

# United States Marine Corps MILSTRIP Lifecycle of a Requisition 2021



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# Deputy Commandant, Installations and Logistics Message



## Focus on Audit Readiness

The objective of this Navy and Marine Corps (NAVMC) handbook is to provide the Supply & Logistics Community with an understanding of the end to end Military Standard Requisitioning and Issue Procedures (MILSTRIP) requisition process. This document has been significantly revised and is intended to assist the reader visualize and understand each step in the process and link its relationship with corresponding financial transactions.

Logistics supply activities initiating MILSTRIP requisitions must also manage the resulting financial transactions. Requisition management ensures that orders are not only correctly placed and tracked but that funds are obligated and expensed for the correct amount, and within a reasonable timeframe. This manual can help you manage those requisitions by identifying and focusing on the key elements of the MILSTRIP requisition life cycle that trigger financial events. Further, it highlights the implications of each event and whether or not these events trigger a corresponding financial transaction on the Marine Corps' accounting records.

Properly managing how we obligate and expense our appropriations demonstrates our commitment to public fund stewardship. Armed with this Manual, MILSTRIP users will have a valuable tool to assist them with accomplishing that goal and help promote an audit ready environment.

A handwritten signature in black ink, appearing to read 'C. G. Chiarotti'. The signature is stylized and fluid.

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# Introduction

## MILSTRIP Defined

Per Defense Logistics Manual (DLM) 4000.25 Defense Logistics Management Standards (DLMS), MILSTRIP represents a broad base of logistics transactions and procedures designed to meet Department of Defense (DoD) requirements to establish standard data elements, codes, forms, transaction formats (both legacy 80 record position and DLMS) and procedures to requisition, release/issue, and dispose of materiel and prepare related documents. It prescribes uniform procedures and time standards for the interchange of logistics information relating to requisitioning, supply advice, supply status, cancellation, materiel release/issue, lateral redistribution, materiel return processes, Materiel Obligation Validation (MOV), contractor access to government sources of supply (SoS), and selected security assistance processes. The provisions apply to the Office of the Secretary of Defense (OSD), the Military Departments, the Joint Staff, the Combatant Commands, and Defense Agencies. It also applies, by agreement, to external organizations conducting logistics business operations with DoD including (a) non-government organizations, both commercial and nonprofit; (b) agencies of the U.S. Government other than DoD; (c) foreign national governments; and (d) international government organizations.

## MILSTRIP Requisitioning Platforms

MILSTRIP requisitioning can be performed through a variety of platforms ranging from brick and mortar locations (stores) to information systems. For the purposes of this Manual, the Marine Corps MILSTRIP Life Cycle of a Requisition will be limited to Global Combat Support System – Marine Corps (GCSS-MC), Fuel, and ServMart requisitioning platforms for MILSTRIP supplies/goods.

- **Global Combat Support System – Marine Corps (GCSS-MC):** GCSS-MC is a Marine Corps specific logistics chain management system which provides cross-functional information to enhance ground supply and maintenance operations. For MILSTRIP requisitions, GCSS-MC serves as an Accountable Property System of Record (APSR) for the management and requisitioning of Operating Materials and Supplies (OM&S). GCSS-MC interfaces with Standard Accounting, Budgeting, and Reporting System (SABRS) with the posting of an initial Commitment and Obligation (COB), and subsequent expense (EXP). GCSS-MC is also used to capture purchase request approvals for offline requisitions of National Stock Number (NSN) items, which require manual COB transactions in SABRS.
- **Enterprise External Business Portal (EEBP):** EEBP is designed to support the Defense Logistics Agency (DLA) and the Military Services in performing their responsibilities in fuel management and distribution. EEBP interfaces with SABRS with the posting of a Commitment, Obligation, Expense (COE).
- **General Services Administration (GSA) ServMart:** These brick-and-mortar stores or web sites provide authorized buyers with online access to thousands of products including office supplies, industrial supplies, computer peripherals, and tools and hardware for requisition-based ordering. The goal of the USMC ServMart is to provide the United States Marine Corps customers with quick, consistent access to a wide array of garrison support products while minimizing time and costs spent on routine purchases. All orders are requisitions and can be placed via a ServMart Purchase Card or valid Activity Address Code (AAC). Purchases are initiated with a valid Job Order Number (JON). For items purchased in-store and carried out, ServMart interfaces with SABRS with the posting of a COE. For items purchased online or ordered from the store, ServMart interfaces with SABRS with the posting of a COB..

These requisitioning platform activities begin with the requesting activity requesting goods, approving the request, processing receipt and acceptance, processing returns, and ends with fulfillment of the order. These events are captured within GCSS-MC, Logistics Data Gateway (LDG), and SABRS with either Supply Status Codes (e.g., CA) or Document Identifier Codes (DICs) (e.g., COB). The lifecycle also describes how bills process through the Military Standard Billing System (MILSBILLS) to the Visual Interfund System Transaction Accountability (VISTA) system and disbursement of funds by the command. In certain scenarios, a supply activity will need to dispute charges with the SoS based on an expenditure report. Causes for disputes include an incomplete or unsupported bill, a duplicate bill, a promised adjustment not received, and billing errors.

Supply activities monitor MILSTRIP requisitions regularly utilizing the quarterly MOV process, and the MILSTRIP Dormant Account Review – Quarterly (DAR-Q) – which includes the review of Unliquidated Obligations (ULOs), Undelivered Orders (UDOs), and Unmatched Disbursements (UMDs). Lastly, the life cycle explains how the Marine Corps Accounting Branch (RFA) and the Defense Finance and Accounting Service (DFAS) generates the GCSS-MC JON, to include the Fund Code Table for commands to ensure that appropriate fund codes (FC) are available to procure MILSTRIP supplies/goods.

### **MILSTRIP Internal Controls (IC)**

Effective and efficient MILSTRIP internal controls are fundamental to maintaining an audit ready posture. Internal controls promote performance-based management which is mandated by the Government Performance and Results Act (GPRA) of 1993. Internal controls include plans, methods, and procedures to meet missions, goals, and objectives. Internal controls work as the first line of defense to prevent and detect errors, fraud, waste, and abuse. Validated internal controls result in a state of reasonable assurances which enables the Marine Corps to achieve objectives such as audit readiness and the effective stewardship of taxpayer resources. Internal controls also impact the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Internal controls can be classified into three types of activities: preventative, detective, and corrective controls. These control activities can be manual or automated.

- **Preventative controls:** Prevent errors from occurring or recurring, and include controls such as policies and procedures, system edit checks, monitoring procedures, and system management approvals.
- **Detective controls:** Identify errors that have occurred, and include controls such as reconciliations, performing causative research, and physical inventories.
- **Corrective controls:** Correct detected errors and include controls such as restoring system files from a back-up file or resolving variance reports in a timely manner.

Each of these control activities mitigate risks in the MILSTRIP business process and work towards preventing, detecting, or correcting misstatements that can impact the Marine Corps audit readiness posture.

## 1.0 Global Combat Support System – Marine Corps (GCSS-MC)

This narrative provides details on the requisition process through GCSS-MC.

The key life cycle events for GCSS-MC requisitions are distinguished between internal and external requisitions. Requisitions fulfilled by the Supply Management Unit (SMU) are considered internal, while requisitions passed to the SoS if the SMU cannot support or if the supply activity is setup to source directly from DLA are external. External requisitions use budgetary funds and include requisitions from non-SMU-supported units.

## 1.1 GCSS-MC Process Narrative

The following GCSS-MC process narrative describes the steps for a GCSS-MC requisition. Paragraph numbering corresponds with the associated flow chart. Internal requisition process numbers are suffixed with the letter “A,” while external requisition process numbers are suffixed with the letter “B.” If a process is the same for both external and internal requisitions, the process number will not have a suffix.

### 1.1 Requirement Identified, Established, and Approved

1.1.1	A requirement is identified.
1.1.2	The requirement is prepared and initiated in GCSS-MC by an authorized requestor. The requestor is authorized with a GCSS-MC System Authorization Access Request (SAAR/DD Form 2875) and Notice of Delegation of Authority (NAVMC Form 11869). <b>(IC 1.01)</b>
1.1.3	The required data elements (National Item Identification Number (NIIN), Signal Code, Quantity, Supplementary Address Code (SUPADD_, etc.) are entered and validated.
1.1.3.A	The user selects the appropriate JON. (Proceed to 1.3 to review Creation of the JON).
1.1.4	The requisition is forwarded to the Responsible Officer (RO), or delegate (NAVMC Form 11869) for review.
1.1.5	The requisition is forwarded to supply personnel for review to verify bona-fide need and funds availability, create a pending file, and forward for approval. Request approved? If No, proceed to 1.1.6. If Yes, proceed to 1.1.7.
1.1.6	Return request to originator. End process.
1.1.7	The requisition is approved by an authorized approver who conducts the final verification. The approver is authorized via DD Form 577. <b>(IC 1.02)</b>  <b>Note:</b> Final financial approval is normally performed by the Supply Officer (SupO)/fund holder.
1.1.8	DIC “A0_/A3_” is recorded in GCSS-MC.
1.1.9	The requisition approver’s name appears on the DIC “A0_/A3_” transaction line on the Document Management Form and within the Log/Notes section of the service request. Is the unit SMU supported? If Yes, proceed to 1.1.A. If No, proceed to 1.1.B.

### 1.1.A Internal Requisition

1.1.A.1	GCSS-MC performs internal funds check. Are internal command funds available in GCSS-MC? If Yes, proceed to 1.1.A.2. If No, proceed to 1.1.A.3.
1.1.A.2	The requisition is sent to the SMU. Proceed to 1.4.A.
1.1.A.3	The approver receives work list notification indicating requisition failed to pass internal funds check. Additional funds available? If No, proceed to 1.1.A.4. If Yes, proceed to 1.1.A.5
1.1.A.4	The approver cancels/returns the request to originator. End process.
1.1.A.5	The approver resubmits requisition. Return to 1.1.A.1.

### 1.1.B External Requisition

1.1.B.1	<p>A DIC “511” is transmitted to SABRS to record the COB. Proceed to 1.2.B.</p> <p><b>Note:</b> Key Supporting Documentation (KSD) for GCSS-MC COB includes a GCSS-MC screenshot of the DIC “A0_/A3_” and electronic signature of the approver.</p>
1.1.B.2	SABRS sends a confirmation of obligation posting to GCSS-MC.
1.1.B.3	<p>GCSS-MC releases the DIC “A0_/A3_” transaction to the SoS.</p> <p><b>Note:</b> The SoS requisition is sent to (e.g., DLA or GSA) is dependent upon who is identified as the primary SoS for the NSN being requisitioned, as identified within the Item Master Organization (IMO) Table in GCSS-MC.</p>
1.1.B.4	<p>The SoS receives the requisition and provides a status of the order to the requesting unit.</p> <p>Cancel/Deny/Reject requisition proceed to 1.6.B</p> <p>Back-Order/Delay requisition proceed to 1.7.B</p> <p>Order Modification proceed to 1.8.B</p> <p>Fulfill Order (partial or full) proceed to 1.9.B</p>

## 1.2.B Standard Accounting, Budgeting, and Reporting System (SABRS) Funds Check

1.2.B.1	<p>The requisition passes SABRS funds check and data elements validation at the Sub-allotment Recipient Identifier/Marine Expeditionary Force (SRI/MEF) level? If Yes, proceed to 1.1.B.2. If No, proceed to 1.2.B.2.</p> <p><b>Note:</b> The SABRS funds check occurs at the SRI/MEF level, Level 5. The funds check also includes the validation of JON data elements, the AAC, the Routing Identifier Code (RIC), 317 Table entry for Contractor Logistics Support (CLS) requisitions, etc., prior to posting the obligation. If the obligation fails to post, the requisition is not passed to the external SoS.</p>
1.2.B.2	<p>The Financial Data Manager (FDM) receives a work list notification in GCSS-MC reporting the failure of the obligation to post in SABRS with an applicable error code.</p> <p><b>Note:</b> The requisition appears as a “Lonesome Demand” on the unit’s Due and Status File (DASF) and does not “Pass” to the Inventory Control Point (ICP) due to the SABRS validation failure. In this case, the FDM must be contacted.</p>
1.2.B.3	<p>The FDM corrects the cause for rejection and resubmits or cancels the requisition. If resubmitted, return to 1.2.B.1. If cancelled, proceed to 1.2.B.3.A.</p>
1.2.B.3.A	<p>The FDM cancels the requisition via the worklist notification. The requisition will receive an “AEI BQ” supply status on the unit’s DASF. The commodity/section will resubmit the requirement in accordance with the FDM’s recommendation or procure through alternate method if available. End Process.</p>

### 1.3 Creation of the Job Order Number (JON)

1.3.1	The accounting system, SABRS, is loaded with all required data elements.
1.3.2	All data elements required for JON creation are manually loaded into GCSS-MC.  <b>Note:</b> The term “JON” is a legacy term carried over from the previous United States Marine Corps procurement system. JON refers to those accounting data elements that are used to identify the appropriation and specific command to be charged, along with any other budgetary data to be captured for the requisition.
1.3.3	The FDM creates the JON with the appropriate data elements for each supply activity within the FDM’s span of responsibility.  <b>Note:</b> The FDM role is normally assigned to a user within the command’s comptroller office since loading JONs within GCSS-MC must be coordinated with loading the same data elements within SABRS.
1.3.4	Once JONs are created, the FDM will load the JONs into the JON range for each applicable approval group for each supply activity. End Process.  <b>Note:</b> The approval group determines what JONs a supply activity has access to when creating requisitions.

### 1.4.A Materiel Release Order (MRO) (Requisition Primarily Sourced from the Supply Management Unit (SMU))

1.4.A.1	The requisition is submitted to the SMU General Account (GA). Is the requisition fulfilled by the SMU? If Yes, proceed to 1.4.A.2. If No, proceed to 1.4.A.5.
1.4.A.2	A “BA” supply status is sent to the customer.
1.4.A.3	The GA confirms the (MRO).
1.4.A.4	The GA ships the requisitioned items. A DIC “AS_” shipment notice is sent back to the customer. Proceed to 1.5.A.
1.4.A.5	A “BM” supply status is sent to the customer for any quantity passed to an external SoS; partial or full quantity. Proceed to 1.1.B.

### 1.5.A SMU Issue – Customer Receipt (Internal)

1.5.A.1	The SMU inventory decreases with “D7_” issue to the customer.
1.5.A.2	The supply activity receives the shipment from the SMU.
1.5.A.3	The supply clerk performs inspection, receipt, and acceptance. Prints name, signs, and dates the Issue Release/Receipt Document (DD Form 1348-1A). The receipt and acceptor are authorized via NAVMC Form 11869. <b>(IC 1.03)</b>
1.5.A.4	The DASF clerk processes a receipt transaction (D6T) in GCSS-MC, and assigns to appropriate stage sub-inventory/location for the section/commodity/warehouse or 01A (If Table of Authorized Materiel Control Number (TAMCN) item) for Consolidated Memorandum Receipt/Subordinate Unit Code (CMR/SUC) assignment. <b>(IC 1.04)</b>
1.5.A.5	The DASF clerk notifies section/commodity/warehouse of receipt of materiel.
1.5.A.6	Section/commodity/warehouse/RO, or authorized individual (NAVMC Form 11869) signs for materiel. Prints name, signs, and dates the DD Form 1348 evidencing receipt. <b>(IC 1.05)</b>
1.5.A.7	A Confirmation of Receipt (COR) is recorded in GCSS-MC upon receipt of materiel by requesting commodity/section/warehouse.
1.5.A.8	A sub-inventory transfer is conducted by the section/commodity/warehouse/CMR receiving materiel.
1.5.A.9	KSD is filed in the Proof of Delivery (POD) files and retained for 10 years (three years active, seven years archived). <b>(IC 1.06)</b> End Process.

### 1.6.B Cancel/Deny/Reject Requisition (External)

1.6.B.1	Is the requisition cancelled/denied/rejected by the SoS or is a cancellation request submitted by the customer? If cancelled/denied/rejected by SoS, proceed to 1.6.B.2. If cancellation request is submitted by customer, proceed to 1.6.B.5.
1.6.B.2	The SoS sends a supply status code indicating the order has been cancelled/denied/rejected.
1.6.B.3	The DASF clerk researches causative factors for cancel/deny/reject status.
1.6.B.4	The DASF clerk processes the cancel/deny/reject status. Proceed to 1.6.B.7.  <b>Note:</b> If “BS” status code is the reason for the cancellation (failure to respond to MOV), it can be reinstated within 60 days of receipt of the status. The DASF clerk processes a DIC “APR” with the required quantity in response to “BS” status, if bona-fide need still exists.
1.6.B.5	The DASF clerk sends a cancellation request DIC “AC_” to the vendor to cancel the requisition.
1.6.B.6	Does the vendor accept, reject, or fail to respond to the cancellation request? If the vendor accepts and issues cancellation status, return to 1.6.B.2. If the vendor rejects the request, proceed to 1.6.B.8. If the vendor fails to respond, proceed to 1.6.B.9.
1.6.B.7	Cancellation status posts to the document management action tab and when accepted, removes the due-in from the DASF. A DASF/fiscal clerk reconciliation is conducted to confirm the order modification is posted in SABRS. End Process.
1.6.B.8	The DASF clerk manages the document until receipt. End Process.
1.6.B.9	The DASF clerk follows up on the cancellation request. Return to 1.6.B.6.

### 1.7.B Back-Order/Delay Requisition (External)

1.7.B.1	The SoS sends a supply status code indicating the order has been back-ordered/delayed. (e.g., “BB” status).
1.7.B.2	The DASF clerk manages back-ordered requisitions to ensure back-order status does not become aged; maintains bona-fide need as required.
1.7.B.3	The DASF clerk submits follow-up requests to the SoS as needed (e.g., DIC “AF1/AFC”).
1.7.B.4	The DASF clerk contacts the DLA/GSA/ICP customer service representative for assistance as needed.
1.7.B.5	The DASF clerk determines required action. If the customer requests cancellation, proceed to 1.6.B. If additional follow-ups are necessary, proceed to 1.7.B.2. Once shipment status is received, proceed to 1.9.B.

### 1.8.B Order Modification (External)

1.8.B.1	The SoS sends a supply status code indicating the order has been modified. (e.g., “BG” status code).
1.8.B.2	The DASF clerk reviews and accepts the order modification.  <b>Note:</b> The DASF clerk will confirm any modification status with the requestor to ensure modified requirement meets bona-fide need.
1.8.B.3	The DASF clerk processes any required transactions resulting from the modification received.
1.8.B.4	The DASF/fiscal clerk reconciliation confirms SABRS is updated to reflect the order modification. <b>(IC 1.07)</b> If modification is followed by a shipping status, proceed to 1.9.B. If the modification is followed by a Back-order/delay status, proceed to 1.7.B.

### 1.9.B Fulfill Order – Partial or Full (External)

1.9.B.1	The SoS sends a supply status indicating the order is being filled (e.g., “AS1” shipping status with quantity, preceded by “BA” status).
1.9.B.2	The DASF clerk reviews the shipment status.
1.9.B.3	Is this a partial order fulfillment? If Yes, proceed to 1.9.B.4. If No, proceed to 1.10.B.  <b>Note:</b> Partial shipments are delineated with a suffix code.
1.9.B.4	The DASF clerk determines required action. If cancelling an unfilled quantity, proceed to 1.6.B. If management of an unfilled back-order quantity, proceed to 1.7.B. To process shipped quantity, proceed to 1.10.B.

### 1.10.B Materiel Order Fulfillment and Evaluation (External)

1.10.B.1	The SoS creates release/receipt KSD, billing summary and details (i.e., DD Form 1348).
1.10.B.2	The SoS ships the order with KSD (i.e., DD Form 1348) and the SoS sends notification of shipment via DIC “AS_” shipping status to the supply activity. Was the shipment received by the customer? If No, proceed to 1.10.B.4. If Yes, and no discrepancy, proceed to 1.11.B. If Yes, with discrepancy, proceed to 1.12.B.
1.10.B.3	The SoS transmits an Interfund Bill via MILSBILLS to DFAS. Proceed to 1.13.B for review of liquidation process.
1.10.B.4	The DASF clerk initiates tracer action (if aged shipment status).
1.10.B.5	The DASF clerk collects responses from tracer action. Is shipment located? If No, proceed to 1.12.B. If Yes, is there a discrepancy? If Yes, proceed to 1.12.B. If No, proceed to 1.11.B.

### 1.11.B Receipt and Acceptance (External)

1.11.B.1	The receiving supply clerk prints name, signs, dates, and annotates quantity received on the KSD (e.g., DD Form 1348). (Performed by authorized Receipt and Acceptor delegated with NAVMC Form 11869). <b>(IC 1.03)</b>
1.11.B.2	The DASF clerk receives the DD Form 1348 and processes a receipt in GCSS-MC assigning materiel to the appropriate section/commodity stage/warehouse sub-inventory or 01A (If TAMCN item) for CMR/SUC assignment. <b>(IC 1.04)</b>
1.11.B.2.A	SABRS will post an EXP when the receipt is processed in GCSS-MC.
1.11.B.2.B	A Materiel Receipt Acknowledgement (MRA) is transmitted to the SoS with a DIC “DRA” transaction.
1.11.B.3	The DASF clerk notifies section/commodity/warehouse/RO of receipt.
1.11.B.4	Section/commodity/warehouse/RO authorized individual (NAVMC Form 11869) prints name, signs, and dates receipt (DD Form 1348). <b>(IC 1.05)</b>
1.11.B.5	A COR is recorded in GCSS-MC upon issue of materiel to the requesting section/commodity/warehouse.
1.11.B.6	The DASF/fiscal clerk reconciliation is conducted to confirm receipt (EXP) is posted in SABRS. <b>(IC 1.08)</b> If partial shipment is received and remainder of requisition is to be cancelled, proceed to 1.6.B. If partial shipment is received and the unfilled quantity is still a bona-fide need, proceed to 1.7.B. If full receipt, proceed to 1.11.B.7.
1.11.B.7	KSD is filed in the POD files and retained for 10 years (three years active, seven years archived). <b>(IC 1.06)</b> End process.

## 1.12.B Supply Discrepancy Report (SDR) Process

1.12.B.1	The DASF clerk submits an SDR with Action Code “2A” (request for credit) via Product Data Reporting and Evaluation Program (PDREP).
1.12.B.1.A	The DASF clerk informs the fiscal clerk of potential credit.
1.12.B.1.B	The fiscal clerk records the expected credit in a memorandum pending file.
1.12.B.1.C	The DASF clerk notifies the requestor to reorder if bona-fide need still exists.
1.12.B.2	The DASF clerk submits a DIC “DRA” with Discrepancy Code “F” to the SoS for the quantity not received.
1.12.B.3	The DASF clerk inducts a DIC “D6T” for the quantity in the shipping status.  <b>Note:</b> If partial shipment, supply personnel will annotate the KSD with the actual quantity received. For a lost shipment the KSD are of tracer action and SDR.
1.12.B.4	The DASF clerk drafts and submits a DIC “D9Z” voucher to the SupO/Accountable Property Officer (APO) for approval.
1.12.B.5	The DASF clerk obtains SupO/CO approval for adjustment. <b>(IC 1.09)</b>
1.12.B.6	The DASF clerk inducts DIC “D9Z” adjustment.
1.12.B.7	The DASF clerk prints and reviews Money Value Gain/Loss (MVGL) Notice.
1.12.B.8	The DASF clerk submits MVGL to the Commanding Officer/Accountable Officer (CO/AO) for signature. File MVGL and adjustment approval in voucher file for 10 years (three years active, seven years archived). <b>(IC 1.10)</b>
1.12.B.9	The DASF clerk continues to track the status of the SDR until final response is received from the SoS.
1.12.B.10	The DASF clerk informs the fiscal clerk of the final resolution of the SDR. If credit is authorized, the fiscal clerk will ensure a DIC “EXC” (expected credit) is processed in SABRS prior to receipt of credit liquidation. If not authorized, the fiscal clerk will remove pending credit from the memorandum files. End Process.

### 1.13.B Process Payment (Liquidation)

1.13.B.1	The SoS bills the customer upon shipment (DIC “F*1”).
1.13.B.2	The SoS transmits an Interfund bill via MILSBILLS to DFAS.
1.13.B.3	VISTA receives summary and detail bills and performs edit checks for the Department of Defense Activity Address Code (DoDAAC), MILSTRIP document number, and date to validate the MILSTRIP bill. Does the bill pass VISTA edits? If Yes, proceed to 1.13.B.4. If No, proceed to 1.13.B.5.
1.13.B.4	The bill posts to the obligated record in SABRS as a liquidation with matching MILSTRIP document number. If this is the final bill and the COE are all equal, the record is complete. End Process. <b>Note:</b> If this is the final bill and the COE are not all equal, and depending on the size of the variance, the billed office may follow dispute procedures to refute the bill.
1.13.B.5	If the billed MILSTRIP document number does not pass all VISTA edits, the detail disbursement will remain on the VISTA Rejects Report until corrective action is taken to pass VISTA edits. <b>Note:</b> If the billed MILSTRIP document number passes VISTA edits but does not match an existing obligation record in SABRS, the bill will post to the SABRS UMD Report and must be cleared in accordance with UMD guidelines. End Process. Correction is processed in order to pass edits, return to 1.13.B.3.

