine Corps Trust Revolving Fund

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund</u>	<u>Code</u>
17X8421		2FY005	000264	000264	Operations		FY6
17X8421		1FY005	000264	000264	Investments		FY5

f. Suspense, Navy (SN)

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund</u>	<u>Code</u>
17X6875	1250	64134	000264	000000	Show Deposit No. and Activity Identification in cost code field.		None

g. Military Personnel, Marine Corps (MPMC)

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund</u>	<u>Code</u>
17FY1105	2741	31005	00264	Func Acct	Subsistence-in-Kind		MA

h. Operations and Maintenance, Navy (O&M,N)

<u>Approp</u>	<u>Subhead</u>	<u>BCN</u>	<u>AAA</u>	<u>PAA</u>	<u>Title</u>	<u>Fund</u>	<u>Code</u>
17FY1804	129x	00264	000264	000000	Official Representation Funds		None

FINANCIAL MANAGEMENT MANUAL

APPENDIX P

FISCAL DOCUMENT TRANSMITTAL/RECONCILIATION STATEMENT

Heading

Date

From:
 To: Assistant Chief of Staff, Comptroller (Attn: Head,
Acct Div)

Subj: FISCAL DOCUMENT TRANSMITTAL: No. _____

Ref: **(a) MCDECO P7000.1F**

Encl: (1) Commitment/Obligation Documents

1. In accordance with the reference, the following documents are forwarded as the enclosure:

<u>Type</u>	<u>Batch</u>	<u>Dollar Value</u>
Commitment-List	_____	_____
Obligation List	_____	_____
Increase Purchase Orders	List below	_____
Decrease Purchase Orders	List below	_____
Cancelled Purchase Orders	List below	_____
Number Documents Transmitted	_____	_____
Total Dollar Value		_____

_____ thru _____	_____ thru _____
_____ thru _____	_____ thru _____
_____ thru _____	_____ thru _____
_____ thru _____	_____ thru _____
_____ thru _____	_____ thru _____

Reconciliation Statement Annual Appropriations

FA (PM) _____
Date _____

From:
To: Assistant Chief of Staff, Comptroller (Attn: Head, Acct Div)

Subj: RECONCILIATION OF APPROPRIATION _____
FISCAL YEAR _____ BUDGET PROJECT _____
FUND CODE _____

Ref: (a) MCDECO P7000.1F

1. In accordance with the reference, a **reconciliation** between the memorandum records and the official records has been completed for the period _____ through _____ and the results are shown below.

	<u>Memo Records</u>	<u>Resource Ledger</u>
Authorities - Recorded on. . .	_____	_____
Adjustments appearing on Resource Ledger not on Memo Records	_____	_____
Adjusted Total	_____	_____
Commitments - Recorded on. . .	_____	_____
Adjustments appearing on Records, not on Resource Ledger (attach Detailed Listing for over 30 day documents)		
Under 30 days.		_____
30 to 60 days.		_____
Over 60 days		_____
Adjusted Total	_____	_____
Obligations - Recorded on. . .	_____	_____
Adjustments appearing on Memo Records, not on Resources Ledger (attach Detailed Listing for over 30 day documents)		
Under 30 days.		_____
30 to 60 days.		_____
Over 60 days		_____
Adjusted Total	_____	_____

FINANCIAL MANAGEMENT MANUAL

APPENDIX Q

SAMPLE FORMAT FOR TAD ORDERS TRANSMITTAL

Heading

Date

MEMORANDUM

From:

To: Assistant Chief of Staff, Comptroller (**Attn:** Head, **Acct**
Div)

