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MARINE CORPS ORDER 7300.19

From: Commandant of the Marine Corps  
To: Distribution List

Subj: MARINE AIRCRAFT GROUP (MAG) FINANCIAL MANAGEMENT ORDER

Ref: (a) MCO 5215.1K  
(b) SECNAV M-5210.1 DTD 16 NOV 2007  
(c) 10 U.S. Code 932  
(d) 31 U.S. Code 1517  
(e) 31 U.S. Code 1301(a)  
(f) U.S Navy Regulations 1990  
(g) NAVSO P3013-1  
(h) NAVSO P3013-2  
(i) MCO 4400.177F  
(j) NAVMC 2664 DTD 4-3-09  
(k) MCO 7300.21A  
(l) SABRS Customer Assistance Handbook  
(m) SABRS Feeder Systems Manual  
(n) SABRS File Manual  
(o) SABRS Spending and Corrections Manual  
(p) SABRS Tables Manual  
(q) SABRS Comptroller Office User's Manual Work Center (WCI) Level  
(r) Marine Corps Users Manual UM 4400.124  
(s) Navy Comptroller Manual, Vol. IV  
(t) Defense Travel Administrator's (DTA) Manual  
(u) Joint Federal Travel Regulations (JFTR)  
(v) The Joint Travel Regulations (JTR)  
(w) MCO P4650.37C W/CH 1  
(x) MCO P3000.15B  
(y) MCO 3125.1B (FINAL)  
(z) NAVSUPINST 4200.99

Encl: (1) Marine Aircraft Group Financial Management  
(2) Appendix

1. Situation. This Order revises the standardized financial management procedures for use by Marine Aircraft Group (MAG) personnel in the management of both Marine Corps and Navy Operations and Maintenance Funds.

2. Cancellation. MCO P7300.19B.

3. Mission. This Order provides the standardized procedures and policy for the financial management of Marine Aircraft Groups aviation supply operations. Implementation of the procedures by all MAG's is mandatory to ensure standardization. Policy and procedural guidance is contained in the enclosures (1) through (3) per references (a) through z.

4. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. Marine Aircraft Groups will be standardized across the Marine Corps in the conduct of managing and reporting the funds allocated to Marine Aircraft Group Commanding Officers.

(2) Concept of Operations

(a) This Order provides procedures for the management of Operations and Maintenance, Marine Corps (O&M, MC) and Operations and Maintenance, Navy (O&M,N) funds allocated to Marine Aircraft Groups.

(b) This Order contains numerous revisions and should be reviewed in its entirety.

(c) This Order will be updated periodically to keep it current and viable; however, deviations may be requested for unique local situations when they occur.

(d) All interim approvals for MAG fiscal procedural deviations will ultimately be reviewed at the MAG Financial Management Review Conference.

(e) The policies and procedures in this Order apply to all Commanders, and to all MAG Financial Managers within a Marine Aircraft Group (MAG), and Marine Helicopter Squadron One HMX-1.

(f) Any deviation from the instructions in this Order must be authorized by Headquarters Marine Corps Aviation Support Branch Logistics (ASL).

(g) Changes to this Order will follow instructions in MCO 5215.1K Marine Corps Marine Corps Directives Management Program. Changes will be recorded on the Record of Changes page provided for that purpose.

(h) All references pertaining to listings/reports/files may be maintained as either electronic or hard copy files except those that require annotation or signature.

(3) Organization

(a) This Order is organized into chapters identified by an Arabic numeral as listed in the overall contents.

(b) Paragraph numbering is based on four digits. The first digit indicates the chapter; the next digit, the section; the final two digits, the general major paragraph number; and the combinations that follow the decimal point, the subparagraph number (e.g., 3101.3a(2), refers to chapter 3, section 1, general major paragraph number 01, subparagraph 3a(2)).

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(c) Pages are numbered in separate series by chapter number, with the chapter number preceding each page number, (e.g., the fourth page of chapter 2 is shown as 2-4).

b. Subordinate and Element Missions

(1) HQMC (ASL) shall be responsible for the accuracy, currency, modification, and distribution of this Order.

(2) Fleet Commanders and MAG Financial Managers shall be responsible for the timely entry of changes and the physical maintenance of copies of the Order.

5. Administration and Logistics

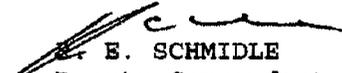
a. Recommendations concerning the contents of this Order will be forwarded to the Commandant of the Marine Corps (ASL-31) via the appropriate chain of command.

b. Records created as a result of this Order shall be managed according to National Archives and Records Administration approved dispositions per reference (c) to ensure proper maintenance, use, accessibility and preservation, regardless of format or medium.

6. Command and Signal

a. Command. This Order is applicable to the Marine Corps Total Force.

b. Signal. This Order is effective the date signed.

  
E. E. SCHMIDLE  
Deputy Commandant  
for Aviation

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## Chapter 1

### Responsibilities

#### 1. General

a. This Order was developed to assist the Marine Aircraft Group (MAG) commander in the financial management of funds provided by the Marine Aircraft Wing (MAW).

b. Appendix A is a glossary of standard terms and abbreviations utilized throughout this Manual. Appendices F and G identifies the suggested reports to keep the MAG Commanding Officer appraised of the MAG's financial situation and of the internal review process. Requests for changes, corrections, or deviations to the procedures directed in this Manual will be submitted as outlined in Appendix K.

c. Paragraphs 2 through 7, of this chapter, outline the general financial management responsibilities of the MAG staff.

#### 2. MAG Commanding Officer

a. The Marine Corps philosophy of financial management is based upon the principle that financial management is an integral part of command. Funding and its availability are essential for Commanders to perform their assigned missions. Commanders have either legal and/or administrative responsibility for funds granted.

b. Administrative responsibility is inherent in all levels of command where fund usage occurs. MAG Commanders are not legally liable under provisions of references (c) through (e), but have the administrative responsibility for funds delegated to them from the Wing Commander to use them in accordance with applicable laws and regulations. These responsibilities include not over obligating or over expending funds granted and ensuring the use of funds is in accordance with the purpose and programs for which they were granted.

c. MAG Commanders who receive an annual planning estimate for the use of funds have the following responsibilities:

(1) Determine their operational requirements, based on guidance received from the Wing Commander.

(2) Submit these requirements in the format and in such detail as is prescribed by the Wing Commander. Conduct command operations in the most cost effective manner in order to remain within administrative fund limitations given.

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

(4) Designate and provide the MAG Fiscal Office with appropriate authority in accordance with paragraph 0702.1 of reference (f). Ensure access to records and source data necessary for the execution of the MAG Fiscal Officers responsibilities.

(5) Responsible for designating a Cost Analysis Team (CAT) to conduct detail analysis of all expenditures to report current readiness.

3. MAG Fiscal. MAG Fiscal reports to the MAG Commanding Officer and assists in the execution of all financial management responsibilities:

a. Monitor and coordinate the financial execution of the commander's operation plan and apprise the commander of any situation that may preclude timely execution of the Commanders guidance, or which may result in misappropriation of funds.

b. Promote economy and efficiency in the performance of all fiscal related matters in accordance with paragraph 4003 of reference (g), and provide recommended improvements to the fund administrators/MAG Commanding Officer, as appropriate.

c. Anticipate requirements for current/future program funding and provide the MAG Commanding Officer with optimal/alternative courses of action from which to choose.

d. Ensure funds allocated to the MAG are administered properly and charges against these funds constitute valid obligations in accordance with the references.

(1) Operational and Maintenance Funds, Navy (O&M, N) (Blue Dollars). Financial planning for O&M,N funds within Commander, U.S. Marine Corps Forces, Pacific/Command (COMMARFORPAC/COM) fall into one of two categories: Flight Hour Program (FHP) Flight Operations Fund(OFC-01) and Aviation Fleet Maintenance (AFM) Fund (OFC-50) and Non-Flight Hour Program Funds (NFHP) (OFC09), Individual Material Readiness List (OFC-10), Other Flight Operations (OFC-21) and Temporary Additional Duty. For further details refer to Chapter 6.

(2) Operational and Maintenance Funds, Marine Corps (O&M, MC) (Green Dollars). Financial planning for O&M, MC funds falls within two categories: Requisitional Authority (RA) and Planning Estimate (PE). The Fiscal Office is responsible for submitting the estimated authorization financial plan for RA and PE (material and services) through the MAG Commander to higher headquarters as directed by local guidance. For further details and guidance refer to Chapter 5.

e. Brief the MAG Commanding Officer, Squadron Commanding Officer/cognizant MAG staff officers of deficiencies identified during analysis of fund administrator records/files/reports and progress of corrective action. See Appendix E (Operations & Maintenance, Navy Analysis Reports and Logs) and Appendix G (Operations & Maintenance, Marine Corps Analysis Reports).

f. Receive and distribute all funding grants/authorizations provided to the MAG in accordance with Type Commander (TYCOM)/Force/Wing directives.

g. Receive, evaluate, and forward (if appropriate) all requests additional funds, fund reductions, or fund realignments.

- h. Provide guidance on, coordinate the development of, and submit all budgets/budget reviews/mid-year reviews/funding requests in accordance with applicable TYCOM/Force/Wing directives.
- i. Prepare a MAG financial/spending plan to monitor MAG budget execution.
- j. Ensure all MAG financial directives and publications are being maintained properly.
- k. Submit Exercise Cost Estimate Worksheet/Financial After Action Reports as required.
- l. Provide information to the Wing Comptroller on the status of funds, as required.
- m. Provide, or coordinate, training in financial management and administration of O&M,N and O&M,MC accounts, as required for MAG staff sections/supported squadrons.
- n. Maintain budget plans and program schedules for each appropriation held.
- o. Ensure all required financial reports are submitted.
- p. Ensure all accounts maintain a prioritized listing of unfunded requirements.
- q. Ensure the receipt of fiscal year close out procedures from higher headquarters. Monitor the fiscal year close out for each account within the MAG to assist in the resolution of any problems encountered. Keep the MAG Commanding Officer advised on the progress of the close out process.
- r. Receive and post all O&M,N TAD grants/grant withdrawals.
- s. Provide Defense Travel System (DTS) training to subordinate units to ensure consistency and accuracy of all request submitted for certification.

4. MAG S-1 Officer

- a. Ensure all Temporary Additional Duty (TAD) authorizations are reviewed and certified prior to the travel orders being approved.
- b. Maintain reserve Travel Authorization Number on Government Orders/Travel Order Numbers TANGO/TON number file for emergency purposes outside of DTS processing.
- c. Ensure procedures are in place for headquarters and squadron personnel to liquidate all TAD orders within 5 days and prior to permanently departing the unit. .

5. MAG S-3/Operations Officer

- a. Advise the MAG fiscal managers of any changes to the Training Exercise Employment Plan (TEEP).

b. Advise the MAG fiscal managers of any changes to the Sortie Based Training Plan.

c. Assist the MAG Fiscal managers in the development of budget submissions/funding requests to support the TEEP.

d. Provide the Marine Aviation Logistics Squadron (MALS) Supply Accounting Officer a report of the MAG's monthly executed flight hours by squadron and Type/Model/Series (T/M/S) in sufficient time for the transmission of the required Budget Operating Target (OPTAR) Report (BORS).

6. Marine Corps Property Officer

a. Administer O&M, MC Planning Estimates (PE) (except TAD) and Requisitional Authority (RA) funds in accordance with applicable directives.

b. Submit funding increase or decrease requests to the MAG Fiscal Office.

7. MALS Commanding Officer

a. Ensure the Group and Squadron Commanding Officers are briefed on the status of the Flight Hour Program.

b. Brief the MAG Commanding Officer, Squadron Commanding Officers, and select MAG staff officers of deficiencies identified during analysis of fund administrator records/files/reports and progress of corrective action. See Appendix E (Operations & Maintenance, Navy Analysis reports and Logs).

c. Ensure OFC-01/09/10/50 funds received from the MAW Comptroller are administered in accordance with applicable directives.

d. Keep the MAG Commander appraised of the status of OFC-01/09/10/50 funds and prioritized unfunded requirements.

e. Forward OFC-01/09/10/50 increase/decrease requests to the MAW Comptroller.

f. Monitor the preparation, by the MALS staff, of the annual budget to include OFC-01/09/10/50 requested by the Wing Comptroller and review prior to submission.

g. Ensure that the Aviation Supply Officer (AvnSupO) prepares and submits financial reports in an accurate and timely manner.

8. WING/MARFOR/TYCOM Comptroller

a. Provide funding for the requirements of the daily operations of the MAG/MALS.

b. Prepare the financial plan, distribute funds, conduct financial analysis and report justifications and analysis of funding excesses and shortfalls to higher headquarters.

c. Manage Transportation of Things (TOT), OFC-23 account concurrently with G-4 providing estimated expenses to Commander Marine Forces Command (MARFORCOM)/Commander Marine Forces Pacific (MARFORPAC).

## Chapter 2

### Introduction to Financial Management

1. General. The MAG Commander is responsible to ensure the proper management of all Operations and Maintenance (O&M) funds allocated to the MAG. A general understanding of the following topics is essential for the MAG to perform the required responsibilities. These funds are distributed into two different categories: Operations and Maintenance, Navy (O&M,N) and Operations and Maintenance, Marine Corps (O&M,MC).
2. Operations and Maintenance, Navy (O&M,N) Funds. These funds are provided to the MAG Commander for the direct and indirect support of the FHP.
  - a. Operating Budgets. The annual budget and financial authority granted to an activity or command to perform its mission. These funds are granted on a fiscal year basis, but obligation ceilings are established for each fiscal quarter. Each MAG is granted funding authority in the form of operating targets (OPTARS).
  - b. Operating Targets (OPTAR). The purpose of OPTAR's is to provide funding for the requirements of the day-to-day flight operations of the MAG. Each OPTAR provided is identified by an OPTAR Functional Category (OFC), which defines the specific purpose for which the funds are allocated.
  - c. OPTAR Functional Category (OFC). A numeric designator that supports a particular aviation function/purpose as outlined in reference (j). The MAG is responsible for the oversight of OFC-01/09/10/21/50. OFC's are further classified into Fund Codes.
  - d. Fund Code. A two-digit alpha-numeric code that identifies types of charges and established obligations against a specific OPTAR within each OFC. Additionally, reference (h) Appendix II provides a table, which outlines the appropriate use of fund codes.
3. Operations and Maintenance, Navy (O&M,N) Fund Managers
  - a. The MALS Aviation Supply Department (ASD) is responsible for the management of the following O&M,N OFC's allocated to the MAG.
    - (1) OFC-01. Funds provided for the direct support of Flight Operations (FLTOP's) and related administrative costs. Reference (h), Appendix II, Table 5 identifies material and services authorized for purchase using OFC-01 funds. There are two (2) fund codes used for the expenditure of OFC-01 funds.
      - (a) 7B - Aircraft Fuels
      - (b) 7F - Flight Equipment/Ramp Fees/Runway Taxi Fees/AIR Card Charges
    - (2) OFC-09. Funds provided for the procurement of Allowance list material (Individual Material Readiness List (IMRL)/Table of Basic Allowance (TBA)). Fund Code 8x is used for the 8X - Initial issue of IMRL and the initial issue and replacement of TBA assets.

(3) OFC-10. Funds provided for support of Data Processing and other material as directed by the Type Commander. There two (2) fund codes used for the expenditure of OFC-10 funds.

(a) 2F - Expeditionary Aircraft Field (EAF)/Marine Air Control Squadron (MACS)/Range fees/Drones

(b) 9E - Aviation Logistics Information Management Systems ALIMS/Table of Basic Allowance (TBA) repair/Weather/Van maintenance

(4) OFC-50. Funds provided for the procurement and maintenance of Aviation Fleet Maintenance (AFM) and Aviation Depot Level Repairables (AVDLR). Reference (h), Appendix II, Table 5 identifies material and services authorized for purchase using OFC-50 funds. There are two (2) fund codes used for the expenditure of OFC-50 funds.

(a) 7L - Aviation Consumable/Field Level Repairable/Contract Maintenance.

(b) 9S - Aviation Depot Level AVDLR.

b. The MAG Financial Manager is responsible for the management of the O&M,N OFC-21 funding. These funds are used to support aviation related TAD such as maintenance or supply courses, cross-country flights, and aviation related schools and conferences. Figure 2-1 provides a guide for determining types of TAD financed by OFC-21. Reference (h) Appendix II outlines the appropriate use of this fund code. There are three (3) fund codes used for the expenditure of OFC-21 funds.

(1) 8B - Aviation School quotas/Training

(2) 8F - Ferry of aircraft/Aviation training deployments

(3) 8P - Aviation related conferences

c. The MAW Comptroller is responsible for the management of the O&M,N OFC-23 funding. These funds are provided for the Transportation of Things (TOT). Fund Code YP is used for the Transportation of vehicles/material. Reference (h) Appendix II outlines the appropriate use of this fund code.

4. Standard Accounting and Reporting System (STARS). The MAG Financial Manager uses STARS to track obligations and expenditures for O&M,N OFC-21 funding. The MALS ASD uses STARS to track obligations and expenditures for O&M,N OFC-01/09/10/50 funding.