## 1.14 Materiel Obligation Validation (MOV)

<p>The external SoS generates an MOV request to the requisitioner for unfilled requisitions. MOV requests are provided on a quarterly basis; 20 Jan, 20 Apr, 20 July, and 20 Oct. The MOV process is performed within GCSS-MC.</p>	
1.14.1	<p>The SoS generates the MOV request for validation and bona-fide need re-verification. Generally, this process is automated in GCSS-MC. When this is not the case, the following steps apply. (refer to the below).</p> <p><b>Note:</b> Eligible statuses include: BB, BC, BD, BV, BZ. Priority 01 – 08: aged 30 days; Priority 09 – 15: aged 75 days.</p>
1.14.2	<p>The SoS sends a DIC “AN1” to the supply activity. If the supply activity responds, proceed to 1.14.3. If the supply activity fails to respond, proceed to 1.14.5.</p>
1.14.3	<p>The supply activity validates the requirement with the requesting commodity/section to ensure that the requirement is still a bona-fide need. Is the requirement valid? If Yes, proceed to 1.14.4. If No, proceed to 1.14.6.</p>
1.14.4	<p>The supply activity responds to the DIC “AN1” with a DIC “AP1”, specifying the quantity required (partial or full), and affirming the validity and bona-fide need of the requirement. If partial, proceed to 1.14.7. If full, End Process.</p>
1.14.5	<p>The SoS issues a “BS” status code to the supply activity of cancellation for failure to respond to the MOV. Proceed to 1.6.B.</p>
1.14.6	<p>The supply activity responds to the DIC “AN1” with a DIC “AP1”, zero quantity, indicating the requirement is no longer valid and requesting cancellation of the back-ordered quantity. Proceed to 1.14.7.</p>
1.14.7	<p>The SoS issues a “BR” status code to the supply activity confirming the cancellation request from the MOV response, partial or full quantity. Proceed to 1.6.B.</p>

## 1.15 GCSS-MC Financial Management Procedures

1.15.A	Overview
<p>Determining the availability of unit funds requires the management of pending SABRS obligation transactions. In the case of SMU supported units, funds availability is also dependent on the management of pending reimbursements to the SMU for “off the shelf” issues. The SMU bill for “off the shelf” issues must be added to the unit’s calculation of the available balance when the support received exceeds funding previously provided. Example: SMU budget established for the 1st quarter and funds transferred from the unit to the SMU = 10k; “off the shelf” support provided by the SMU to the unit during 1st quarter = 15k. Support provided minus funded amount equals 5k. The 5k in excess support to the unit must be subtracted from the unit’s available balance.</p> <p>Reimbursement provided to the SMU by MEF units is accomplished via budgetary funds transfer at the SRI/MEF Comptroller level. This statement is dependent upon Local Standard Operating Procedures (SOP).</p> <p>The fiscal clerk will include pending obligation transactions and pending reimbursements (if applicable) when calculating the available balance to produce the unit Status of Funds Report.</p>	
1.15.1	<p>Creation of the pending file occurs when the requirement is routed via the fiscal clerk to the SupO. As no MILSTRIP document numbers appear on the parts requirement form until the orders are approved, the fiscal clerk must create a summary pending file record.</p>
1.15.2	<p>The approval by the SupO and submission of requirement into GCSS-MC establishes the MILSTRIP document numbers. Is the unit SMU-supported? If Yes, proceed to 1.15.3. If No, proceed to 1.15.6.</p> <p><b>Note:</b> SABRS obligations for SMU-supported units will only occur if the SMU passes the full or partial quantity of the order to an external SoS (e.g., DLA or GSA). See 1.1.B. The fiscal clerk must know which approved orders have been passed to the external SoS to create the pending obligation file and which orders will be filled off the SMU’s shelves.</p>
1.15.3	<p>The fiscal clerk downloads the GCSS-MC Internal Budget Execution Report (IBER) details daily.</p>
1.15.4	<p>The fiscal clerk filters the IBER for requisitions that cite a RIC for an external SoS (e.g., “SMS”).</p> <p><b>Note:</b> The IBER fulfills the requirement for a pending file by MILSTRIP document number for the SMU supported unit.</p>

1.15 GCSS-MC Financial Management Procedures...continued

1.15.5	<p>The fiscal clerk confirms that each requisition citing an external SoS RIC is in fact obligated in SABRS. Proceed to 1.15.8.</p> <p><b>Note:</b> This can be accomplished several different ways by: (1) Looking up each document number one at a time via SABRS Online Reports Inquiry (if the fiscal clerk has SABRS access), (2) Cross- referencing the IBER with all SABRS active file records for the unit via Excel file VLOOKUP functionality or MS Access database, and (3) Validating the SABRS Daily Transaction Report (DTR) daily against the IBER.</p>
1.15.6	<p>The fiscal clerk splits the summary pending file record into each individual MILSTRIP document number created from the approved order and captures each order’s details (i.e. JON, quantity, NIIN, unit price, total price).</p>
1.15.7	<p>The fiscal clerk reviews the SABRS DTR daily.</p>
1.15.8	<p>The fiscal clerk reconciles the obligations posting on the DTR by MILSTRIP document number, with the pending file record. <b>(IC 1.11)</b></p> <p><b>Note:</b> Reconciliation consists of verifying that the quantity, unit price, total price and JON data posting in SABRS is what is reflected on the pending record, and that those entries are accurate.</p>
1.15.9	<p>Pending records that do not post an obligation on the SABRS DTR must be researched to determine the cause.</p> <p><b>Note:</b> Requisitions passed to an external SoS that fail the SABRS funds check will still be identified with an external SoS RIC on the IBER, for MEF supported units. See 1.2.B</p>
1.15.10	<p>The fiscal clerk will maintain the pending file until the obligation posts in SABRS or the DASF clerk confirms cancellation.</p> <p><b>Note:</b> Requisitions in this scenario require close management. The fiscal clerk must be in communication with the DASF clerk daily regarding the status of these requisitions. If the DASF clerk processes a DIC “ATA” or “AM1” transaction for SABRS rejected requisitions, the external SoS may accept the requisition, which will bypass the SABRS obligation requirement and create a UMD.</p>

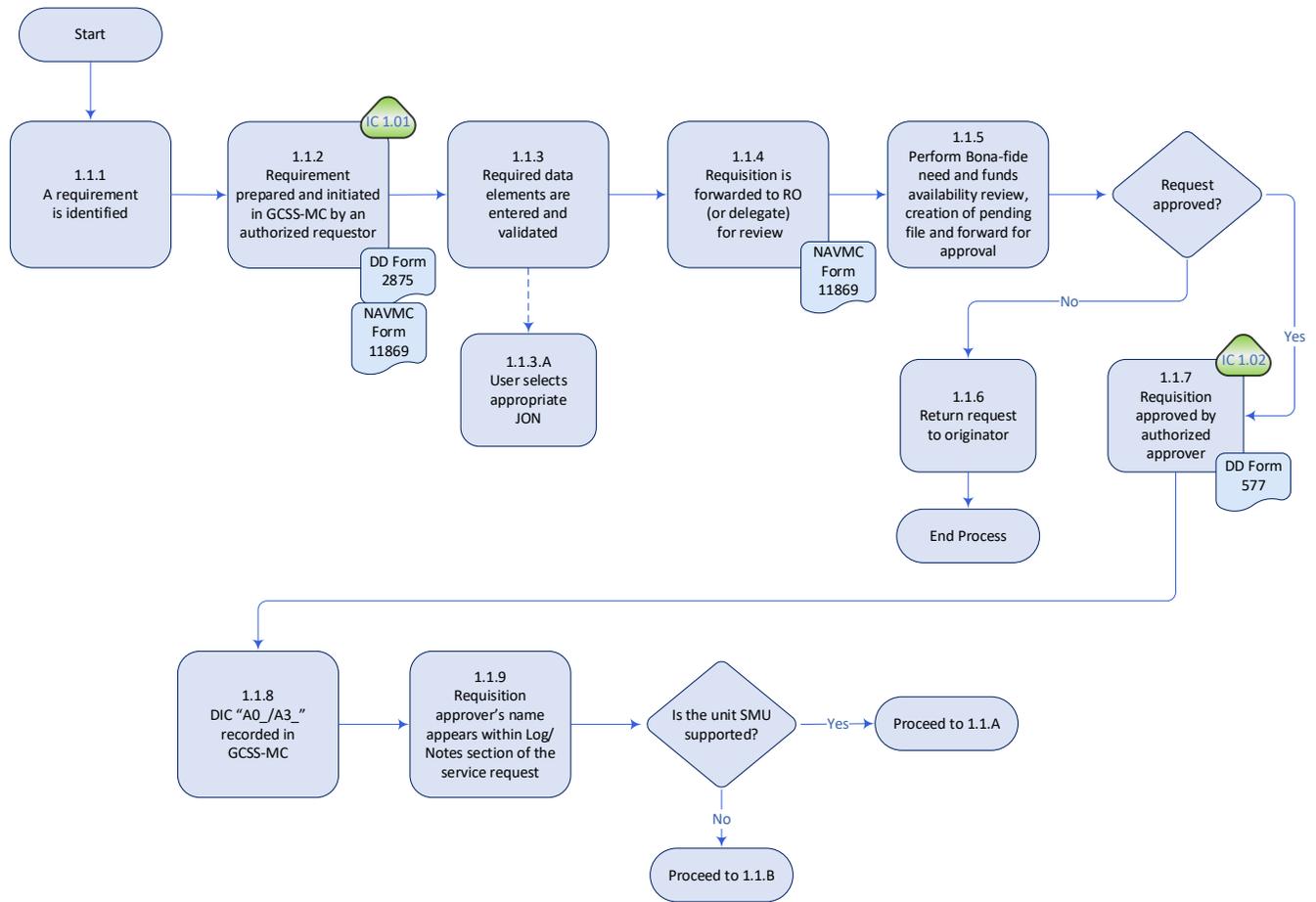
1.15 GCSS-MC Financial Management Procedures...continued

1.15.11	<p>The fiscal clerk will continue to manage GCSS-MC ULOs in coordination with the DASF clerk until the materials are received, the liquidation processes, and the ULO is completed. Is SMU-supported? If No, End Process. If Yes, proceed to 1.15.12. (For MOV procedures review 1.14 and for DAR-Q procedures review 4.0). If the liquidation for receipted materials fails to post to the unit’s DTR within normal processing times, the fiscal clerk will contact the unit’s comptroller for assistance in identifying and resolving the issue. (Review 1.13.B for liquidation processing).</p> <p><b>Note:</b> A fiscal/DASF reconciliation should be conducted on a frequent and recurring basis, outside of the requirements of the MOV/DAR-Q, to identify SABRS adjustments to be processed resulting from cancellations, order modifications, and lost shipments. (See 1.6.B, 1.8.B and 1.12.B).</p>
1.15.12	<p>The SMU-supported fiscal clerk summarizes all non-pass IBER records to maintain visibility of support provided by the SMU.</p>
1.15.13	<p>Any SMU support in excess of funding provided to the SMU will be accounted for as a pending debit to the unit’s authorization.</p>
1.15.14	<p>The fiscal clerk will use the IBER to validate the SMU “off the shelf” report (SMU bill) when reimbursement is required. End Process.</p>

# 1.16 GCSS-MC Flowchart

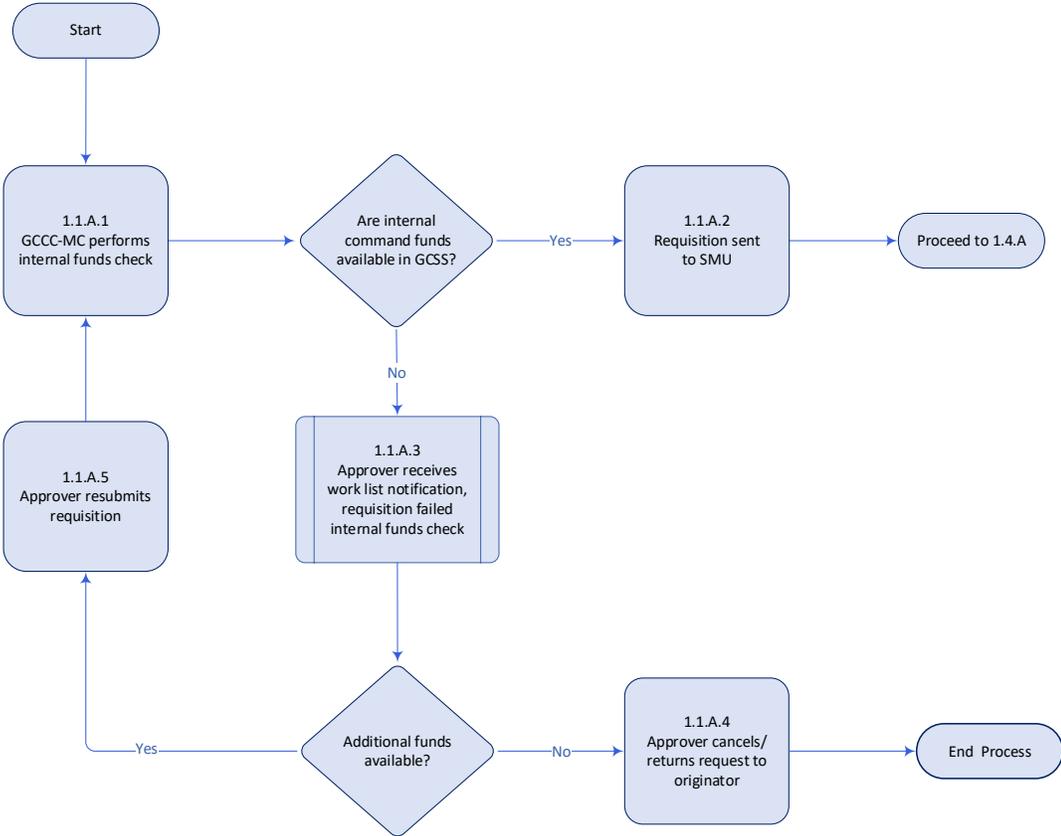
## 1.1 Requirement Identified, Established, and Approved

Supply Activity Identifies Requirement Process



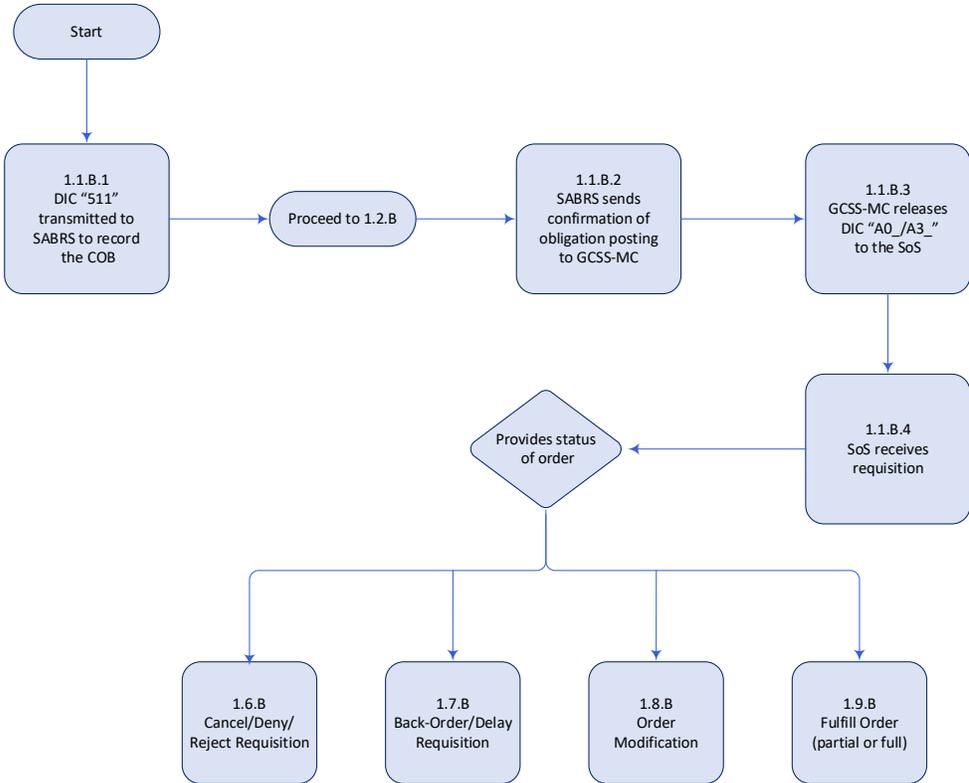
1.1.A Internal Requisition

Internal Requisition Process



1.1.B External Requisition

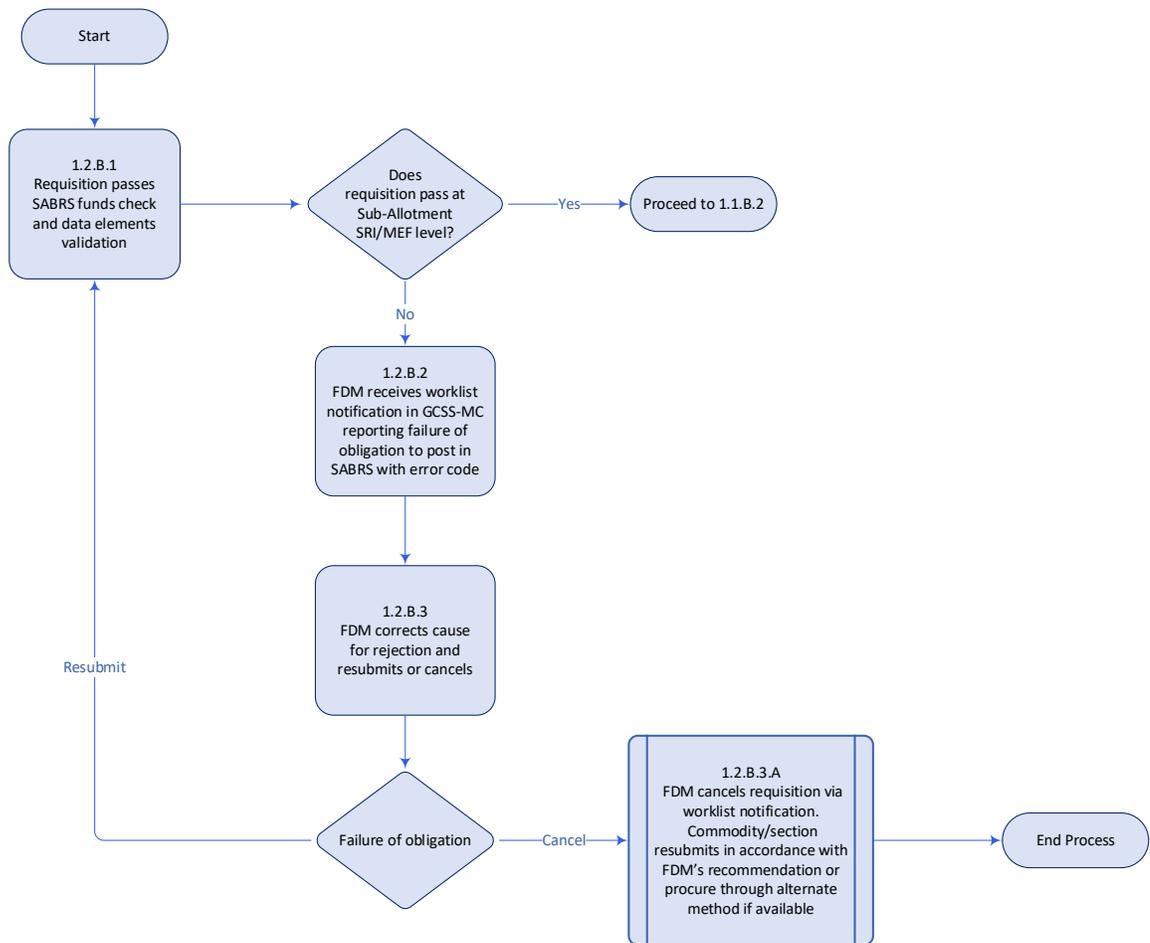
External Requisition Process



GCSS-MC Flowchart.....continued

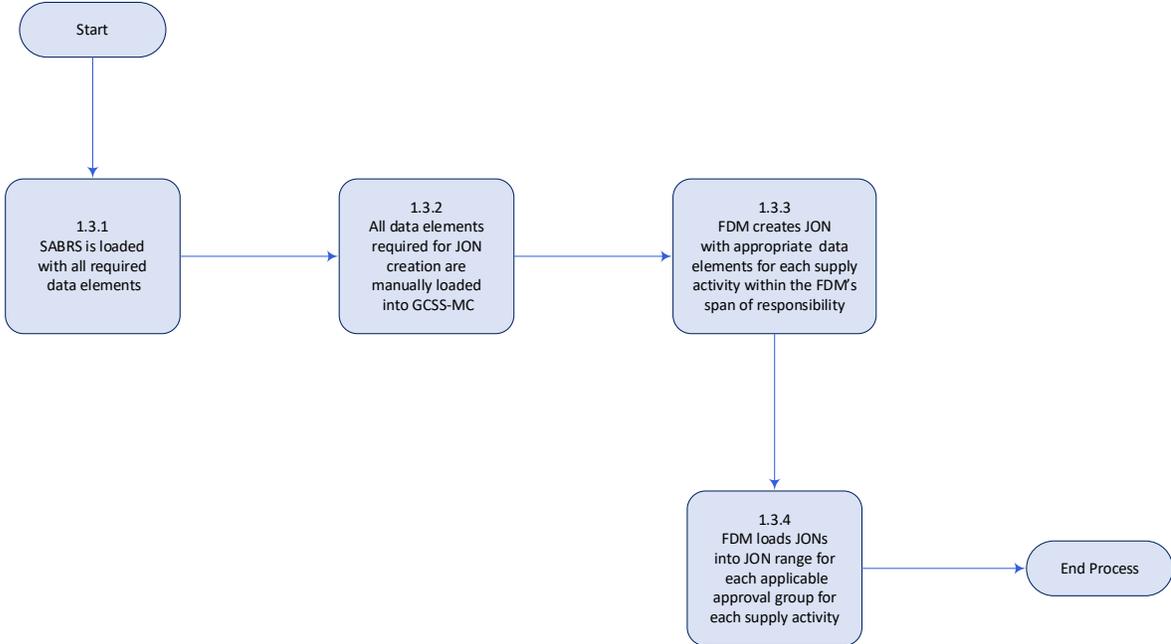
1.2.B Standard Accounting, Budgeting, and Reporting System (SABRS) Funds Check

SABRS Funds Check Process



1.3 Creation of the Job Order Number (JON)

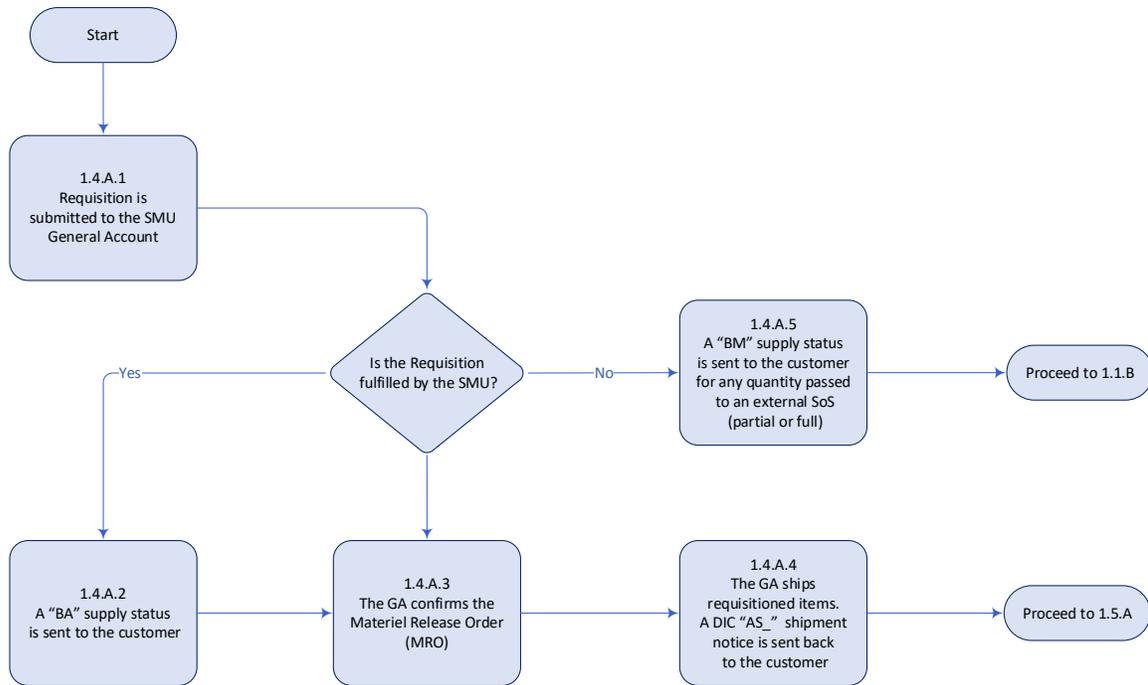
JON Creation Process



# GCSS-MC Flowchart.....continued

## 1.4.A Materiel Release Order (Requisition Primarily Sourced from SMU)

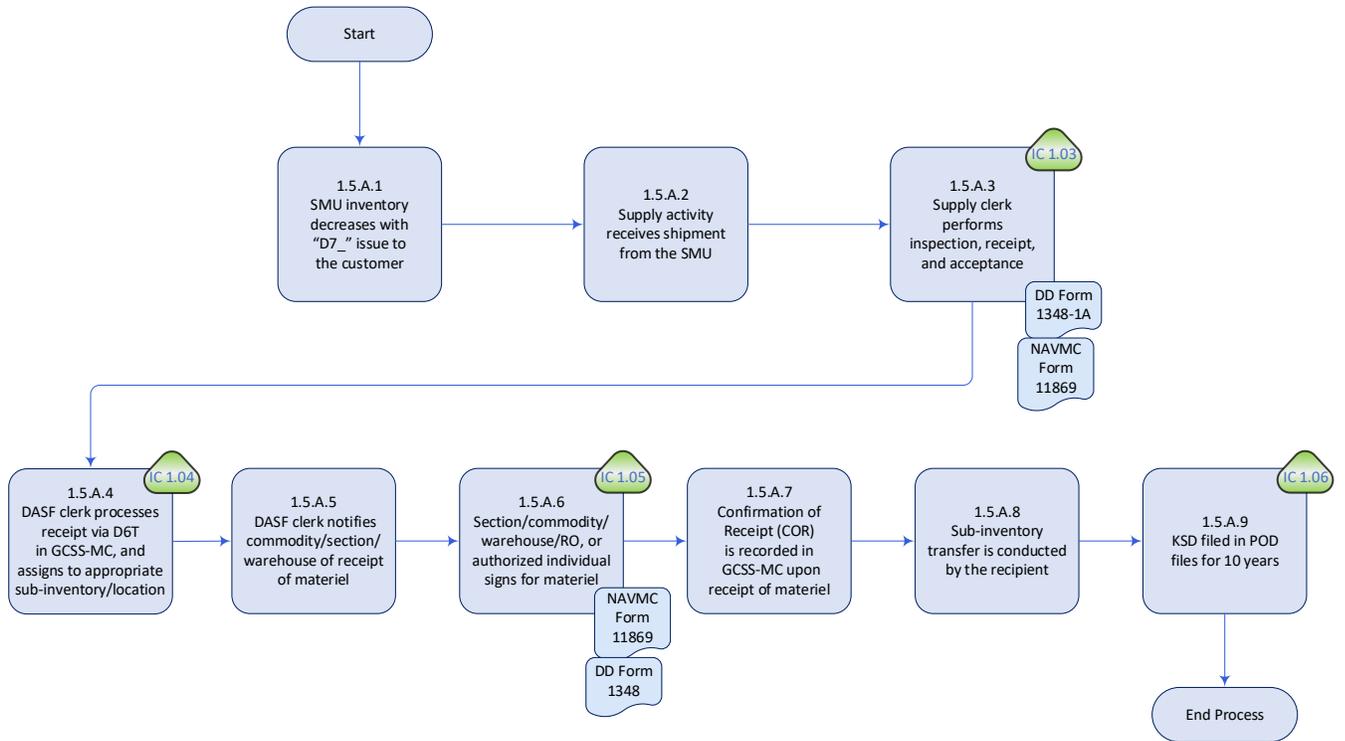
GCSS-MC Sourcing Process



GCSS-MC Flowchart.....continued

1.5.A SMU Issue – Customer Receipt (Internal)

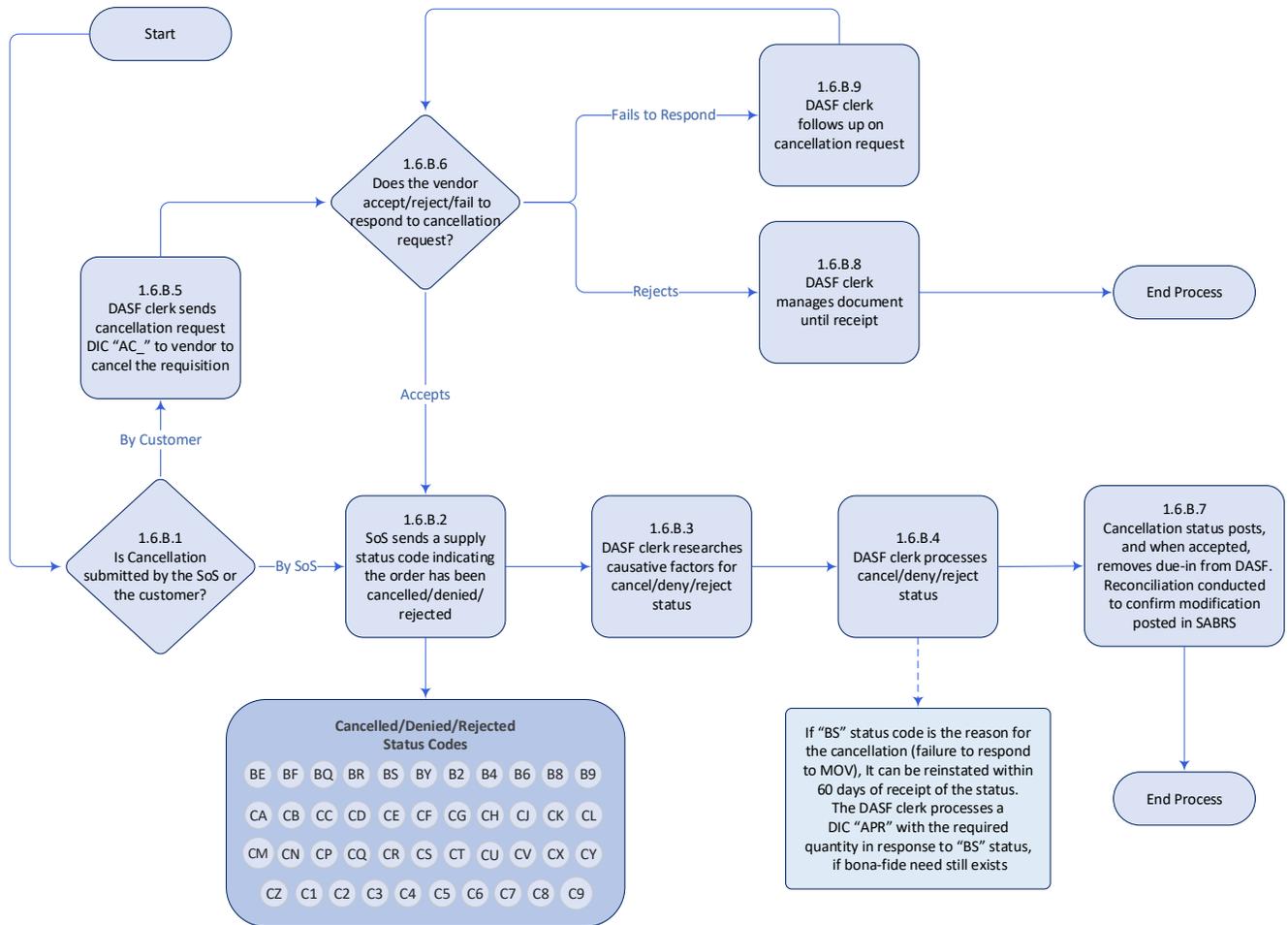
SMU Issue Process



GCSS-MC Flowchart.....continued

1.6.B Cancel/Deny/Reject Requisition (External)