Subj: TAD ORDERS; TRANSMITTAL REPORT NUMBER _____

1. The following TAD orders, as identified by TONS, are hereby transmitted:

Y011884TDC5017

5018

5019

5020

5021

5022

5023

5024

AUTHORIZED SIGNATURE

CROSS REFERENCE OF PLANT PROPERTY
RESPONSIBLE OFFICERS' ACCOUNT NUMBERS

<u>RO ACCT#</u>	<u>ORGANIZATION</u>	<u>FUND ADM (PROG MGR)</u>	<u>FA (PM) CODE</u>
<u>DEVELOPMENT CENTER</u>			
AO	Development center	Director, Development Center	13
<u>MCCDPA</u>			
J9	MCCDPA	Director, MCCDPA	52
<u>EDUCATION CENTER</u>			
BO	Education Center	Director, Education Center	05
COS	Communication Officers School	Director, Education Center	37
DL	Officer Candidates School	Director, Education Center	09
D4	The Basic School	Director, Education Center	08
<u>COMPTROLLER DEPARTMENT</u>			
H1	Accounting Division	AC/S, Comptroller	18
H2	Budget Division	A&S, Comptroller	18
H3	Disbursing Division	AC/S, Comptroller	18
<u>FACILITIES DEPARTMENT</u>			
DA	Support Division	AC/S, Facilities	51
DA1	Electronic Support Section	AC/S, Facilities	51
DA2	Ordnance Service Support Section	AC/S, Facilities	51
PS1	Motor Transport (Maint)	AC/S, Facilities	42
PS2	Motor Transport (Oper)	AC/S, Facilities	42
DA4	Communication Center	AC/S, Facilities	53
FD2	Natural Resources Division	AC/S, Facilities	35
F2	Forestry	AC/S, Facilities	H2
H8	Public works Division	AC/S, Facilities	50
LA	Maint Div, Electric Shop	AC/S, Facilities	35

R-2

<u>RO ACCT#</u>	<u>ORGANIZATION</u>	<u>FUND ADM (PROG MGR)</u>	<u>FA (PM) CODE</u>
LD	Maint Div, Plumbing Shop	AC/S, Facilities	35
LE	Maint Div, Mechanical Shop	AC/S, Facilities	35
LF	Maint Div, Roads & Grounds Shop	AC/S, Facilities	35
LG	Maint Div, Guadalcanal Shop	AC/S, Facilities	35
LJ	Maint Div, Maint Div, Const. Equip Repair Shop	AC/S, Facilities	35
LL	Maint Div, Heading plant	k/S, Facilities	36
LM	Sewage Treatment Plant	AC/S, Facilities	36
LN	Maint Div, Water Treatment Plant	AC/S, Facilities	36
L1	Maint Div, Admin Mgmt	AC/S, Facilities	35
L2	Maint Div, Ops. Section	AC/S, Facilities	35
L7	Maint Div, Carpenter Shop	AC/S, Facilities	35
L9	Maint Div, Paint Shop	AC/S, Facilities	35
FH	Family Housing Division	AC/S, Facilities	35
<u>MANAGEMENT SYSTEMS/COMMERCIAL ACTIVITIES</u>			
J88	Automated Services Division	AC/S, Mgmt Systems/CA	57
MS1	Plan & Mgmt Services Division	AC/S, Mgmt Systems/CA	57
H5	Northeast Region MCNAF Audit Service	AC/S, Mgmt Systems/CA	57
<u>MANPOWER DEPARTMENT</u>			
MD	Manpower Dept Admin	AC/S, Manpower	20
MD1	Personnel Division	AC/S, Manpower	20
MD3	Postal Section	AC/S, Manpower	20
MD6	Staff Judge Advocate	AC/S, Manpower	20
MD8	Family Services Center	AC/S, Manpower	20
JO	Civilian Personnel Division	AC/S, Manpower	20
MD7	Adjutant	AC/S, Manpower	20
M7A	Clas Matl Control Center	AC/S, Manpower	20
M7B	Personnel Admin School	AC/S, Manpower	20
<u>OPERATIONS DEPARTMENT</u>			
OD1	B a n d	AC/S, Operations	46
RO	Range Platoon	AC/S, Operations	46
RO1	Explosive Ordnance	AC/S, Operations	46