5. O&M,N Financial Reports:

a. Status of Funds. The Status of Funds provides the MAG financial posture for OFC-01/09/10/21/50. The MAG will forward the complete Status of Funds to the MAW Comptroller as directed.

b. Budget OPTAR Report (BOR). The BOR reports the status of each OPTAR to the Defense Financial Accounting System (DFAS) as well as the Commander Naval Air Forces (CNAF), COMMARFOR's and Wing Commander. The BOR is the primary means of providing FHP data to applicable commands and agencies; therefore its importance cannot be overemphasized. T/M/S of aircraft operated, executed flight hours, fuel consumption, aviation maintenance

costs, and DFAS transmittal recapitulation data are all provided via this monthly report. The BOR is the official flight hour reporting mechanism. The flight hours report forwarded by the operations department must be in coordination with financial reports. Format and instructions for the preparation and submission of the BOR are contained in reference (i) Chapter 2 and Appendix Y.

Blue Dollars	Green Dollars	Other Command Funded TAD
	Marine Corps/non-aviation related TAD	HQMC FUNDED
All Aviation related TAD	Security Managers Course	All MOS producing schools
Maintenance Courses	Ground Safety Course	
Maintenance Conferences	UDP TransPac	ASO Commander's Course
Avn Supply Conferences	Medical Appointments	Basic Officer Supply Course (BOC) Course
Operational Advisory Group (OAG) Conferences	Marine Expeditionary Force (MEF) Exercises	Aviation Maintenance Officer (AMO) School
Center for Naval Aviation Technical Training (CNATT)	Equal Opportunity Course	Legal Officer School
Weapons Tactic Instructor (WTI)	Military Justice Sr Officer Course	Search and Recovery (SERE) School
Enhanced Mojave Viper (EMV) Maintenance Detachment	Intel Schools	WTI for Students
Cross Countries	Emergency Leave	Casualty Assistance Call Officer (CACO) Travel
DFTs Deployment for Training	WTI Non-Aviation (LNNRs)	Cpl's/Career/Advanced Courses
Hazardous Material (HAZMAT) School	EMV (Admin roles)	Funeral/Burial Attendance
Hurricane Evacuations	Operational Risk Management (ORM) Course	MEU FUNDED
Naval Air Training and Operations Standardization Program (NATOPS) Conference	Computer Course	All ACE TAD while chopped
Intergrated Logistics Support Management Team (ILSMT) Conference	Marine Corps Total Force Structure (MCTFS) Conference	LF6F Pre-Deployment Briefs
Flight Ferries	Leadership Training	
Tactics Conference		
Naval Supply Systems Command (NAVSUP) Aviation Consolidated Allowance List (AVCAL) Review	Logistics Symposium	Navy Bureau of Medicine and Surgery (BUMED) Funded
Fire Fighting Course	Substance Abuse Control Officer (SACO) Training	In-Patient Medical TAD
Water Survival/Physiology	Legal/Discipline Matters	In-Patient Medical Escort TAD
	Manpower Conference	
	Inspections	NO COST ORDERS
	School Conference	All TAD in Field Duty Status
	Competition in Arms	Elective Medical Surgery
	Medical/Chaplain Matters	Visit to Hospitalized Marines

Figure 2-1.--TAD Funding Source Guide.

## 6. O&M,N Financial Support Listings:

a. Transmittal Letter (TL). These weekly submissions are required to ensure obligation and cancellation documents are received by the TYCOM for financial processing into the Standard Accounting Reporting System (STARS). TL submission dates are established by the TYCOM Comptroller and are provided in the Fiscal Year Guidance message.

b. Summary Filled Order Expenditure Difference Listing (SFOEDL). This listing displays unmatched monetary conditions between obligations and expenditures. SFOEDL's are produced, approximately the 5<sup>th</sup> of the month following the month being reported on and forwarded to SALTS CENTRAL (<https://web.salts.navy.mil>) where they are stored on a Webpage for downloading by the Financial Manager. Instructions for the processing of the SFOEDL are contained in reference (i) Chapter 2 and Appendix O.

c. Unfilled Order Listing (UOL). This listing contains all financially outstanding documents for the activity. The UOL is produced on the same frequency as the SFOEDL. Instructions for the processing of the UOL are contained in reference (i) Chapter 2 and Appendix O.

d. Outstanding Travel Advances (OTA). This listing shows all travelers receiving advances who have not completed their travel claims. OTA's are produced, approximately the 5<sup>th</sup> of the month following the month being reported on and forwarded to SALTS CENTRAL (<https://web.salts.navy.mil>) where they are stored on a Webpage for downloading by the Financial Manager.

7. Operations and Maintenance, Marine Corps (O&M,MC). These funds are provided to the MAG Commander to buy supplies, make open market purchases as authorized, finance temporary additional duty and other costs of operations and maintenance. Since the availability of O&M MC funds directly influences the command's mission, this appropriation must be of primary concern to the MAG Commander. Per reference (j) and (k) the MAG receives two types of funding.

a. Requisitional Authority (RA), "Soft dollars". The RA can be obligated only at the Supported Activities Supply System (SASSY) Management Unit (SMU). Normally, for every RA dollar authorized to a commander, a matching dollar is provided to the SMU to use in purchasing items from their source of supply to maintain stock levels in anticipation of demands from customers.

b. Planning Estimate (PE), "Hard dollars". The PE can be used to purchase authorized items, such as administrative supplies, non-aviation fuel, and other supplies, when these are not available at the primary source of supply for the MAG - the SMU. An example of how PE dollars are spent would be an open purchase of supplies from a civilian source because these supplies are not available at the SMU.

c. O&M,MC TAD Funds. These funds are used to support ground related TAD such as embarkation schools, non-aviation related ground safety conferences, and command visits by the MAG commander. Figure 2-1 provides a guide for determining types of TAD financed by O&M,MC funds.

8. Standard Accounting Budgeting and Reporting System (SABRS). The MAG uses SABRS to manage the O&M MC funding and monitor execution. SABRS has the capability of producing numerous reports using information in the system

a. Reference (1) provides the user with definitions of key terms, processing procedures, transaction illustrations, and explanations of various items relating to SABRS. Separate User's Manuals (reference (1) through (q)) are available for each of the following functional areas: Authorizations Processing, Spending Transaction Processing, Reports (on-line) Inquiry, Batch Reports, Corrections Processing, Local Tables and Central/System Tables.

b. Reference (o) provides the user with guidance on data entry procedure for recording the various Document Identifier Codes (DIC's) that have been established to process on-line spending transactions within SABRS.

c. Document numbers are categorized as either a Standard Document Number (SDN, 15 digits) or Military Standard Requisitioning and Issue Procedures (MILSTRIP, 14 digits). The use of Accounting Class Reference Number (ACRN) or Routing Identifier Code (RIC) is dependent upon the source of supply for a 14-digit document number. However, a SDN will always require an ACRN.

d. The spending of funds in SABRS consists of five (5) specific phases: Initiation, Commitment, Obligation, Expense, and Liquidation. The following is a description of each phase:

(1) An Initiation is an administrative reservation of funds in anticipation of Procurement action. It can be used for both current and future year funds.

(2) Commitment is an informal obligation. This action sets aside funds for current year purchases. A Commitment or Initiation of funds does not obligate the Government to acquire the goods or services for which the funds are reserved.

(3) An Obligation is a firm commitment to acquire the goods or services described on a source document. When an official document describing a financial transaction exists, the Government is liable for the amount shown on the source document. Obligated funds may be de-obligated due to cancellation or cost reduction by submitting supporting documentation to update the accounting system.

(4) An Expense occurs after goods or services contracted for by the government have been received and accepted by purchasing the part. Upon certifying the receipt documentation, expense transactions are required to be input into the accounting system.

(5) Liquidation is payment for goods or services used by the Marine Corps. When a bill, invoice, or request for payment is received, the claim must be validated according to the receipt and the obligation document.

e. All transactions are processed through the same five phases however, some transactions can be processed through combined phases. For example, when a local procurement is made via a credit card and the items are received that the time of purchase, the transaction will pass through SABRS, posting an accounting transaction for the purchased items as a Commitment, Obligation, and Expense (COE) simultaneously. The Spending processing in SABRS is facilitated through Document Identifier Codes (DIC's). The DIC identifies each stage of the spending process for an appropriation and defines how the transaction is recorded in General Ledger Accounts and the Fund Control Spend File. General Ledgers and Fund Control balances are updated online, providing

immediate financial feedback. Figure 2-2 identifies the Spending DICs and the title of the DICs.

f. Financial Information Pointer (FIP). The Financial Information Pointer, or simply FIP, is the SABRS key to match execution information back with budget formulation data. The FIP classifies the type of funds used and the purpose that funds were executed. Through the proper assignment and use of FIP's, users and managers can determine:

DICs	T
ACE	Adjust, Commit, Obligate, Expense to Credit Liquidation
ADJ	Adjust Commit, Obligate, Expense to Debit Liquidation
CAN	Canceled Account Adjustment
CLT	Contingent Liability
CMT	Commitment
COB	Commitment and Obligation
COE	Commitment, Obligation and Expense
CRO	FMF Commit, Obligate and Expense MILSTRIP
DEC	Data Element Change
DTD	Allocations
DTR	Direct Reimbursable
EMR	Expected Material Return
EXC	Expected Credit
EXP	Expense
INT	Initiation
OBL	Obligation
OEX	Obligate and Expense
X7X	RA Commit, Obligate, Expense, and Liquidate
XEC	RA Data Element Change
XG6	RA Expense and Liquidate
XGA	RA Commit and Obligate
XXA	RA Adjust Commit, Obligate, Expense to Liquidation

Figure 2-2.--Spending Document Identifier Codes.

(1) Operating Budget (OPBUD) holder or the major activity using funds.

(a) Appropriation and subhead charged.

(b) Program element category funds were used under.

(c) Category of expense (i.e., labor, TAD, etc.) funds were used for.

(d) Purpose funds were executed for such as administrative support, maintenance, etc.

(e) What internal unit spent funds (i.e., budget execution activity, work center).

(2) The FIP consists of 30 alpha/numeric characters contained in ten data fields. The use of these fields in various combinations classify funds executed into who spent the money, appropriation used, and purpose that funds were executed.

9. Common Source Documents. Many of the forms used to order goods and services are standard throughout the Marine Corps and the Department of the Navy. The following are common form numbers, titles, and uses of source documents (The listed forms are not all inclusive. Local and other standard forms may be used for ordering goods and services and handling financial actions):

a. DD Form 1348 MILSTRIP Requisition Form. The DD form 1348 is used to requisition a single national stock number (NSN) item through one of the mechanized supply systems used throughout the DOD and other government agencies. The top of the form is divided up into 80 characters. This information is normally sent electronically to a supply unit that stores or manages the specific item being ordered. The form contains no accounting classification information. A fund code is used to identify the appropriation and subhead chargeable with the order. Instructions on creating the DD form 1348 are contained in reference (r).

b. Navy Comptroller (NavCompt) Form 2275 - Request for Work or Services. The NavCompt Form 2275 is used to request reimbursable work or services from any components within the Department of the Navy. This form can be used as either an Economy Act Order (funds are valid for current year only) or as a Project Order (funds are valid through life of project regardless of fiscal year). The form may be used for authorization of funds for work and services and acceptance by another command or agency to perform the requested work and services. Instructions on the use of this form and how to properly fill-out the form are contained in reference (s).

c. NavCompt Form 2276 - Request for Contractual Procurement. The NavCompt Form 2276 is used to request purchase of goods and services that are placed with commercial enterprises. This form provides the request specifics that are translated into a contract or purchase order through an authorized contracting office. Instructions on the use of this form and how to properly fill-out the form are contained reference (s).

d. DD Form 448 - Military Interdepartmental Purchase Request. The DD Form 448 is used to request goods and services from DOD departments other than the Navy. The Army or Air Force may request this form be used vice the NavCompt Forms 2275 or 2276 when requesting reimbursable work or services or when authorizing direct cite of appropriation information on a contract.

e. DD Form 1556 - Request and Authorization for Training. The DD Form 1556 is used to request and authorize payment or reimbursement for training classes for both civilians and military personnel. Instructions on how to properly complete the form are contained on the front page of the multi-page 1556 form package.

f. DD Form 282 - Printing Requisition/Order. The DD Form 282 is used to request printing/publication orders from the Navy, other DOD components, or outside businesses. This form is not used when publications are maintained through various supply systems. In those cases, the DD Form 1348 is used to requisition the publication or manual

g. DD Form 1149 - Requisition and Invoice/Shipping Document. This form may be used for two purposes. It may be used to request procurement action by a contracting office. This form may also be used by the receiving activity to certify the quantity and quality of goods received from a vendor.

h. DD Form 1155 - Contract. The DD Form 1155 is the standard form used for contracts issued to external organizations. This form serves as the official obligation document for the budget execution activity/budget execution sub-activity when the contracts office creates and approves the procurement action. This form is the end result of a request for procurement action sent to the local contracting office.

i. NAVSUP Form 1153 - Request for Purchase Action. The NAVSUP Form 1153 is a unique form used only by Marine Corps aviation units who are supported by a Navy contracting office. This form serves as the official obligation document for the budget execution activity/budget execution sub-activity when the contracts office creates and approves the procurement action.

j. Local Request Forms for Material and Services. Local forms may be used for internal command requisitions for contracts and purchase orders. These forms however are not authorized for use with outside commands or other agencies. NavCompt or DD forms should be used to the greatest extent possible.

10. Source Document Files. Source document files are maintained by Budget execution activities and Budget execution sub-activities to substantiate information processed into the accounting system, satisfy audit requirements, and document retention regulations. Source document files are also maintained to provide the user with information concerning all requisitions and orders affecting their funds, which have been created, and the status of those transactions in the accounting system.

a. The status of documents in the accounting systems will either be posted or pending:

(1) Pending Documents. Documents that have been created and passed for obtaining material, supplies, etc. and received documents such as contracts, purchase orders, receiving notifications, etc. that have not been entered and updated in the accounting system.

(2) Posted Documents. Those documents that have had commitments, obligations, expenses, or payments processed and validated for accuracy in the accounting system. Document validation is accomplished through the use of cycle reports and system inquiries are discussed later in this chapter.

b. Pending and posted files may be created and maintained using various methods. The following files are recommended for maintaining source documents:

(1) Commitment Pending File. This file will contain all material and service type requisitions (i.e., request for procurement actions, training requests, printing orders, reimbursable authorizations not yet accepted, etc.) that have been created and forwarded for obligation action but have not yet been keyed or posted into SABRS as a commitment of funds. Once the commitment is posted and validated in SABRS, the document will be moved to the commitment posted file.

(2) Commitment Posted File. This file will contain all material and service type requisitions that have had a commitment posted in SABRS. Documents will remain in this file until the official obligation document (i.e., purchase order, contract, accepted reimbursable authorization, approved training agreement, accepted printing order, etc.) has been received by the user. Once the official obligation document is received, the requisition will be attached to the obligation document, keyed into SABRS (obligation), and filed in the obligation pending file.

(3) Obligation Pending File. This file will contain all official obligation documents that have (or have not yet) been keyed into SABRS awaiting an update cycle. Once SABRS is updated and the obligation validated, the obligation document will be moved to the obligation posted file.

(4) Obligation Posted File. This file will contain all official obligation documents that have been keyed into SABRS and are awaiting the delivery of the ordered goods or services. Once the goods and services ordered are received (shipping/receiving document received, training completed, invoice for services received, etc.) an expense should be keyed into SABRS (validate the expense posting in SABRS) and the obligation and receiving source document moved to the material and services received file.

(5) Material and Services Received File. This file will contain the obligation documents and shipping/receiving or invoice for transactions where goods or services ordered have been received, but no liquidation has been posted in SABRS. Documents will remain in this file until payments are posted in SABRS (if payment is partial, annotate source documents but leave them in this file until final payment is received). Once payment is posted in SABRS and all money fields are equal, the documents will be moved to the completed file. If the payment received is final, but the commitment, obligation, or expense field does not equal the payment, the user should enter an appropriate record into the Material and Services subsystem to make these amount fields equal the payment.

(6) Completed File. This is a history file. Documents placed in this file have had all phases of the transaction cycle completed with all amount fields equal in SABRS. In other words, the material or services ordered was received and payment for these goods and services was made to the supplying agency.

11. O&M,MC Reports

a. Outstanding Commitments. Commitments, usually contracts, which have not been settled.

b. Outstanding Travel Orders (OTO). Report showing all unsettled travel.

c. Outstanding Travel Advances (OTA). Report showing all travelers receiving advances that have not submitted travel vouchers in DTS or did not actually go on trip.

d. Unfilled/Un-liquidated Orders (ULO). An outstanding unfilled obligation exists when an obligation has been entered into SABRS, but no expense (receipt of material or services ordered) has been recorded in SABRS. An outstanding un-liquidated order exists when the receipt or expense has

been recorded in SABRS for the transaction, but payment for the goods or services has not yet been received or posted.

e. Daily Transaction Reports (DTR). Reports showing transactions in SABRS for open purchases or TAD.

12. Transaction and Fund Balance Validation. SABRS generated information provided through the Reports Inquiry Subsystem is used after each SABRS cycle to validate the information processed into the system and the current system fund balances. The cycle reports need to be validated to see if information from other sources (i.e., mechanized inputs from supply or payment information) posted in SABRS affecting their transactions and financial balances.

a. The following general steps should be followed to begin the transaction validation process:

(1) The day after (no more than two days) a SABRS cycle has been executed, the user should receive reports pertaining to their budget execution activity or budget execution sub-activity. In some cases the reports will not be printed out, but will be available through INFOPAC/\$MART\$ inquiry.