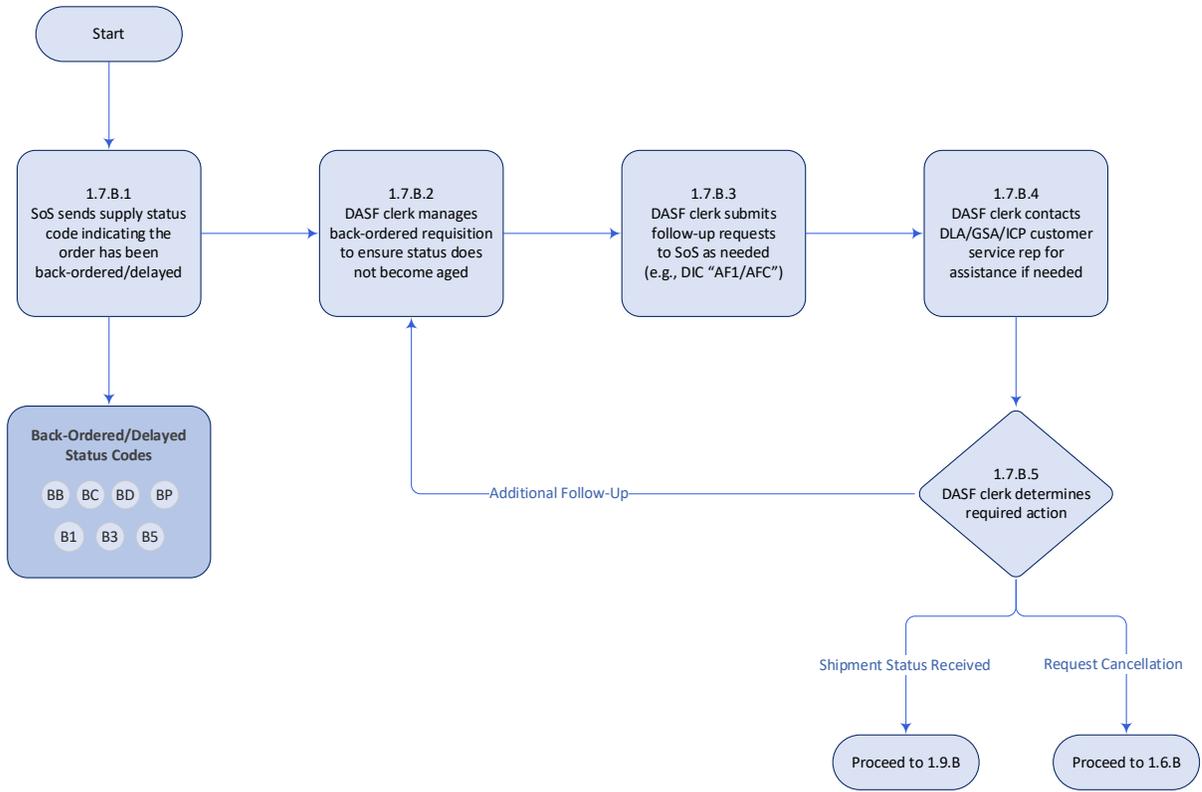
Supply Activity and SoS Process



GCSS-MC Flowchart.....continued

1.7.B Back-Order/Delay Requisition (External)

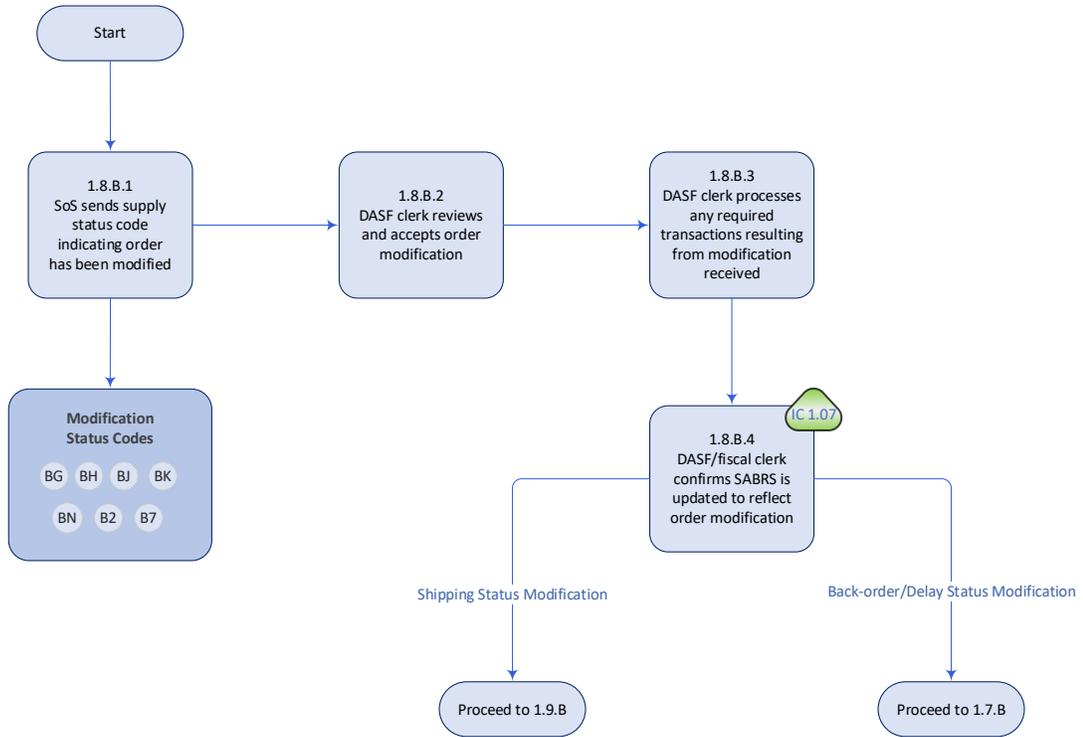
Supply Activity and SoS Process



GCSS-MC Flowchart.....continued

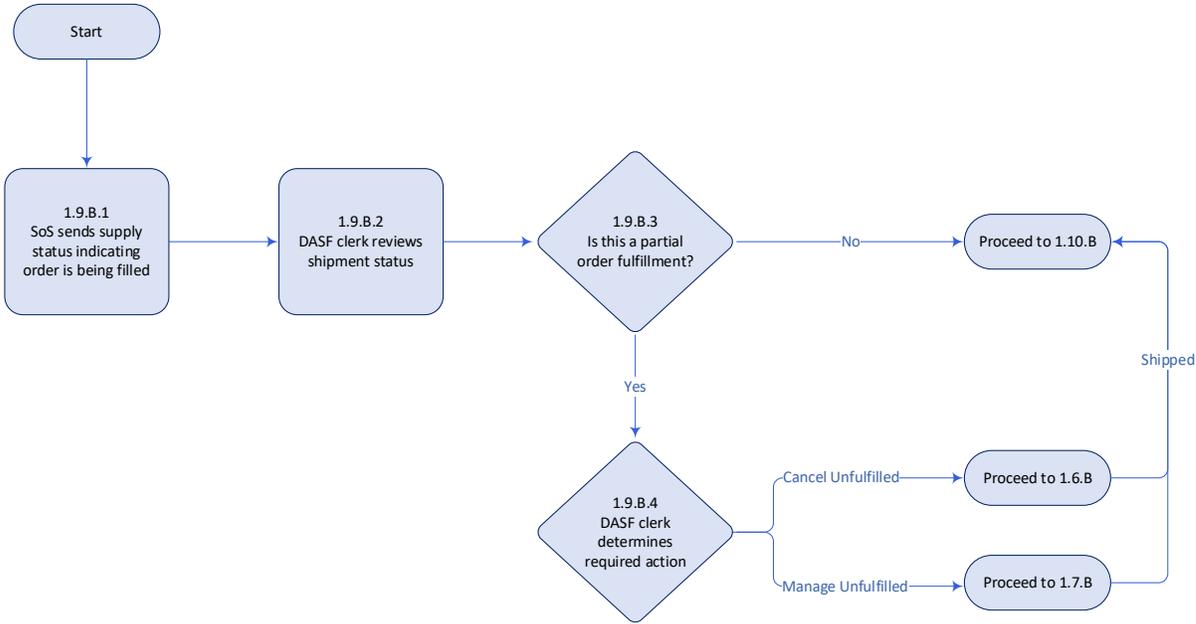
1.8.B Order Modification (External)

Supply Activity and SoS Process



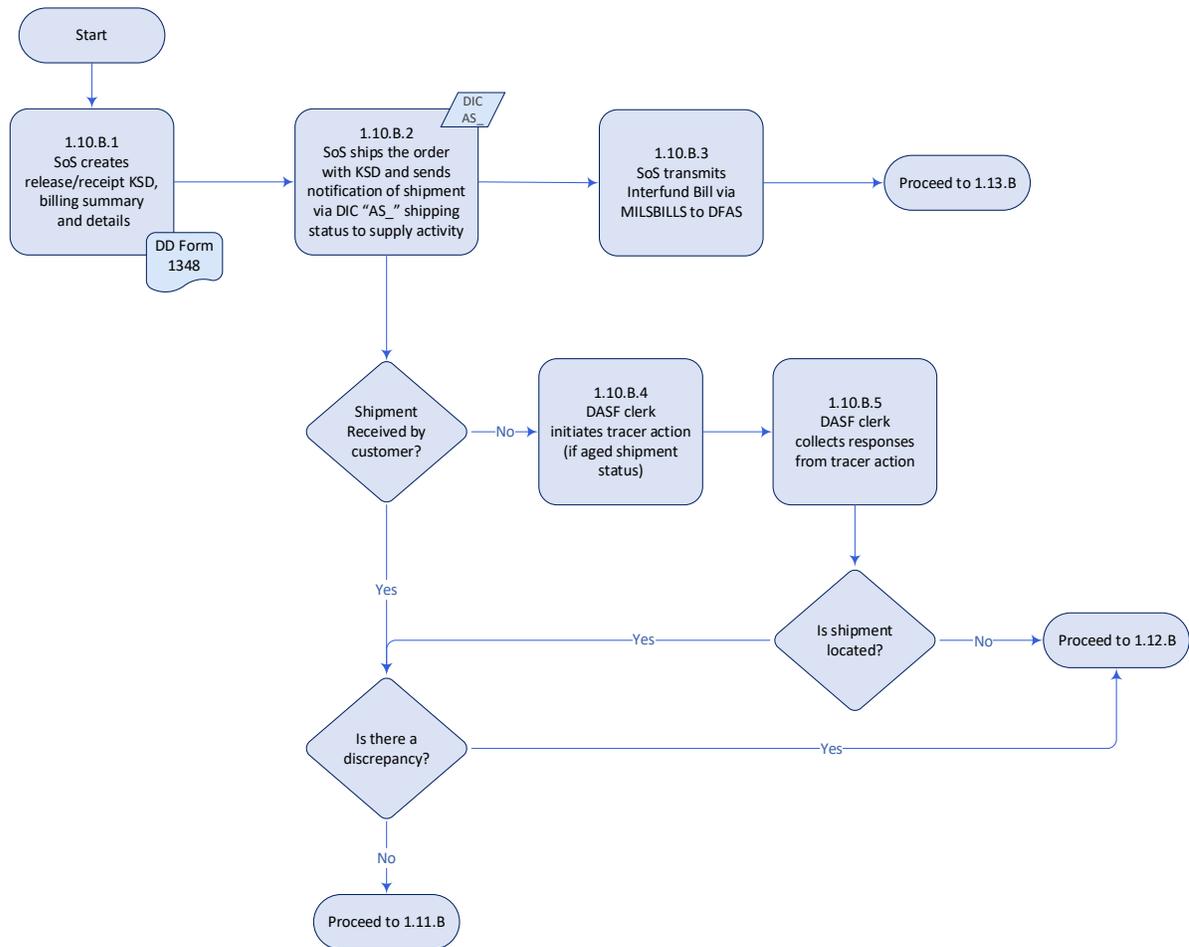
1.9.B Fulfill Order – Partial or Full (External)

Supply Activity and SoS Process



1.10.B Materiel Order Fulfillment and Evaluation

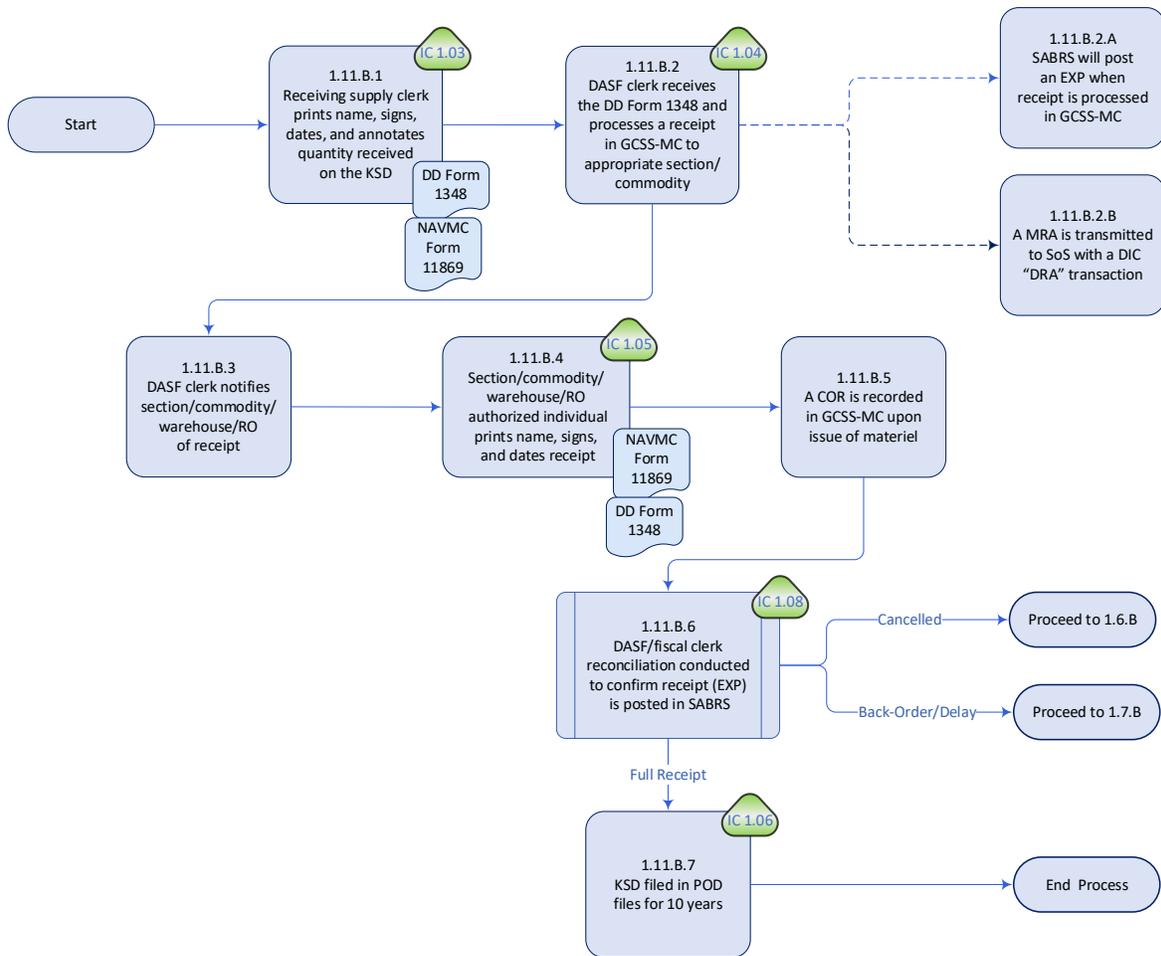
Supply Activity and SoS Process



GCSS-MC Flowchart.....continued

1.11.B Receipt and Acceptance (External)

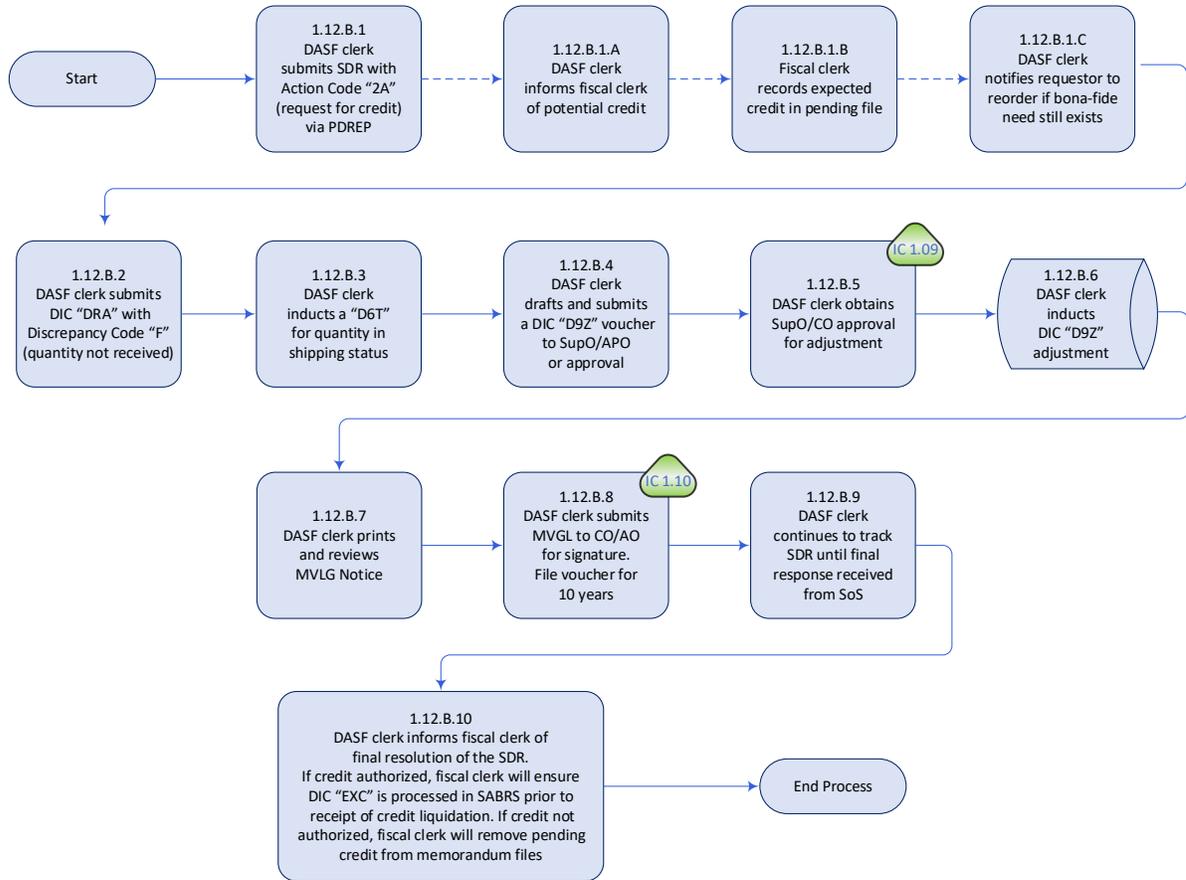
Supply Activity Process



GCSS-MC Flowchart.....continued

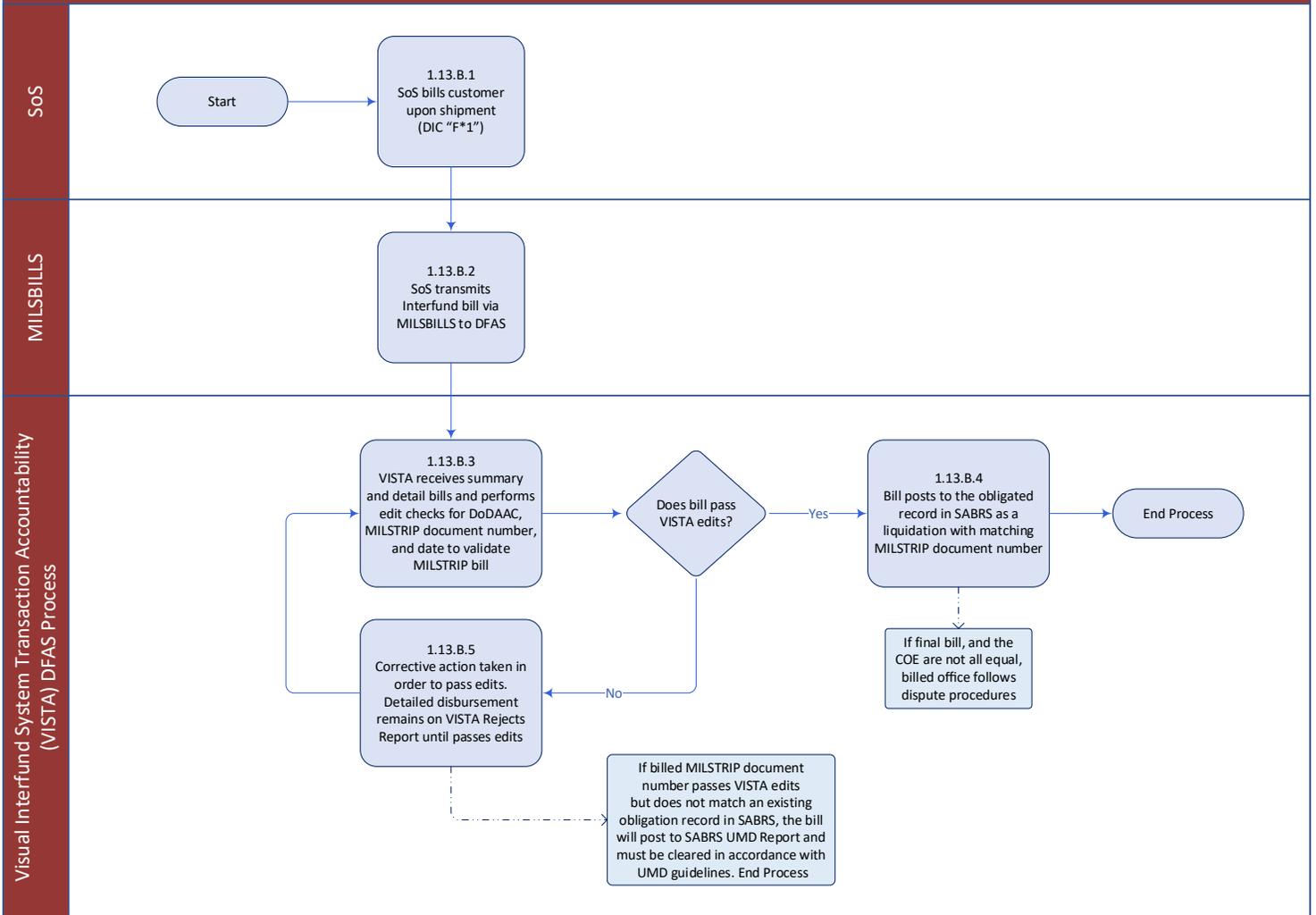
1.12.B Supply Discrepancy Report (SDR) Process

Supply Activity Process



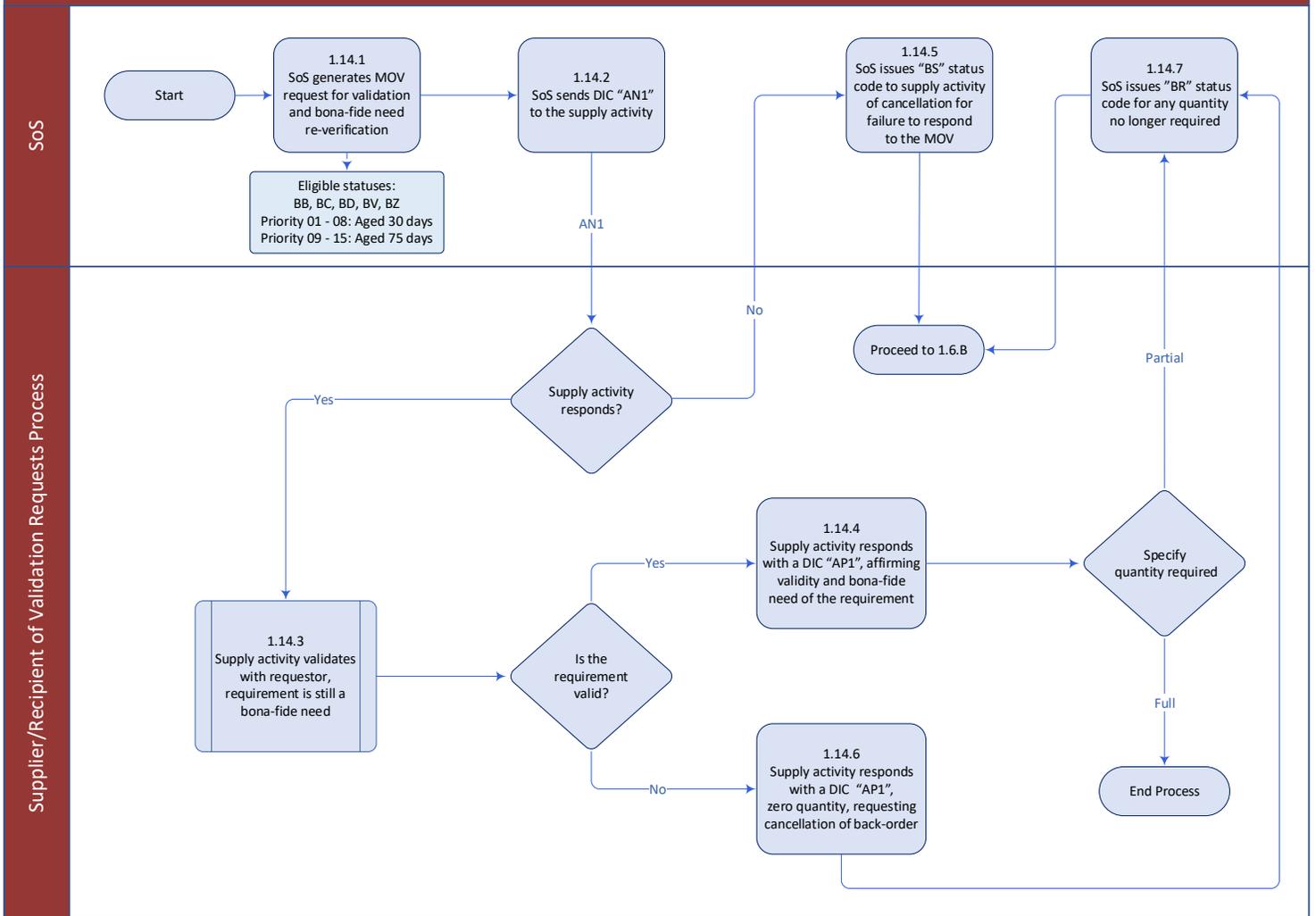
GCSS-MC Flowchart.....continued

1.13.B Process Payment (Liquidation)



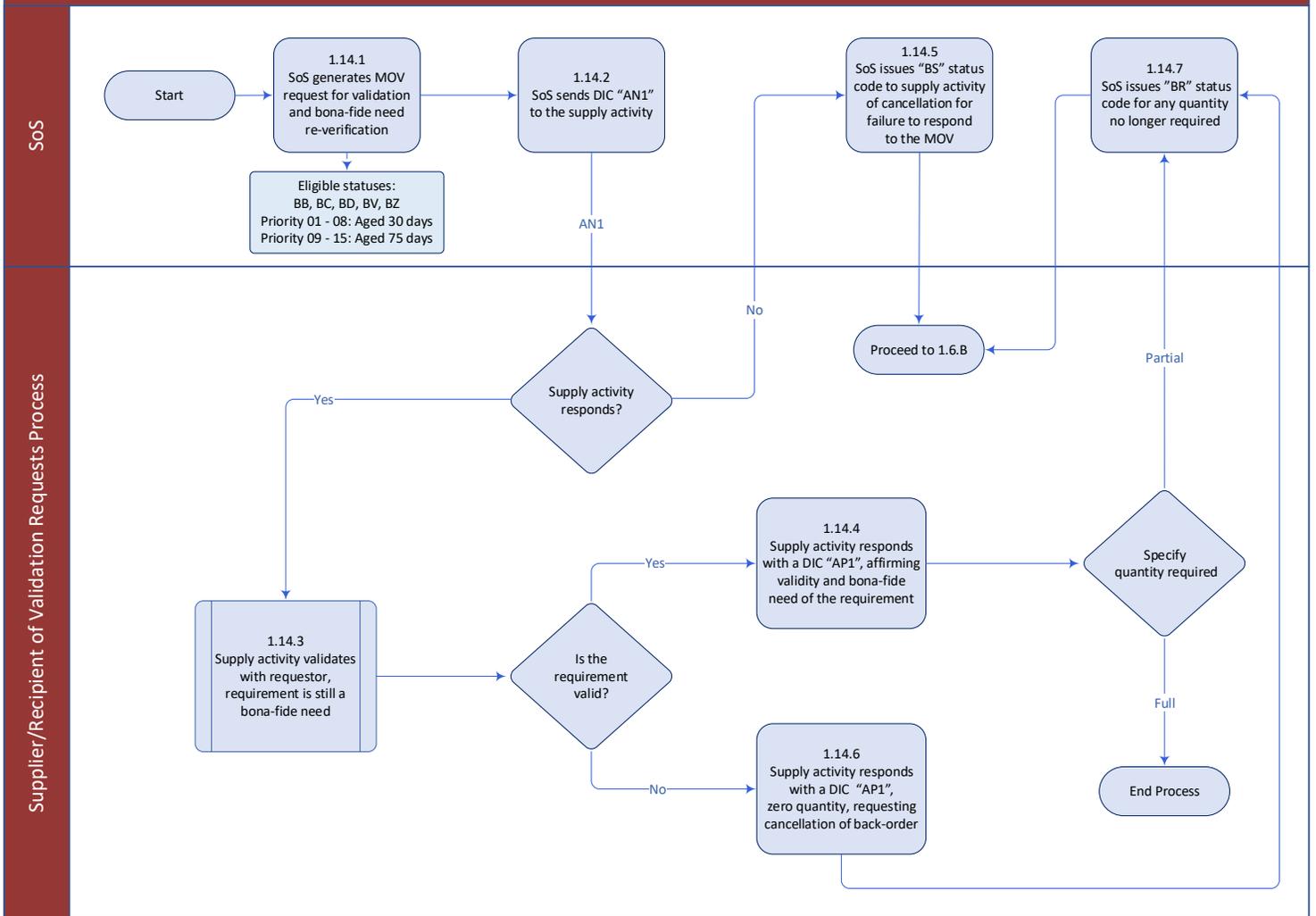
GCSS-MC Flowchart.....continued

1.14 Materiel Obligation Validation (MOV)



GCSS-MC Flowchart.....continued

1.14 Materiel Obligation Validation (MOV)



## 1.17 GCSS-MC United States Standard General Ledger (USSGL) Account Impacts

The following United States Standard General Ledger (USSGL) accounts are used to record MILSTRIP procurement:

1.	<p>To record the commitment for a purchase request that has been reviewed and validated for a bona-fide need and the funding has been certified (to decrease the commitment, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4700 Commitments – Programs Subject to Apportionment</p>
2.	<p>To record an obligation for a purchase with no corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
3.	<p>To record an obligation for a purchase with a corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4700 Commitments – Programs Subject to Apportionment Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
4.	<p>To record the delivery of the goods and the invoice approval (to decrease the obligation, reverse this entry).</p> <p>Debit: 4801 Undelivered Orders – Obligations, Unpaid Credit: 4901 Delivered Orders – Obligations, Unpaid</p> <p><b>Note:</b> Items 3 and 4 occur simultaneously for certain transactions such as ServMart and Fuel transactions.</p>
5.	<p>To record payment of the invoice (to decrease the obligation, reverse this entry).</p> <p>Debit: 4901 Delivered Orders – Obligations, Unpaid Credit: 4902 Delivered Orders – Obligations, Paid</p>

## 2.0 Fuel

This narrative provides information on the process for purchasing fuel.