<u>Ro ACCT#</u>	<u>ORGANIZATION</u>	<u>FUND ADM (PROG MGR)</u>	<u>FA(PM) CODE</u>
<u>SECURITY BATTALION</u>			
PC	Security Dept Admin	CO, Security Bn	48
LP	Maint Div Fire Prot/Prev Division	CO, Security Bn	48
<u>SERVICES DEPARTMENT</u>			
SD	service Admin	AC/S, Services	58
SD1	Marine Corps Exchange Division	AC/S, Services	58
SD2	Enlisted Club	AC/S, Services	58
SD3	Staff NCO Club	AC/S, Services	58
SD4	COM (Open)	AC/S, Services	58
SD6	Consolidated Package Store	AC/S, Services	58
SD7	TBS Club	AC/S, Services	58
Hw	Special Services Division	AC/S, Services	58
<u>SUPPLY DEPARTMENT</u>			
HQ	Headquarters Division	AC/S, Supply	60
M1	Materiel Division Admin	AC/S, Supply	61
M9	Materiel Division Warehousing Branch	AC/S, Supply	61
M9C	Materiel Division Clothing Branch	AC/S, Supply	61
MW	Property Control Branch	AC/S, Supply	61
MY	Traffic Division	AC/S, Supply	63
MZ	Food Service Division	AC/S, Supply	64
No	Laundry & Dry Cleaning Division	AC/S, Supply	65
N1	Commissary Store Division	AC/S, Supply	66
P4	Field Printing Plant	AC/S, Supply	46
<u>HEADQUARTERS & SERVICE BATTALION</u>			
FO	Headquarters & Service Battalion	CO, HQBN	54
Hc	MC Maintenance Systems Office	CO, HQBN	54
J-K	Marine Corps Museum	CO, HQBN	54
MD5	Public Affairs Division	CO, HQBN	54

<u>RO ACCT#</u>	<u>ORGANIZATION</u>	<u>FUND ADM (PROG MGR)</u>	<u>FA (PM) CODE</u>
	<u>WEAPONS TRAINING BATTALION</u>		
RF	Weapons Training Battalion	CO, WTBN	74
	<u>MARINE CORPS AIR FACILITY</u>		
AF	Air Facility	co MCAF	25
	<u>MCOTEA</u>		
MCT	MCOTEA	Director, MCOTEA	15
	<u>COMMAND CHAPLAIN</u>		
SD5	Chaplain	Office of the Command Chaplain	59
	<u>DOCTRINE CENTER</u>		
DOC	Doctrine Center	Dir, Doctrine Ctr	04
	<u>TAGS CENTER</u>		
TAV	TAGS Center	Dir, TAGS Ctr	55
J4	Photographic Division	Dir, TAGS Ctr	55
J5	Motion Picture/TV	Dir, TAGS Ctr	55
Ts	Training Support Center	Dir, TAGS Ctr	55
	<u>RESERVE AFFAIRS</u>		
RSU	Reserve Affairs	AC/S, Reserve Affairs	07

FINANCIAL MANAGEMENT MANUAL

APPENDIX S

LEAVE EXCEPTION CODE TABLE

1. Leave exception code - A three digit numeric code constructed as follows:

Digits 1 and 2 are the leave codes (see table below for their use).

Digit 3 is the week indicator. The valid week indicators are 1 (first week of pay period) and 2 (second week of pay period).

<u>LV</u> <u>CODE</u>	<u>WORK</u> <u>GEN</u>	<u>JOS</u>	<u>WORK</u> <u>CENTER</u>	<u>DESCRIPTION</u>
71	13	9993	**	Annual leave used.
72	13	9993	**	Sick leave used.
75	15	*	*	Compensatory time earned.
76	15	9993	9999	Compensatory time used.
77	13	9995	**	Military leave used.
78	18	9995	**	Administrative leave used.
79		*	*	Authorized LWOP used.
80		*	*	Unauthorized LWOP used.
81		*	*	Occupational LWOP used.
82		*	*	Suspension LWOP used.
83		*	*	Furlough.
84		*	*	Nonduty hours for new hire, part-time and intermittent, or termination.
85	13	9995	**	Court leave.
86	13	9996	**	Traumatic leave.

* Enter the job order number that is on the personnel history file for the individual being reported on,
 **Enter the work center of the individual being reported on.