(2) If required reports are not received, contact the comptroller office or DFAS as appropriate.

(3) After reports are received, information contained in the users source document files will be checked against information contained in SABRS. Fund status information will be validated using budget execution reports, and source document files.

(4) Reconciliations are performed on a document for document basis.

b. Memorandum Fund Balances. Memorandum fund balances are created and maintained to provide budget execution activities and budget execution sub-activities with actual fund balances. Manual balances must be maintained by the budget execution activity and budget execution sub-activity to insure that funds allotted are not over obligated.

(1) Manual memorandum fund balances are maintained using the last SABRS cycle available balances and subtracting from these amounts any financial transactions that the budget execution activity and budget execution sub-activity have created that have not yet posted in SABRS. The key for proper maintenance of a running fund balance is based on the source document files created and maintained by the budget execution activity or budget execution sub-activity (refer to paragraph 9 for explanation of source document files).

(2) Memorandum fund balances should be maintained for commitment and obligation balances. Locally developed forms should be used to maintain the current commitment and obligation available balances. These forms should include the last SABRS update number and the date of the last run cycle.

c. Payment Reconciliation

(1) Most payments are processed into SABRS through various mechanized interfaces with external disbursing or payment systems. The key for payment posting in SABRS is the document number. If the incoming payment record processing into SABRS does not find a matching obligation document number resident in the system, the payment goes into an undistributed status.

(2) Undistributed payments have already been charged against the OPBUD for distribution purposes. The undistributed payment reduces the available balance for the Marine Corps at the United States Treasury when the paying disbursing office submits its monthly returns. Also, the balance of a command's undistributed disbursements is reflected in the general ledger and monthly status reports in separate and distinct accounts. With the current and future reduction in operating funds, undistributed payments prolong the clearing of accounting records and may give outside agencies an erroneous picture of Marine Corps fund execution.

(3) Payments may go into an undistributed status for the following reasons:

(a) Incoming payment record is valid in all respects, to include cited document number, but no matching obligation was ever entered into SABRS or was once entered and subsequently canceled by the budget execution activity.

(b) An obligation is resident in SABRS under a different document number than cited in the incoming payment record.

(c) The incoming payment is not valid for charge against the command.

(4) Budget execution activities and budget execution sub-activities should ensure timely posting of obligations and expenses into SABRS to ensure that records are available in the accounting system for payments to match against when processed into SABRS.

d. Invoice Certification. When budget execution activities and budget activity sub-activity order goods and services that are contracted for with a private entity, an invoice should be received when the ordered goods and services are delivered. This invoice is checked against what material was received, to ensure the material is in good condition and is the material ordered. Likewise, invoices from vendors providing services are validated to ensure the service contracted for was performed. Once an invoice is received and the receipt of goods and services validated, a payment voucher (NavCompt Form 2277) is prepared. The budget execution activity or budget execution sub-activity certifies the voucher as proper for payment by the DFAS. Special attention should be given to the NavCompt Form 2277 when certifying for payment to ensure that the correct document number and line of appropriation are cited on the form. The document number and line of appropriation cited on the NavCompt Form 2277 is what will be keyed into a disbursing system and ultimately becomes major information contained in the payment record processed back into SABRS. If the document number or the line of appropriation on the NavCompt Form 2277 is incorrect, the payment processed back into SABRS will go undistributed.

e. Unfilled/Un-liquidated Order Validations

(1) Per reference (s), validations of outstanding unfilled and un-liquidated obligations are mandatory at least once each fiscal year. Additional validations may be required during the fiscal year for better fund control and utilization. Comptrollers, their respective budget execution activities, and budget execution sub-activities will conduct at least a quarterly review of the outstanding unfilled and un-liquidated obligations posted in SABRS. An outstanding unfilled obligation exists when an obligation has been entered into SABRS, but no expense (receipt of material or services ordered) has been recorded in SABRS. An outstanding un-liquidated order exists when the receipt or expense has been recorded in SABRS for the transaction, but payment for the goods or services has not yet been received or posted.

(2) Locally established procedures will be followed for conducting the quarterly reviews and validations. It is essential that all outstanding documents be reviewed with necessary adjustments made in the accounting system. Validations justify the amounts and requirements processed into SABRS. Invalid amounts of obligations recorded in SABRS restrict the use of those funds. Through the validation process, amounts found to be erroneous are corrected which in many cases will result in an increase of the budget execution activity available balance for other purchases of goods and services. Generally, the following areas should be considered when conducting validations:

(a) For mechanized supply requisitions, has the status in supply been validated to ensure the order was not canceled, shipment is due, shipment occurred, partial shipment occurred, etc.

(b) Are there orders resident in the supply system that have no corresponding obligation in SABRS?

(c) For contracts and purchase orders, has the contracting office been contacted for validation that the contract was issued to the designated vendor. Has the contracting office or budget execution activity contacted the vendor concerning the material or service delivery? Was the service or material ordered received? Was an invoice received? Was the invoice certified and forwarded to disbursing for payment? Was a copy of the payment voucher received by the budget execution activity or budget execution sub-activity? Has a copy of the voucher been sent to the DFAS to assist in their posting of the payment?

(d) For reimbursable authorizations, has a status report been received from the activity performing the requested work or service? Have billings been received from the performing activity for work and services rendered? Are funds available for withdrawal or do more funds need to be authorized to complete the requested order?

(e) For training authorizations and agreements, was the authorization form signed by the appropriate officials and forwarded either to disbursing for a check or sent to the organization performing the training for future billing? Did the individual complete the training?

(1) A specific DIC has been established in SABRS for processing changes to transactions due to an unfilled orders validation. A DIC of "ADJ" should be used for adjustments to the obligation amount recorded in SABRS. The DIC of "ADJ" has been created to adjust the record (commitment, obligation, and expense amounts) for all money fields to equal the amount of the posted liquidation. Statistical accounts in the general ledger will be updated with the amounts processed using the DIC of ADJ when processing adjustments that result from the validation of unfilled orders in SABRS.

(2) Follow up on reported discrepancies and corrections by budget Execution activity and budget execution sub-activities should be performed after each review is completed. Discrepancies that have been reported several times for correction, with no action taken, should be brought to the Comptroller's attention for action.

13. Financial Planning. A financial plan accomplishes commands objectives through the management of its resources. The command generates a plan for O&M N and O&M MC from Budget Data Call inputs provided by subordinate units. It identifies financial requirements for training, operations and readiness.

a. Budget Data Call. Budget Data Calls identifies and justifies the MAG financial requirements for training and operations for the upcoming fiscal year.

b. Mid-Year Review. Mid-Year Reviews look at a MAG's performance in the current fiscal year. It is used to identify and justify additional funding required to support mission essential programs that cannot be met within currently assigned annual planning figures

14. Program Objective Memorandum (POM). The Department of the Navy Program Objective Memorandum (POM) is the Secretary of the Navy's every other year recommendation to the Secretary of Defense for the detailed application of DON resources. The POM shapes Marine Corps priorities by allocating scarce funds for programs considered vital to maintain the capabilities essential for Marine Corps operations. The POM describes the major concerns, initiatives, and changes foreseen for the POM period and equates them to dollar requirements. All of the assumptions that are made about the period must be outlined and foreseeable deficiencies must be identified and justified. The POM looks three to seven years ahead; i.e.; in FY 10 we perform POM 13-16. All changes that will occur between the current year and the POM period must be evaluated to see how these changes will affect our funding position. All long-range financial issues which may surface anytime during the POM period must be identified and a best estimate made of the effect that they will have on our financial and operational plans.

15. Temporary Additional Duty (TAD). Use of TAD funding is governed by the Joint Federal Travel Regulations (JFTR)/Joint Travel Regulations (JTR). The key system utilized for the management of TAD orders is DTS. Reference (t) provides the user with definitions of key terms, processing procedures, transaction illustrations, and explanations of various items relating to travel. Chapters are available for each of the following functional areas: Travel Authorizations/Voucher Processing, Total Obligation Reports, Un-submitted Voucher Reports and additional AD HOCS Inquiries. Travelers are encouraged to use the Defense Travel Management Office (DTMO) website: <http://www.defensetravel.dod.mil>.

a. All transactions processed through DTS will have an assigned Travel Authorization Number (TANUM) and Budget Category Code (BCC) Line of Accounting (LOA). For detailed description of the LOA see Figure 2-3.

b. Appropriation Data: Accuracy in recording the complete line of appropriation data is paramount in order to ensure proper liquidation of TAD orders. Creating new LOAs is the responsibility of the Wing Financial Defense Travel Administrator (FDTA); however, the MAG Fiscal Office must complete verification of the accounting data structure (10 by 20).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACRN	APPN	SH	OC	BCN	SA	AAA	TT	PAA	CC
AA	1761106	27A0	250	67026	-	067443	2D	000000	02706RC00001

- (1) Accounting Classification Reference Number (ACRN). A two-position alphanumeric code (excluding alpha characters I, O, and FR. The first LOA classification information reflected on a source document will normally cite an ACRN of AA. If more than one accounting classification is cited on the source document, these lines will be identified with additional ACRNs of AB, AC, etc.
- (2) Appropriation Symbol. The appropriation symbol is a seven position alphanumeric code comprised of a two-digit department code (e.g., 17 represents Department of the Navy), a one-digit fiscal year (e.g., 6 represents fiscal year 2006), and a four-digit treasury symbol (e.g., 1106 represents Operations and Maintenance, Marine Corps).
- (3) Subhead. The subhead is a four-position alphanumeric code that represents the administering office and the budget program that executed the funds. The first two characters of the subhead designate the administering office and are derived from the last two digits of the major command Unit Identification Code (UIC). The third digit of the subhead relates to the budget activity specific to the appropriation under which the subhead is associated. For O&M appropriations, the last position is zero.
- (4) Object Class (OC). The OC is a three-position code that defines the nature of the services or materials purchased. Examples are 210 (i.e., travel), 250 (i.e., contract services), and 260 (i.e., supplies). For collection transactions, the Reimbursable Source Code (RSC) preceded by two zeros will be used.
- (5) Bureau Control Number (BCN). The BCN is a five-position numeric field used to identify the holder of the funds or OPBUD. The BCN for O&M will be the UIC assigned to the allotment authorization (formerly OPBUD or SUBOPBUD) provided to commands.
- (6) Suballotment Number (SA). The SA is a one-position code used to identify a Centrally Managed Allotment (CMA) administered at HQMC. If funds are not chargeable to a CMA this field will be left blank. A zero will not be used in this field.
- (7) Authorized Accounting Activity (AAA). The AAA is a six-position code used to identify the activity responsible and authorized to perform the accounting function for the fund holder. The current code is 067443, which represents DFAS-CL, responsible for the Marine Corps accounting.
- (8) Transaction Type Code (TTC). The TTC is a two-position code used to classify the type of payment or receipt. Common TTC codes are: 2D (i.e. general payment), 1K (i.e. travel advance), and 3C (i.e. reimbursable collection).
- (9) Property Accounting Activity (PAA). The PAA is a six-position field used to identify the responsible plant property accounting activity (usually the command UIC) for equipment purchases classified as plant property. For TDY documents, this field is used to reflect the Travel Order Number (TON). For all other transactions, field will be zero filled.
- (10) Cost Code. The cost code is a 12-position code used for local identification of transactions. For TDY transactions, this field will be automatically generated from the order writing system. For Government Purchase Card transactions this field will contain the BEA, BESA, and FC. For all other transactions this field should contain the last 12 digits of the SDN assigned to the source document.

Figure 2-3.--Line of Appropriation Format.

c. Format for Accounting Data on Travel Orders. A complete line of accounting data will be shown on each authorized travel order (except no cost orders).

d. Standard Document Number. A 15-digit standard document number is produced once the orders approved by the designated approving authority. The standard document number will consist of service code, unit identification code (UIC), the last two digits of the applicable fiscal year, the letter "T" and the TANUM.

16. Cost Analysis Team (CAT). The CAT consists of four tiers within Marine Aviation: MARFORS, WINGS, T/M/S Leads/Teams, and squadrons. The key objective is to identify, explain and justify cost variances. Refer to Chapter 7 for further cost analysis policy and procedures.

Chapter 3

Operation & Maintenance, Navy (O&M,N) Temporary Additional Duty (TAD)

1. O&M,N TAD Funds. Fleet Aviation TAD OPTAR (OFC-21) funds are granted by the Wing Comptroller to finance costs incurred in the performance of fleet aviation operations and training. OFC-21 funds are only authorized to fund per diem and travel exclusively for fleet aviation matters. To ensure the MAG's Mission is accomplished, O&M,N TAD funds must be efficiently and effectively managed. Adherence to the details and procedures covered by the applicable directives and guidelines, in conjunction with timely and systematic management, will ensure TAD funds are not misused or abused. The use of O&M,N TAD funds is governed by references (t) through (v). Further questions/guidance should be directed to references (g), (h), and (s).

2. Responsibilities/Duties for O&M,N TAD Management Include:

a. Ensure efficient management of the TAD funds through internal controls and systematic reviews.

b. Receive TAD requests from units and determine availability of appropriate funding.

c. Collect data to forecast funding requirements.

d. Adjust and reprioritize the budget as requirements change in the TEEP.

e. Reconcile transactions posting in STARS to ensure validity and accuracy.

f. Submit Financial reports as required by higher headquarters.

g. Maintain source documentation for all transactions per reference (b) SSIC 7310.1.

h. Inform the MAG Commander of current funding posture as required.

i. Review all TAD requests to ensure that the LOA and appropriate funding is available in STARS.

3. Budget Data Call. Budget data call forecasts the future FY O&M,N budget requirements to operate all squadrons supported by the MAG. The report is used to identify all mission critical, essential, discretionary, and enhancement requirements to maintain or increase training requirements. Requirements must be accurate and follow the future TEEP. The Wing Comptroller will consolidate, review and submit the MAG Budget Data Call submission to produce the annual financial plan.

a. The principal objectives of financial planning are to:

(1) Involve Commanders/staff officers at all levels in the process.

(2) Justify all resource requirements for existing activities/programs as well as for new initiatives.

(3) Establish measurable objectives at all planning levels that are goal oriented.

- (4) Assess alternative methods of accomplishing objectives.
- (5) Develop mitigation strategy to offset shortfall of funds.

b. Properly prepared Annual Financial Plan must be:

- (1) Based on training requirements and planned operations.
- (2) Completed in accordance with directives of higher commands and agencies.
- (3) Subdivided into applicable categories.
- (4) Prepared within established financial means and include unfunded requirements.
- (5) Forwarded to higher commands as required.

c. The Annual Financial Plan requires meticulous attention to detail and be prepared as directed. Essential requirements that cannot be supported within the dollar control assigned will be submitted as unfunded requirements. Justification for additional funds must clearly state the requirement and the impact on readiness and/or the support capability if not provided. Funding for any new requirements or increased tasking must be addressed in detail.

4. Mid-Year Review. Mid-year reviews look at a command's performance in the current fiscal year. The review is used to identify and justify additional funding required to support mission essential requirements cannot be met within currently assigned annual planning figures (APF). Reviews must be accurate and considering the status of equipment, personnel availability, commitments, etc. The reviews are also used to explain why funds are not being obligated as planned. The Wing Comptroller will consolidate and review the MAG submissions to ensure they are accurate and in the correct format.

a. Justification for additional funding must be complete, clear and concise. Explain how mission accomplishment will be degraded if funds are not provided. Prior submissions should be reviewed to ensure that additional funding was properly applied to previously identified shortfalls. (Refer to Appendix C for sample Un-funded Deficiency format). Submit the following information:

- (1) Annual Planning Figure (APF)
- (2) Obligations through the end of the current quarter
- (3) Priority of requirements within exercises or categories
  - (a) Amount of shortfall: Total dollars required above APF.
  - (b) Description of requirements.

1. Priority one shortfall: Absolutely essential to accomplish commands mission at current manning level. Failure to fund will degrade readiness.

2. Priority two shortfall: Causes a marked deterioration in the ability of the command to accomplish the mission.

(4) Complete justification: To include impact of mission as it relates to the unit's war fighting capability.

5. Travel Orders. DTS orders issued by competent authority are required for official travel and for reimbursement of expenses incident to travel per reference (u). Instructions which cover creating individual, group, multi-sponsor, and other sponsor orders are contained in reference (t).

a. Accuracy of estimated cost. The costs listed on the TAD orders will be recorded as an obligation. In order to reduce variances at the point of expenditure and to provide the most reliable up-to-date information concerning available funds, this original obligation amount must be as accurate as possible. The MAG must be aware of changing rates in per diem as well as changing costs of transportation. In addition, the MAG should utilize reference (u) and local travel representatives in preparation of accurate TAD cost estimates.

Note: Changes in per diem rates will reflect in DTS. Changes in transportation costs will have to be verified at the Commercial Ticket Office (CTO).

(1) Availability of Government Quarters and Messing. The MAG will ensure that Government quarters and messing are utilized to the fullest extent possible.

(2) Rental Vehicles. The use of commercial rental vehicles will be for the convenience of the government not the traveler. Travelers going TAD in a group of fewer than three is only authorized a compact car.

(3) Transportation. Individuals on TAD orders will be directed to use the most cost effective means of transportation.