The key life cycle events for purchasing fuel include:

- Fuel Key/Bulk Fuel Card Issuance
- Commercial Fuel Card Issuance
- Fuel Procurement Key/Card (Single/Bulk)
- Obligation, Billing, and Disbursement
- Fuel Purchase Financial Management Procedures

## 2.1 Fuel Process Narrative

The following Fuel process narrative describes the steps to procure fuel. Paragraph numbering corresponds with the associated flow chart, beginning with the 2.0 Overview of the Fuel Life Cycle Chart on page 49. Each sequence that follows is outlined within the overview chart.

### 2.1 Fuel Key/Bulk Fuel Card Issuance

Fuel keys and bulk fuel cards are used to purchase fuel from on-base fuel farms managed by DLA.	
2.1.1	A Point of sale (POS) or bulk fuel requirement is identified to procure fuel from the on-base DLA fuel farm for ground equipment or vehicles.
2.1.2	<p>The requesting unit SupO requests the creation of POS Vehicle Identification Link (VIL) fuel keys or a bulk fuel card (DD Form 1896) from the local DLA-managed fuel farm via the unit's comptroller. <b>(IC 2.01)</b>.</p> <p><b>Note:</b> VIL key/bulk fuel card requests must be routed through the comptroller to ensure that SABRS Table 030 is loaded with the unit's six-digit SUPADD, and DoDAAC to be encoded on the key. Additionally, SABRS Table 302 must be loaded with the FC/AAC.</p>
2.1.3	Once received, SupOs/fund holders are responsible for the safekeeping of VIL keys and bulk fuel cards. When not issued for use, they must be stored in a secure location (Locked filing cabinet, key locker, safe) with controlled access. The area designated for key and card storage must be secured by a lock with access limited to the SupO/fund holder or individual delegated via NAVMC Form 11869. <b>(IC 2.02)</b> .
2.1.4	Fuel keys are issued with key numbers that uniquely identify them for inventory purposes. Fuel keys should be tagged with the key number to facilitate accountability. Fuel keys are inventoried on a semi-annual basis; 2 <sup>nd</sup> and 4 <sup>th</sup> quarter of each Fiscal Year (FY). End Process. <b>(IC 2.03)</b> .

## 2.2 Commercial Fuel Card Issuance

<p>Fuel cards are used to purchase fuel from off-base commercial fuel facilities. In certain circumstances, they can also be used to purchase critical non-fuel items (e.g., windshield wipers, batteries) in support of mission requirements.</p>	
2.2.1	<p>A requirement is identified by the SupO to obtain a commercial Wright Express (WEX) fuel card for procurement of fuel from off-base commercial fuel facilities when a local on-base DLA fuel farm is not available.</p>
2.2.2	<p>The SupO will request guidance from the applicable commercial fuel card Agency Program Coordinator (APC) for obtaining a commercial fuel card account and issuance of commercial fuel cards. APCs are normally assigned at the Major Subordinate Command (MSC) level.</p> <p><b>Note:</b> The commercial fuel card is a commercial credit card that requires training by the Approving Official (AO), normally the SupO, for the certification and payment of fuel and non-fuel charges via Procurement Integrated Enterprise Environment (Wide Area Work Flow) PEE (WAWF). It is the AO's responsibility to ensure that all fuel card users are trained in the use and limitations of the fuel card. This includes refresher training as required. The AO must also maintain copies of NAVMC Form 11869s and training certificates for all users.</p>
2.2.3	<p>The APC will coordinate requests for commercial fuel cards with the requesting command's comptroller to ensure that SABRS Table 030 is loaded with the unit's six-digit SUPADD and DoDAAC to be encoded within the card. Additionally, SABRS Table 302 must be loaded with the FC/AAC. <b>(IC 2.04)</b>.</p> <p>It is the APC's responsibility to monitor and manage all account delinquencies that may occur. The APC must maintain training completion certificates, verification of card user training, appointments via NAVMC Form 11869 and DD Form 577, and DD Form 2875 (SAAR Form) for each AO's access to the command's WEX account online. Further, the APC must ensure that refresher training occurs as required for each AO. Finally, the APC must deactivate WEX accounts for outgoing AOs and establish WEX account access for incoming AOs.</p>
2.2.4	<p>Once received, SupOs/fund holders are responsible for the safekeeping of commercial fuel cards and PINs. When not issued for use, they must be stored in a secure location (Locked filing cabinet, key locker, safe) with controlled access. The area designated for key and card storage must be secured by a lock with access limited to the SupO/fund holder or individual delegated via NAVMC Form 11869. <b>(IC 2.02)</b>.</p> <p><b>Note:</b> Fuel cards are embossed with card numbers that uniquely identify them for inventory purposes. Personal Identification Numbers (PINs) must be kept separate from the fuel cards (i.e., do not engrave or emboss PINs on cards).</p>
2.2.5	<p>All commercial fuel card users will receive training on fuel card usage, responsibilities, and limitations prior to using the card.</p>

## 2.3 Fuel Procurement Key/Card (Single/Bulk)

For Bulk Fuel Procurement, proceed to 2.3.1. For individual vehicle/trip/movement fuel purchases, proceed to 2.3.3.	
2.3.1	<p>RO sends bulk fuel request via GCSS-MC or Purchase Request (PR) Builder to SupO/fund holder. <b>(IC 2.05).</b></p> <p>Each request to purchase bulk fuel is routed from a section/commodity RO or individual delegated via NAVMC Form 11869 to the SupO via GCSS-MC or PR Builder. All requests will contain at a minimum: the name of the requestor, date of the request, to whom the key/card will be issued, the type of product, vehicle registration number(s), estimated quantity in gallons and duration of issue. Bulk fuel requests will also designate the purpose of the bulk fuel requirement. The SupO will verify the purpose, time, and amount of fuel requested and will approve or deny the request. If the request is approved, proceed to 2.3.2. If denied, End Process.</p>
2.3.2	The SupO/fund holder approves the bulk fuel request via GCSS-MC or PR Builder. <b>(IC 2.06).</b>
2.3.3	The requestor goes to supply section to check out the fuel key/card.
2.3.4	<p>Supply personnel verify that the individual receiving the fuel key/card has received training for the use of commercial fuel card (Emergency Purchases), and that request for issuance has been approved by the SupO/fund holder. <b>(IC 2.07).</b></p> <p>Issue key/card? If No, End process. If Yes, and is a commercial fuel card, proceed to 2.3.5. If Yes, and not a commercial fuel card, proceed to 2.3.6.</p> <p><b>Note:</b> The Procurement of fuel is not always an advance known requirement. Therefore, to allow commanders maximum flexibility, while reducing the administrative burden, and still maintaining internal controls, fuel purchased with the VIL key or commercial fuel card in support of individual vehicle movements/trips only requires pre-authorization by the SupO/RO/fund holder. Pre-authorization is documented upon issue of the fuel key/card in accordance with step 2.3.6 below. Further, authority for receipt and acceptance of fuel purchased using the VIL key/commercial fuel card, for single use POS fuel purchases is inherent with the issuance of the fuel key/card by the SupO (DD Form 577 holder). Delegated authority via a NAVMC Form 11869 is not required.</p>
2.3.5	If the commercial fuel card is issued, the SupO/fund holder will sign a non-fuel authorization form detailing standard items that the fuel card user is authorized to procure in an emergency, along with a specific “not to exceed” dollar amount threshold (similar to a ServMart authorization). <b>(IC 2.08).</b>
2.3.6	<p>Issuance of the fuel key/card is recorded in a logbook containing, at minimum, name and signature, of the individual issued the card or key, key/card number issued, date/time out/in, phone number, of the key/card recipient, estimated/actual gallons purchased, and a column for the SupO’s/fund holder’s signature. <b>(IC 2.09).</b></p> <p><b>Note:</b> For bulk fuel purchases, the logbook will also contain the approved PR Builder document number or Service Request number (GCSS-MC). A DD Form 1898 (Energy Sales Slip) will be provided to the individual at the time the fuel key/card is issued.</p>

## 2.3 Fuel Procurement Key/Card (Single/Bulk).....continued

2.3.7	<p>A DD Form 1898 (Energy Sales Slip) will be provided to the individual at the time the fuel key/card is issued. The approval authority (SupO/fund holder) will print and sign in the “Issued By (Signature)” box on the at the time of issue. The remainder of the DD Form 1898 will be completed at the time of purchase and will serve as the receipt and record for the transaction. <b>(IC 2.10)</b>.</p> <p><b>Note:</b> VIL keys or bulk fuel cards will not be issued overnight without prior written authorization from the SupO/fund holder. VIL keys and bulk fuel cards will not be permanently issued to a user under any circumstances. If a commercial fuel card is issued, the PIN for the card must also be provided to the requestor.</p>
2.3.8	<p>The requestor uses the fuel key/card. If using a commercial fuel card, a printed receipt from the commercial fuel pump or cashier is retained for turn-in to the supply section. If using a fuel key/bulk fuel card, no automated receipt is provided by the fuel pump. The requestor is required to record the gallons purchased on the DD Form 1898 provided at the time of issue.</p> <p><b>Note:</b> If for bulk fuel purchase, the requestor coordinates the specific requirements for a bulk fuel delivery or pickup with the DLA fuel farm (e.g. bulk fuel equipment or trucks to be fueled, gallons required, date, time; or delivery to fuel bladders, location, points of contact, etc.)</p>
2.3.9	<p>The requestor returns the fuel key/card and any automated or manual fuel receipts to the supply section. (DD Form 1898/Fuel Receipt). <b>(IC 2.11)</b>.</p>
2.3.10	<p>Supply personnel record the date and time of return in the logbook. The actual gallons purchased are recorded in the logbook. If necessary, the fiscal clerk will adjust the pending file record. Was a commercial fuel card used? If no, proceed to 2.4.1 for a review of the Obligation, Billing, and Disbursement of fuel charges and 2.5 for review of Fuel Purchase Financial Management Procedures. If a commercial fuel card was used, was a non-fuel purchase made with the commercial fuel card? If No, proceed to 2.3.11. If Yes, proceed to 2.3.12.</p>
2.3.11	<p>The fiscal clerk cancels the pending file record created from the approved emergency authorization.</p> <p>Proceed to 2.4 for a review of the Obligation, Billing and Disbursement process.</p> <p>Proceed to 2.5 for review of Fuel Purchase Financial Management Procedures.</p>
2.3.12	<p>The fiscal clerk collects the itemized receipt and compares it with the approved list to ensure nothing was purchased that was not authorized. <b>(IC 2.12)</b>.</p> <p>Proceed to 2.4 for a review of the Obligation, Billing and Disbursement process.</p> <p>Proceed to 2.5 for review of Fuel Purchase Financial Management Procedures.</p>

## 2.4 Obligation, Billing, and Disbursement

<p>Fuel key, bulk fuel card or commercial fuel card used?            For fuel key or bulk fuel card, proceed to 2.4.1            For commercial fuel card, fuel purchase proceed to 2.4.7            Non-Fuel proceed to 2.4.8</p>	
2.4.1	The DLA Pump Manager downloads the pump transaction data for the day and uploads it into the Fuels Manager Defense (FMD) Enterprise.
2.4.2	FMD Enterprise interfaces with EEBP.
2.4.3	<p>EEBP interfaces with SABRS posting the obligation (DIC “COE”).</p> <p><b>Note:</b> Average time for the fuel key obligation to automatically post into SABRS is one to two days.</p>
2.4.4	EEBP processes summary bills.
2.4.5	<p>DFAS receives the Interfund bill via the MILSBILLS process.</p> <p><b>Note:</b> Average Interfund billing time for fuel purchases is seven days.</p>
2.4.6	The Interfund bill processes through the VISTA system, which interfaces with SABRS to post the liquidation (DIC “F*1”) and complete the record. End Process.
2.4.7	<p>WEX Bank receives and processes the commercial fuel card charge for fuel. Interface from WEX to EEBP occurs, and from EEBP to SABRS, to automatically post the obligation (DIC” COE”). Proceed to 2.4.4.</p> <p><b>Note:</b> Average time for the commercial fuel card obligation to automatically post into SABRS is three days.</p>
2.4.8	WEX receives the non-fuel charge from the commercial fuel card user.
2.4.9	<p>When the card is returned to the supply section, supply personnel will induct a purchase request into PR Builder to establish the Commitment (CMT) in SABRS. KSD will be entered in the pending file. <b>(IC 2.13)</b>.</p> <p><b>Note:</b> This is now a Standard Document Number (SDN), not a MILSTRIP document number.</p>
2.4.10	WEX issues monthly bank statements to fuel card AOs via the WEX website.

2.4 Obligation, Billing, and Disbursement.....continued

2.4.11	The AO receives the monthly WEX account bank statement, certifies and processes a miscellaneous payment via PIEE (WAWF) citing the SDN generated from the PR Builder requisition. <b>(IC 2.14).</b>
2.4.12	The miscellaneous payment posts the COE transaction in SABRS (DIC “COE”).
2.4.13	The PIEE (WAWF) miscellaneous payment processes via DFAS, and the disbursement is made to the WEX Bank for that month’s bank statement.
2.4.14	The liquidation posts in SABRS (DIC “DX0”) to complete the process. End Process.

## 2.5 Fuel Purchase Financial Management Procedures

Determining the availability of unit funds requires the management of pending SABRS obligation transactions. The fiscal clerk must include pending transactions when calculating the unit's available balance to produce the Status of Funds Report.	
2.5.1	The SupO uses the current Status of Funds Report to perform availability of funds review.
2.5.2	The fiscal clerk enters the estimated gallons purchased for a single fuel key/card issue/bulk, into the pending file. <b>Note:</b> If emergency non-fuel purchases are authorized, the approved estimated dollar amount will be entered into the pending file.
2.5.3	When the fuel key/card is returned, the fiscal clerk records the actual gallons purchased and the date of purchase as a pending obligation; updating the pending file record.. If authorized non-fuel purchases are not made, the fiscal clerk will cancel the non-fuel pending record.  <b>Note:</b> Pending fuel charges must be tracked by gallons purchased and the date purchased until processed via EEBP as no MILSTRIP document number is initially available. The processing of fuel charges within EEBP and the interface to SABRS occurs within the same day. Non-fuel purchases made via the WEX card will be tracked by the SDN created once the PR Builder transaction is processed.
2.5.4	The fiscal clerk reconciles receipt with approved request to ensure purchases were authorized. <b>(IC 2.12).</b> Was the purchase authorized? If No, proceed to 2.5.5. If Yes, proceed to 2.5.6.
2.5.5	The fiscal clerk provides narrative of any unauthorized purchases identified, the resolution, and steps taken to prevent re-occurrence.
2.5.6	The fiscal clerk reviews the SABRS DTR on a recurring basis, ensuring each daily cycle is reviewed.
2.5.7	The fiscal clerk reconciles the fuel obligations posting on the DTR with each pending fuel purchase to ensure accountability and accuracy of accounting data. Evidenced by printing the DTR is then signed and dated by the fiscal clerk and retained for 10 years (three years active, seven years archived). <b>(IC 2.15).</b>

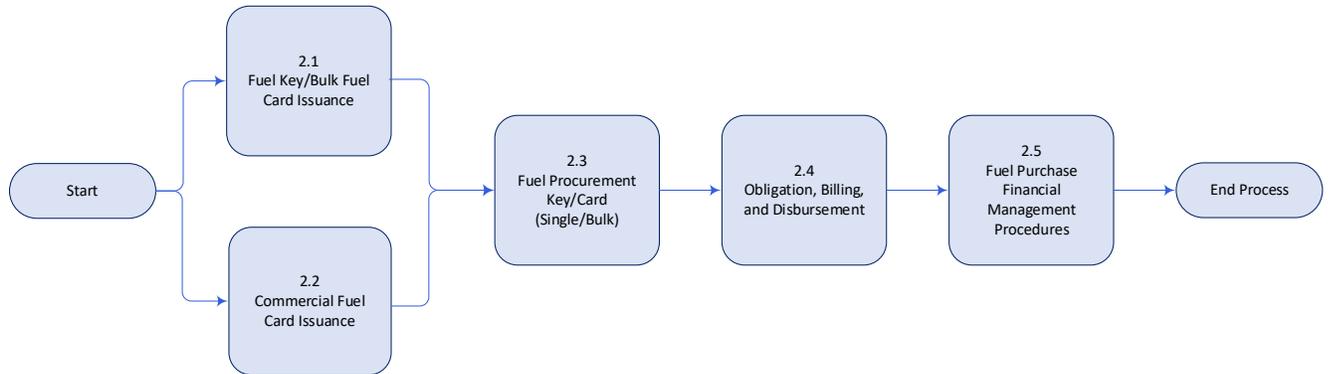
2.5 Fuel Purchase Financial Management Procedures.....continued

2.5.8	The MILSTRIP document numbers posting on the DTR are used to update the pending file records based on the gallons purchased and the Julian date of the MILSTRIP document.
2.5.9	<p>Any obligation posting on the DTR for which the fiscal clerk cannot find a pending file record will be researched to determine the cause.</p> <p><b>Note:</b> Researching fuel obligations to determine their source requires access to the EEBP. EEBP provides detail reports that identify the source of the charges by fuel key or commercial fuel card number as well as the seller's DoDAAC (for fuel keys and bulk fuel buys). Researching the seller's DoDAAC provides the Point of Contact (POC) at the fuel farm in the event a missing fuel key must be deactivated. If a missing commercial fuel card is identified, the APC will be contacted to deactivate it.</p>
2.5.10	<p>If pending fuel purchases that normally automatically obligate, fail to post to the DTR within the usual processing times, the fiscal clerk will contact the unit's comptroller for assistance in identifying and resolving each issue.</p> <p><b>Note:</b> One cause for failure to post an obligation could be the SABRS tables are not loaded correctly.</p>
2.5.11	<p>The fiscal clerk will continue to manage fuel ULOs until the liquidation processes and the ULO is completed. <b>(IC 2.16).</b></p> <p>If liquidations fail to post to the unit's DTR within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance in identifying and resolving each issue. Review 5.0 for liquidation timelines. End Process.</p>

## 2.6 Fuel Flowchart

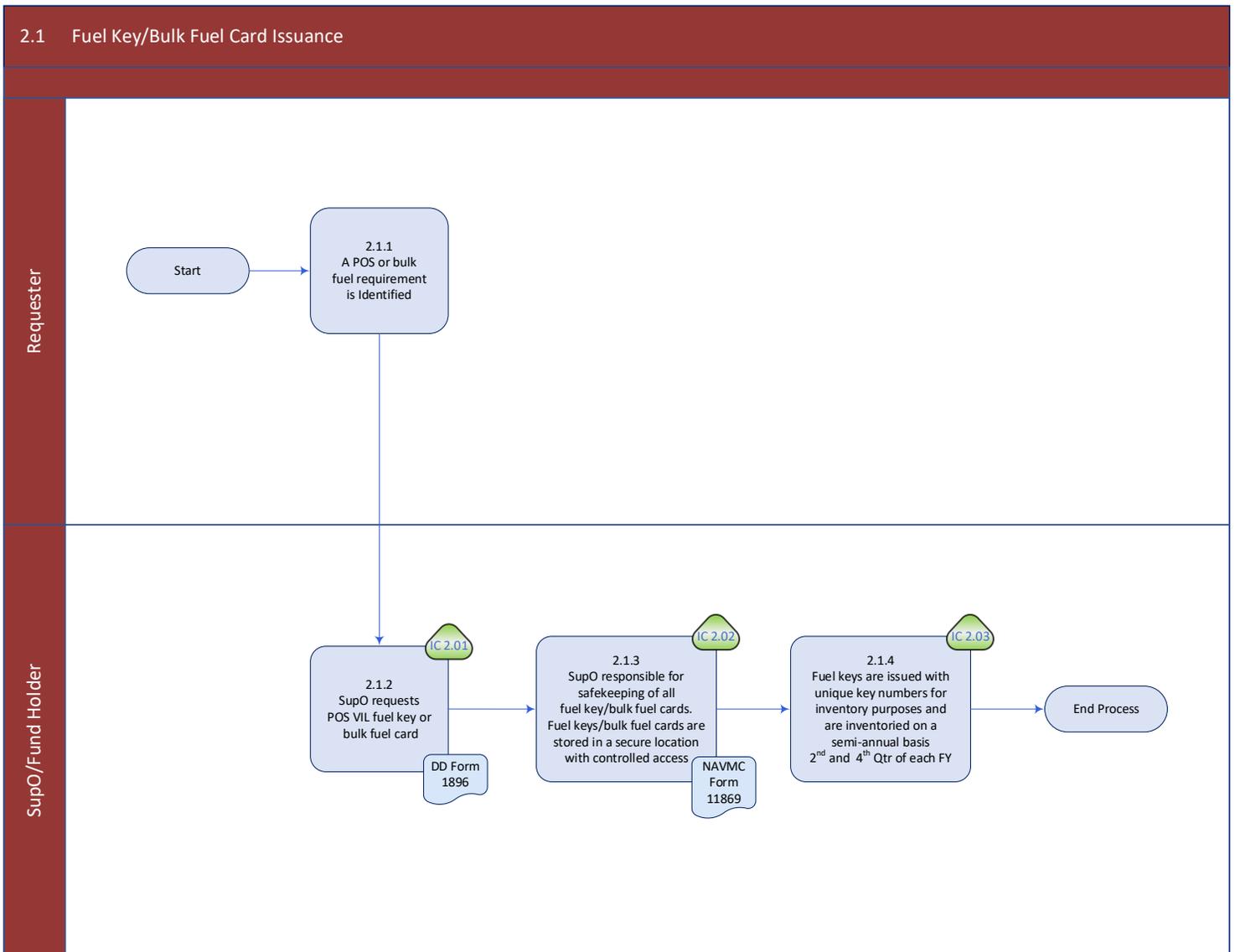
### 2.0 Fuel Process Overview

Fuel MILSTRIP Process Overview

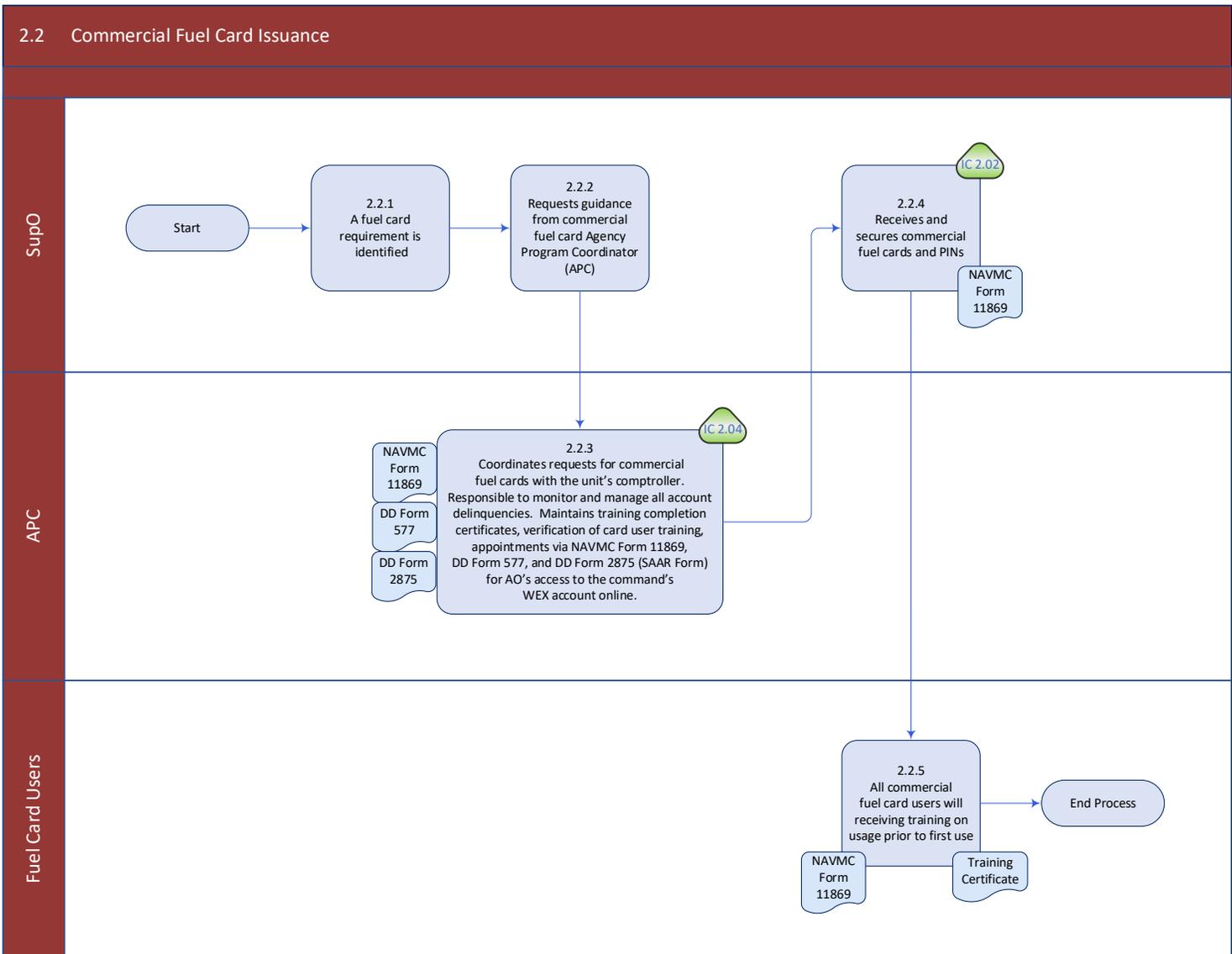


# Fuel Flowchart.....continued

## 2.1 Fuel Key/Bulk Fuel Card Issuance

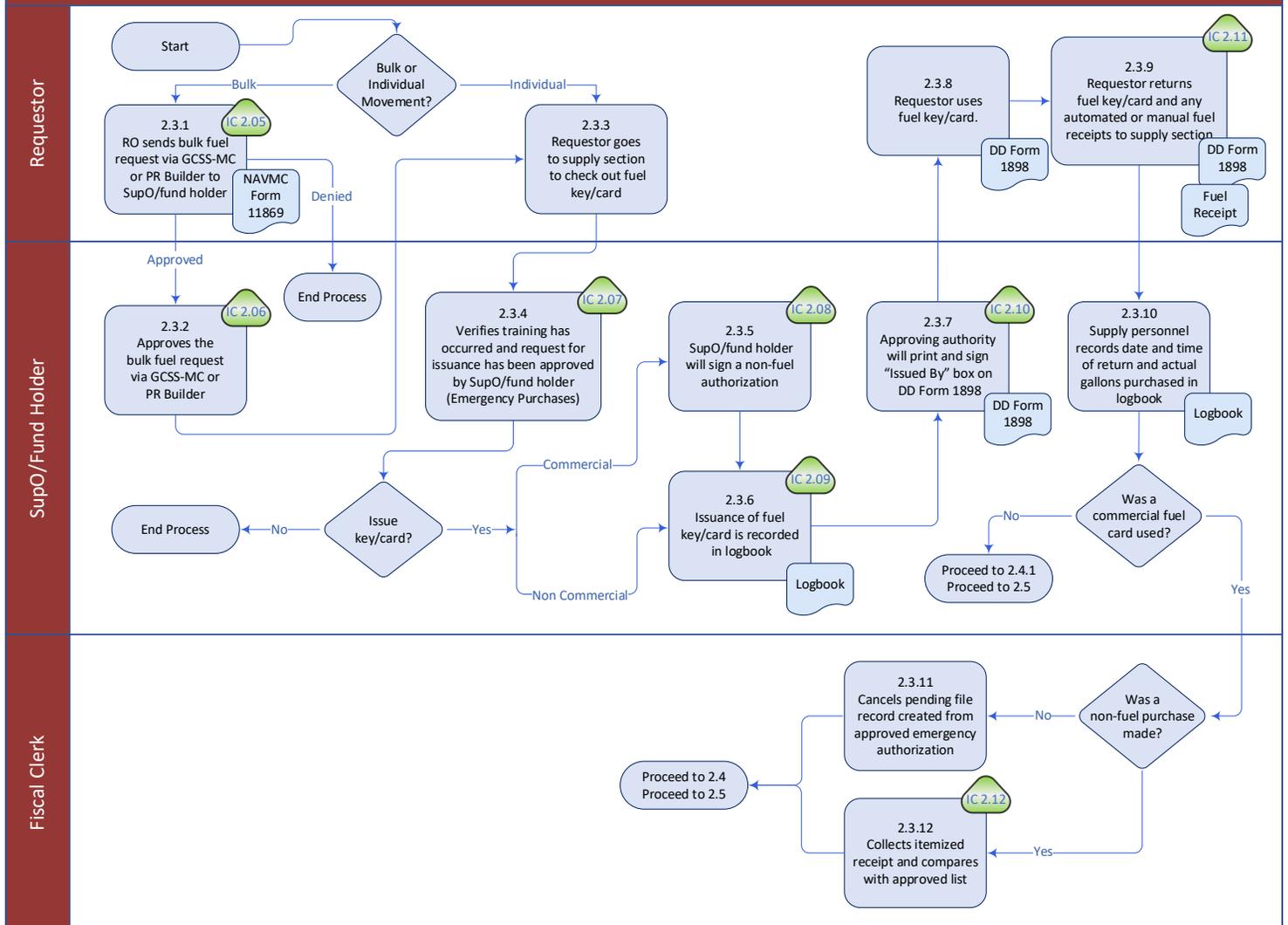


# Fuel Flowchart.....continued

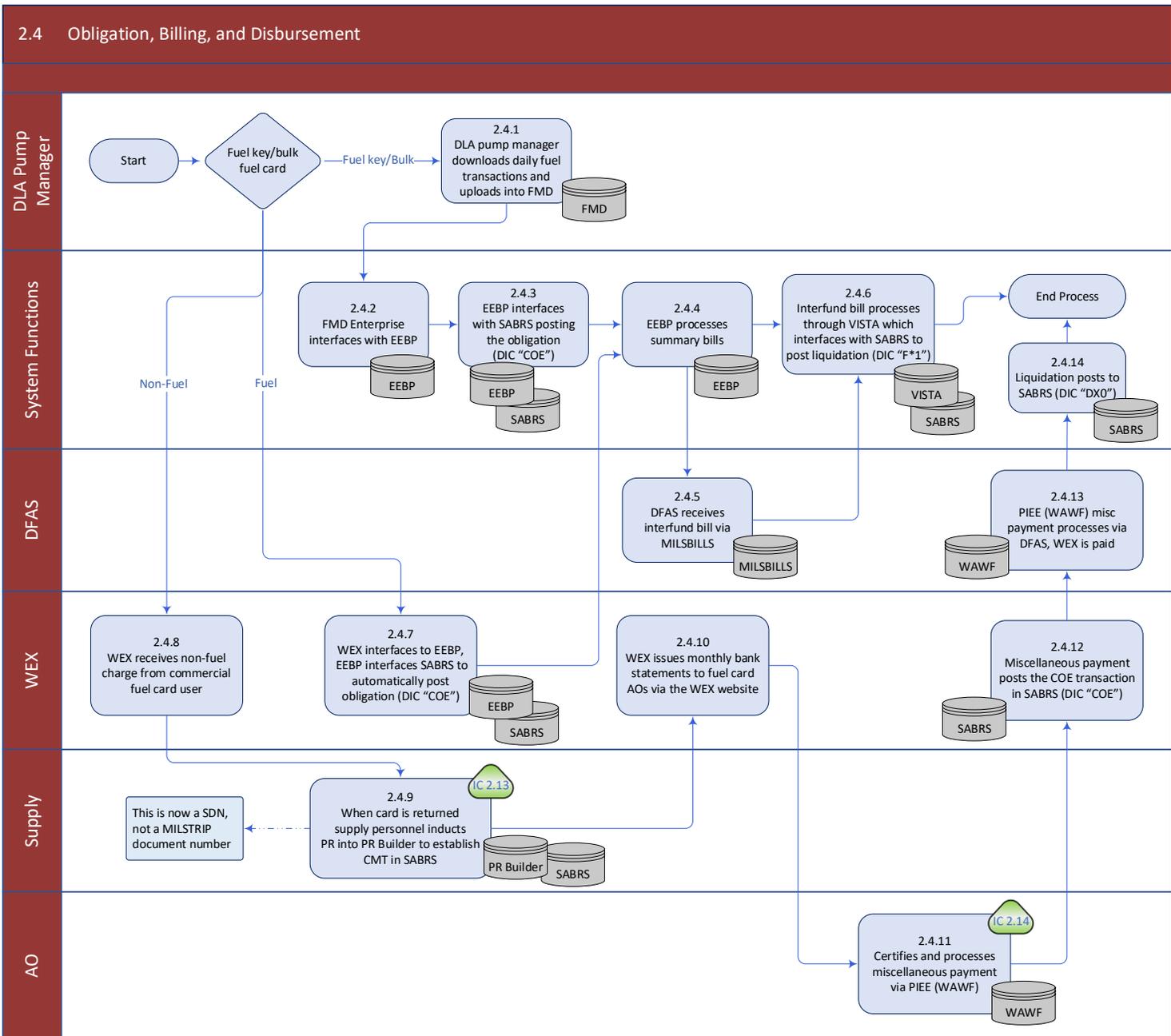


# Fuel Flowchart.....continued

## 2.3 Fuel Procurement Key/Card (Single/Bulk)

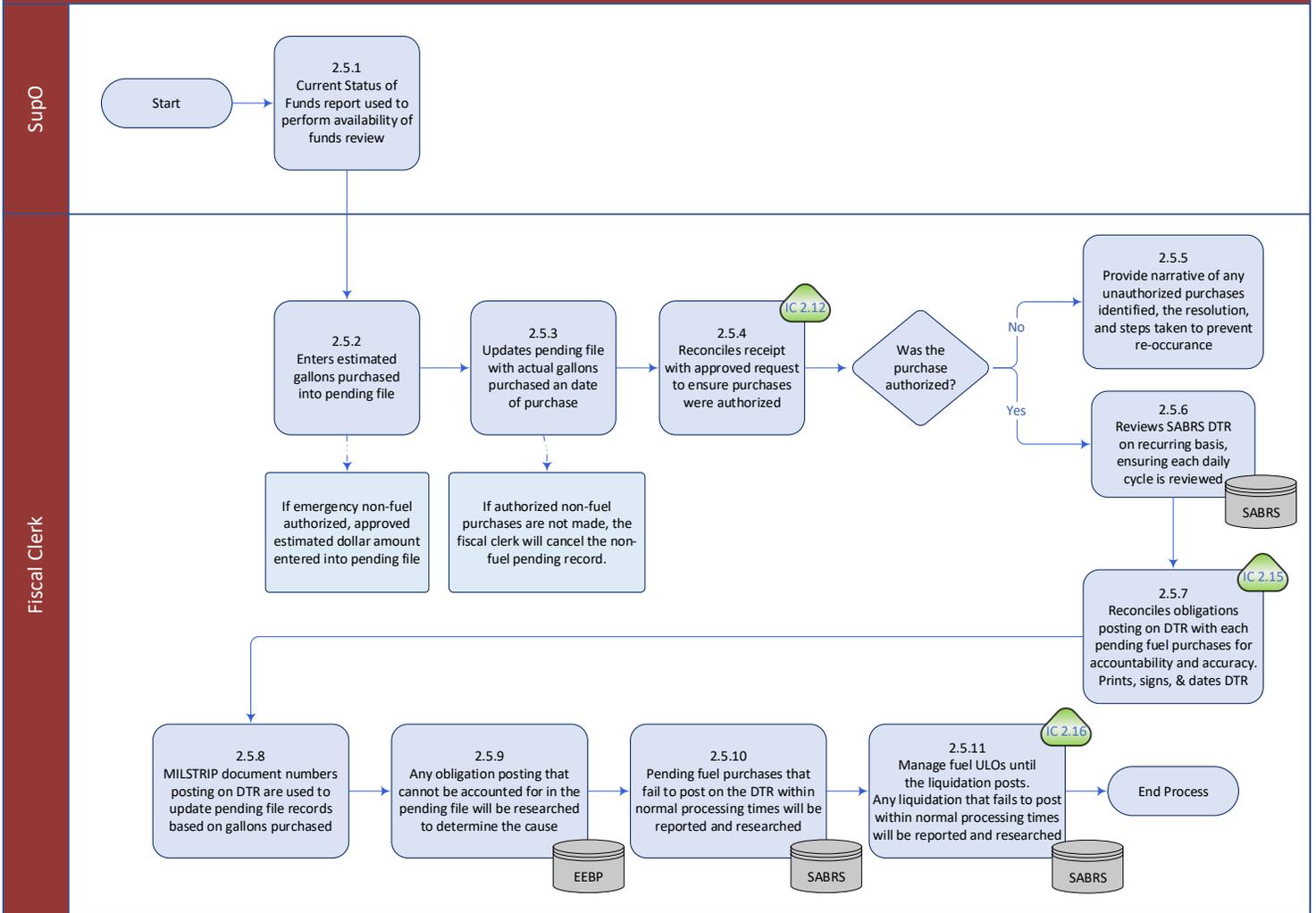


# Fuel Flowchart.....continued



# Fuel Flowchart.....continued

## 2.5 Fuel Purchase Financial Management Procedures



## 2.7 Fuel USSGL Account Impacts

The following USSGL accounts are used to record fuel procurement:

1.	<p>To record the commitment for a purchase request that has been reviewed and validated for a bona-fide need and the funding has been certified (to decrease the commitment, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4700 Commitments – Programs Subject to Apportionment</p>
2.	<p>To record an obligation for a purchase with no corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
3.A	<p>To record an obligation for a purchase with a corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4700 Commitments – Programs Subject to Apportionment Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
3.B	<p>To record the delivery of the goods and the invoice approval (to decrease the obligation, reverse this entry).</p> <p>Debit: 4801 Undelivered Orders – Obligations, Unpaid Credit: 4901 Delivered Orders – Obligations, Unpaid</p> <p><b>Note:</b> 3.A and 3.B occur simultaneously for fuel transactions.</p>
4.	<p>To record payment of the invoice (to decrease the obligation, reverse this entry).</p> <p>Debit: 4901 Delivered Orders – Obligations, Unpaid Credit: 4902 Delivered Orders – Obligations, Paid</p>

## 3.0 ServMart

This narrative provides information on the MILSTRIP requisitioning process for office supplies or commercial industrial products (e.g., hand tools, cleaning supplies, etc.) purchased through Garrison Retail Support Activities such as GSA ServMart, GSA Virtual ServMart platforms, USMC ServMart, DoD EMall, and other DLA Virtual platforms; all of which are hereinafter referred to as ServMart. The key delineator for ServMart platforms is that they are non-commercial sources of supply, though both DLA and GSA have contracts with commercial sources of supply for many of the items they offer. The life cycle of the MILSTRIP requisition begins with the requirement being identified and ends with payment. Within each life cycle event are internal controls that work toward preventing fraud, waste, and abuse.

The key life cycle events for ServMart requisitions include:

- In-Store Procurement Method Established
- Online Procurement Method Established
- Requirement Identified, Routed and Approved
- In-Store Purchase
- Online Purchase
- Obligation, Expense, Billing, and Disbursement
- ServMart Financial Management Procedures

### 3.1 ServMart Process Narrative

The following ServMart process narrative describes the steps to purchase goods. Paragraph numbering corresponds with the associated flowchart, beginning with 3.0 Overview of the ServMart Life Cycle chart on page 65.

#### 3.1 In-Store Procurement Method Established

If a GSA or USMC ServMart store is available on base, procurement is accomplished via ServMart purchase card.	
<b>Note:</b> The ServMart purchase card is not a commercial credit card. It is for in-store use only and normally can only be used in the store it was created in.	
3.1.1	The SupO requests ServMart purchase cards from the local ServMart store via the unit's comptroller.  <b>Note:</b> The request for ServMart purchase cards must be routed via the unit's comptroller to ensure SABRS Table 0F2 is loaded with the JON to be cited on the purchase card, and Table 302 is loaded with the FC/AAC values. The JON cited on the purchase card points to the specific accounting data elements to be charged (e.g., Budget Execution Activity, Budget Execution Sub-Activity (BEA, BESA), appropriation, etc.).
3.1.2	ServMart cards are issued to the SupO. The cards are embossed with the unit's DoDAAC, JON, and card number.
3.1.3	ServMart cards are stored in a secure location (Locked filing cabinet, key locker, safe) when not in use. End Process <b>(IC 3.01)</b> .  <b>Note:</b> ServMart card custodians (usually the fiscal clerk) responsible for issuance, collection, storage, and inventory will be delegated in writing via NAVMC Form 11869.

### 3.2 Virtual Procurement Method Established

<p>ServMart virtual store platforms are available for online procurement when materials are not available in store or when no in store facilities exist (e.g., recruiting offices).</p>	
<p>3.2.1</p>	<p>The SupO will coordinate ServMart virtual store account establishment via the Unit User Account Manager (UUAM) and comptroller prior to the platform to be used. (DD Form 2875 (SAAR) required for all users. <b>(IC 3.02)</b>).</p> <p><b>Note:</b> The UUAM will ensure the SupO and all system users have a completed DD Form 2875 (SAAR) for the requested system, and that all system users have been appointed in writing via the DD Form 577 or NAVMC Form 11869 as required for their respective system roles.</p> <p>The request for online ServMart accounts, regardless of platform, will be routed via the unit's comptroller to ensure SABRS Table 0F2 is loaded with the JON to be cited, and Table 302 is loaded with the FC/AAC when requisitioning from platforms that support the use of the JON for systemic obligation (e.g., USMC ServMart), and to ensure training is up to date concerning manual obligations required for platforms that do not interface obligations to SABRS.</p>
<p>3.2.2</p>	<p>Accounts are requested via the system to be used.</p>
<p>3.2.3</p>	<p>Account establishment occurs via the system requested. End Process.</p> <p><b>Note:</b> Account access provided via USMC ServMart is replicated across GSA's other web-based requisitioning platforms GSA Global Supply, and GSA Advantage; however, only USMC ServMart and GSA Global Supply are designed to interface MILSTRIP obligations to SABRS using the JON cited. Additionally, only USMC ServMart is designed with the JON as a mandatory field entry for processing a requisition.</p>

### 3.3 Requirement Identified, Routed, and Approved

3.3.1	<p>The requirement is identified to be sourced via ServMart.</p> <p><b>Note:</b> To accomplish proper Segregation of Duties (SOD) and to avoid potential conflicts of interest, no single individual shall be responsible for performing the functions of (1) Requestor, (2) Approver, and (3) Receiver. (Minimum three-person SOD). Segregation of duties are not always practical due to manpower shortages (Special Purpose Marine Air/Ground Task Force (SPMAGT) or Marine Expeditionary Unit (MEU) deployments). Commanders must be aware of these situations and where valid, long-standing SOD cannot be achieved while deployed, recognize that internal controls have been weakened as a result, make every effort to mitigate the risk. Mitigation efforts include ensuring that, the same individual will not execute the functions of requesting (requestor) supplies or services and also be the approving individual/official. Other situations may require closer scrutiny. Report all situations of inability to separate appropriate responsibilities to LPC-2.</p>
3.3.2	<p>The request is routed from the commodity/section RO (or an authorized representative delegated in writing via NAVMC Form 11869) to the supply section. The request must include required items, quantities, costs of items, and the total dollar amount of the request.</p>
3.3.3	<p>Supply personnel will review the request and verify the procurement method (i.e., could items be procured via GCSS-MC?). Are the required items and quantities requested reasonable and conform to a bona-fide need in accordance with the mission of the command and the commodity/section RO submitting the request?</p>
3.3.4	<p>The request is routed to the fiscal clerk for verification of available funding to support the request. The fiscal clerk retains a copy of the request to establish the pending file record.</p>
3.3.5	<p>The request is forwarded to the SupO/fund holder for approval. <b>(IC 3.03).</b> Does the SupO approve? If No, proceed to 3.3.6. If Yes, proceed to 3.4 (In-Store) or 3.5 (Online).</p> <p><b>Note:</b> The SupO/fund holder final review includes a resource management determination (i.e., Is this the best use of command funds?).</p>
3.3.6	<p>The fiscal clerk removes the request from the pending file.</p>
3.3.7	<p>Supply personnel will document the reason for denial and return the request to the commodity/section RO with denial justification. End Process.</p>

### 3.4 In-Store Purchase

3.4.1	<p>An authorized ServMart card user from the requesting commodity/section requests the ServMart card from the supply section (card custodian).</p> <p><b>Note:</b> The ServMart card user must be authorized via NAVMC Form 11869.</p>
3.4.2	<p>The card custodian verifies the card user has the appropriate authorization. <b>(IC 3.04)</b>. Is the card issued? If Yes, proceed to 3.4.3. If No, End Process.</p>
3.4.3	<p>Issuance of the ServMart card is recorded in a logbook containing, at minimum, the requestor's rank, legibly printed name and signature, phone number, commodity/section, date/time out/in and card number issued.</p> <p><b>Note:</b> The issued ServMart card must be returned to the supply section within the specified period of a single requirement (i.e., normally the same day, unless otherwise approved by the SupO and documented in the logbook).</p>
3.4.4	<p>The requestor brings the approved request and card to the ServMart store. Are items on the approved request available for purchase in store? If Yes, proceed to 3.4.5. If No, proceed to 3.5.</p> <p><b>Note:</b> Items that are not available in the store can be ordered online via the store's web order platform. Not-in-stock items purchased online must be validated and managed by the requesting unit supply section. Accordingly, the requestor must coordinate ServMart web orders via the unit SupO. Web orders will not be made via the ServMart customer service section. If the items are needed immediately, the purchase will be made via the requesting unit's Government Commercial Purchase Card (GCPC).</p>
3.4.5	<p>The requestor purchases items using the ServMart card as the method of payment.</p>
3.4.6	<p>An itemized receipt is provided for materials purchased. (one MILSTRIP document number per item). The requestor prints his/her name and signs the receipt. <b>(IC 3.05)</b>.</p>
3.4.7	<p>The receipt and card are returned to the card custodian and date/time of return is entered in the logbook. <b>(IC 3.06)</b>.</p>

3.4 In-Store Purchase.....continued

3.4.8	<p>The fiscal clerk cross-references the receipt with the approved shopping list to ensure that all items purchased were approved and did not exceed the original authorized cost. The fiscal clerk also verifies the printed name and signature on the receipt matches the requestor who signed out the card. <b>(IC 3.07).</b></p> <p>Any unauthorized purchases or exceed the approved amount? If Yes, proceed to 3.4.9. If No, proceed to 3.4.10.</p>
3.4.9	<p>SupO/fund holder must review unauthorized purchases or those that exceeded the approved amount. If approved, they will initial “approved” for each line item. If directed to return items, they will annotate “Return” next to each line item. Then, they will print name, sign, and date the ServMart receipt(s) and direct the return of items to the store, if required. <b>(IC 3.08).</b></p>
3.4.10	<p>The fiscal clerk attaches the approved request to the receipt and updates the pending file with each individual MILSTRIP document number that appears on the receipt. Proceed to 3.6 for review of Obligation, Expense, Billing, and Disbursement.</p>
3.4.11	<p>KSD is filed the POD files and retained 10 years (three years active, seven years archived). End Process. <b>(IC 3.09).</b></p>

### 3.5 Online Purchase

3.5.1	The requestor will coordinate all online purchases with the unit supply section. The requestor will enter all required items into the ServMart store's online request process (e.g., shopping cart).
3.5.2	The requestor's online shopping cart is saved and forwarded to the approver, normally the SupO/fund holder.  <b>Note:</b> If the SupO is not the ServMart platform approver, the request must be routed to the SupO/fund holder for visibility and documented approval prior to the web order being processed.
3.5.3	The approver reviews the items for purchase and processes the order. <b>(IC 3.10)</b> . Does the SupO/fund holder approve? If No, proceed to 3.5.4. If Yes, proceed to 3.5.6. Proceed to 3.6 for review of Obligation, Expense, Billing, and Disbursement.
3.5.4	The fiscal clerk removes the request from the pending file.
3.5.5	The fiscal clerk document reason for the denial and return requests to the commodity/section/RO with a denial justification. End Process.
3.5.6	A copy of the web order is printed and maintained by the fiscal clerk. The web order must contain the itemized MILSTRIP document numbers assigned for each item purchased. <b>(IC 3.11)</b> .
3.5.7	The fiscal clerk will attach the approved request to the printed web order.
3.5.8	The fiscal clerk will update the pending file record to reflect each MILSTRIP document number on the web order.
3.5.9	The supply section receives shipment of items ordered. Supply personnel inspect, receipt, and accepts item. Shipping and receiving documentation must have the printed name, signature, and date of individual performing acceptance. <b>(IC 3.12)</b> .  <b>Note:</b> Some web ordering platforms allow changes in shipping destination. All requisitioned material must be received by authorized supply personnel. At the time of receipt, any discrepancies with the material or quantities received will be identified by the SupO, the requesting commodity/section, and the fiscal clerk. Processing an SDR may be required. (Proceed to 1.2.B for review of SDR).
3.5.10	Supply personnel contact the requestor to pick up the order.
3.5.11	The requestor picks up the order and provides his/her printed name, signature, and date when receiving the order. <b>(IC 3.13)</b> .
3.5.12	The requestor sends completed receipt/acceptance KSD to the fiscal clerk.
3.5.13	KSD is filed in the POD files and retained for 10 years (three years active, seven years archived). End Process. <b>(IC 3.09)</b> .

### 3.6 Obligation, Expense, Billing, and Disbursement

<p>ServMart POS or web order? POS, proceed to 3.6.1. Online/web order, interfacing with SABRS? If Yes, proceed to 3.6.2. If No, proceed to 3.6.3.</p> <p><b>Note:</b> The fiscal clerk should know which web order platforms do or do not interface obligations to SABRS. For assistance, contact the comptroller.</p>	
3.6.1	<p>POS transactions interface the Commitment, Obligation, and Expense (DIC “COE”) via batch process. Proceed to 3.6.5.</p> <p><b>Note:</b> The GSA ServMart batch process should run daily; however, since it is a manual process, it may exceed one day.</p>
3.6.2	<p>ServMart web orders will interface the Commitment and Obligation (DIC “COB”) via batch process. Proceed to 3.6.4.</p>
3.6.3	<p>Non-interfacing ServMart web order platforms require manual obligations into SABRS. When the web order is placed from a non-interfacing platform, the fiscal clerk must ensure that each MILSTRIP document number reflected on the web order is manually obligated. <b>(IC 3.14)</b>. If the fiscal clerk does not have access to post obligations in SABRS, the unit’s comptroller will need to post the obligations. Proceed to 3.6.4.</p>
3.6.4	<p>The fiscal clerk will ensure that the Expense (DIC “EXP”) is posted for web orders, after the material has been received, to accurately record the payable. <b>(IC 3.15)</b>.</p>
3.6.5	<p>DFAS receives the Interfund bill from the SoS via the MILSBILLS process.</p>
3.6.6	<p>The Interfund bill processes through the VISTA system, which interfaces with SABRS to post the liquidation (DIC “F*1”) and complete the record. End Process.</p> <p><b>Note:</b> The average processing time for ServMart POS requisition liquidations to post is 25 days. Back-order requisitions via a ServMart web order platform will be billed and liquidated within 30 days of receipt of the materials ordered.</p>

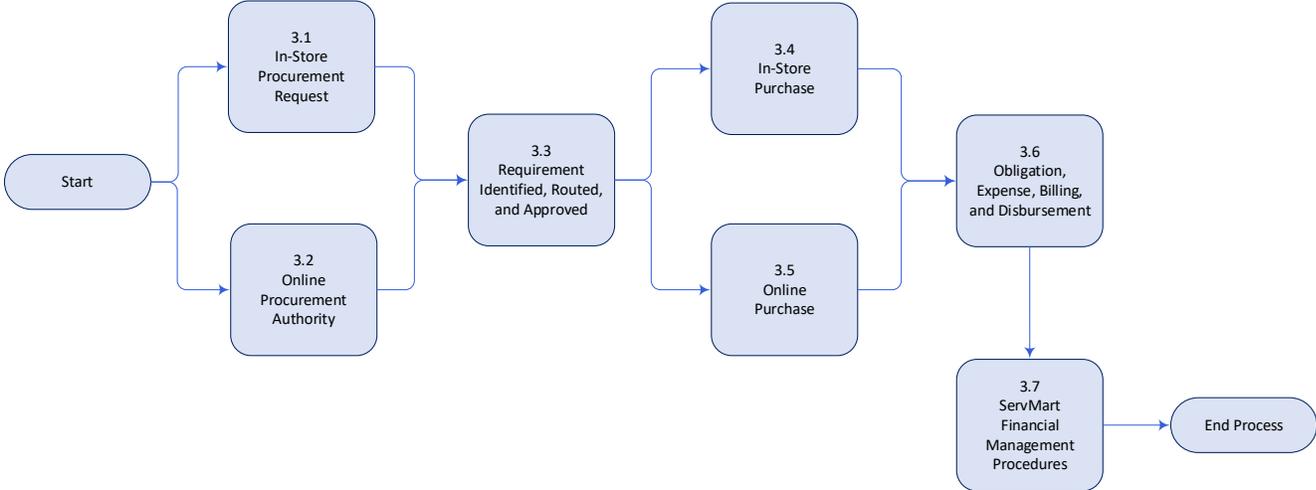
### 3.7 ServMart Financial Management Procedures

3.7.1	Determining the availability of unit funds requires the management of pending SABRS obligation transactions. The fiscal clerk must include pending transactions when calculating the unit's available balance to produce the Status of Funds Report.
3.7.2	The fiscal clerk enters the ServMart request into the pending file. As no document numbers are on the request, the pending file entry will be the total dollar amount of the request.
3.7.3	The SupO reviews the ServMart request. If the SupO does not approve the request or denies any line item on the request, the fiscal clerk will remove or modify the pending file record as needed. Is the request approved? If No, proceed to 3.7.4. If Yes, proceed to 3.7.5.
3.7.4	The fiscal clerk removes the pending file as needed. End Process.
3.7.5	After the ServMart order has been processed, whether online or in store, the fiscal clerk will update the pending file record with the MILSTRIP document numbers on the receipt or weborder, thereby splitting the summary pending record into multiple pending records.
3.7.6	The fiscal clerk reviews the SABRS DTR daily. When the ServMart obligations post on the DTR, the fiscal clerk will reconcile the obligations to the source document to ensure accounting data, quantities, and total amounts posting in SABRS are accurate. <b>(IC 3.16).</b>
3.7.7	Any obligation posting on the DTR for which the fiscal clerk cannot find a pending file record will be researched to determine the cause.  <b>Note:</b> The GSA ServMart store should be contacted to obtain a copy of applicable KSD. Obligations posting systemically in SABRS that were not originated from the GSA ServMart store on base should be researched by contacting the SoS. For manually obligated amounts without KSD, contact your comptroller for assistance.
3.7.8	If pending ServMart purchases that normally automatically obligate, fail to post to the DTR within the usual processing times, the fiscal clerk will contact the unit's comptroller for assistance.
3.7.9	The fiscal clerk will continue to manage ServMart ULOs until the liquidation processes and the ULO is completed. <b>(IC 3.17).</b> If liquidations fail to post to the unit's DTR within normal processing times, the fiscal clerk will contact the unit's comptroller for assistance. Review 5.0 for liquidation timelines. End Process.