(4) Non-Planned TAD. If the TAD requested is not included in the commands annual spending plan, the MAG should ensure complete justification prior to submission.

b. Receive, Evaluate, and Process Funding Requests for foreign travel, group travel, or in times of system non-availability. The MAG, in coordination with the appropriate staff officers, should evaluate each request. Upon approval of the MAG Commander, each request will be forwarded via the chain of command to the Wing Comptroller. Along with the request for funding increase or decrease, the MAG must also provide a spending plan and detailed justification for each request.

c. Amendment and Cancellations. All requests for amendments and cancellations of TAD orders will be initiated by the traveler and sent via the MAG when the amendment entail adjustment to obligated travel costs.

d. Amendment of TAD Orders. All O&M,N TAD authorization orders that have been approved will be amended utilizing DTS prior to submission of the voucher. When directed by the TYCOM, all amendments of O&M,N TAD orders will be subject to approval by the command.

(1) Editing of TAD Orders. All O&M,N TAD authorization orders prior to approval will be edited utilizing DTS.

(2) Cancellation of TAD Orders. Cancellation of O&M,N TAD orders will be submitted in DTS and routed to the MAG. Prior to cancellation verification of expenses must be completed and any charges (CTO FEE) incurred by the traveler revokes the need for a cancellation. NOTE: Special care must be taken to ensure that travel orders are not cancelled while an outstanding travel advance exists.

a. Appropriation Data. Accuracy in recording the complete line of appropriation data is paramount in order to ensure proper liquidation of TAD orders.

b. Format for Accounting Data on Travel Orders. A complete line of accounting data will be shown in each authorized travel order. Accounting data (Figure 3-1) will be generated when TAD Orders are generated using DTS.

## 6. Types of TAD Orders

a. Unit Deployment Program (UDP). Per diem for members of a deployed squadron assigned to the UDP is funded by higher headquarters citing O&M,MC appropriation. The parent command will fund travel for the detaching unit while en-route to its deployment site. The UDP command will fund travel when the unit returns from its deployment site. TAD during the UDP, to include exercises and contingencies, are the responsibility of the gaining UDP command. Per diem is not authorized for units embarked aboard a naval vessel. Further UDP guidance is explained in reference (x).

b. Field Duty. The specifics of the TAD site and determination of the order writing authority, and if applicable, the JTF Commander, determine if orders will be under field duty considerations. Field duty, as it relates to the entitlement to per diem, is determined by the nature of the training to be performed. The NAVCOMPT Manual and other DOD regulations specifically prohibit writing TAD orders under field duty considerations in order to save money.

c. Group Travel. Group travel procedures apply only when travel and per diem costs are identical for all individual travelers. Group travel is defined in reference (u).

d. Split Year Appropriation. Multi-year travel orders are required where a travel order is written for either individual or group travel where the period of TAD overlaps multiple fiscal years. Multi-year travel orders must have unique fiscal year appropriation data.

e. Multi-sponsor Travel Orders. These types of orders are generated when an individual, or a group are assigned TAD orders and the costs will be funded by more than one command. These orders must cite both sponsors' appropriation data.

f. Local Travel. Local travel is travel conducted within the limits of one's Permanent Duty Station (PDS), as established by local directives. Travel orders are not required for travel within PDS limits and reimbursement for expenses incurred as a result of local travel is accomplished via DTS Local Voucher, SF 1164. Requests for reimbursement for local travel expenses should be scrutinized by the MAG to determine that the expenses are legitimate and were incurred while executing authorized local travel.

AA 17. 1804.60AE 210 57012 F 060951 2D 1DW123 09378 8F000E  
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

- (1) Accounting Classification Reference Number (ACRN) – An alpha or an alpha/numeric code consisting of two characters assigned to each line of accounting data. (Example: AA for the first line, AB to second line, AC to third line, etc.)
- (2) Appropriation – A seven character number in which the third number denotes the FY.
- (3) Subhead – Denotes TYCOM, consist of four characters.
- (4) Object Class – Zero filled: contains three characters.
- (5) Bureau Control Number – A five character number denoting the UIC of the OPBUD holder.
- (6) Sub allotment – One character denoting the operating budget suffix "F".
- (7) Authorized Accounting Activity- Six characters indicating which DFAS.
- (8) Transaction Type – for a all TAD transactions, "2D" is used; contains two characters.
- (9) TANUM Number – Six characters long, unique to the travel authorization/voucher. The TANUM is the last six numbers of the SDN.
- (10) Cost Code – The cost code contains twelve characters. The first five numbers indicated the UIC, followed by a single digit FT, next the find code and default four digit characters

Figure 3-1.--Sample Format Accounting Data For Travel Orders.

## 7. Travel Advances

a. Travel advances drawn in conjunction with executed TAD orders represent actual cash outlays from the Treasury of the United States. All advances are chargeable to the unit and should be carefully scrutinized. Travel advances are only authorized to individuals not in receipt of a Government Travel Card (GTC).

b. Consideration must be given to travel orders issued for which an advance was drawn but the travel was never actually executed. In these cases, the TAD orders must be canceled, and the applicable advance must be recouped by either repayment by the member, or a pay checkage.

c. Settling outstanding travel advances requires members to promptly liquidate their travel orders. Units should ensure strict compliance with procedures outlined in reference (w) concerning liquidation of advance travel.

d. Advise members who fail to complete a settlement voucher within five working days via a TAD liquidation delinquency letter, (locally generated) to submit their orders within the next 5 working days, or that all travel advances associated with this TAD will be recouped from their military pay.

e. Continue reconciliation with the local disbursing office to ensure that additional time is provided to the member where errors or difficulties have been encountered.

f. Local procedures must be established which will preclude members from executing PCS orders with unsettled travel claims still outstanding.

g. Conduct monthly review of outstanding Travel Orders to identify if estimated date of return has expired.

8. VMGR TAD. VMGR squadrons are unique in that the Wing Commanding General will maintain operational control, while the parent MAG Commander maintains administrative control. This situation has made it necessary for the VMGR squadrons to be given order writing authority for aircrew TAD in conjunction with flight operations. The VMGR squadrons are reporting activities and will maintain all required files and reports, to include submission of BORs. The MAG will be responsible for all administrative (non-operational) TAD requirements for the VMGR squadrons. The VMGR TAD Officer is responsible for budgeting and execution of assigned OFC-21 funds. Shortfalls will be identified and requests for additional funds will be forwarded through the MAG.

9. Processing TAD Orders Involves:

- a. Traveler requests orders through DTS.
- b. TAD is approved by appropriate officials.
- c. Information from request form is entered into DTS.
- d. STARS reserves and obligates funds.
- e. Traveler performs TAD.

f. Traveler settles travel claim through DTS after returning from TAD within 5 days.

10. O&M,N TAD Accounting Records, Files and Reports. Accurate accounting and prompt liquidation of claims are mandatory to ensure the optimum use of TAD funds allocated. Local procedures will be established to monitor financial status and processing of orders to fit the individual unit's needs. At a minimum, the following reports will be used:

a. OPTAR Grants and Adjustments. The authority for the MAG to incur obligations against an OPTAR is provided by the Wing Comptroller in the form of a quarterly Grant. Additional increases or decreases to the OPTAR will be issued by the Wing Comptroller as required. All grant increases or decreases will be forwarded via a Naval message/email and will identify the following: OFC, Fund Code, Dollar amount and Net Total OPTAR (NTO) amount. MAG Fiscal upon receipt is required to acknowledge receipt and verification of the NTO amount. The MAG Fiscal will retain a copy of all Grant correspondence received by correspondence date within fiscal year per reference (b) SSIC 7310.3a.

b. Continuing Resolution Act (CRA). The CRA is a congressional action that provides the authority to incur obligations prior to passage of the Annual Appropriations Act. The CRA will specify a maximum rate at which obligations may be incurred based on the spending rate of the prior fiscal year or a set percentage. The TYCOM and Wing Comptroller will publish guidance and closely monitor the obligations incurred by the MAG until the Annual Appropriations Act is passed and signed by the President.

c. Budget OPTAR Report (BOR) (NAVCOMPT 2157). The monthly BOR reports all Fiscal Year To Date (FYTD) data (i.e. total obligations, SFOEDL difference, NTO) and will be transmitted in accordance with guidance published by the TYCOM. The MAG Fiscal Office is responsible for preparing and submission of the OFC-21 BOR. Naval message format and procedures for reviewing the BOR are contained in Appendix E. BOR's will be maintained per reference (b) SSIC 7310.5.

d. Total Obligation Report. This report is obtained from DTS and displays obligations for a time period as specified by the requestor.

e. Unsubmitted Voucher Report. This report is obtained from DTS and shows travelers who have failed to submit their travel claims within 5 days of completion of the TAD for a time period as specified by the requestor.

f. Outstanding Travel Advance (OTA) Report. The OTA is a cumulative list of all outstanding travel advances which may require action on part of the traveler and the traveler's organization to accomplish immediate collection/correction of the advance. The OTA report is prepared by the TYCOM and available for downloading from the WebsALTS web site no later than the 5th of each month.

(1) This report should be reconciled with the Unsubmitted Voucher Report.

(2) Fiscal will process the OTA report for the current and two prior fiscal years.

h. Financial Support Listings. The Type Commanders act as an interface between the Fleet and STARS-FL. Monthly, TYCOM produces two (2) listings for each activity. The spending of funds in Standard Accounting Reporting System-Field Level (STARS-FL) consists of the obligation (540 amounts) and expensed data (610 amounts). Use of the STARS-FL requires a SAARS request DD form 2875.

(1) Unfilled Order Listing (UOL). The UOL is accumulative listing of TAD orders, which have not been settled or only partially settled. The listing is produce for the life of the OPTAR or until all orders have been fully settled or cancelled. The UOL report is prepared by the TYCOM and available for downloading from the WebsALTS web site no later than the 5th of each month.

(a) Fiscal will process the UOL for the current and two prior fiscal years.

(b) Transactions on this report will be reconciled with DTS and STARS to determine why it's still financially outstanding.

(c) Processed UOL's will be submitted to the Wing Comptroller and TYCOM in accordance with published guidance.

(2) Summary Filled Order Expenditure Listing (SFOEDL). The SFOEDL is a listing that displays unmatched monetary conditions between obligations and expenditures. Differences in obligations and expenditures will result in a required increase or decrease of the original obligation amount to match an expenditure processed at DFAS. The SFOEDL report is prepared by the TYCOM

and available for downloading from the WeBSALTS web site no later than the 5th of each month.

(a) Fiscal will process the SFOEDL for the current and two prior fiscal years.

(b) The FYTD difference must be posted to the OPTAR.

(c) Transactions will be manually researched in DTS and STARS to determine whether it's valid or needs to be challenged.

(d) Fiscal is required to complete processing of the SFOEDL within 10 days of receipt.

(e) Submit SFOEDL Response Page and all challenges to the Wing Comptroller and TYCOM in accordance with published guidance.

Chapter 4

Operations & Maintenance, Marine Corps (O&M,MC)  
Temporary Additional Duty (TAD)

1. O&M,MC TAD Funds. To ensure the MAG's mission is accomplished, O&M,MC TAD funds must be efficiently and effectively managed. Adherence to the details and procedures covered by the applicable directives and guidelines, in conjunction with timely and systematic management, will ensure TAD funds are not misused or abused.
  - a. These funds are used to support ground related TAD as listed in Chapter 2 figure 2-1. Use of O&M,MC TAD funds is governed by references (u) and (v).
  - b. Further questions/guidance should be directed to references (g), (h), and (s).
2. Responsibilities/Duties for O&M,MC TAD Management Include:
  - a. Ensure efficient management of the TAD funds through internal controls and systematic reviews.
  - b. Receive TAD requests from units and determine availability of appropriate funding.
  - c. Collect data to forecast funding requirements.
  - d. Adjust and reprioritize the budget as requirements change in the TEEP.
  - e. Reconcile transactions posting in SABRS to ensure validity and accuracy.
  - f. Maintain source documentation for all transactions per reference (b) SSIC 7310.1.
  - g. Inform the MAG Commander of current funding posture as required.
  - h. Review all TAD requests to ensure that the LOA and appropriate funding is available in SABRS.
3. Budget Data Call. Budget data call forecasts the future FY O&M,MC budget requirements to operate all squadrons supported by the MAG. The report is used to identify all mission critical, essential, discretionary, and enhancement requirements to maintain or increase training requirements. Requirements must be accurate and follow the future TEEP. The Wing Comptroller will consolidate, review and submit the MAG Budget Data Call submission to produce the annual financial plan.
  - a. The principal objectives of financial planning are to:
    - (1) Involve Commanders/staff officers at all levels in the process.
    - (2) Justify all resource requirements for existing activities/programs as well as for new initiatives.

(3) Establish measurable objectives at all planning levels that are goal oriented.

(4) Assess alternative methods of accomplishing objectives.

(5) Develop mitigation strategy to offset shortfall of funds.

b. Properly prepared Annual Financial Plan must be:

(1) Based on training requirements and planned operations.

(2) Completed in accordance with directives of higher commands and agencies.

(3) Subdivided into applicable categories.

(4) Prepared within established financial means and include unfunded requirements.

(5) Forwarded to higher commands as required.

c. The Annual Financial Plan requires meticulous attention to detail and be prepared as directed. Essential requirements that cannot be supported within the dollar control assigned will be submitted as unfunded requirements. Justification for additional funds must clearly state the requirement and the impact on readiness and/or the support capability if not provided. Funding for any new requirements or increased tasking must be addressed in detail.

4. Mid-Year Review. Mid-year reviews look at a command's performance in the current fiscal year. The review is used to identify and justify additional funding required to support mission essential requirements that cannot be met within currently assigned annual planning figures (APF). Reviews must be accurate and considering the status of equipment, personnel availability, commitments, etc. The reviews are also used to explain why funds are not being obligated as planned. The Wing Comptroller will consolidate and review the MAG submissions to ensure they are accurate and in the correct format.

a. Justification for additional funding must be complete, clear and concise. Explain how mission accomplishment will be degraded if funds are not provided. Prior submissions should be reviewed to ensure that additional funding was properly applied to previously identified shortfalls. (Refer to Appendix D for sample Un-Funded Deficiency format) Submit the following information:

(1) Annual Planning Figure (APF)

(2) Obligations through the end of the current quarter

(3) Priority of requirements within exercises or categories

(a) Amount of shortfall: Total dollars required above APF.

(b) Description of requirements.

(c) Priority one shortfall: Absolutely essential to accomplish commands mission at current manning level. Failure to fund will degrade readiness.

(d) Priority two shortfall: Causes a marked deterioration in the ability of the command to accomplish the mission:

(4) Complete justification: To include impact of mission as it relates to the unit's war fighting capability.

5. Travel Orders. DTS orders issued by competent authority are required for official travel and for reimbursement of expenses incident to travel per reference (u). Instructions which cover creating individual, group, multi-sponsor, and other sponsor orders are contained in reference (t). These instructions include how to create, authenticate, print orders, how to add a missing travel record, and how to reserve blocks of TON Numbers, etc.

a. Accuracy of estimated cost. The costs listed on the TAD orders will be recorded as an obligation. In order to reduce variances at the point of expenditure and to provide the most reliable up-to-date information concerning available funds, this original obligation amount must be as accurate as possible. The MAG must be aware of changing rates in per diem as well as changing costs of transportation. In addition, the MAG should utilize the JFTR and local travel representatives in preparation of accurate TAD cost estimates.

Note: Changes in per diem rates will reflect in DTS. Changes in Transportation costs will have to be verified at the Commercial Ticket Office (CTO).

(1) Availability of Government Quarters and Messing. The MAG will ensure Government quarters and messing are utilized to the fullest extent possible.

(2) Rental Vehicles. The use of commercial rental vehicles will be for the convenience of the government not the traveler. Travelers going TAD in a group of fewer than three are only authorized a compact car.

(3) Transportation. Individuals on TAD orders will be directed to use the most cost effective means of transportation.

(4) Non-Planned TAD. If the TAD requested is not included in the commands annual spending plan, the MAG should ensure complete justification prior to submission.

b. Amendments and Cancellations. All requests for amendments and cancellations of TAD orders will be initiated by the traveler and sent via the MAG when the amendment entail adjustment to obligated travel costs.

c. Amendment of TAD Orders. All O&M,MC TAD authorization orders that have been approved will be amended utilizing DTS prior to submission of the voucher. When directed by the TYCOM, all amendments of O&M,MC TAD orders will be subject to approval by the command.

(1) Editing of TAD Orders. All O&M,MC TAD authorization orders prior to approval will be edited utilizing DTS.

(2) Cancellation of TAD Orders. Cancellation of O&M,MC TAD orders will be submitted in DTS and routed to the MAG. Prior to cancellation verification of expenses must be completed and any charges (CTO FEE) incurred by the traveler revokes the need for a cancellation. NOTE: Special care must be taken to ensure travel orders are not cancelled while an outstanding travel advance exists.

a. Appropriation Data. Accuracy in recording the complete line of appropriation data is paramount in order to ensure proper liquidation of TAD orders.

b. Format for Accounting Data on Travel Orders. A complete line of accounting data will be shown in each authorized travel order. Accounting data will be generated when TAD Orders are generated using SABRS. References (l) through (q) provide further guidance.