# 3.8 ServMart Flowchart

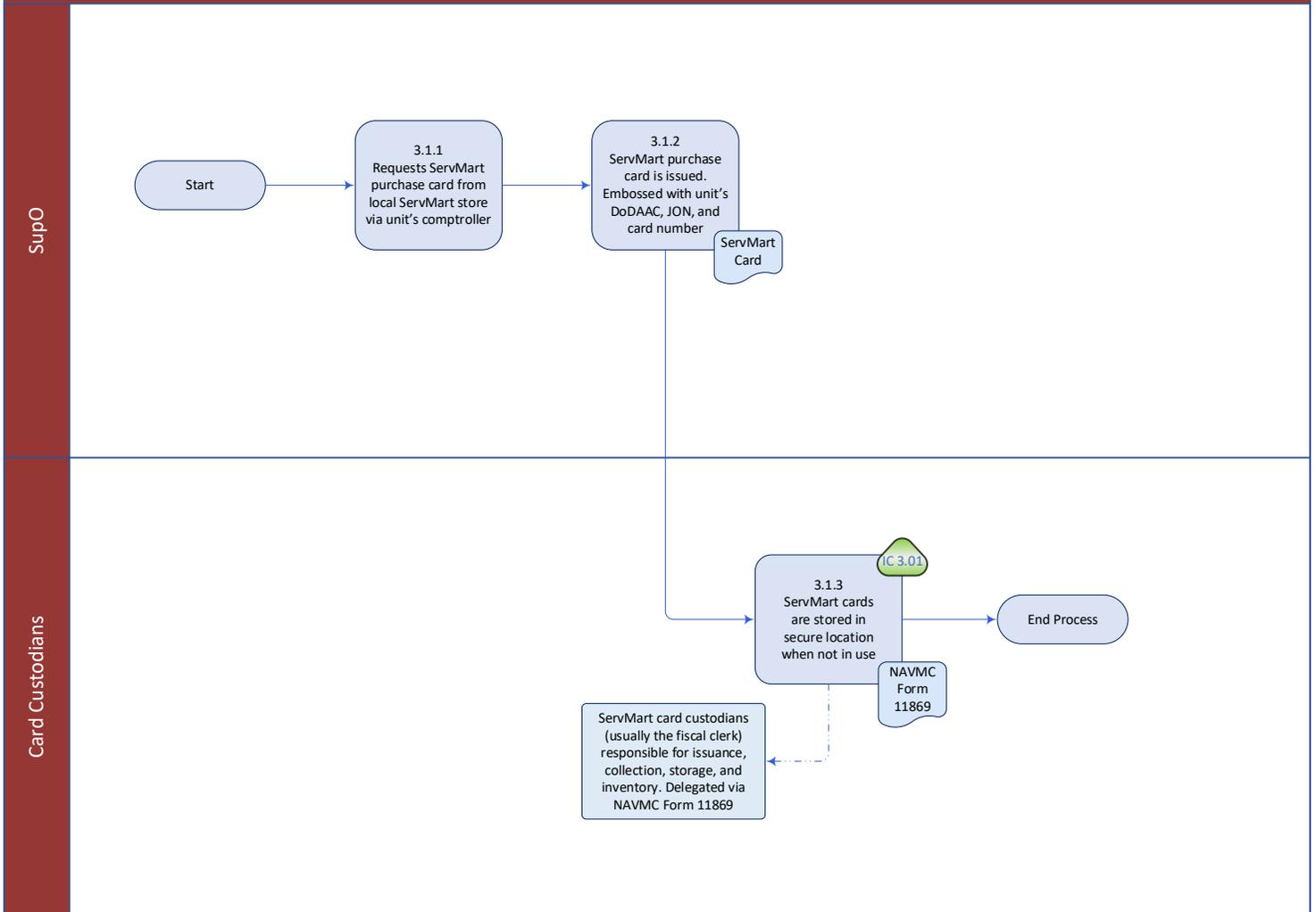
## 3.0 ServMart MILSTRIP Process Overview

ServMart MILSTRIP Process Overview



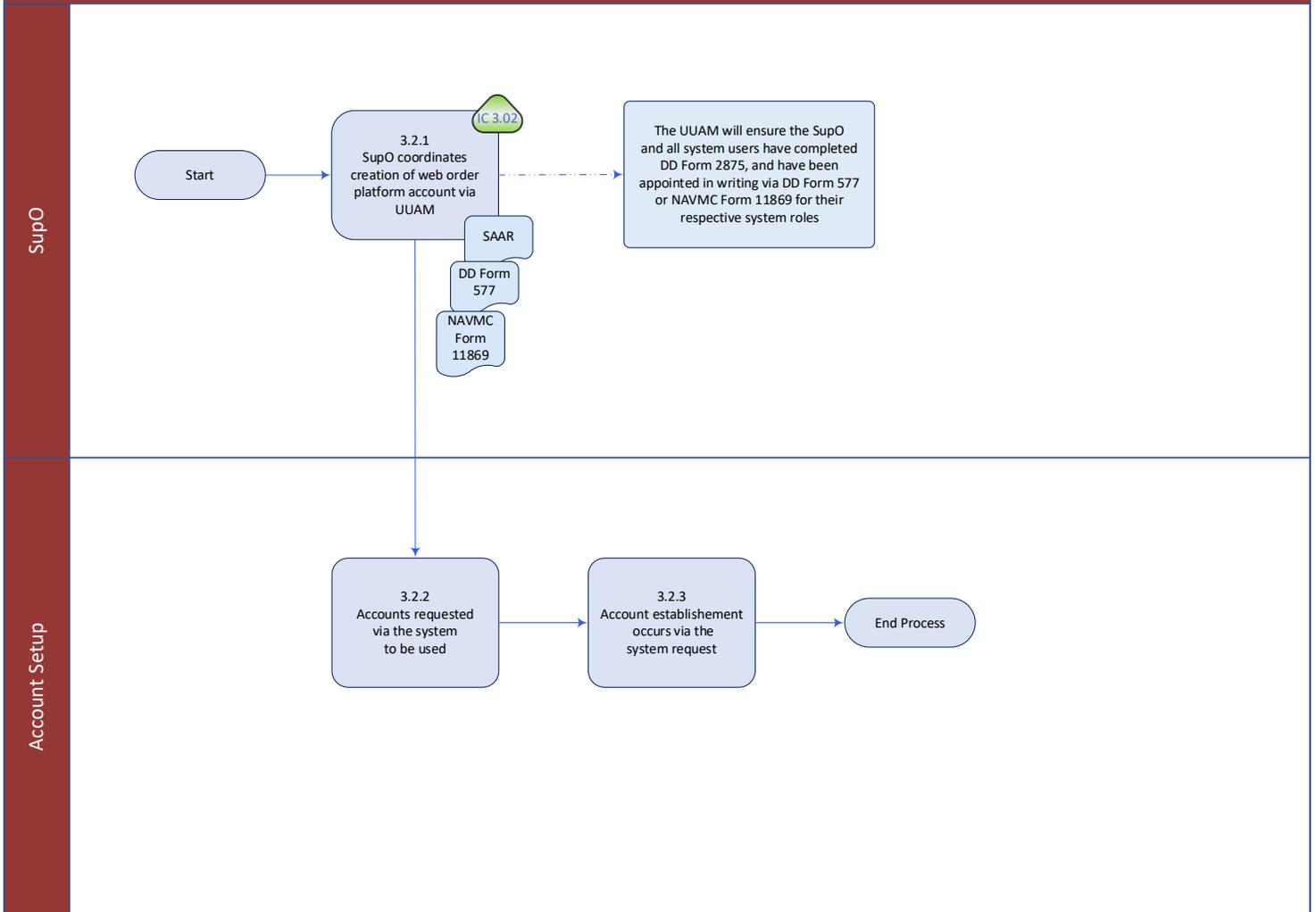
# ServMart Flowchart.....continued

## 3.1 In-Store Procurement Request

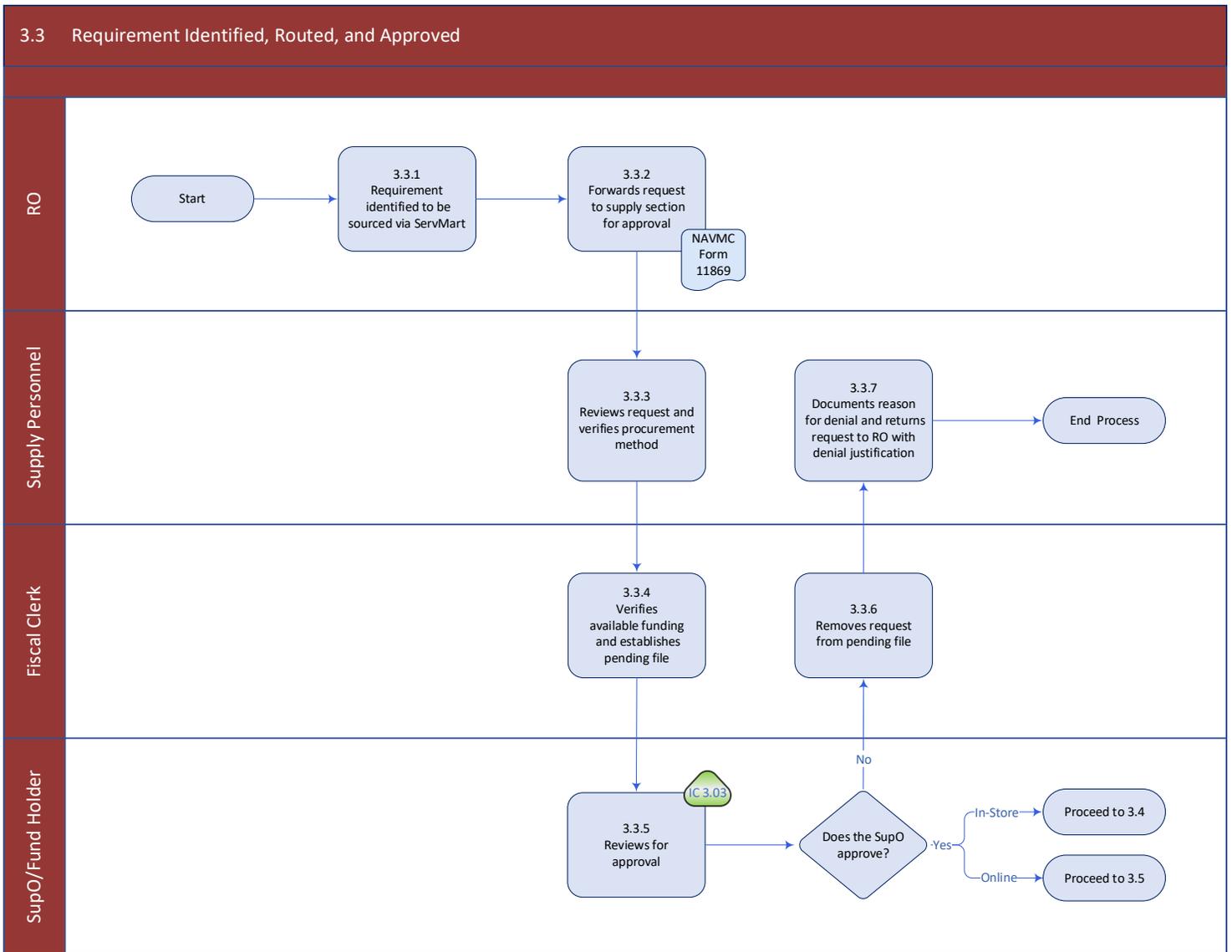


# ServMart Flowchart.....continued

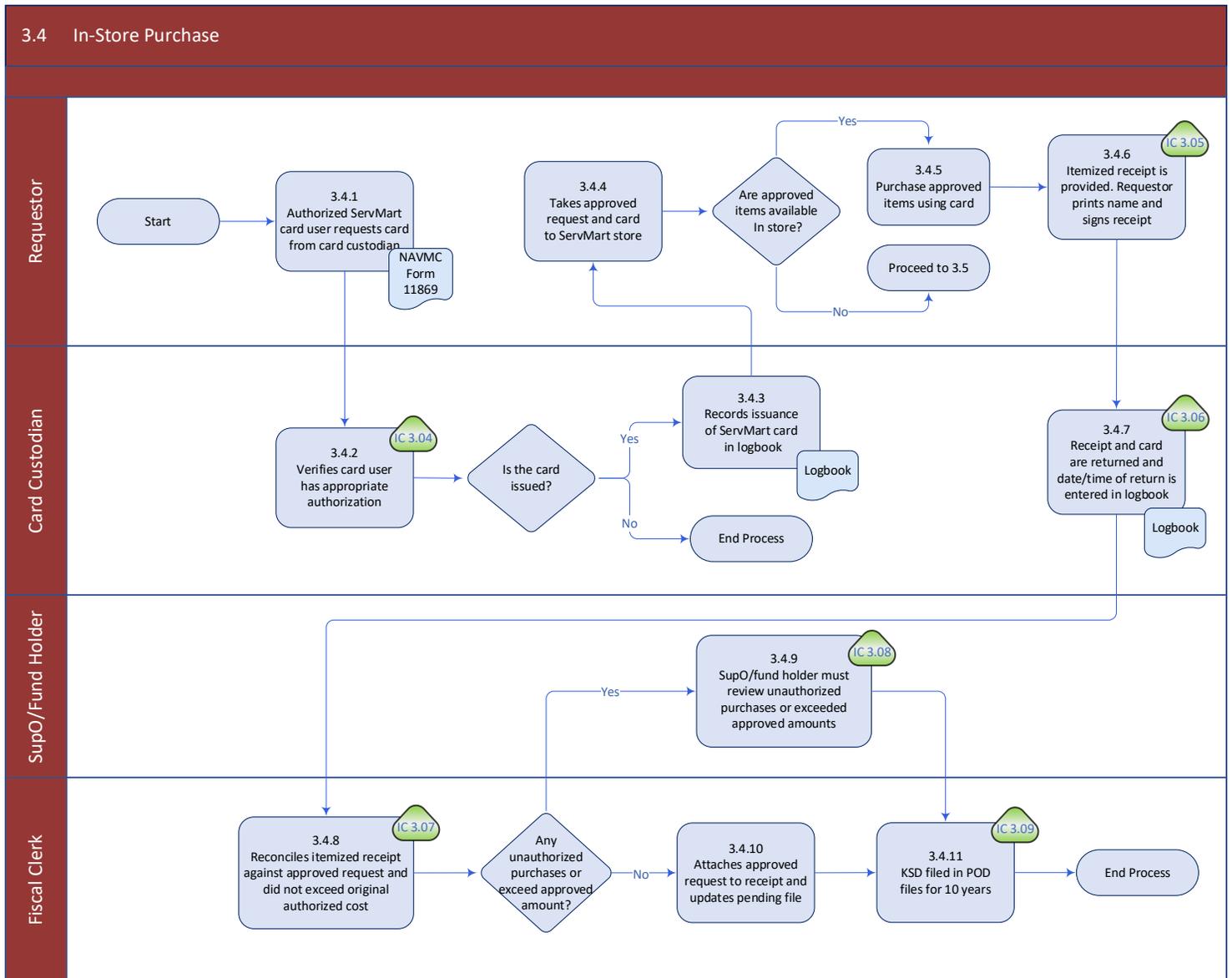
## 3.2 Virtual Procurement Authority



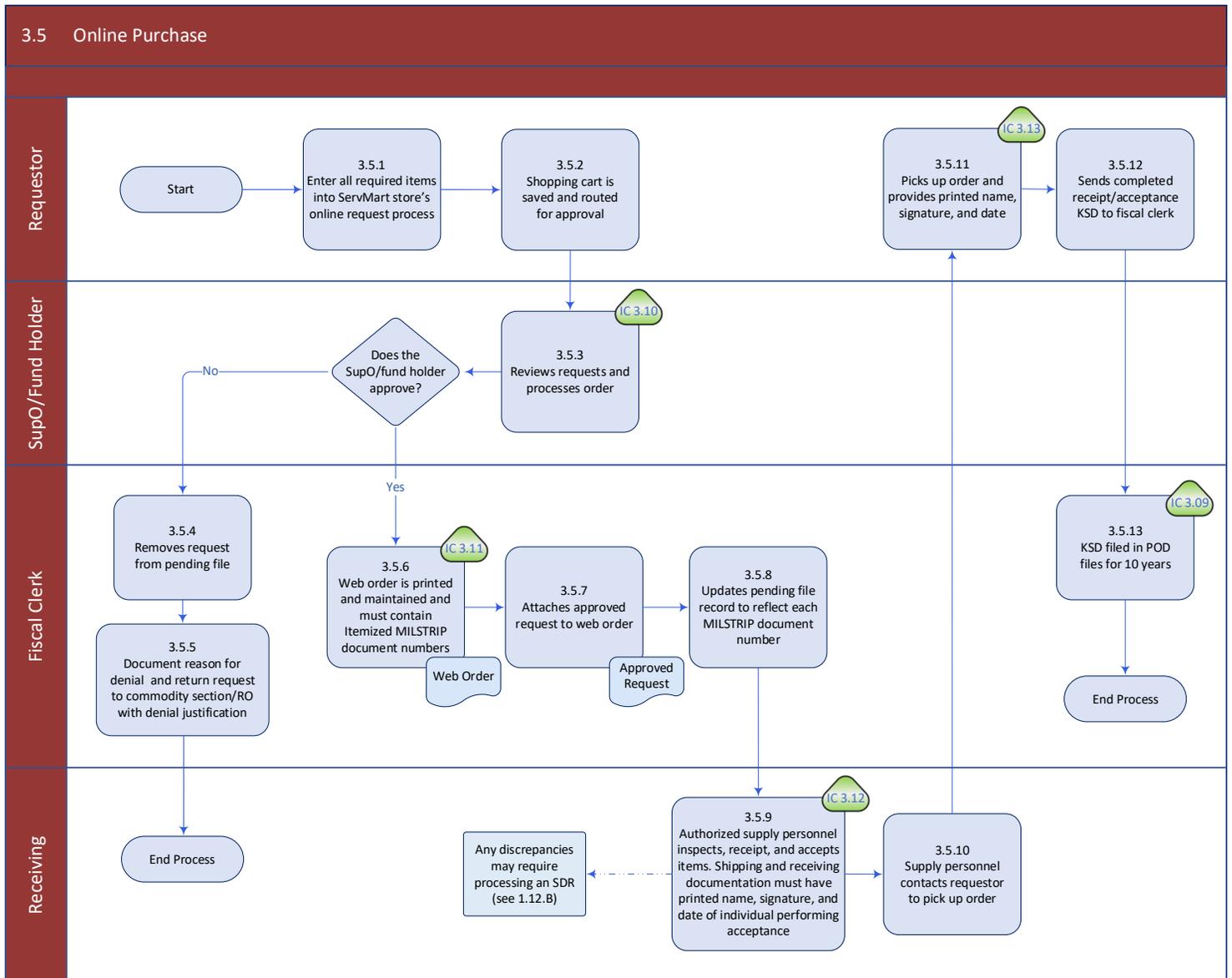
ServMart Flowchart.....continued



ServMart Flowchart.....continued

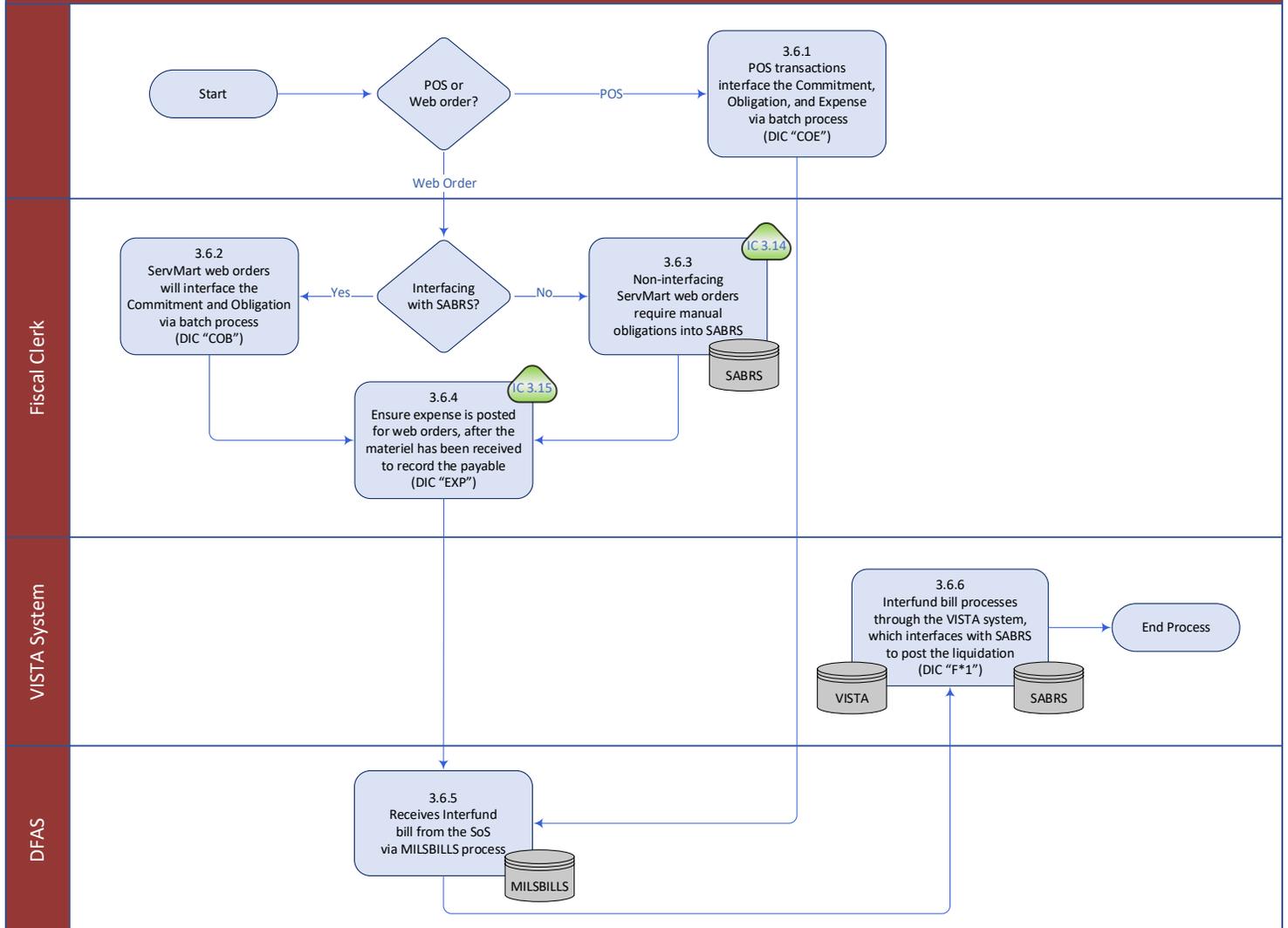


ServMart Flowchart.....continued



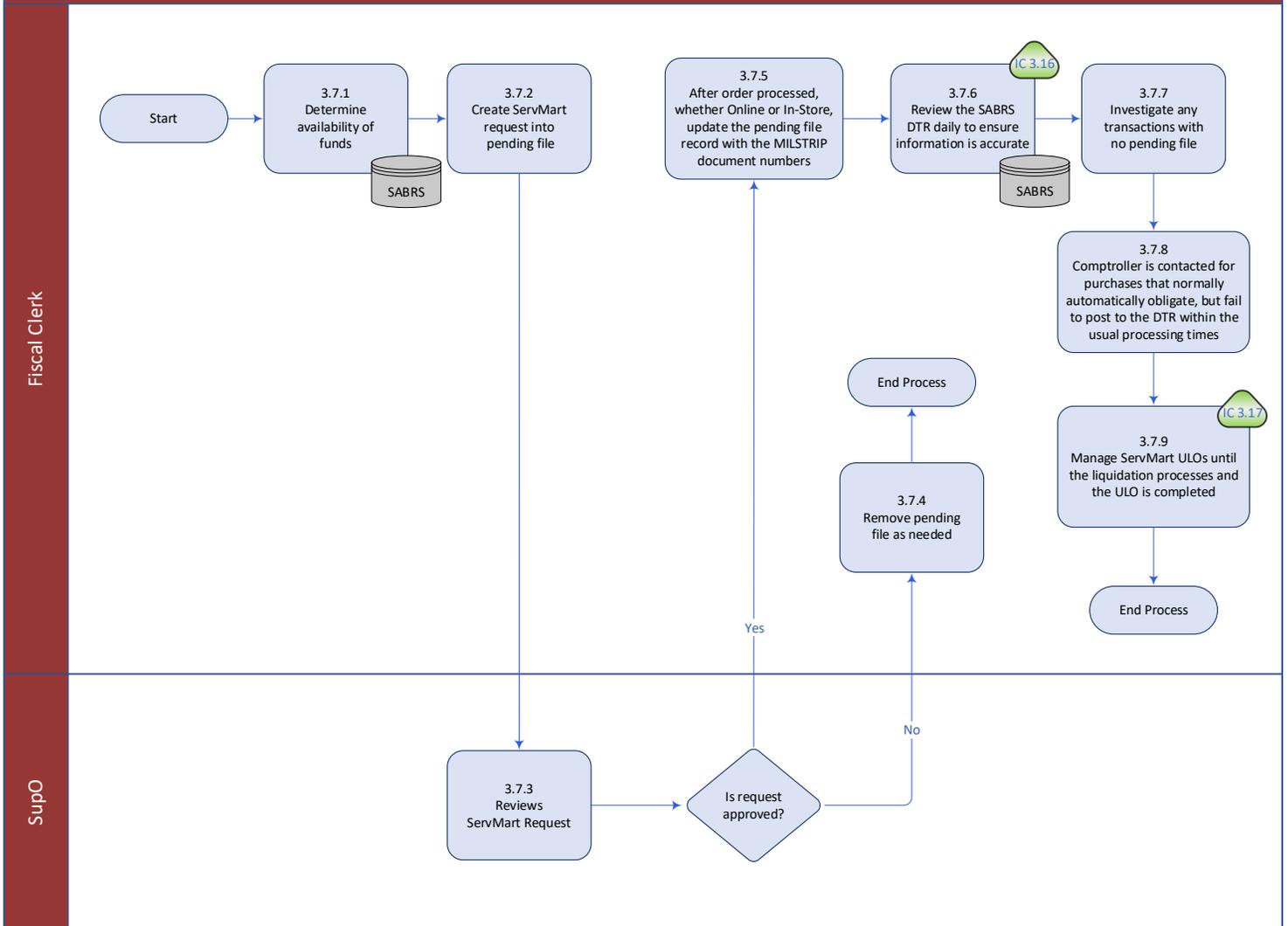
# ServMart Flowchart.....continued

## 3.6 Obligation, Expense, Billing, and Disbursement



# ServMart Flowchart.....continued

## 3.7 ServMart Financial Management Procedures



### 3.9 ServMart USSGL Accounts Impact

The following USSGL Accounts are used to record ServMart supply procurement:

1.	<p>To record the commitment for a purchase request that has been reviewed and validated for a bona-fide need and the funding has been certified (to decrease the commitment, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4700 Commitments – Programs Subject to Apportionment</p>
2.	<p>To record an obligation for a purchase with no corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4610 Allotments – Realized Resources Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
3.A	<p>To record an obligation for a purchase with a corresponding purchase request (to decrease the obligation, reverse this entry).</p> <p>Debit: 4700 Commitments – Programs Subject to Apportionment Credit: 4801 Undelivered Orders – Obligations, Unpaid</p>
3.B	<p>To record the delivery of the goods and the invoice approval (to decrease the obligation, reverse this entry).</p> <p>Debit: 4801 Undelivered Orders – Obligations, Unpaid Credit: 4901 Delivered Orders – Obligations, Unpaid</p> <p><b>Note:</b> 3.A and 3.B occur simultaneously for ServMart transactions.</p>
4.	<p>To record payment of the invoice (to decrease the obligation, reverse this entry).</p> <p>Debit: 4901 Delivered Orders – Obligations, Unpaid Credit: 4902 Delivered Orders – Obligations, Paid</p>

## 4.0 Dormant Account Review – Quarterly (DAR-Q)

The DAR-Q serves as a quality control mechanism for entity-level control activities. In addition to providing for Marine Corps leadership, Department of the Navy (DoN), and Office of the Undersecretary of Defense (Comptroller) (OUSDC) oversight, the DAR-Q improves the Marine Corp's ability to execute available appropriations before expiration and ensures remaining open obligations are valid and liquidated before funds cancellation by focusing on high-risk, high value dormant balances. Major changes to the process include 1) shifting to a quarterly review of dormant balances vice the previous triannual review period and 2) reducing age criteria to records over 90 days old vice the 120 days applied in the triannual review. These changes exemplify the Marine Corps' commitment to reducing reverted balances, ensuring resources are utilized to maximum effect during the period of availability, and obtaining a clean audit opinion.

The DAR-Q only includes records with dormant balances. Balances are defined as dormant if they have not been liquidated and no obligations, adjustments, contract modifications, disbursements, or withdrawals occurred within the previous 90-day period. DAR-Q is a quality control mechanism to support the validity of balances reported on the financial statement. Therefore, review periods will occur during the quarter following the dormancy period. In order to fully obtain the DAR-Q goals, it is imperative key stakeholders (e.g. logistics and supply personnel, administrative personnel, approving officials, program managers, etc.) obtain access to the DAR-Q system to perform document validations and upload key supporting documents.

The DAR-Q Review Period for each quarter are listed below:

<b>Quarter</b>	<b>Dormancy Period</b>	<b>DAR-Q Review Period</b>
Q1	October 1 through December 31	January through March
Q2	January 1 through March 31	April through June
Q3	April 1 through June 30	July through September
Q4	July 1 through September 30	October through December

The Marine Corps due dates for each quarter listed above apply to all Major Command Recipients (MRIs). MRIs are responsible for completing their reviews, which includes conducting a thorough review of the submissions received, signing the United States Marine Corps KSD Checklist and uploading their Certification Statement to the DAR-Q Tool no later than six calendar days from the due date established by the DoN. The MRI will determine their internal timelines necessary to meet the Marine Corps due dates.

## 4.1 DAR-Q Process Narrative

In preparation for the DAR-Q, the following narrative will provide a step by step on how to assess validity of ULO/UDO, validate and correct records in an abnormal accounting condition, and determine if a manual adjustment is needed.

An obligation is the amount of an order placed, contract awarded, or service received during an accounting period requiring future payment. It is recorded when an authorized agent of the Federal Government enters into a legally binding agreement to purchase specific materials or services. A ULO identifies all transactions where the obligation amount is greater than the liquidation amount (OBL>LIQ) and is widely accepted as synonymous for all incomplete records. ULOs are in a normal condition when the order has been placed, materials are received and awaiting processing time for the liquidation. The ULO validation process confirms an obligation amount in SABRS matches an obligation amount on the source documentation, and the item is still required by a requesting activity (bona-fide need). The following aged transactions and abnormal conditions represent situations when follow-on or corrective action is required:

1. Aged Undelivered Order (UDO) – a condition where an order has been placed, material has not been received and the order extends well beyond the estimated delivery date.
2. Aged Unliquidated Obligation (ULO) – a condition where an order has been placed, material has been received, but the liquidation is well beyond normal processing time.
3. Aged Negative Unliquidated Obligation (NULO) – a condition where a liquidation amount for an active file record in SABRS exceeds the obligation amount beyond normal processing time.
4. Abnormal Payable – is a condition resulting from a liquidation posting to an active file record in SABRS where the expense amount is less than the liquidation amount.

Ensuring validation of all unliquidated orders is part of the supply activity's responsibility to perform requisition management. Posting of applicable accounting transactions to complete the financial transaction cycle (management of open requisitions) is documented in both Marine Corps Order (MCO) 4400.150 and MCO 7300.21B.

#### 4.1 DAR-Q Undelivered Order (UDO), Unliquidated Obligation (ULO), Abnormal Conditions

##### 4.1.A UDO, ULO, Abnormal Conditions

The purpose of the DAR-Q is to ensure the validity of each incomplete record, ensuring excess funds are recouped and the maximum benefit of allotted appropriations are realized. Records appearing on the DAR-Q will have had no activity in SABRS for over 90 days at minimum. The DAR-Q, or any other ULO validation, is based on the SABRS active file (AF). An AF record is a summary of all transactions which have posted in SABRS under the record's document number. Transactions having posted in SABRS for any document number will appear on the Histrans File (HTF). The HTF table in SABRS is used to produce the daily transaction report (DTR). The DTR is utilized to reconcile the validity and accuracy of each expected financial transaction posting into SABRS. If a unit's fiscal clerk is actively managing their pending file and monitoring their Daily Transaction Report (DTR), then many of the previously mentioned conditions will not exist or get resolved before becoming aged/dormant. All records appearing on the DAR-Q or as part of a ULO validation must be supported by key supporting documentation (KSD) which is required to be maintained for a period of 10 years, (three years active and seven years archived.)

**DAR-Q primary validation codes are as follows:**

Valid - amounts recorded are accurate and reflect anticipated future activity to occur; no adjustments required.

DAR-Q Adjusted - amounts require adjustment, (i.e. de-obligation or cancellation) which will complete or zero the record balances.

**Validation:** Regardless of the procurement method, the validation process for UDOs, ULOs and NULOs are similar for each business process. The individual should obtain copies of their KSDs and begin the validation process using the outlined steps.

**Note:** In any situation where the commitment/obligation does not match the KSD, contact your G8/G4 for assistance to determine required corrective action as needed.

4.1.1 In order to validate open transactions within the DAR-Q Tool, users shall submit for access via the Advana Help Desk which houses the Defense Repository for Common Enterprise Data (DRCED) platform and the DAR-Q Tool via the link below: Advana Help Desk: <https://signup.data.mil/>. Until access is granted, users can request ULO/UDO Reports from their local G8/Comptroller. Using the DAR-Q Tool or ULO/UDO Reports, begin validating records using the below steps.

##### 4.1.1.A UDO – GSA Platforms/ServMart

ACTIVE FILE		COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION						
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT				
M000278048PCAO	TL312345678	GSA	2	\$50.00	2	\$50.00								
HISTRANS FILE		MILSTRIP DOCUMENT		NSN	QTY	UNIT PRICE	TRANS AMNT	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES
M000278048PCAO	TL312345678		1	\$25.00	\$25.00	COB	A01	GSA	GSA	2/17/2018	1	OSYS and User ID indicates interface from GSA		
M000278048PCAO	TL312345678		1	\$25.00	\$25.00	COB		SABRS	DACM18	2/19/2018	2	User ID indicates manually obligated by the SABRS USERID DACM18.		

Figure 4.a: Example of an Active File and HISTRANS File

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

<p>4.1.2</p>	<p>Determine what type of record you are validating and the source of supply (SoS).</p> <ul style="list-style-type: none"> <li>a. From the Active File (AF) record in figure 4.a above, an amount in the Commitment &amp; Obligation fields, but no amount in the Expense &amp; Liquidation fields indicate an UDO.</li> <li>b. An AF record with a RIC of GSA indicates the purchase was GSA ServMart. The Histrans File (HTF) record in figure 4.a above provides an originating document identifier code (ODIC) of A01, with the originating system ID (OSYS) of GSA indicating the record was initially obligated (COB) from a GSA system interface.</li> </ul>
<p>4.1.3</p>	<p>Pull KSD from the unit files.</p> <ul style="list-style-type: none"> <li>a. Each DAR-Q/UDO record must be compared to a corresponding KSD.</li> <li>b. Ensure the SDN, dollar amounts and quantities match what is on the KSD. <ul style="list-style-type: none"> <li>1. From the HTF record, if more than one commitment/obligation was posted, whether manual or via an interface, the additional commitment/obligation should immediately be researched for validity.</li> <li>2. If an additional amount posted as an exact duplicate of the KSD, and was posted via an interface, the duplicate posting is likely a systemic error which must be researched and possibly reversed.</li> <li>3. If an additional amount posted is not an exact duplicate from the KSD, and was posted via an interface, the additional charge may in fact be valid. Contact the SoS to confirm and obtain the KSD.</li> <li>4. If an additional amount was manually posted, as evidenced by a SABRS user ID in the User ID field, from the HTF record above, the posting should be suspected of being invalid and further researched.</li> </ul> </li> </ul> <p><b>Note:</b> The example in figure 4.a above reflects an internet order or referral through the local GSA brick and mortar store's customer service desk. Regardless of how the order was placed, a KSD must be on file. If a KSD is not available, contact the GSA ServMart store to obtain a referral order KSD, or contact your G4 to request assistance on how to obtain a KSD.</p>

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.4	<p>Determine status of the order.</p> <ol style="list-style-type: none"> <li>a. Has the order been received?               <ol style="list-style-type: none"> <li>1. If yes, what was the date received?</li> <li>2. If no, determine the status of the order by contacting customer service for GSA ServMart referral orders or by using the requisition status lookup option from the website for GSA Advantage web orders.</li> </ol> </li> <li>b. Has an expense been posted?               <ol style="list-style-type: none"> <li>1. If yes, annotate the record as 'Valid' if the expected liquidation is within normal processing time, the liquidation has processed since issuance of the DAR-Q, or the G8/Comptroller has been contacted because the liquidation is not within normal processing time.</li> <li>2. If yes, annotate the record as 'DAR-Q Adjusted' if the expected liquidation has posted, but the commitment/obligation or expense adjustments are required to match the liquidation.</li> <li>3. If no, a manual expense must be posted. Once posted, refer to the validation code options above and annotate the record accordingly.</li> </ol> </li> </ol> <p><b>Note:</b> If the order needs to be cancelled, and the original obligation was interfaced from GSA, then a cancellation should interface with SABRS to de-obligate the record. Ensure the interface processes the de-obligation; otherwise, a manual cancellation may be required. Once processed, the validation code 'DAR-Q Adjusted' will be annotated to the record.</p>
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4.1.4.A	<b>UDO – GCSS-MC</b>
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ACTIVE FILE		COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION			
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	
M0002780480041	5120011584707	SMS	25	\$125.00	25	\$125.00					
HISTRANS FILE		COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION			
MILSTRIP DOCUMENT	NSN	QTY	UNIT PRICE	TRANS AMNT	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES
M0002780480041	5120011584707	10	\$5.00	\$50.00	COB	511	GCSS	TwMPGCS	2/17/2018	1	OSYS and User ID indicates interface from GCSS-MC
M0002780480041	5120011584707	10	\$5.00	\$50.00	COB		SABRS	DACM18	3/2/2018	2	User ID indicates manually obligated by the SABRS USER ID DACM18.
M0002780480041	5120011584707	5	\$5.00	\$25.00	COB	511	GCSS	TwMPGCS	3/17/2018	3	OSYS and User ID indicates interface from GCSS-MC

**Figure 4.b: Example of an Active File and HISTRANS File**

4.1.5	<p>Determine what type of record you are validating and the SoS.</p> <ol style="list-style-type: none"> <li>a. From the AF record in figure 4.b above, an amount in the Commitment &amp; Obligation fields, but no amount in the Expense &amp; Liquidation fields indicate an UDO.</li> <li>b. An AF record with a RIC of SMS and NSN indicates GCSS-MC as the procurement method.</li> </ol> <p>The HTF record in figure 4.b above provides an ODIC of 511 and an OSYS field of GCSS indicating the record was initially obligated (COB) from a GCSS-MC system interface.</p>
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4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

<p>4.1.6</p>	<p>Pull KSD from the unit files.</p> <ol style="list-style-type: none"> <li>a. The GCSS-MC UDO must be compared to the DASF, ensuring the commitment/obligation and quantities match. Because GCSS-MC was the method of procurement, there is no paper KSD.</li> <li>b. Ensure the SDN, dollar amounts and quantities match what is on the DASF.</li> </ol> <p><b>Note:</b> For SMU supported units, the quantity and amount of a BM to the SoS is the quantity and amount which should be obligated. Forego any unit price (UP), quantity (QTY), unit of measure (UOM) changes or cancellations as the header record may be representative of a partial quantity filled by the SMU. For non-SMU supported units, comparing the UDO with the DASF header record may suffice, again foregoing any UP, QTY, UOM changes or cancellations.</p> <ol style="list-style-type: none"> <li>1. From the HTF record, if more than one commitment/obligation was posted, whether manual or via an interface, the additional commitment/obligation should immediately be researched for validity.</li> </ol> <p>If a manual adjustment is needed, the DASF clerk must review the DASF history to determine if any UP, QTY, UOM or cancellation statuses have been received to provide an accurate back order quantity, UP and status.</p>
<p>4.1.7</p>	<p>Determine status of the order.</p> <ol style="list-style-type: none"> <li>a. Has the order been received?             <ol style="list-style-type: none"> <li>1. If yes, what was the date received?</li> <li>2. If no, determine the status of the order and validity of the UDO by contacting the last known holder (LKH) of the requisition to get an updated status.</li> </ol> </li> <li>b. Has a D6T been processed by the DASF Clerk?             <ol style="list-style-type: none"> <li>1. If yes, is an expense in SABRS and is the expected liquidation within normal processing time, or has the liquidation posted, then annotate the record as 'Valid'.</li> <li>2. If yes, annotate the record as 'DAR-Q Adjusted' if the expected liquidation has posted, but the commitment/obligation or expense adjustments are required to match the liquidation.</li> <li>3. If no, then have the DASF Clerk process a D6T and ensure the expense posts in SABRS. If the D6T failed to post an expense, then process a manual expense in SABRS. Once posted, refer to the validation code options above and annotate the record accordingly.</li> </ol> </li> </ol> <p><b>Note:</b> Depending on the cancellation status type and whether the DASF clerk had previously processed the status, will determine if a manual de-obligation is required. Contact your G8/G4 for assistance with determining whether a manual adjustment is required, as needed.</p>

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.7.A		UDO – Offline Systems									
<b>ACTIVE FILE</b>				<b>COMMITMENT</b>		<b>OBLIGATION</b>		<b>EXPENSE</b>		<b>LIQUIDATION</b>	
<b>MILSTRIP DOCUMENT</b>	<b>NSN</b>	<b>RIC</b>	<b>QTY</b>	<b>AMOUNT</b>	<b>QTY</b>	<b>AMOUNT</b>	<b>QTY</b>	<b>AMOUNT</b>	<b>QTY</b>	<b>AMOUNT</b>	
M000278048E001	5120011584707	SMS	1	\$25.00	1	\$25.00					
<b>HISTRANS FILE</b>											
<b>MILSTRIP DOCUMENT</b>	<b>NSN</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TRANS AMNT</b>	<b>DIC</b>	<b>ODIC</b>	<b>OSYS</b>	<b>USER ID</b>	<b>Cycle Date</b>	<b>EXAMPLE</b>	<b>NOTES</b>
M000278048E001	5120011584707	1	\$25.00	\$25.00	COB		SABRS	DACM18	2/18/2018	1	User ID indicates manually obligated by the SABRS USER ID DACM18.

Figure 4.c: Example of an Active File and HISTRANS File

4.1.8	<p>Determine what type of record you are validating and the SoS.</p> <ol style="list-style-type: none"> <li>From the AF record in figure 4.c above, an amount in the Commitment &amp; Obligation fields, but no amount in the Expense &amp; Liquidation fields indicate an UDO.</li> <li>An AF record with a document number having an ‘E’ in the serial number indicates a potential FEDMALL purchase.</li> </ol> <p>The HTF record above only identifies the record as being a manual obligation. With an off-line requisition, the best way to determine method of procurement or SoS is to have the KSD on file.</p>
4.1.9	<p>Pull KSD from the unit files.</p> <ol style="list-style-type: none"> <li>Each DAR-Q/UDO record must be compared to a corresponding KSD.</li> <li>Ensure the SDN, dollar amounts and quantities match what is on the KSD. <ol style="list-style-type: none"> <li>If the non-interfacing transaction (COB) does not match the KSD, a manual adjustment may be required.</li> </ol> </li> </ol> <p>From HTF record in figure 4.c above, contact the individual in the USER ID to determine why the adjustment occurred. If it was an error or mistake, have them adjust the commitment/obligation to match the KSD as required.</p>

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.10	<p>Determine status of the order.</p> <ol style="list-style-type: none"> <li>a. Has the order been received?</li> <li>b. If yes, what was the date received?</li> <li>c. If no, determine the status of the order by contacting the customer service office for the platform used to place the order</li> </ol> <p>Has an expense been posted?</p> <ol style="list-style-type: none"> <li>1. If yes, annotate the record as 'Valid' if the expected liquidation is within normal processing time, the liquidation has processed since issuance of the DAR-Q, or the G8/Comptroller has been contacted because the liquidation is not within normal processing time.</li> <li>2. If yes, annotate the record as 'DAR-Q Adjusted' if the expected liquidation has posted, but the commitment/obligation or expense adjustments are required to match the liquidation.</li> <li>3. If no, a manual expense must be posted. Once posted, refer to the validation code options above and annotate the record accordingly.</li> </ol> <p><b>Note:</b> If the order needs to be cancelled, use the ordering platform to request cancellation. Once confirmation of cancellation is received, ensure a manual de-obligation is processed in SABRS as required. Contact your G8/G4 for assistance with cancellations and determining whether a manual adjustment is required.</p>
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4.1.10.A	<b>ULO – All MILSTRIP Records</b>
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ACTIVE FILE			COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION			
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT		
M000278048FF01	9140015240139	SMS	10	\$50.00	10	\$50.00	10	\$50.00	5	\$25.00		
HISTRANS FILE												
MILSTRIP DOCUMENT	NSN	QTY	UNIT PRICE	TOTAL PRICE	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES	
M000278048FF01	9140015240139	5	\$5.00	\$25.00	COE	Z9E	BSME	SF71JDH0	2/17/2018	1	OSYS indicates interface from DLA Energy - Fuel interface	
M000278048FF01	9140015240139	5	\$5.00	\$25.00	COE		SABRS	DACM18	2/18/2018	2	OSYS & User ID indicates manually obligated by SABRS USERID DACM18.	
M000278048FF01	9140015240139	5	\$5.00	\$25.00	FJ1	FJ1	DCAS	VISTA	3/18/2018	3	DIC indicates liquidation; OSYS and User ID indicates interface fed	

Figure 4.d: Example of an Active File and HISTRANS File

4.1.11	<p>Determine what type of record you are validating and the SoS.</p> <ol style="list-style-type: none"> <li>a. From the AF record in figure 4.d above, amounts in the Commitment, Obligation, Expense &amp; Liquidation fields which do not match indicate an ULO.</li> <li>b. An AF record with a RIC of SMS and has a document number with an 'FF' in the serial number indicates a fuel purchase.</li> </ol> <p>The HTF record in figure 4.d above shows the OSYS field of BSME and DIC field of COE which was an interfaced transaction via DLA Energy for a POS fuel purchase.</p>
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4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

<p>4.1.12</p>	<p>Pull KSD from the unit files.</p> <ul style="list-style-type: none"> <li>a. Each DAR-Q/ULO record must be compared to a corresponding KSD.</li> <li>b. Ensure the SDN, dollar amounts and quantities match what is on the KSD.             <ul style="list-style-type: none"> <li>1. From the HTF record, if more than one commitment/obligation/expense was posted, whether manual or via an interface, the additional COE should immediately be researched for validity.</li> <li>2. If an additional amount posted as an exact duplicate of the KSD, and was posted via an interface, the duplicate posting is likely a systemic error which must be researched and possibly reversed.</li> <li>3. If an additional amount posted is not an exact duplicate from the KSD, and was posted via an interface, the additional charge may in fact be valid. Contact the SoS to confirm and obtain the KSD.</li> <li>4. If an additional amount was manually posted, as evidenced by a SABRS user ID in the User ID field, from the HTF record above, the posting should be suspected of being invalid and further researched.</li> </ul> </li> </ul> <p><b>Note:</b> In the HTF example in figure 4.d above, the original COE was followed by a manual obligation for the same quantity and amount. Manual obligations for system interfaces are always suspect as being invalid unless the adjustment resulted because of a failed interface. The example above would require a manual COE adjustment to remove the duplicate posting and make the AF amounts match the KSD.</p>
<p>4.1.12</p>	<p>Pull KSD from the unit files.</p> <ul style="list-style-type: none"> <li>c. Each DAR-Q/ULO record must be compared to a corresponding KSD.</li> <li>d. Ensure the SDN, dollar amounts and quantities match what is on the KSD.             <ul style="list-style-type: none"> <li>1. From the HTF record, if more than one commitment/obligation/expense was posted, whether manual or via an interface, the additional COE should immediately be researched for validity.</li> <li>2. If an additional amount posted as an exact duplicate of the KSD, and was posted via an interface, the duplicate posting is likely a systemic error which must be researched and possibly reversed.</li> <li>3. If an additional amount posted is not an exact duplicate from the KSD, and was posted via an interface, the additional charge may in fact be valid. Contact the SoS to confirm and obtain the KSD.</li> <li>4. If an additional amount was manually posted, as evidenced by a SABRS user ID in the User ID field, from the HTF record above, the posting should be suspected of being invalid and further researched.</li> </ul> </li> </ul> <p><b>Note:</b> In the HTF example in figure 4.d above, the original COE was followed by a manual obligation for the same quantity and amount. Manual obligations for system interfaces are always suspect as being invalid unless the adjustment resulted because of a failed interface. The example above would require a manual COE adjustment to remove the duplicate posting and make the AF amounts match the KSD.</p>

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.13	<p>Determine status of the order.</p> <ul style="list-style-type: none"><li>a. Has the order been received?<ul style="list-style-type: none"><li>1. If yes, was it a partial receipt or received in full?<ul style="list-style-type: none"><li>i. If the order was a partial receipt, did the partial liquidation post?</li><li>ii. Determine partial liquidations by reviewing the HTF. On the undelivered quantity, execute UDO action as outlined above.</li></ul></li><li>2. If yes, what date was the full order was received?</li><li>3. If no, determine the status of the order by contacting the SoS.</li></ul></li><li>b. Has an expense been posted?<ul style="list-style-type: none"><li>1. If yes, annotate the record as 'Valid' if the expected liquidation is within normal processing time, the liquidation has processed since issuance of the DAR-Q, or the G8/Comptroller has been contacted because the liquidation is not within normal processing time.</li><li>2. If yes, annotate the record as 'DAR-Q Adjusted' if the expected liquidation has posted, but the commitment/obligation or expense adjustments are required to match the liquidation.</li><li>3. If no, did the expense post in error?<ul style="list-style-type: none"><li>i. If yes, manually remove the expense and determine the status of the UDO, (see UDO steps above).</li><li>ii. If no, was there a return to the SoS or a lost shipment?<ul style="list-style-type: none"><li>A. If yes, review the HTF and verify the reason for a missing liquidation.</li><li>B. If the missing liquidation is due to return or a lost shipment credit (DIC F*2), then process a manual COE credit to de-obligate the record and annotate the record as 'DAR-Q Adjusted'.</li><li>C. If no, then do not post expenses in SABRS until the material is physically received. Contact your G8 for assistance in resolving the issue and follow the UDO steps outlined above to identify the appropriate validation code.</li></ul></li></ul></li></ul></li></ul> <p><b>Note:</b> Always check with the G8 to ensure missing liquidations are not due to an error with the liquidation itself, which may have been caused by an unmatched transaction, (i.e. Appearing on a problem disbursement report). After it has been determined the missing liquidation is not due to a problem disbursement, the next step would be to contact the SoS and determine the reason for a missing bill. For GCSS-MC generated requisitions, the method to contact is via a supply discrepancy report (SDR) using PDREP to request the billing. Contact your G4 for assistance on submitting SDRs to request bills. For fuel purchases, contact the DLA Energy Help Desk at <a href="mailto:energy.helpdesk@dla.mil">energy.helpdesk@dla.mil</a> and for all other procurement platforms/systems, contact their respective customer service centers.</p>
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4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.13.A												Abnormal Conditions – Abnormal Payable											
ACTIVE FILE			COMMITMENT				OBLIGATION				EXPENSE				LIQUIDATION								
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT											
M0002780480041	5120011584707	SMS	10	\$50.00	10	\$50.00					10	\$50.00											
HISTRANS FILE																							
MILSTRIP DOCUMENT	NSN	QTY	UNIT PRICE	TRANS AMNT	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES												
M0002780480041	5120011584707	10	\$5.00	\$50.00	COB	511	GCSS	TWMPGCS	2/17/2018	1	OSYS & User ID indicates interface from GCSS-MC												
M0002780480041	5120011584707	10	\$5.00	\$50.00	FA1	FA1	DCAS	VISTA	3/2/2018	2	DIC indicates liquidation. OSYS & User ID indicates interface from MCVista												

Figure 4.e: Example of an Active File and HISTRANS File

4.1.14 Determine what type of record you are validating and the SoS.

- From the AF record in figure 4.e above, an amount in the Commitment, Obligation & Liquidation fields, but no amount in the Expense field indicates an Abnormal Payable.
- An AF record with a RIC of SMS and NSN indicates GCSS-MC as the procurement method.

The HTF record in figure 4.e above provides an ODIC of 511 and an OSYS field of GCSS indicating the record was initially obligated (COB) from a GCSS-MC system interface.

4.1.15 Pull KSD from the unit files.

- If the record is a GCSS-MC requisition, ensure the D6T has been processed.
- If the D6T processed but failed to interface or post an expense in SABRS, then a manual expense is required.
  - Once the expense has posted, and all amounts & quantities match, annotate the record with a validation code of 'DAR-Q Adjusted'.

After the expense has posted, if any residual ULO or UDO remains, follow the steps outlined above to validate ULO/UDO.

4.1.15.A												Abnormal Conditions – Abnormal ULO											
ACTIVE FILE			COMMITMENT				OBLIGATION				EXPENSE				LIQUIDATION								
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT											
M000278048PCAO	TL312345678	GSA									(1)	(\$50.00)											
HISTRANS FILE																							
MILSTRIP DOCUMENT	NSN	QTY	UNIT PRICE	TRANS AMNT	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES												
M000278048PCAO	TL312345678	1	\$50.00	(\$50.00)	FA2	FA2	DCAS	VISTA	3/18/2018	1	DIC indicates liquidation. OSYS & User ID indicates interface from MCVista												

Figure 4.f: Example of an Active File and HISTRANS File

4.1 DAR-Q UDO, ULO, Abnormal Conditions.....continued

4.1.16 Determine what type of record you are validating and the SoS.

- a. From the AF record in figure 4.f above, an amount in the Liquidation field, but no amount in the Commitment, Obligation & Expense fields indicate an Abnormal ULO.
- b. An AF record with a RIC of GSA indicates the purchase was GSA ServMart.
- c. The HTF record in figure 4.f above only identifies the record as being a return credit from the SoS.

**Note:** An abnormal ULO is an AF record where a credit liquidation amount does not match the COE amounts. Although uncommon, these types of records can occur and usually result when the SoS processes a credit return against a document number different than the one from the original purchase. Should the scenario occur, contact your G8 to correct the transaction and then annotate the record with a validation code of 'DAR-Q Adjusted'.

4.1.16.A Abnormal Conditions – Abnormal NULO

ACTIVE FILE		COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION			
MILSTRIP DOCUMENT	NSN	RIC	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT	
M000278048PCAO	TL312345678	GSA							(1)	(\$50.00)	
HISTRANS FILE		COMMITMENT		OBLIGATION		EXPENSE		LIQUIDATION			
MILSTRIP DOCUMENT	NSN	QTY	UNIT PRICE	TRANS AMNT	DIC	ODIC	OSYS	USER ID	Cycle Date	EXAMPLE	NOTES
M000278048PCAO	TL312345678	1	\$50.00	(\$50.00)	FA2	FA2	DCAS	VISTA	3/18/2018	1	DIC indicates liquidation. OSYS & User ID indicates interface from MCVista

Figure 4.g: Example of an Active File and HISTRANS File

4.1.17 Determine what type of record you are validating and the SoS.

- d. From the AF record in figure 4.g above, an amount in the Liquidation field greater than the amounts in the Commitment, Obligation & Expense fields indicate an NULO.
- e. An AF record with a RIC of GSA indicates the purchase was GSA ServMart.
- f. The HTF record in figure 4.g above identifies duplicate payments as indicated by entries on Example 2 & 3.

**Note:** A NULO is an AF record where a liquidation amount is greater than the amount in the commitment, obligation & expense fields. From the example in figure 4.g above, the NULO appears resulted from a duplicate billing. Regardless of the reason, the commitment, obligation, and expense must be increased to match the liquidation which will clear the NULO condition. If a duplicate billing has occurred, contact your G8 to request assistance in reversing the duplicate billing. Once the NULO has been corrected, annotate the record with a validation code of 'DAR-Q Adjusted'.

## 5.0 Liquidation Greater Than Expense (LGTE)

Liquidation Greater Than Expense (LGTE) is an accounting condition resulting from a liquidation posting to a record in SABRS where the expense amount is less than the liquidation amount. Also known as an Abnormal Accounts Payable (AAP), the resulting condition is abnormal because it represents a situation where materials or services have been paid for, but do not appear to not have been received.

The LGTE age bracket has been designed with 10-day increments, which provides a grace period, per MCO 4400.150 Chapter 3's requirement for processing of receipt documentation within 2 working days upon acceptance. The Prompt Payment Act requirement for processing of vendor requests for payment is 7 calendar days from receipt/acceptance, via Wide Area Workflow (WAWF). The DoD Financial Management Regulation (FMR) Vol 4, Chapter 9 requires the recording of accounts payables immediately upon receipt of materials or services.

The 10-day age bracket also allows supply personnel, who do not have access to process adjustments in SABRS, to coordinate processing efforts with the unit's supporting Comptroller. The LGTE transaction is aged from the Last Cycle Date value of the SABRS active file record, reflected by the liquidation posting date.

**Note:** LGTE is included in all Procure to pay (P2P) transactions because the root cause is represented by either a lack of physical receipt/acceptance and/or verification of expenses posting as the result of physical receipt/acceptance being performed.

## 5.1 LGTE Process Narrative

Ordinarily, a fiscal clerk managing their pending file and monitoring their DTR would recognize and prevent an LGTE condition from occurring. Causes for the condition can vary according to business process (GCSS-MC, ServMart, and Fuel). However, the corrective action is the same for each.