#### 6. Types of TAD Orders

a. UDP. Per diem for members of a deployed squadron assigned to the UDP is funded by higher headquarters citing O&M,MC appropriation. The parent command will fund travel for the detaching unit while enroute to its deployment site. The UDP command will fund travel when the unit returns from its deployment site. TAD during the UDP, to include exercises and contingencies, are the responsibility of the gaining UDP command. Per diem is not authorized for units embarked aboard a naval vessel. Further UDP guidance is explained in reference (ad).

b. Field Duty. The specifics of the TAD site and determination of the order writing authority, and if applicable, the JTF Commander, determine if orders will be under field duty considerations. Field duty, as it relates to the entitlement to per diem, is determined by the nature of the training to be performed. The NAVCOMPT Manual and other DOD regulations specifically prohibit writing TAD orders under field duty considerations in order to save money.

c. Group Travel. Group travel procedures apply only when travel and per diem costs are identical for all individual travelers. Group travel is defined in reference (u).

d. Split Year Appropriation. Multi-year travel orders are required where a travel order is written for either individual or group travel where the period of TAD overlaps multiple fiscal years. Multi-year travel orders must have unique fiscal year appropriation data.

e. Multi-sponsor Travel Orders. These types of orders are generated when an individual, or a group are assigned TAD orders and the costs will be funded by more than one command. These orders must cite both sponsors' appropriation data.

7. Local Travel. Local travel is travel conducted within the limits of one's Permanent Duty Station (PDS), as established by local directives. Travel orders are not required for travel within PDS limits and reimbursement for expenses incurred as a result of local travel is accomplished via DTS Local Voucher, SF 1164. Requests for reimbursement for local travel expenses should be scrutinized by the MAG to determine the expenses are legitimate and were incurred while executing authorized local travel.

8. Travel Advances

a. Travel advances drawn in conjunction with executed TAD orders represent actual cash outlays from the Treasury of the United States. All advances are chargeable to the unit and should be carefully scrutinized. Travel advances are only authorized to individuals not in receipt of a Government Travel Card (GTC).

b. Consideration must be given to travel orders issued for which an advance was drawn but the travel was never actually executed. In these cases, the TAD orders must be canceled, and the applicable advance must be recouped by either repayment by the member, or a pay checkage.

c. Settling outstanding travel advances requires members to promptly liquidate their travel orders. Units should ensure strict compliance with procedures outlined in reference (w) concerning liquidation of advance travel.

d. Advise members who fail to complete a settlement voucher within five working days via a TAD liquidation delinquency letter, (locally generated) to submit their orders within the next 5 working days, or that all travel advances associated with this TAD will be recouped from their military pay.

e. Continue reconciliation with the local disbursing office to ensure additional time is provided to the member where errors or difficulties have been encountered.

f. Local procedures must be established which will preclude members from executing PCS orders with unsettled travel claims still outstanding.

g. Conduct monthly review of outstanding Travel Orders to identify if estimated date of return has expired.

9. Processing TAD Orders. Instructions which cover creating individual, group, multi-sponsor, and other sponsor orders are contained in reference (t). These instructions include how to create, authenticate, print orders, how to add a missing travel record, and how to reserve blocks of TON Numbers, etc. References (l) through (q) provide additional instructions for changing fiscal amounts, and how to change FIP's.

a. Traveler requests orders through DTS.

b. TAD is approved by appropriate officials.

c. Information from request form is entered into DTS.

d. SABRS reserves and obligates funds.

e. Traveler performs TAD. SABRS expends based on proceed date entered and number of days authorized TAD.

f. Traveler settles travel claim through DTS after returning from TAD within 5 days.

10. Maintain O&M, MC TAD Accounting Records and Forward Applicable Reports. TAD accounting records will be maintained in accordance with procedures prescribed by the current Force Orders and the following will apply.

Chapter 5

Operations and Maintenance, Marine Corps (O&M,MC) (Non TAD)

1. Distribution of O&M,MC Funds (PE/RA). The Marine Aircraft Wing (MAW) Comptroller will provide funding authority in the form of a grant. All grants will be forwarded via a Naval message or official email correspondence to the MAG. It is imperative once a grant is received all information is verified with the Wing Comptroller. All funds must be distributed according to the MAG financial plan and as approved by the Commanding Officer. (Refer to Appendix C for flow of funds)
2. Responsibilities/Duties for O&M,MC Management.
  - a. Collect data to forecast funding requirements.
  - b. Adjust and reprioritize the budget as requirements change.
  - c. Reconcile transactions posting in SABRS to ensure validity and accuracy.
  - d. Maintain source documentation for all transactions for current and five fiscal years.
  - e. Inform the MAG Commander of current funding posture as required.
3. Financial Planning. The Commanding General provides MAG Commanders with financial planning guidance for individual fiscal years. The MAW Assistant Chief of Staff, Comptroller (AC/S Compt) is the principal staff officer responsible for formulating financial planning guidance to be passed to unit Commanders. The AC/S Compt provides assistance to the unit Commanders in the preparation of their Budget Data Calls, used to develop the MAW Annual Financial Plan.
  - a. Financial planning includes:
    - (1) Involvement of Commanders/staff officers at all levels in the process.
    - (2) Aligning the budget to meet mission requirements established by the MAG commander.
    - (3) Validating/justifying/prioritizing all resource requirements for existing activities/programs as well as for new initiatives.
    - (4) Developing alternative methods of accomplishing mission requirements.
    - (5) Analyze the impact of un-funded requirements.
  - b. The Budget Data Call is a document that requires meticulous attention to detail. Essential requirements that cannot be supported within the Annual Planning Figure (APF) will be submitted as un-funded requirements. Justification for additional funds must clearly state the requirement and the impact on readiness and/or the support capability if not provided. Funding for any new programs or increased tasking must be addressed in detail. (Refer to Appendix D for sample Un-funded Deficiency format)

c. To properly prepare input for the Budget Data Call:

- (1) Identify costs associated with supporting actual training requirements and planned operations approved by MAG S-3.
- (2) Validate T/E and identify current material shortages.
- (3) Divide requirements between PE and RA funding.
- (4) Use the prioritized list of requirements from subordinate units and the APF from the MAW Comptroller to determine what requirements are funded and un-funded.
- (5) Determine the impact of un-funded requirements on mission requirements.
- (6) Provide completed Mid-Year Review to MAG Commander for approval.
- (7) Submit in accordance with MAW Comptroller guidance.

d. The Budget Data Call will be submitted when directed by the MAW Comptroller. Retain all documentation for comparison and validation of out-year requirements. All supporting documentation must be kept on file for current plus five prior fiscal years.

4. Mid-Year Review. The Mid-Year Review is used to identify and justify additional funding required to support mission essential programs that cannot be met within currently assigned annual planning figures. Mid-Year Reviews must be accurate and realistic, considering the status of equipment, personnel availability, commitments, etc. Mid Year Reviews are also used to explain why funds are not being obligated as planned.

a. To properly prepare the Mid-Year Review:

- (1) Validate current APF against current funding provided by the MAW Comptroller.
- (2) Validate/include original un-funded requirements from the previous Budget Data Call.
- (3) Identify emerging funding requirements to support programs not met by the current APF.
- (4) Prioritize un-funded requirements in accordance with the categories provided by MAW Comptroller.
- (5) Provide completed Mid-Year Review to MAG Commander for approval.
- (6) Submit in accordance with MAW Comptroller guidance.

b. Justification for additional funding must be complete, clear and concise. Explain how mission accomplishment will be degraded if funds are not provided. Prior submissions should be reviewed to ensure additional funding was properly applied to previously identified shortfalls. (Refer to Appendix D for sample Un-funded Deficiency format)

5. Program Objective Memorandum (POM). The MAW Comptroller will provide POM guidance to MAG Commanders. Long-range financial requirements anticipated during the coming POM cycle must be identified along with the potential impact they will have on financial and operational plans.

a. To properly prepare input for the POM:

- (1) Identify/justify future initiatives and new programs.
- (2) Consider future equipment/material requirements and projected operational tempo.
- (3) Estimate the funding requirements for initiatives, programs and operational requirements.
- (4) Subdivide into applicable categories and fiscal years.

b. Upon completion of the input:

- (1) Provide completed POM to MAG Commander for approval.
- (2) Submit in accordance with MAW Comptroller guidance.

6. Monitoring MAG Financial Plan. Monitoring the unit's performance in executing its financial plan requires the MAG be aware of fiscal documents and official accounting reports that provide them with financial management data. The Standard Accounting, Budgeting and Reporting System (SABRS) provides the MAG with automated reports on the status of O&M,MC funds. For a complete description of required reports see reference (t).

a. Validate and approve requests from MAG units for items stocked at the SMU (RA Expenditures).

- (1) Receive request form from subordinate unit.
- (2) Check Consolidated Material Records (CMR) or Property Records for sourcing within the MAG.
- (3) Ensure the balance of RA funding is positive.
- (4) Input requirement into Due and Status File (DASF) for sourcing by SMU.

b. Monitor Planning Estimate (PE) Expenditures by MCP via the following SABRS Reports and provide to higher as required:

- (1) Outstanding Commitment Report.
- (2) Un-liquidated Order Status Report.
- (3) Field Report by WCI/BSYM/FY/BEA/Budget Execution Sub Activity (BESA).
- (4) Daily Transaction Report.

c. Initiate, commit, obligate, expend, liquidate PE funded requisitions from non-MCP MAG units. Further processing guidance is provided in reference

(o). Contact MAW Comptroller to correct MAG Fiscal initiated requisitions suspended in SABRS.

Chapter 6:

Operations and Maintenance, Navy (O&M,N) (Non TAD)

1. Non-Flight Hour Program (NFHP)

a. Distribution of O&M,N NFHP Funds (OFC-09/10). The Marine Aircraft Wing (MAW) Comptroller will provide NFHP funding authority in the form of a grant. All grants will be forwarded via to the Marine Aviation Logistics Squadron (MALS) Aviation Supply Department (ASD). (Refer to Appendix C for O&M N Flow of Funds)

b. Responsibilities/duties for the management of O&M,N NFHP Funds (OFC-09/10) will be performed by the MALS Aviation Supply Department in accordance with Chapter 2 of reference (i).

2. Flight Hour Program (FHP)

a. Distribution of O&M,N FHP Funds (OFC-01/50). The MAW Comptroller will provide FHP funding authority in the form of a grant. All grants will be forwarded via official correspondence to the MALS ASD. Upon receipt of a grant, all financial information (Net Total Optar (NTO)) is verified with the MAW Comptroller. All funds must be distributed to execute the MAG flying hour program.

b. Responsibilities/duties for the management of O&M,N FHP Funds (OFC-01/50) will include:

(1) Execution by the MALS Aviation Supply Department in accordance with reference (i).

(2) Tier 1 Cost Analysis Team will provide and brief the MAG Commander with monthly cost reports.

(3) Tier 1 Cost Analysis Team will chair twice-monthly meetings with Squadron AAMOs and MMCOs.

3. Budget Data Call/Mid-Year Review. The MALS ASD is responsible to identify/justify NFHP requirements for the annual Budget Data Call/Mid-Year Review submission and submit the information to MAG. The MAG will compile the submissions of all OFC's (OFC-09/10) and ensure the completed budget is in the proper format according to the MAW Comptroller. The completed budget/review will be forwarded to the MAG Commander for review and approval. Once approved, the MAG will forward the budget/review to the MAW Comptroller via official correspondence. Retain all documentation for comparison and validation of out-year requirements. All supporting documentation must be kept on file for current per reference (b) SSIC 7310.3a and reference (1), Chapter 2 and Chapter 7.

a. Un-funded Deficiencies. A prioritized list of un-funded deficiencies for OFC-09/10 must be maintained by the MALS ASD. If additional funds become available from Wing Comptroller, this will ensure a timely execution of funds. (Refer to Appendix D for sample Un-funded Deficiency format)

b. Funding Shortfalls/Excesses. OFC-01 and OFC-50 projected shortfalls/excesses will have a direct impact on the FHP. The MALS ASD and the MAG S-3 must assess the financial impact of shortfalls/excesses on the

FHP. It is essential these shortfalls/excesses be recognized and reported to the MAG Commander as soon as possible. The MAG must then advise the MAW Comptroller of excesses and shortfalls. FRS and TACAIR shortfalls/excesses must be separately addressed.

(1) Shortfalls. The MALS ASD and MAG S-3 should determine the cause of the shortfalls, assess potential impact on the FHP (stop-fly date, loss of flight hours, and the impact on readiness), and establish possible courses of action.

(2) Excesses. The MALS ASD and the MAG S-3 must determine the cause of excess funding. Causes of excess could be T/M/S OP20 execution, cancellation of TEEP exercises, reduced pilot throughput, etc. If it is determined changes in the SETP (planned flight hours) will result in excess funding, the MAG Commander should be notified

c. Flight Hours. Flight hours are the basic building block utilized to develop MAG funding requirements. The MAG S-3 is responsible to ensure the monthly squadron flight hours are inputted into M-SHARP by the first day of the month. This will enable the MALS ASD to capture accurate flight hours for the monthly BOR. Further guidance is provided in reference (y).

4. AIR Card Program. The MAG Commander is responsible for assigning a MAG Agency Program Coordinator (APC) for the AIR Card Program in writing. Each squadron commander (excluding the MALS) is responsible for assigning a representative in writing as the command APC to provide support and oversight for all participants (Pilots and crewmembers in their command). The appointment letters must be maintained by each command. Further guidance is provided in reference (z) and (l), Appendix V. The MAG APC responsibilities are as follows;

a. Establish and ensure execution of the local program following DOD's and DON's policies.

b. Ensure detailed knowledge and understanding of all policies and procedures for the program.

c. Ensure DON's role-based training (initial and refresher every other year) compliance and systems access are achieved within 30 days of appointment (located online at <https://www.navsup.navy.mil/ccpmd>, select "AIR Card Training").

d. Document any action taken which reveals non-compliance, misuse and/or abuse and report up the hierarchy chain.

e. Maintain communication throughout the chain including with the card contractor as required.

f. Sign up for the email subscription service in order to receive policy and administrative notices.

g. Attend the DON APC Conference held annually.

h. Conduct a quarterly audit of all MAG squadrons to ensure compliance with AIR Card program and ensure all pilots have current training certificates and a Statement of Understanding on file.

Chapter 7

Operations and Maintenance, Navy (O&M,N)  
Flying Hour Program Cost Analysis

1. Type Model Series (TMS) Lead. As the Type Model Series (TMS) Lead, the MAG Commander has the responsibility of understanding in depth how maintenance, operations, and supply decisions affect overall Flying Hour Program Costs. Understanding of costs requires the establishment of a Cost Analysis Team to conduct aggressive and constant cost analysis. Cost, operational readiness, and risk management are connected; identifying trends in material failure of components will improve all three. This chapter is an attempt to provide an outline for cost analysis and provide the MAG Commander key indicators of deviations from the planned execution.

2. Tier One Cost Analysis Team Responsibility. To assist the TMS Lead in understanding and explaining costs, in accordance with the USMC Current Readiness Guidebook, the Tier 1 Cost Analysis Team has the responsibility to:

- a. Identify, explain, and justify cost variances.
- b. Provide monthly cost reports.
- c. Meet at least twice monthly with Squadrons to explain costs.
- d. Educate and train Marines on Cost Tools.
- e. Collaborate with tiers two through four of the Cost Analysis Team.
- f. Participate in the TYCOM Sponsored USMC Cost War Room.

3. Monthly Cost Analysis Charts. In order to identify, explain and justify cost variances, the execution of hours flown and cost incurred must be compared to the OP-20 budgeted hours and cost per hour. The following procedures are standardized for producing the monthly charts (Figure 7-1) and reports that will be shared and analyzed by the CAT:

a. Draw down data from the AFAST/ACES website in accordance with CNAF procedures,  
<https://www.portal.navy.mil/comnavairfor/N42/N422/AFAST/default.aspx>

b. Identify negative trends, concerns, and spikes indicating costs have deviated from the OP-20.

c. Use standardized metrics to determine if actual costs are within budget.

$$(1) \text{ Cost Performance Index} - \frac{\text{Budgeted CPH}}{\text{Actual CPH}}$$

$$(2) \text{ Execution Index} - \frac{\text{Budgeted CPH}}{\text{Actual CPH} - \text{Contract Cost}}$$

d. Validate information produced from cost/consumption AFAST/ACES reports

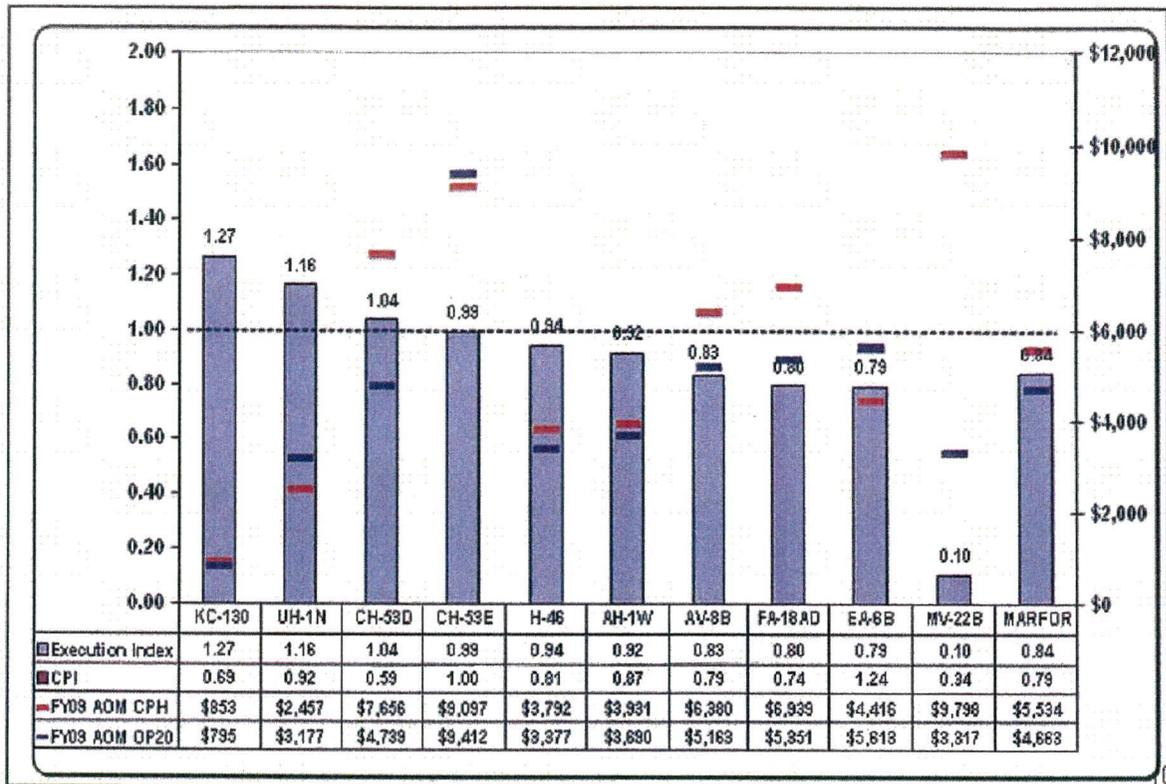


Figure 7-1.--Execution Index Chart Example.

e. Provide findings to other Cost Analysis Team (CAT) members and seek more in-depth analysis and explanations of findings such as site Individual Component Repair List (ICRL), Source Maintenance & Recoverability (SM&R) code, price change validation, contract cost, etc.

f. Track and consolidate responses to generate explanations of Flight Hour Program (FHP) cost.

g. Build Cost Analysis Gap Quad Chart (Figure 7-2).

(1) Top Left Hand Box - Reflect main cost drivers that made the cockpit-readiness-chart-meatball-indicator-button-gauge-circle (CRCMIBGC) yellow or red.

(2) Top Right Hand Box - Displays standard Cost Performance Indicator (CPI graphed over time).

(3) Bottom Left Hand Box - Identifies Root Causes.

(4) Bottom Right Hand Box - Provides explanation of the cost. Explanations should include:

(a) Provide reasons for the costs executed.

(b) Address the particular maintenance actions and/or policies that drove costs reported.

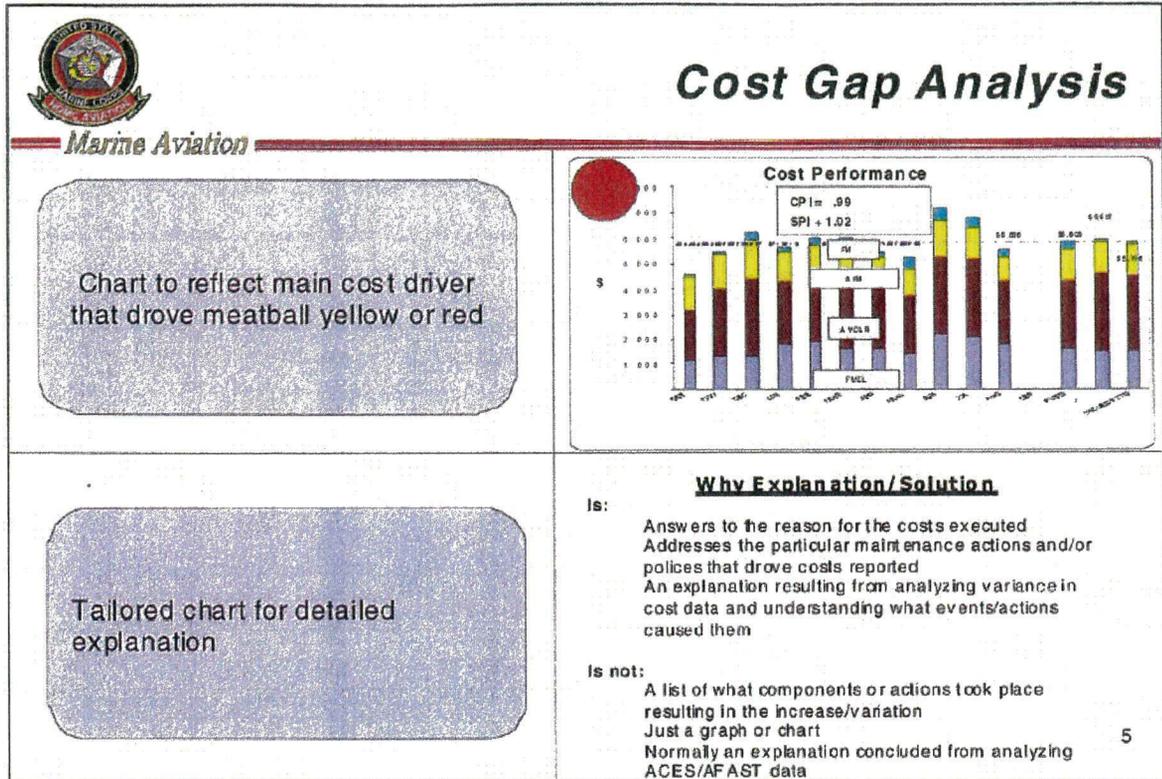


Figure 7-2.-- Cost Gap Analysis Chart Example.

(c) Be a result of analyzing variance in cost data and understanding what events/actions caused them.

(d) Be more than conclusions solely derived from raw data without input from the activity that executed the funds.

(e) Not be merely a list of what components or actions took place.

(f) Not be just a graph or chart.

APPENDIX A

GLOSSARY OF FINANCIAL RELATED TERMS

Accounting. The process of recording, summarizing and reporting, either in monetary or other quantitative means, transactions or occurrences (i.e., sales, purchases prepayments, losses, etc.) of a financial nature. It employs disciplined processes to receive, control, validate, record, classify and summarize financial transactions or events.

Accounting Classification Code (ACC). An alphanumeric code used to provide a uniform system of accumulating and reporting information related to public voucher disbursement/refunds. The ACC, commonly referred to as Line of Accounting (LOA), identifies who is spending the funds, who is performing the accounting, the appropriation to be charged, and the fiscal year. An ACC is comprised of ten elements: Accounting Classification Reference Number, Appropriation Symbol, Subhead, Object Class, Bureau Control Number, Suballotment Number, Authorized Accounting Activity, Transaction Type Code, Property Accounting Activity, and Cost Code.

Accounting Classification Reference Number (ACRN). A two-digit alphanumeric code (excluding alpha I, O, and FR (reserved for freight or transportation charges)) that uniquely identifies a LOA data code cited during all stages of processing accounting transactions. The combination of SDN and ACRN is used to capture unique accounting transactions to its proper accounting classification code.

Activity Address Code (AAC). A six-position code assigned to identify specific units, activities or organizations authorized to direct, ship, or receive material, documentation, or billing. The first position of the code is the service assignment code (M for the Marine Corps); the other five positions identify the units, activities, or organizations within the service specified by the service assignment code. This code is also referred to as a Department of Defense Activity Address Code or DODAAC.

Activity Group (AG). A two-digit code used to represent a major category within a command's budget. It classifies cost into broad areas that allow reporting of obligation and expense information required by DOD or to fulfill the management information requirements imposed by the Navy or HQMC.

Air Mobility Command (AMC). An Air Force component of the U.S. Transportation Command which provides airlift, air refueling, special air missions and aeromedical evacuation for U.S. Forces. Also referred to as MAC.

Allocation. An authorization or approval from a DOD component (usually a military department) that grants certain funds to be made available to an operating agency for spending.

Allocation File. A chronological record of all correspondence that affects the allocation (increase/decrease) amount of the OPTAR.

Allotment. The authority expressed in terms of a specific amount of funds, granted by a competent authority to commit, obligate, and expend funds for particular purpose. Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and purpose for which the authorization is made must be adhered to. Allotments are granted for all appropriations except the operating accounts. All allotments must be

accounted for until the appropriation closes or until all obligations are liquidated, whichever occurs first.

Allotment Recipient. A command that receives an allotment or OPBUD from a Major Command Recipient. Marine Corps Installations East and Marine Corps Installations West are examples of Allotment Recipients. Major Command Recipients are also Allotment Recipients when they pass funds to themselves. An example of a Major Command Recipient who passes funds to themselves as an Allotment Recipient is Commander, Marine Forces Pacific.

Allotment Recipient Identifier (ARI). A 6-digit alphanumeric code that identifies the installation/activity receiving funds from the Major Command Recipient. The ARI is the Unit Identification Code (UIC) of the activity receiving funds.

Annual Appropriation. This is a one-year appropriation and is generally used for current administrative, maintenance, and operational programs. Annual appropriations are available for incurring new obligations for only one fiscal year. The term "new obligation" means the initial order, requisition, or contract to another command, government agency, or private business to obtain a good or service needed by the command for mission support or mission accomplishment. New obligations can only be created during the period of 1 October through 30 September for an annual appropriation. However, annual appropriations can have payments made against them for an additional five years beyond the authorized fiscal year. This occurs when goods and services are received and accepted following the close of the fiscal year in which the appropriation was authorized. At the end of the total 5-year period of availability, or such other period as approved by congress, any unexpended balance in an annual appropriation is cancelled.

Annual Planning Figure (APF). A monetary figure assigned to a command which represents the total annual funding to support a particular functional category. This total is not synonymous with grant, but should be used for planning purposes only.

Appropriation. An establishment by congress of an agency's authority to obtain resources (spend public funds) to perform its mission. These funds are made available for obligation, and subsequent expenditure. Also known as no-year appropriations. These appropriations provide funds for completing long-range projects and the funds appropriated remain available for obligation and expenditure until the projects are completed and/or the funds are expended.

Appropriation Data. Also commonly referred to as Line of Accounting (LOA) or an "accounting spread", consists of nine elements (not counting the country code, which is not used) and it will specifically describe the OB, OPTAR, standard document number and fund code to be charged for each obligation.

Appropriation Fiscal Year Full. A 4-digit numeric field used to identify the beginning fiscal year required.

Appropriation Symbol. A seven-digit alphanumeric code assigned by the Department of the Treasury to uniquely identify a congressional approved appropriation that is being charged by the source transaction. The Appropriation Symbol is comprised of a two-digit numeric department code, a one-digit numeric fiscal year code (i.e., the last digit of the fiscal year), and the four-digit numeric treasury symbol.

Audit Trail. Term used in auditing that refers to the checking procedures involved in an actual audit. For example, an audit trail might go from a financial statement to a general ledger to a subsidiary ledger to a disbursing register and finally to a source document.

Authorized Accounting Activity (AAA). A six-digit code used to identify the activity responsible and authorized to perform accounting functions for the fund holder. For the Marine Corps, the AAA is designated as DFAS Cleveland and represented with the code of 067443.

Authorization. Is legislation enacted by the congress, which grants funding authority to permit the operation of a federal program or agency, either indefinitely or for a specified period?

Automatic Data Processing Equipment (ADPE). A one-character numeric identification code indicating an item of ADPE regardless of assigned FSC.

Aviation Depot Level Repairable (AVDLR). Depot Level Repairable (DLR) under the cognizance and control of NAVICP-P. All AVDLR's will be assigned a 7R cognizance symbol.

Aviation Fleet Maintenance (AFM). Organizational and intermediate level aircraft maintenance funds granted to procure parts, materials, tools, lubricants, and services, repair aircraft, support equipment or aeronautical components.

Aviation Into-Plane Reimbursement- Card (AIRCARD). A government credit card that allows pilot/aircrew to purchase fuel, fuel related supplies, and/or ground services at military instalations and commercial airports.

Basic Symbol (BS). A 4-digit alphanumeric field that identifies that specific appropriation or account symbol assigned by Treasury. Examples of basic symbols are 1106 (Operations and Maintenance, Marine Corps) and 1109 (Procurement, Marine Corps).

Budget. A plan of financial operations showing in dollars the estimates of funds needed to carry out the assigned mission, or missions, over a specified period of time.

Budget Activity (BA). A two position code that identifies the first sub-division of the Treasury Account (Appropriation Basic Symbol) from a budget perspective. This code is required to meet the Office of Management and Budget (OMB) and the Office of the Secretary of Defense (OSD) reporting requirements for budget and fund execution purposes.

Budget Ceiling. A spending limit set within an OPTAR total grant.

Budget Control Figure. The dollar amount the Wing Comptroller provides the MAG Commanding Officer for OFC 09, 10, and 21 (Non-Flying Hour Program based on historical data/ projections. (O&M,N)

Budget Execution Activity (BEA). A 2-digit alphanumeric field that identifies an organizational element designated by a work center identifier, planning estimate or operating target holder to control a specific segment of funds. Legal responsibility for the proper use and management of the funds is retained by the OPBUD or SUBOPBUD. Budget execution activities may manage one or more budget execution sub-activities. These codes have been standardized so the same type of organization at all commands use the same code. Examples of BEA codes are: FT (Utilities), LM (Motor Transport), and LP (Contracting Office).

Budget Execution Subactivity (BESA). A 2-digit alphanumeric field that identifies the level in the financial management structure at which financial transactions are initiated. BESAs are established whenever detailed identification of costs below the BEA is desired. One or more budget execution sub-activities are administered by a budget execution activity. BESAs represent a functional or business process cost category. The BESA may be the same code as the BEA (there is no required breakdown of the BEA to a lower process or function). For example the Contracts Office (BEA LP) has only one purpose or business process and that is to provide contracting support for obtaining goods and services. Since a BESA must be used in SABRS and no breakdown of the contract office functions is required, we simply use LP for the BESA code. The need for a BESA that is different from the BEA will be based on how funds are passed within the command and if the BEA supports more than one major process.

Budget OPTAR Report (BOR). A naval message report sent by a unit to the TYCOM/DFAS monthly which summarizes information, such as fiscal year to date obligations, differences, grants, flight hours, etc.

Budget Project (BP). Budget activities are divided into one or more projects, called budget projects. Its purpose is to develop more detailed data essential to the administration and control of an appropriation.

Budget Reporting Code (BRC). This is a two digit code assigned to track all costs, regardless of command, fund administrator, fund code, etc. for a specific high interest program. By use of a standard BRC throughout the Marine Corps, all costs associated with specific operations or specific exercises can be captured and quickly identified at the headquarters level.

Budget Year (BY). The year following the current fiscal year, and for which the budget estimate is prepared. For example, if the current fiscal year is 2007, the budget year would be fiscal year 2008.

Bureau Control Number (BCN). A 5-digit numeric field used to identify the holder of an appropriation or the purpose of an allotment and the specific sub-division of the budget to which the allotted funds will be applied. For appropriations, the BCN is synonymous with the operating budget number of the Activity holding the appropriation. For allotment holders, the first two alphanumeric digits of the BCN are the budget project and the last three numeric digits are the allotment holder.

Carcass. A non-ready-for-issue (NRFI) DLR component which is required to be returned to a repair facility or designated overhaul point (DOP). The value of a carcass is equal to the standard unit price minus the net unit price.

Commitment (CMT). A firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the

process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority to the extent that it is not already obligated.

Completed Files. Completed files consist of all source documents that have had commitments, obligations, expenses, and liquidations processed and validated for accuracy in the accounting system. The dollar values will all equal the liquidation amount and there are no other postings expected for the record.

Consumable Supplies. Material which, after issue, is chemically or physically altered with use to the extent that it cannot be economically reused for its original purposes and/or which is not normally returned to a storage or industrial activity for repair. Consumable supplies are either consumed in use or lose their identity in the process of work or in the rendering of service. They include such items as office supplies, lumber, etc. Consumable supplies are generally expended upon issue.

Contract Line Item Number (CLIN). A 4-digit alphanumeric field that identifies each line of accounting data that pertains to each individual item of supply or service that is listed on a contract (or component thereof). Each contract line item number is unique and may not be repeated on a document.

Contract Number. Normally referred to as the Procurement Instrument Identification Number (PIIN). A 13 digit alphanumeric code used by the contract issuing activity to identify a specific procurement action. The contract number may include an additional 4 digits, referred to as the Supplementary Procurement Instrument Identification Number (SPIIN) which is used to identify the call or order number for Blanket Purchase Agreements (BPAs), Indefinite Delivery Contracts, and Basic Ordering Agreements.

Cost Account Code (CAC). A four-digit codes used to classify financial transactions according to their "purpose" and are also used to uniformly identify the contents of management reporting requirements. CACs are the lowest required level of cost categorization and collection used within the accounting system for categorizing why funds were used. CACs have been streamlined and created around purpose over the last several years. There are CACs specifically created for use during war/contingencies (DS series CACs), garrison training and operations for the Operating Forces, Installations (built around business process), etc.

Cost Accounting. A system of accounting, analyzing, and reporting the cost of operation of programs, activities, functions, and organizational units, or the cost of production of goods and services.

Cost Category. One of three types of costs into which the total cost of a program element is divided: (1) research and development, (2) investment, and (3) operations.