**ServMart:** Prior to 2017, all ServMart purchases (online, over-the-counter, & referrals) resulted in COE transactions posting in SABRS, regardless of whether or not an item was received at the time of purchase. This was problematic, EXP portion indicates receipt of an item. In 2017, message (Commandant of the Marine Corps (CMC) 251046Z Jul 17 was published, which announced the ability for all ServMart backorders (referrals) and online purchases to post a COB in SABRS. Under the ‘new’ process, a manual EXP transaction is required to be posted in SABRS upon receipt of the item(s).

When GSA delivers the good(s), they invoice DFAS and a liquidation transaction will normally post in SABRS within 30 days. If a manual EXP is not posted to SABRS upon receipt of the item(s), the document number will result in a LGTE condition.

**GCSS-MC:** As indicated in section 1.1.B, COB transactions are posted in SABRS when a successful SABRS interface occurs for GCSS-MC transactions sent to the Defense Logistics Agency (DLA). When DLA delivers the good(s), they bill DFAS and a liquidation transaction will normally post to SABRS within 30 days. If a receipt transaction (D6T) is not completed in GCSS-MC upon receipt (or if the receipt transaction fails to interface), the document number will result in a LGTE condition.

**Fuel:** As indicated in section 2.4.1.3, fuel purchases are a POS transaction which normally result in a COE transaction in SABRS. The COE is followed by a liquidation which normally posts to SABRS within 30 days. Although rare, there are instances when fuel transactions can result in a LGTE condition.

**Remediation:** Regardless of the cause, corrective action is similar for each business process. The individual should obtain a copy of the receipt for their records, and either process the receipt in GCSS-MC (which results in an EXP in SABRS), or ensure a manual EXP is posted in SABRS to close out the financial record (ServMart and Fuel).

In the event LGTE records are not identified in advance or as they occur, the following steps assist users in identifying and remediating LGTE records from ServMart, GCSS-MC, or Fuel. The Internal Controls and Audit Readiness Team (ICART) publishes Key Performance Indicators (KPIs) on their share point on a bi-weekly basis. These KPIs can be found at

<https://eis.usmc.mil/sites/HQMCLP/EGEM/EGEM-2/ICART/KPIs/Forms/AllItems.aspx>.

## 5.1 Remediation of LGTE Records

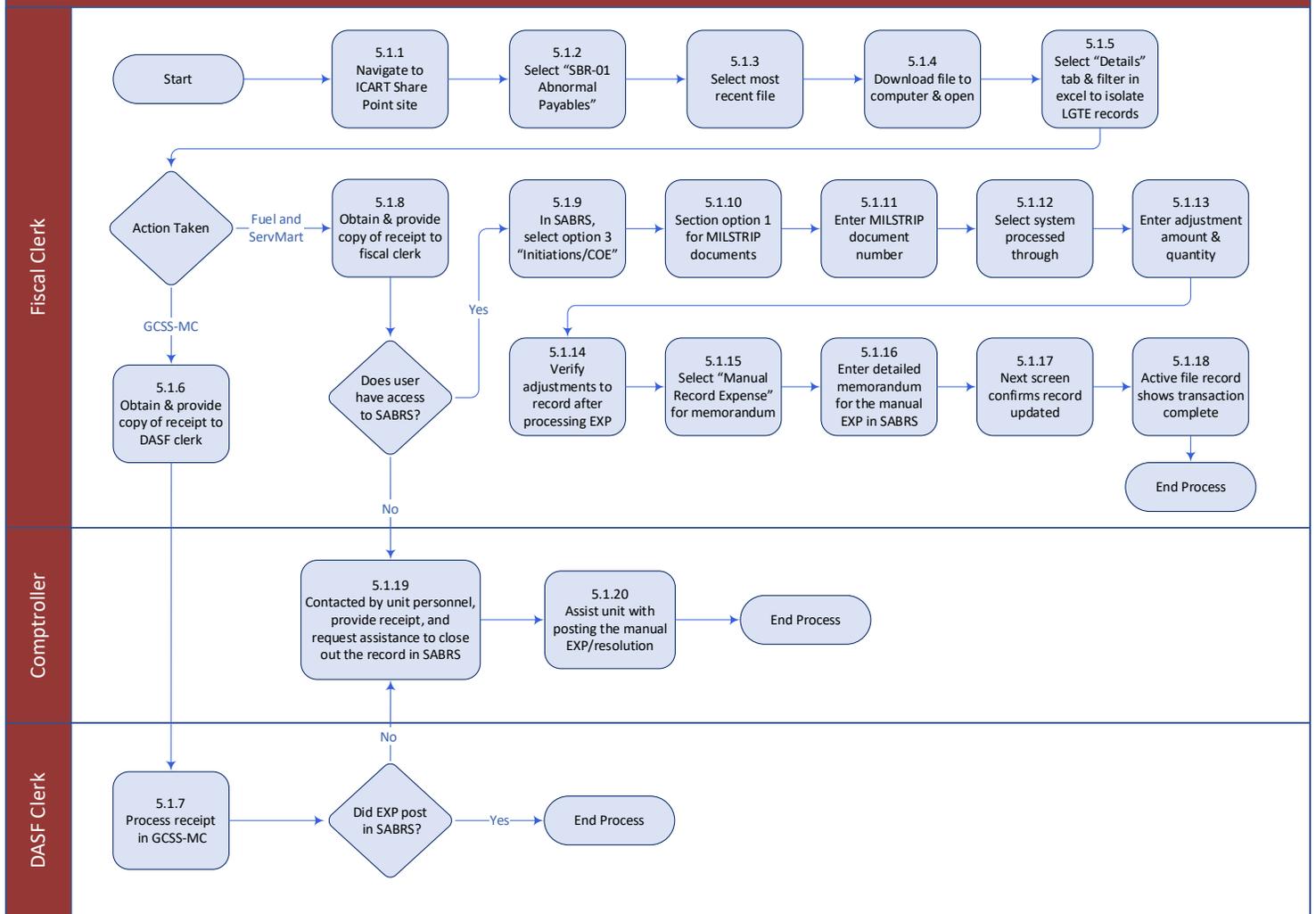
5.1.1	The user goes to the ICART Share Point site at <a href="https://eis.usmc.mil/sites/HQMCLP/EGEM/EGEM-2/ICART/KPIs/Forms/AllItems.aspx">https://eis.usmc.mil/sites/HQMCLP/EGEM/EGEM-2/ICART/KPIs/Forms/AllItems.aspx</a> .
5.1.2	The user selects “SBR-01 Abnormal Payables”
5.1.3	The user locates and selects the most recent file.
5.1.4	The user downloads the file and opens on their computer.
5.1.5	<p>Select the “Details” tab and filter records in excel to isolate LGTE records requiring action.</p> <p><b>Note:</b> Filters can be applied at the desired level (MEF/MSC/AAC/etc.) to isolate all LGTE records for a given command. To narrow down to ServMart, GCSS-MC, or Fuel, for a given command, filter the records by the user’s Activity Address Code (AAC) in column J as well as the appropriate sub-category found in column N. If the action to be taken is for GCSS-MC, proceed to step 5.1.6. If for Fuel and ServMart, proceed to 5.1.8.</p>
5.1.6	Obtain & provide copy of receipt to DASF clerk.
5.1.7	<p>DASF clerk processes receipt in GCSS-MC.</p> <p><b>Note:</b> Fiscal clerk should monitor DTR the following day to ensure the EXP posts in SABRS, which will close out the financial record.</p> <p>Did EXP post in SABRS? If Yes, End Process. If No, proceed to step 5.1.19.</p>
5.1.8	Obtain & provide copy of receipt to fiscal clerk. Does the user have access to SABRS? If Yes, proceed to 5.1.9. If No, proceed to 5.1.19.
5.1.9	From the SABRS main menu, select option 3, “Initiations/Commitments/Obligations/Expenses”.
5.1.10	Select Option 1 for MILSTRIP documents.
5.1.11	<p>Enter the MILSTRIP document number for the applicable ServMart/Fuel document.</p> <p><b>Note:</b> Ensure the document number and RTNG ID CODE match what is listed on the Key Supporting Document. The DOC ID CODE will be EXP. The BASIC SYM &amp; FY FULL information can be obtained from the user’s SMARTS (SABRS Management Analysis Retrieval Tools System) Active File or DTR. When complete, hit enter.</p>
5.1.12	Select the system where the transaction processed through. (“GSA” is for ServMart, and “SMS” is for Fuel).

5.1 Remediation of LGTE Records.....continued

5.1.13	<p>Enter the appropriate adjustment amount &amp; quantity.</p> <p><b>Note:</b> No decimals or commas are utilized in the AMT entry (e.g. \$1,222.32 would be entered as 122232).</p>
5.1.14	Verify the adjustments to the record after processing the EXP.
5.1.15	Select “Manual Record Expense” to enter memorandum comments.
5.1.16	<p>Enter a comment explaining the reason for the manual EXP in SABRS.</p> <p><b>Note:</b> Ensure comments are detailed and as descriptive on the reason or circumstances for the manual expense.</p>
5.1.17	The next screen confirms the record has been updated.
5.1.18	The Active File record now shows the transaction is complete. End Process.
5.1.19	Unit personnel contact supporting comptroller, provide receipt, and request assistance to close out the record in SABRS.
5.1.20	Comptroller personnel assist unit with posting the manual expense or resolving the issue. End Process.

## 5.2 LGTE Flowchart

### 5.1 Remediation of LGTE Records



## Enclosure 1 – Military Standard Requisitioning and Issue Procedures (MILSTRIP) References

Reference	Description
Federal Managers Financial Integrity Act (FMFIA)	This Act, as codified in Title 31, United States Code, requires each Federal agency head to annually certify the effectiveness of the agency’s internal and accounting system controls.
OMB Circular No. A-123	Contains internal control requirements prescribed by the Office of Management and Budget (OMB).
DoD 7000.14-R “Department of Defense Financial Management Regulation (DoD FMR)”	The DoD FMR directs statutory and regulatory financial management requirements, systems, and functions for all appropriated and non-appropriated, working capital, revolving, and trust fund activities.
Office of the Undersecretary of Defense (Comptroller) (USD(C)) Chief Financial Officer (CFO) FIAR Guidance (April 2015)	Provides instructions for implementing a consistent, DoD-wide plan for achieving the Department’s Financial Improvement and Audit Readiness (FIAR) objectives.
Defense Logistics Manual (DLM) 4000.25	This guidance prescribes uniform procedures, data elements and codes, formats, forms, and time standards relating to requisitioning supply advice, supply status, materiel issue/receipt, lateral redistribution, and materiel return process. MILSTRIP are requisitioning, supply advice, supply status, materiel issue/receipt, lateral redistribution, and materiel return process. The procedures govern the interchange of information for all materiel commodities between supported activities and supply/control distribution systems of DoD and other participating component activities. MILSTRIP are mandatory for all component requisitioners authorized to request supply support from any component distribution system and from GSA.
Department of Defense Manual (DoDM) 4140.01 “Supply Chain Materiel Management Procedures”	This Instruction establishes policies and procedures for General Fund and Working Capital Fund (WCF) personal property management that meet financial accounting and accountability requirements.
Marine Corps Order (MCO) 4400.201 “Management of Property in the Possession of The Marine Corps”	This Order prescribes strategic policy, procedures, and responsibilities for managing all categories of property under Marine Corps control in compliance with Department of Defense (DoD) directives. Understanding and execution of these supply policies are essential for effective supply resources and materiel management required to ensure mission accomplishment. The functional advocates for logistics information systems ensure systems are available and effective to enable consumer-level supply operations.

MILSTRIP References..... continued

Reference	Description
MCO 7300.21B, “Marine Corps Financial Management Standard Operating Procedures Manual”	This policy provides comptrollers and fund managers with standard operating procedures pertaining to the preparation, recording, reconciling, reporting and maintenance of financial records through all stages of fund management.
MCO 4400.160 “Marine Corps Field Supply and Maintenance Analysis Office (FSMAO) Program”	This Order directs comprehensive analyses of logistics areas to assess compliance with DoD and Marine Corps policy and ensure internal controls are being executed.
NAVMC 4000.5D “Supply Officer’s Internal Controls Handbook”	This Handbook provides guidance for implementing supply internal control reviews.
Management of MILSTRIP Fuel Procurement for Ground Assets, Commandant of the Marine Corps (CMC) L LPC Washington DC, DTG 051307Z APR 18	This Naval Message provides guidance to improve controls, processes and procedures for MILSTRIP procurement of fuel in support of ground assets.
Interim Guidance for Internal Controls over ServMart Purchase Reconciliations and Daily Transaction Report Validations, CMC L EGEM Washington DC, DTG 171626Z JAN 19	This Naval Message provides guidance to improve controls, processes and procedures for MILSTRIP procurement through ServMart as well as validation of the Daily Transaction Report.
Policy for Management and Oversight of Marine Corps ServMart and Virtual ServMart Operations, CMC L Washington DC, MARADMIN 0602/09	This (Marine Administrative Message) MARADMIN announces policy for use of the Marine Corps ServMart and Virtual ServMart.
Offline and Internet Based Ordering Policy CMC L Washington DC, MARADMIN 331/15	This MARADMIN establishes policy, procedures, and improves internal controls governing offline and internet-based ordering platforms that do not interface directly with the Marine Corps accounting system or Marine Corps supply system.
Clarification of Document Retention Requirements to Support Marine Corps Logistics Audit Readiness Policy CMCL Washington DC, MARADMIN 417/15	This MARADMIN implements the new document retention requirement of ten years (three years active, seven years archived).
Updated Clarification of DD Form 577 “Appointment/Termination Record-Authorized Signature,” and NAVMC Form 11869 “Notice of Delegation of Authority” Requirements, CMC L EGEM Washington DC, DTG 241744Z JAN 17	This Naval Message updated requirements for appointing specific responsibilities to individuals via the DD Form 577 “Appointment/Termination Record-Authorized Signature,” and for delegating certain authorities to individuals via the NAVMC Form 11869 “Notice of Delegation of Authority”.

## Internal Controls

The following table identifies all of the internal controls that affect financial reporting contained in the MILSTRIP GCSS-MC, Fuel, and ServMart process cycles.

### GCSS-MC

Internal Control #	Description
<b>IC 1.01</b>	1.1.2 The requirement is prepared and initiated in GCSS-MC by an authorized requestor. The requestor is authorized with a GCSS-MC System Authorization Access Request (SAAR/DD Form 2875) and Notice of Delegation of Authority (NAVMC Form 11869).
<b>IC 1.02</b>	1.1.7 The requisition is approved by an authorized approver who conducts the final verification. The approver is authorized via DD Form 577.
<b>IC 1.03</b>	1.5.A.3 / 1.11.B.1 The supply clerk performs inspection, receipt, and acceptance. Prints name, signs, and dates the Issue Release/Receipt Document (DD Form 1348-1A). The receipt and acceptor are authorized via NAVMC Form 11869.
<b>IC 1.04</b>	1.5.A.4 / 1.11.B.2 The DASF clerk processes a receipt transaction (D6T) in GCSS-MC, and assigns to appropriate stage sub-inventory/location for the section/commodity/warehouse or 01A (If Table of Authorized Materiel Control Number (TAMCN) item) for Consolidated Memorandum Receipt/Subordinate Unit Code (CMR/SUC) assignment.
<b>IC 1.05</b>	1.5.A.6 / 1.11.B.4 Section/commodity/warehouse/RO, or authorized individual (NAVMC Form 11869) signs for materiel. Prints name, signs, and dates the DD Form 1348 evidencing receipt.
<b>IC 1.06</b>	1.5.A.9 / 1.11.B.7 KSD is filed in the Proof of Delivery (POD) files and retained for 10 years (three years active, seven years archived).
<b>IC 1.07</b>	1.8.B.4 The DASF/fiscal clerk reconciliation confirms SABRS is updated to reflect the order modification.
<b>IC 1.08</b>	1.11.B.6 The DASF/fiscal clerk reconciliation is conducted to confirm receipt (EXP) is posted in SABRS.
<b>IC 1.09</b>	1.12.B.5 The DASF clerk obtains SupO/CO approval for adjustment.

GCSS-MC

Internal Control #	Description
<b>IC 1.10</b>	1.12.B.8 The DASF clerk submits MVGL to the Commanding Officer/Accountable Officer (CO/AO) for signature. File MVGL and adjustment approval in voucher file for 10 years (three years active, seven years archived).
<b>IC 1.11</b>	1.15.8 The fiscal clerk reconciles the obligations posting on the DTR by MILSTRIP document number, with the pending file record.

Fuel

Internal Control #	Description
<b>IC 2.01</b>	2.1.2 The requesting unit SupO requests the creation of POS Vehicle Identification Link (VIL) fuel keys or a bulk fuel card (DD Form 1896) from the local DLA-managed fuel farm via the unit’s comptroller.
<b>IC 2.02</b>	2.1.3 / 2.2.4 Once received, SupOs/fund holders are responsible for the safekeeping of VIL keys and bulk fuel cards. When not issued for use, they must be stored in a secure location (Locked filing cabinet, key locker, safe) with controlled access. The area designated for key and card storage must be secured by a lock with access limited to the SupO/fund holder or individual delegated via NAVMC Form 11869.
<b>IC 2.03</b>	2.1.4 Fuel keys are issued with key numbers that uniquely identify them for inventory purposes. Fuel keys should be tagged with the key number to facilitate accountability. Fuel keys are inventoried on a semi-annual basis; 2 <sup>nd</sup> and 4 <sup>th</sup> quarter of each Fiscal Year (FY). End Process.
<b>IC 2.04</b>	2.2.3 The APC will coordinate requests for commercial fuel cards with the requesting command’s comptroller to ensure that SABRS Table 030 is loaded with the unit’s six-digit SUPADD and DoDAAC to be encoded within the card. Additionally, SABRS Table 302 must be loaded with the FC/AAC.
<b>IC 2.05</b>	2.3.1 RO sends bulk fuel request via GCSS-MC or Purchase Request (PR) Builder to SupO/fund holder.
<b>IC 2.06</b>	2.3.2 The SupO/fund holder approves the bulk fuel request via GCSS-MC or PR Builder.
<b>IC 2.07</b>	2.3.4 Supply personnel verify that the individual receiving the fuel key/card has received training for the use of commercial fuel card (Emergency Purchases), and that request for issuance has been approved by the SupO/fund holder.
<b>IC 2.08</b>	2.3.5 If the commercial fuel card is issued, the SupO/fund holder will sign a non-fuel authorization form detailing standard items that the fuel card user is authorized to procure in an emergency, along with a specific “not to exceed” dollar amount threshold (similar to a ServMart authorization).

Fuel

Internal Control #	Description
<b>IC 2.09</b>	2.3.6 Issuance of the fuel key/commercial fuel card is recorded in a logbook containing, at minimum, name and signature, of the individual issued the card or key, key/card number issued, date/time out/in, phone number, of the key/card recipient, estimated/actual gallons purchased, and a column for the SupO's /fund holder's signature.
<b>IC 2.10</b>	2.3.7 The approval authority (SupO/fund holder) will print and sign in the "Issued By (Signature)" box on the DD Form 1898 at the time of issue. The remainder of the DD Form 1898 will be completed at the time of purchase and will serve as the receipt and record for the transaction.
<b>IC 2.11</b>	2.3.9 The requestor returns the fuel key/card and any automated or manual fuel receipts to the supply section. (DD Form 1898/Fuel Receipt).
<b>IC 2.12</b>	2.3.12 / 2.5.4 The fiscal clerk collects the itemized receipt and compares it with the approved list to ensure nothing was purchased that was not authorized.
<b>IC 2.13</b>	2.4.9 When the card is returned to the supply section, supply personnel will induct a purchase request into PR Builder to establish the Commitment (CMT) in SABRS. KSD will be entered in the pending file.
<b>IC 2.14</b>	2.4.11 The AO receives the monthly WEX account bank statement, certifies and processes a miscellaneous payment via PIEE (WAWF) citing the SDN generated from the PR Builder requisition.
<b>IC 2.15</b>	2.5.7 The fiscal clerk reconciles the fuel obligations posting on the DTR with each pending fuel purchase to ensure accountability and accuracy of accounting data. Evidenced by printing the DTR is then signed and dated by the fiscal clerk and retained for 10 years (three years active, seven years archived).
<b>IC 2.16</b>	2.5.11 The fiscal clerk will continue to manage fuel ULOs until the liquidation processes and the ULO is completed.

ServMart

Internal Control #	Description
<b>IC 3.01</b>	3.1.3 ServMart cards are stored in a secure location (Locked filing cabinet, key locker, safe) when not in use.
<b>IC 3.02</b>	3.2.1 The SupO will coordinate ServMart virtual store account establishment via the Unit User Account Manager (UUAM) and comptroller prior to the platform to be used. (DD Form 2875 (SAAR) required for all users.
<b>IC 3.03</b>	3.3.5 The request is forwarded to the SupO/fund holder for approval.
<b>IC 3.04</b>	3.4.2 The card custodian verifies the card user has the appropriate authorization. Flowchart has this step in “Card Custodian” swim lane. Should this be under “Fiscal Clerk” swim lane?
<b>IC 3.05</b>	3.4.6 An itemized receipt is provided for materials purchased. (one MILSTRIP document number per item). The requestor prints his/her name and signs the receipt.
<b>IC 3.06</b>	3.4.7 The receipt and card are returned to the card custodian and date/time of return is entered in the logbook.
<b>IC 3.07</b>	3.4.8 The fiscal clerk cross-references the receipt with the approved shopping list to ensure that all items purchased were approved and did not exceed the original authorized cost. The fiscal clerk also verifies the printed name and signature on the receipt matches the requestor who signed out the card.
<b>IC 3.08</b>	3.4.9 SupO/Fund holder must review unauthorized purchases or those that exceeded the approved amount. If approved, they will initial “approved” for each line item. If directed to return items, they will annotate “Return” next to each line item. Then, they will print name, sign, and date the ServMart receipt(s) and direct the return of items to the store, if required.
<b>IC 3.09</b>	3.4.11 / 3.5.13 KSD is filed the POD files and retained 10 years (three years active, seven years archived).
<b>IC 3.10</b>	3.5.3 The approver reviews the items for purchase and processes the order.

ServMart

Internal Control #	Description
<b>IC 3.11</b>	<p>3.5.6</p> <p>A copy of the web order is printed and maintained by the fiscal clerk. The web order must contain the itemized MILSTRIP document numbers assigned for each item purchased.</p>
<b>IC 3.12</b>	<p>3.5.9</p> <p>The supply section receives shipment of items ordered. Supply personnel inspect, receipt, and accepts item. Shipping and receiving documentation must have the printed name, signature, and date of individual performing acceptance.</p>
<b>IC 3.13</b>	<p>3.5.11</p> <p>The requestor picks up the order and provides his/her printed name, signature, and date when receiving the order.</p>
<b>IC 3.14</b>	<p>3.6.3</p> <p>Non-interfacing ServMart web order platforms require manual obligations into SABRS. When the web order is placed from a non-interfacing platform, the fiscal clerk must ensure that each MILSTRIP document number reflected on the web order is manually obligated.</p>
<b>IC 3.15</b>	<p>3.6.4</p> <p>The fiscal clerk will ensure that the Expense (DIC “EXP”) is posted for web orders, after the material has been received, to accurately record the payable.</p>
<b>IC 3.16</b>	<p>3.7.6</p> <p>The fiscal clerk reviews the SABRS DTR daily.</p> <p>When the ServMart obligations post on the DTR, the fiscal clerk will reconcile the obligations to the source document to ensure accounting data, quantities, and total amounts posting in SABRS are accurate.</p>
<b>IC 3.17</b>	<p>3.7.9</p> <p>The fiscal clerk will continue to manage ServMart ULOs until the liquidation processes and the ULO is completed.</p>

## Acronyms

Acronym	Definition
AAC	Activity Address Code
AAP	Abnormal Accounts Payable
AF	Active File
AO	Accountable Officer
AO	Approving Official
APC	Agency Program Coordinator
APO	Accountable Property Officer
APSR	Accountable Property System of Record
BEA	Budget Execution Activity
BESA	Budget Execution Sub-Activity
CFO	Chief Financial Officer
CLS	Contractor Logistics Support
CMC	Commandant of the Marine Corps
CMR	Consolidated Memorandum Receipt
CMT	Commitment
CO	Commanding Officer
COB	Commitment and Obligation
COE	Commitment, Obligation, Expense
COR	Confirmation of Receipt
DAR-Q	Dormant Account Review - Quarterly
DASF	Due and Status File
DC	Deputy Commandant
DC, P&R	Deputy Commandant, Programs & Resources
DD Form 1149	Requisition and Invoice/Shipping Document
DD Form 1348.1B	Customer Receipt
DD Form 1348-1A	Issue Release/Receipt Document
DD Form 1896	Bulk Fuel Card
DD Form 1898	Energy Sales Slip
DD Form 1898-E	Energy Sales Slip (Electronic)
DD Form 2875	System Authorization Access Request (SAAR)
DD Form 577	Appointment Termination Record – Authorized Signature
DFAS	Defense Finance and Accounting Service

Acronym	Definition
DIC	Document Identifier Code
DLA	Defense Logistics Agency
DLM	Defense Logistics Manual
DLMS	Defense Logistics Management Standards
DoD	Department of Defense
DoDAAC	Department of Defense Activity Address Code
DoDM	Department of Defense Manual
DoN	Department of the Navy
DRCED	Defense Repository for Common Enterprise Data
DSS	Defense Supply System
DTR	Daily Transaction Report
EEBP	Enterprise External Business Portal
EXC	Expected Credit
EXP	Expense
FC	Fund Code
FDM	Financial Data Manager
FIAR	Financial Improvement and Audit Readiness
FMD	Fuels Manager Defense
FMFIA	Federal Managers Financial Integrity Act
FMR	Financial Management Regulation
FSMAO	Field Supply and Maintenance Analysis Office
FY	Fiscal Year
GA	General Account
GCPC	Government Commercial Purchase Card
GCSS-MC	Global Combat Supply System – Marine Corps
GPRA	Government Performance and Results Act
GSA	General Services Administration
HQMC	Headquarters, United States Marine Corps
I&L	Installation and Logistics
IBER	Internal Budget Execution Report
IC	Internal Control
ICART	Internal Controls and Audit Readiness Team
ICP	Inventory Control Point

Acronym	Definition
IMO	Item Master Organization
JON	Job Order Number
KPI	Key Performance Indicator
KSD	Key Supporting Documentation
LDG	Logistics Data Gateway
LGTE	Liquidation Greater Than Expense
LKH	Last Known Holder
MARADMIN	Marine Administrative Message
MARCORLOGCOM	Marine Corps Logistics Command
MCO	Marine Corps Order
MDR	Master Data Repository
MEF	Marine Expeditionary Force
MEU	Marine Expeditionary Unit
MILSBILLS	Military Standard Billing System
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MILSTRIP Document Number	14-digit document number consisting of DoDAAC, Julian date, and 4-digit serial number
MOV	Materiel Obligation Validation
MRA	Materiel Receipt Acknowledgement
MRI	Major Recipient Identifier
MRO	Materiel Release Order
MSC	Major Subordinate Command
MVGL	Money Value Gain/Loss
NAVMC	Navy and Marine Corps
NIIN	National Item Identification Number (9 dig)
NSN	National Stock Number
NULO	Negative Unliquidated Obligation
ODIC	Originating Document Identifier Code
OM&S	Operating Materials and Supplies
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
OUSD(C)	Office of the Undersecretary of Defense (Comptroller)
P&R	Programs & Resources

Acronym	Definition
P2P	Procure to Pay
PDREP	Product Data Reporting and Evaluation Program
PIEE	Procurement Integrated Enterprise Environment
PIN	Personal Identification Number
POC	Point of Contact
POD	Proof of Delivery
POS	Point of Sale
PR Builder	Purchase Request Builder
RFA	Marine Corps Accounting Branch
RIC	Routing Identifier Code
RO	Responsible Officer
RPR	Reports of Property Received
SAAR	System Authorization Access Request
SABRS	Standard Accounting, Budgeting, and Reporting System
SDN	Standard Document Number (15-digits consisting of DoDAAC, 2-digit FY, 2-digit Document Type Code, and 5-character alpha/numeric serial number)
SDR	Supply Discrepancy Report
SMARTS	SABRS Management Analysis Retrieval Tools System
SMU	Supply Management Unit
SOD	Segregation of Duties
SOP	Standard Operating Procedures
SoS	Source of Supply
SPMAGT	Special Purpose Marine Air/Ground Task Force
SRI	Sub-Allotment Recipient Identifier
SUC	Subordinate Unit Code
SUPADD	Supplementary Address Code
SupO	Supply Officer
TAMCN	Table of Authorized Materiel Control Number
UDO	Undelivered Order
ULO	Unliquidated Obligation
UMD	Unmatched Disbursement
UOM	Unit of Measure
USMC	United States Marine Corps

Acronym	Definition
USSGL	United States Standard General Ledger
UUAM	Unit User Account Manager
VIL	Vehicle Identification Link
VISTA	Visual Interfund System Transaction Accountability
WAWF	Wide Area Work Flow
WCF	Working Capital Fund
WCI	Work Center Identifier
WEX	Wright Express



For more information  
visit: <https://eis.usmc.mil/sites/HQMCLP/EGEM/EGEM-2/ICART/default.aspx>