Cost Code. A 12-digit code used for local identification of transactions. For TDY documents, this field will be automatically assigned by the order writing system when the orders are created. For all other types of transactions, this field will be locally determined. It is recommended, however, that commands use the last 12 digits of the document number assigned to the source document in this field. When establishing cost codes for the Government Purchase Cards, they should identify the BEA, BESA, and FC.

Cross-Servicing. That function performed by one military service in support of another military service for which reimbursement is required from the service receiving support.

DD Form 448 - Military Interdepartmental Purchase Request. This form is used to request work or services from the Department of Army or Air Force.

DD Form 1149 - Requisition and Invoice Shipping/Document. Used for procurement of material, which is excluded from MILSTRIP, and material for which another procurement document is not specified.

Defense Finance and Accounting Service (DFAS). DFAS is the official accounting firm for DOD. DFAS has functional responsibility for DOD finance and accounting policies, procedures, standards, systems, and operations.

Defense Travel System. The Defense Travel System (DTS) is a fully integrated automated end to end travel management system that enables DOD travelers to create authorizations (TDY travel orders), prepare reservations, receive approvals, generate travel vouchers, and receive a split reimbursement between their bank account and the Government Travel Charge Card (GTCC) vendor.

Defense Working Capital Fund - Industrial (DWCF-I). This revolving fund is established in accordance with requirements of the Secretary of Defense. The Defense Working Capital Industrial Fund provides the working capital to finance the operations of the overhaul and repair facilities at the U.S. Marine Corps Logistic bases in Albany, GA and Barstow, CA. The capital is replenished by the funds received as a result of periodic billings to customer activities for work or services the depots have performed.

Defense Working Capital Fund - Stock (DWCF-S). This revolving fund was initially established by Congress. The Defense Working Capital Stock Fund finances the procurement and inventories of those standard supply and equipment parts of a consumable nature for which there is a recurring demand. The cost of these items is normally chargeable to the O&M,MC funds of the commander who requests and receives the items from supply stock. In other words, the commander who buys the parts from the warehouse pays for the item with normal operating funds (i.e., O&M,MC). The money received is then used by the warehouse to replenish the inventory.

Deobligation. A downward adjustment of a previously recorded obligation. It is usually results because of a cancellation of a project or contract, or an error in initial recording of the obligation.

Direct Cost. Those labor, material, or other costs which are directly associated with a facility, piece of equipment, or other specific unit.

Document Identifier Code (DIC). A 3-digit alphanumeric field that identifies a document according to the system to which it pertains and its intended use. The document identifier code used in the accounting system creates/causes different types of actions against a given document depending on the structure of the DIC.

Document Number. A 14 or 15-digit alphanumeric field, which assigned to each source document, consolidates information about a financial document's type and origin into a unique identifier. This document number will be a MILSTRIP Number, a Standard Document Number (SDN), or a Contract Number (PIIN). Document numbers are used for tracking a specific source document through the four phases of the accounting transaction cycle (i.e., Commit, obligate, expense, and liquidate). Document numbers enable users to locate a specific transaction anywhere within SABRS accounting system.

Document Type Code (DTC). A 2-digit alphanumeric field that indicates the type of document to which a standard document number is being assigned.

Effective Date. An 8-digit numeric field that identifies the date on which an action, allocation, or authorization becomes active, or goes into effect.

Estimated Annual Authorization. The dollar amount the Wing Comptroller provided the MAG Commanding Officer based on historical data/projections. (O&M, MC)

Expenditure. An amount of money actually paid out from an appropriation (e.g., checks drawn or cash expended in payment of bills, transfers from one appropriation to another as a result of obligations). It is used interchangeably with liquidations and outlays.

Expense (EXP). Represents goods or services procured by the government, which were received and accepted by the purchasing agent, or other appropriate official. Occurs after goods or services contracted for by the Government have been received and accepted by the purchasing party. An expense occurs when ordered services are received and certified as accepted, training is accomplished, travel has occurred, and supplies and parts are received by a designated authorized receiving point, or when parts and supplies are consumed to support the organizations mission. The expense amount creates the accounts payable amount in SABRS. When the fund manager is the seller of reimbursable services, an expense entered into SABRS creates the accounts receivable amount.

Extended Amount. A 15-digit numeric field that equals the number or quantity of the items ordered multiplied by the corresponding Unit Price.

Federal Acquisition Regulations (FAR). Provides policy and procedures for the acquisition of supplies and services via contracting.

Federal Group. The first two digits of the federal supply classification of the federal stock number which indicates a grouping of the FSN by category of material (e.g., group 10 applies to weapons and related weapons material).

Federal Stock Number (FSN). Consists of an applicable four-digit class code number federal supply classification (FSC) plus the seven-digit federal item identification number. This number has been replaced by the National Stock Number (NSN).

Federal Supply Class (FSC). A grouping of relatively homogeneous commodities, with respect to their physical or performance characteristics, the relationship of parts/attachments/accessories to the next higher assemblies for which they are specifically designed, or that the items therein are usually procured or issued together.

Federal Supply Group. The aggregation of several federal supply classes into a meaningful grouping for uniform management purposes. (See also Federal Group.)

Financial Information Pointer (FIP). Classifies the type and purpose that for which funds were used.

Fiscal Year (FY). An 8-digit numeric field that identifies the beginning and ending period of availability for obligation purposes. For example: 20072009 for Basic Symbol 1109 indicates that the related funds were appropriated by Congress for the fiscal year 2007 with a three-year period of obligation availability.

Fiscal Year Full (FY-FULL). A 4-digit numeric field that identifies the twelve month period starting 1 October and ending 30 September that constitutes the official accounting period established by the Federal Government. It is the beginning year of the period of availability of funds for obligation purposes. (e.g. if funds are appropriated by Congress for Fiscal Year beginning 2007 and ending 2009 the Fiscal Year Full is 2007.)

Fiscal Year Single. A 1-digit alphanumeric field converted from the 4-digit Fiscal Year Full that represents of a 12-month period starting 1 October and ending 30 September that constitutes the official accounting period established by the Federal Government.

Flight Hour Program (FHP). A program utilized to determine operating costs based on aircraft flight hours.

Flight Operations (FLT OPS). Funds assigned to support (non-maintenance) costs for supported squadrons or ship's VT aircraft (AV-207 only) (e.g., fuel consumed in flight, flight crew clothing, and administrative material for support of the squadron).

Flight Packets. Flight Packets are used to support requirements for material and services when aircraft are away from the supporting unit. Flight packets will contain documents necessary to procure parts, fuel, lodging, and meals from both military and civilian sources as outlined in cognizant Wing/Brigade/TYCOM instructions.

Fund Code (FC). This is a two-digit code used to identify the appropriation, subhead, budget activity/sub-activity group, and program element number. FCs are a short key that allow collection of information using two digits vice 23 digits (which would be required if the user had to key appropriation, subhead, etc.). FCs are assigned by HQMC (RFA). Alpha-alpha codes are primarily used to identify annual appropriations, alphanumeric codes are primarily used to designate multiple year appropriations, and numeric-alpha codes are primarily used to identify no-year appropriations.

Fund Control. It is the system of administrative controls to ensure that: Funds are used exclusively for purposes authorized, and that obligations and expenditures do not exceed the amounts authorized and available (USC 31 - Anti-Deficiency Act of 1906).

Funding Function (FF). A 2 to 8-digit alphanumeric field that is used to identify the purpose for which funds are intended. Funding functions are constructed differently for different appropriations. For the 1106 appropriation, the FUND-FUNC is a 4-digit code derived from Navy AG and SAG. The first two digits are the AG and the last two digits are the SAG. For example, AG '1A' for Expeditionary Forces and SAG '4A' for Base Support is combined as funding function '1A4A' when dealing with funding for Expeditionary Forces Base Support.

Historical Cost. The cost of any objective based upon actual dollar or equivalent outlay ascertained after the fact.

Government Air. Navy and Marine Corps organic air assets.

Government Transportation Request (GTR) Number. A 5-digit alphanumeric field that identifies the assigned Traffic Management Office (TMO) voucher number authorizing the payment for a ticket issued by a commercial carrier (e.g. airline, bus line, and rail line).

Government Commercial Purchase Card (GCPC). A government credit card for micro-purchases for non-standard material not to exceed \$3000.00.

Gross Adjusted Obligation (GAO). The obligation plus the year-to-date expenditures.

Initial Outfitting. Funding for the initial issue of any Navy (aviation) organizational property (IMRL and TBA) to a command or unit during the commissioning, transition to new T/M/S aircraft, and establishment of a new allowance or increase to existing allowance (less personal flight gear).

Initiation (INT). Administrative reservations of funds based upon procurement directives or equivalent instruments, which authorize preliminary negotiations looking toward the creation of obligations but providing for recourse to the official responsible for administrative control of funds prior to incurrence of the obligations. The term refers also to the authorization action.

Interdepartmental Bills (IDB). Transactions involving appropriation transfers within the DoD and other federal agencies which provide a credit or reimbursement to the providing activity/agency appropriation for services or materials provided and charges the requesting activities appropriation for the received services or goods.

Internal Management Control. The organization, policies, and procedures used to reasonably ensure that programs achieve the intended results; resources are used consistent with Marine Corps' mission; programs and resources are protected from fraud and mismanagement; laws and regulations are followed; and reliable and timely information is obtained, recorded, maintained, reported and used for decision-making. Management Controls, in the broadest sense, include the plan of organization; methods and procedures adopted by management to ensure its goals are met. Management controls include processes for planning, organizing, directing and controlling program operations. Some subsets of management controls are the internal controls used to assure that there is prevention or timely detection of unauthorized acquisitions, use or disposal of the entity's assets.

Individual Material Readiness List (IMRL). A computerized allowance list that identifies specific items and quantities of support equipment available and required by organization and intermediate maintenance departments to perform maintenance on aircraft and aviation related equipment.

Inventory Control Point (ICP). The organizational element within the distribution system that has been assigned the responsibility for system-wide direction and control of material.

Invoice. An accounting document showing particulars of property transferred or services rendered, setting forth the date, quantity, description, price, and total amount, together with the terms of the transaction (including discount, if any, and reference to the applicable contract or other procuring instrument) and an accounting document used to transfer accountability for U.S. Marine Corps supplies and equipment from one accountable unit to another.

Invoice Number. A one to nine digit alphanumeric field that identifies the invoice number for the expense transaction being processed. When an expense is recorded, the expense source document (invoice) should have an invoice number located on it. This invoice number is a means of tracking the expense, but is not a required field. If an invoice number is included on the source document, it should be included with the "EXP" DIC. The number assigned by an activity to record a billing change, or credit memorandum to a government agency.

Job Order Number/Local Use Code (JNLU). A four-digit alphanumeric code that serves the dual purpose of tracking work performed by facilities through the job number and tracking individual activities through the local use code. These codes are determined at the local command level. The JNLU code is an optional field in the FIP.

Julian Date (JD). The Julian Date is composed of a 1-digit calendar year (e.g., 1 represents calendar year 2001) followed by the current 3-digit Julian Date (e.g., 001 represents 01 January, 365 represents 31 December except for leap year).

Lead Time. A term used in organic supply accounting that means the same as either: (1) order and shipping time (i.e., the time elapsing between the initiation, on the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity); and (2) the time elapsing between the initiation, on a source outside the supply system, of stock replenishment action for a specific activity and the receipt of the material by that activity.

Liquidation. Is payment for goods or services used by the Marine Corps. Liquidation occurs after the Disbursing Officer receives an invoice from a Vendor or another government agency requesting payment for these goods or services. Once the Disbursing Officer receives and validates the claim against the Government, payment will be made to the party providing the goods or services.

MAG Financial Managers. Anyone designated throughout the MAG (including the MALS) to oversee funds received by the MAG

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

Major Command Recipient (MCR). An MCR is a command that receives its funds directly from HQMC. MCRs may pass funds to Allotment Recipients within their command if applicable. Examples of MCRs include: Commander, Marine Forces Pacific; Commander, Marine Forces Command; Commander, Marine Corps Material Command; Marine Corps Recruit Command; and Marine Corps Combat Development Command.

Major Command Recipient Indicator (MRI). A 6-digit alphanumeric field that identifies the Major Command Recipient that receives its funds directly from HQMC. The MCC-RECIP-ID is the UIC of the command receiving funds. Examples of MRIs are M00264 (Commander, Marine Corps Combat Development Center) and M67025 (Commander, U.S. Marine Forces, Pacific).

Material Control Code (MCC). A single position alpha code assigned by the inventory manager to permit consolidation of items into more manageable groups or to indicate special reporting and/or control requirements.

Material And Financial Control System (MFCS). This is an account for the value of assets carried in the NWCF Account for NAVICP-M/NAVICP-P material.

Military Standard Requisitioning and Issue Procedure (MILSTRIP) Document Number. A 14-digit alphanumeric field. This type of document number is assigned to all requisitions and procurements that are made through a government source of supply. Contains the activity address code (6-digits), fiscal year (1-digit), Julian date on which the document was prepared (3-digits), and the sequential requisition number (serial number) of an item ordered through the military standard requisitioning.

Multiple-Year Appropriations. Appropriations that are available for incurring obligations for a definite period in excess of one fiscal year. Multiple-year appropriations provide funds for weapons, ammunition, and other major items required by the Operating Forces and finance the research into advanced combat weaponry and equipment.

National Stock Number (NSN). A 15-digit alphanumeric field that uniquely identifies each item of stock within the Department of Defense inventory and is tracked by their material control functions.

Naval Aviation Logistics Command Information System (NALCOMIS). An integrated, highly automated system for managing aviation (NALCOMIS) maintenance, both afloat and ashore.

NAVCOMPT Form 2275 - Request for Work or Services. This form is used to request reimbursable work or services be provided by a Department of Navy activity.

NAVCOMPT Form 2276 - Request for Contractual Procurement. This form is used to request a contracting action for work or services that will be provided by a public company or supply source.

Navy Working Capital Fund (NWCF). A revolving fund used by AV207 activities to stock consumable material and hold it in inventory until requisitioned for end use.

Net Total OPTAR (NTO). The monetary grant of a specific OFC. The allocation of the NTO authorizes placement of obligations toward the respective OFC. Obligation cannot exceed this figure without prior approval.

Non-Appropriated Funds (NAFI). Funds other than those appropriated by the Congress, which are established by competent authority for the welfare, comfort and/or recreation of military personnel or civilian employees. Examples are U.S. Marine Corps exchanges, clubs and messes, recreation, and civilian cafeterias.

Object Class Code (OCC). A three-digit code that defines the nature of the services or supplies and materials purchased (e.g., 210 is Travel, 260 is supplies, etc). For collection transactions, the Reimbursable Source Code (RSC) preceded by two zeros will be used.

Obligation (OBL). An obligation is a firm, legally binding agreement between parties for the acquisition of goods or services. This phase of the transaction cycle is important in that when an official document describing a financial transaction exists, the government is legally and contractually liable for the amount shown on the source document. Once funds are obligated, the official unobligated available balance of the fund manager's account is decreased. Commands with obligations in excess of authorizations will be subject to violations of Section 1517 of reference (g). An obligation may be de-obligated when both parties agree and supporting documentation is provided to update the accounting system.

OFC-01 (Flight Operations). Funding for fuel, flight equipment, etc., in support of the FHP.

OFC-09 (Individual Material Readiness List/Table of Basic Allowances). Funding for initial issue of repairable support equipment listed in the IMRL and for the initial issue and replacement issue of TBA items.

OFC-10 (Other Flight Operations). Includes funding for support of ADP equipment to include repair parts (consumable and repairable), consumable supplies (i.e., paper, ribbons, etc.), supplementary ADO accessories, and certain contractual services. OFC-10, also, funds the repair of TBA items, mobile facilities (MF's) and van maintenance, range fees, drones, and targets used in pilot training.

OFC-21 (Temporary Additional Duty). Funding for cost associated with Fleet aviation TAD performed. Also, included in OFC-21 is the funding to support transportation of personnel participating in exercises and deployments.

OFC-23 (Transportation Of Things). Funding for the movement of aviation support material and equipment in the support of fleet aviation training exercises and deployments.

OFC-50 (Aviation Fleet Maintenance). Funding for AFM support of assigned aircraft to include: repair/replacement of IMRL, consumable repair parts, field level repairables, non-AVDLR items (non-7R COG), paints, tools, and POL's.

OFC-50 (Aviation Depot Level Repairables). Funding for replenishment of AVDLRs used by the unit.

Operating Budget (OPBUD). An operating budget is the annual budget of an activity (MRI or ARI) stated in terms of obligational authority for designated funding functions. Operating budgets are issued by HQMC to activities at the MRI/ARI funding levels within the Marine Corps. An example of an OPBUD holder is the Commander, Marine Forces Pacific (COMMARFORPAC)..

Operating Target (OPTAR). An Operating Target issued by TYCOMs out of O&M,N funds passed down by Fleet Commanders. OPTARs granted or managed by the TYCOM include the following categories: Aviation Operations Maintenance (AOM), FLT OPS, IMRL, Other Air Operation Support, Temporary Additional AV-207 units may use many of these funds, but AOM, S&E, IMRL, and FLT OPS are the primary OPTARs granted directly to the Supply Officer to be accounted for in R-Supply.

Operations and Maintenance, Marine Corps (O&M,MC) Appropriation. This appropriation provides funds to finance the costs of operations and maintenance of each U.S. Marine Corps activity, exclusive of military personnel costs. It is used to buy from the stock fund, purchase utilities, make open market purchases, and finance temporary duty to support current year daily operations and missions of the Marine Corps. Identified with the Treasury Basic Symbol of 1106.

Operations And Maintenance, Navy (O&M,N) Appropriation. This appropriation finances the day-to-day costs of operating naval forces, including fuel, supplies, and maintenance of ships, Navy and Marine Corps aircraft, related weapon systems, and the support establishment ashore.

Operations Plan-20 (OP-20). A funding document produced by CNO and is used as the basis through which EHP funding is provided.

Operating Target Functional Category (OFC). A system whereby the various categories of O&M,N budgeting and funding are assigned a numeric designator. Each of the following OFC's supports a particular function/purpose.

Procurement Instrument Identification Number (PIIN). A 1 to 22-digit alphanumeric field that identifies procurement data to a specific record or document. The Standard PIIN is structured to identify the organization requesting the purchase (contracting office "first 6-digits"), the year of the purchase, the type of purchase ("S" for supplies), and a serial number assigned to track the purchase. The Standard PIIN is assigned by purchasing and contracting personnel.

Program Element Number (PEN). Up to an 8-digit alphanumeric field used to specify the mission to be undertaken and/or the organizational entity that will perform the mission (i.e. 26496m signifies base operations-forces (USMC). The program element can be forces, manpower, material, services, and/or associated costs as applicable.

Program Objectives Memorandum (POM). A memorandum in prescribed format submitted to the Secretary of Defense by the secretary of a military department of the director of defense agency which recommends the total resource requirements within the parameters of the published Secretary of Defense fiscal guidance.

Quantity. An 11-digit numeric field that identifies the total number of items being processed based on the Unit of Issue.

Quarter. A three month period of the fiscal year divided as follows:  
1st quarter: Oct, Nov, Dec  
2nd quarter: Jan, Feb, Mar  
3rd quarter: Apr, May, Jun  
4th quarter: Jul, Aug, Sep

Reimbursable Billing Code (RBC). A one-digit code that is locally assigned for billing purposes used to identify the category of work or services provided and the line of accounting data to a reimbursable customer based on the RON assigned. This field may reflect the last digit of the customer's ACRN (i.e., customer's ACRN = "AA" than RBC = "A").

Reimbursable Order. A reimbursable order or authorization is normally a written agreement between two federal agencies or one federal agency and a private party (i.e., Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA)) wherein goods or services are provided in exchange for payment. If an MOU/MOA has been negotiated between activities, the performer is bound by the agreement. Copies of current MOAs and MOUs are maintained within the Comptroller Department.

Reimbursable Order Number (RON). A 15-digit alphanumeric code that is locally assigned to identify a specific request for reimbursable work that has been accepted. A RON must be cited in the FIP for funds that are executed under an accepted reimbursable order. This field is left blank for non-reimbursable FIPs. In the case of specific reimbursables, the RON found in the FIP must be the same as the last three-digits in the 15-digit field RON.

Revolving Fund. A fund established to finance a business cycle or operation(s) to which reimbursement and collections are returned for replenishing working capital. Such replenishment maintains continued operations (i.e., stock fund, and industrial fund operations). The defense business-operating fund (DBOF) is a revolving fund.

Routing Indicator Code (RIC). A 3-digit alphanumeric code serving multiple purposes in that they are "source of supply" codes, intersystem routing codes, intrasystem routing codes, and shippers codes.

Signal Code. A 1-digit field, which is designed to designate the field containing the intended consignee (ship to) and the activity that will receive and affect payment of bills (bill to), when applicable. Requisitions will cite the signal codes that indicate whether the requisitioner (CC 30-35), the supplemental addressee (CC 45-50), or the fund code (CC 52-53) is to be used to find the bill address. Marine Corps activities are authorized to use signal codes "E" and "N", which indicate that the "Bill to" address is in the remarks field.

Source Documents. Source documents are the evidence of initial input into the accounting process and serve as objective evidence of a transaction. They serve as part of the audit trail should an activity or organization need to prove that a transaction occurred. The source document describes the basic facts of the transaction such as who authorized it, what was the event, when did it occur (the date), where did it occur, why did the event occur (the purpose), and how much was spent (the amount). Source documents can be categorized as paper or electronic submissions used to accomplish a particular purpose. The electronic submissions are generated by the various mechanized supply systems within DOD and then interfaced with the accounting system to record the transaction. A Funds Manager/Supply Clerk will establish a requirement at the source of supply (e.g., SASSY) and as the source fills the requirement, their system will generate the source document that will later produce a commitment, obligation, expense, or a combination thereof in the accounting system.

Special Interest Code (SIC). A 3-digit alphanumeric code that identifies specific functions within the budgetary sub-division field (i.e., MCCS, Health Care, etc.) or other unprogrammed, highly visible issues (i.e., Iraqi Freedom, Hurricane Katrina, etc). SIC is also used to track and collect all costs associated with a specific high-interest program regardless of command, BEA, or FC. If the SIC is assigned by HQMC, the code will begin with an alpha character. If the SIC is assigned by a local command, the codes will begin with a numeric character.

Standard Accounting Budgeting and Reporting System (SABRS). SABRS is the Marine Corps accounting system for the Operations and Maintenance, Marine Corps and the Operations and Maintenance, Marine Corps Reserve appropriations.

Standard Accounting Reporting System (STARS). STARS is an automated accounting system which is used within the Navy for General Funds and OPTAR accounting for operating forces afloat and ashore. STARS replaces the Fleet Resource Accounting Module (FRAM) which was used by DFAS to conduct afloat accounting ashore. Under STARS, detailed obligations and expenditures are submitted for all OPTAR transactions regardless of platform type. Detailed transactions are forwarded to the Defense Mega Center (DMC) through the financial transmittal (TL) process. Summary reporting by fund code is not authorized.

Standard Document Number (SDN). A 15-digit alphanumeric field assigned for purchases outside of the same parent Command or Service. The required use of Standard document numbers serves two purposes: (1) It ensures that the parent Command or Service is aware of an obligation at the time that the obligation is created and, (2) It ensures that the same document number structure is used throughout DOD. It contains the activity address code (6-digits), fiscal year (2-digits), document type code (2-digits), and serial number of the document (i.e. travel order number, reimbursable bill number, etc.) (5-digits).

Standard Price. The unit price established by the ICP having inventory control of the item.

Status Code. A 2-digit alphanumeric field that is used to transmit information relative to the status of requisition from the inventory manager and/or supply source or creator of a requisition, consignee, or designated control office. Status codes are used by the inventory manager/source of supply during the processing of requisitions/cancellation request/follow-ups and other MILSTRIP transactions. Supply status predicts shipment on time as specified by the priority delivery date or the required delivery date unless specific supply status is received advising of an anticipated delay or an estimated availability date.

Sub-Activity Group (SAG). A 2-digit code that represents a finer functional breakdown within the Activity Group.

Sub-Allotment. An authorization to use funds from an allotment issued by the Commandant. The authorization is granted by the commander who receives the primary allotment from the Commandant. The recipient of the suballotment accounts for its funds to the holder of the primary allotment; however, when the Commandant authorizes a suballotment to be accounted for with a specific three-digit number to identify it, and this number is different from the one used to identify the primary allotment, the commander who receives the allotment is accountable directly to the commander holding the primary allotment from which the Commandant authorizes the suballotment to be made.

Sub-Allotment Recipient. A subordinate command that receives a portion of an allotment or OPBUD from an Allotment Recipient. Upon receipt of a suballotment, the holder assumes responsibility for the administration of the funds under the provisions of the Section 1517 of reference (g (i.e., legal responsibility to stay in budget) and the primary allotment holder, who issued the suballotment, is relieved of this responsibility. This is the lowest level to which Section 1517 of reference (g) responsibility can be passed. Examples of Suballotment Recipients are MCAS Miramar, MCB Camp Pendleton, and I MEF. Major Command Recipients are also Allotment/Suballotment Recipients when they pass funds to themselves.

Suballotment Recipient Identifier (SRI). A 6-digit alphanumeric field that identifies the installation or activity receiving funds from the Allotment Recipient command. SRI is the level used for fund control and assignment of a BCN for LOA purposes.

Subhead (SH). A 4-digit alphanumeric code that represents the administering office and the budget program that funds are executed under. The subhead identifies charges and credits made to the first level of an appropriation. Assignment and construction of a subhead depends on the type of appropriation and charges or is appropriation specific.

Sub-Object Class Code (SOCC). A four-digit code that classifies financial transactions in terms of the nature of the services or articles for which obligations are incurred. The first two digits identify the Object Class (i.e., the type of expense being incurred such as supplies, equipment, civilian labor, etc.) and the last two digits define the Sub-object Class (i.e., the source or specific nature of the services ordered such as "supplies are ordered from Army Stock items", "fuel being purchased is diesel", etc.). This code can be used in budget formulation for retrieval of special budget exhibits and preparation of reports.

Suffix Code. A single digit alphanumeric field, which is used to identify multiple shipments on a requisition. Identifies and relates "partial actions" taken on an original requisition or material returns program (MRP) transaction without duplicating or changing the unique identity of the original document number.

Summary Filled Order Expenditure Difference Listing (SFOEDL). A listing forwarded to each OPTAR. The listing displays unmatched monetary conditions between obligations and expenditures.

Supplementary Address Code (SupAdd). A 6-digit alphanumeric field used to identify the address of an activity other than the requisitioning activity. It may be used as the billing or shipping address depending on the accompanying signal code.

Supply Accounting Division (SAD). Responsible for all tasks related to maintaining and reporting the financial accounts granted to the ASD. SAD consists of two branches: (1) Flight Hour Program Branch - responsible for maintaining and reporting all end use accounts allocated to the ASD. This branch is divided by OPTAR (funding). (2) Non-Flight Hour Program Branch - responsible for reporting transactions which affect the NWCF Special Accounting Class 207 (SAC 207) inventory. Additionally, it is responsible for verifying the financial processing of all transactions processed by the MALS.

Table of Basic Allowances (TBA). Lists the shop equipment and maintenance materials required for the performance of specific missions. They also include allowances of tools and materials required for use by Fleet Marine Force Squadrons.

Table of Organization (T/O). Utilized to identify personnel allowances.

Temporary Duty (TDY or TAD). TDY is when a traveler is ordered to accomplish a mission at a location that is outside their normal place of duty (i.e., outside 50 miles). Upon completion of the mission, the traveler returns to their permanent place of duty. Government employees, military or civilian, can be directed to perform TDY throughout their careers.

Total Obligational Authority (TOA). The total amount of funds available for programming in a given year, regardless of the year the funds are appropriated, obligated or expended. TOA includes new obligational authority, un-programmed or reprogrammed obligational authority from prior years, reimbursements not used for replacement on inventory in kinds advance funding for programs to be financed in the future, and unobligated balances transferred from other appropriations.

Training Exercises Employment Program (TEEP). A plan and schedule of current/projected training commitments and deployments for the Marine Aircraft Group.

Transaction. Any mutual agreement, contract, understanding or exchange or transfer of cash or property between an entity and an individual or group of individuals that affects the assets, liabilities or capital of the entity. Broadly, any event that affects the accounts of an entity in any way.

Transaction Type Code (TTC). A 2-digit code used to classify payments/receipts as to purpose or category (i.e., 2D represents a payment, 1K an advance, 3C a collection/reimbursement).

Travel Authorization Number on Government Orders (TANGO) Number. This is the six digit TANGO number assigned by the order issuing authority (OPTAR holder). Each traveler will have a separate Tango number assigned, whether individual or group travel is directed.

Travel Order Numbers (TONs). Each set of TAD orders that is produced using the SABRS travel subsystem is automatically assigned a SDN. The serial number of the SDN (i.e., positions 11 through 15) consists of the Military/Civilian Indicator (i.e., "O" (oscar) for Officers, "E" for Enlisted, "C" for Civilian) and a TON. The TON is a four-digit alphanumeric set of characters used to uniquely identify each set of travel orders. During the course of a fiscal year, a TON will not be duplicated.

Type/Model/Series (T/M/S). Refers to the Type/Model/Series of aircraft.  
Example: F18/D/Lot 21.

Unfilled Order. A request document for material or services which has been obligated in an OPTAR but which has not matched against an expenditure or payment document. The material/service may have been received but the bill has not been paid nor have the official accounting records been closed at the DFAS.

Unfunded Items List. A listing of items which have not been funded. This list should be by OFC and urgency of need.

Unit Identification Code (UIC). A 5-digit alphanumeric code used to identify organizational entities within the Department of the Navy (e.g., 00146 is Marine Corps Air Station, Cherry Point, North Carolina). The UIC of each operating budget holder is identified in the bureau control number block of the accounting classification code. UIC's are contained in Chapter 5, Volume 2 of the NAVCOMPT Manual.

Unit of Issue (UI). A 2-digit alphabetical field that is the abbreviation of the standard item measurement, as indicated in the applicable catalog or stock list. Within the IDB-File and its associated user views, the Unit of Issue field is used to contain the value of the a associated stores account code (SAC) or management code (MC), as applicable for items purchased from the Marine Corps Stock Fund.

Unit Price. A 15-digit numeric field that identifies the standard cost per Unit of Issue.

Unobligated Balance. The difference between the amount authorized and the amount obligated.

Work Center. A subdivision of a Suballotment Recipient. These activities are held financially responsible as subordinate to superior. Legal responsibility is retained at the Suballotment Recipient level. An example is the MEF commander passing funds to the Division, Wing, and FSSG Commanders to operate their units.

Work Center Identifier (WCI). A 6-digit alphanumeric field that identifies a subdivision of a Suballotment Recipient (SRI) from which funds are received. For example, III MEF (SRI M67438) passes funds to 3d Marine Division (WCI M13000).

APPENDIX B

LIST OF ACRONYMS

AAA	Authorized Accounting Activity
AAC	Activity Address Code
ACC	Accounting Classification Code
ACES	Aviation Cost Evaluation System
ACRN	Accounting Classification Reference Number
ADPE	Automatic Data Processing Equipment
AFM	Aviation Fleet Maintenance
AG	Activity Group
AIRCARD	Aviation INTO-Plane Reimbursement Card
AMC	Air Mobility Command
AOM	Aviation Operation Maintenance
APC	Agency Program Coordinator
APF	Annual Planning Figure
APPN	Appropriation
ARI	Allotment Recipient Identifier
ATOS	Automated Travel Order Writing System
AVCAL	Aviation Consolidated Allowance List
AVDLR	Aviation Depot Level Repairable
BA	Budget Activity
BCN	Bureau Control Number
BEA	Budget Execution Activity
BESA	Budget Execution Subactivity
BOR	Budget OPTAR Report
BP	Budget Project
BRD	Budget Reporting Code
BS	Basic Symbol
BY	Budget Year
CAC	Cost Account Code
CLIN	Contract Line Item Number
CMT	Commitment
COSAL	Consolidated Shipboard Allowance List
CRA	Continuing Resolution Authority
DESC	Defense Energy Support Center
DFAS	Defense Finance and Accounting Service
DIC	Document Identifier Code
DOC ID	Document Identifier
DOD	Department of Defense
DODAAC	Department of Defense Activity Address Code
DODFMR	Department of Defense Financial Management Regulation
DTC	Document Type Code
DTS	Defense Travel System
EXP	Expense
FAR	Federal Acquisition Regulations
FAS	Fuels Automated System
FC	Fund Code
FF	Funding Function
FHP	Flight Hour Program
FIP	Financial Information Pointer
FLT OPS	Flight Operations
FMO	Office of Financial Operations
FMR	Financial Management Regulation
FSC	Federal Supply Class
FSG	Federal Supply Group.
FSN	Federal Stock Number

FY	Fiscal Year
FY-FULL	Fiscal Year Full
FYTD	Fiscal Year To Date
GAO	Gross Adjusted Obligation
GCPC	Government Commercial Purchase Card
GTCC	Government Travel Charge Card
GTR	Government Transportation Request
ICP	Inventory Control Point
IDB	Interdepartmental Bills
IMRL	Individual Material Readiness List
INT	Initiation
JD	Julian Date
JNLU	Job Order Number/Local Use Code
LOA	Line of Accounting
MCC	Material Control Code
MCR	Major Command Recipient
MECS	Material And Financial Control System
MILSTRIP	Military Standard Requisitioning and Issue Procedure
MIPR	Military Interdepartmental Purchase Request
MRI	Major Command Recipient Indicator
MVO	Money Value Only
NAFI	Non-Appropriated Funds
NALCOMIS	Naval Aviation Logistics Command Information System
NAVCOMPT	Navy Comptroller
NWCF	Navy Working Capital Fund
NSN	National Stock Number
NTO	Net Total OPTAR
O&M,MC	Operations and Maintenance, Marine Corps
O&M,N	Operations And Maintenance, Navy
OB	Operating Budget
OBL	Obligation
OCC	Object Class Code
OFC	Operating Target Functional Category
OFC-01	Flight Operations
OFC-09	Individual Material Readiness List/Table of Basic Allowances Funding
OFC-10	Other Flight Operations Funding
OFC-21	O&M,N Temporary Additional Duty Funding
OFC-23	O&M,N Transportation Of Things Funding
OFC-50 AFM	O&M,N NON-AVDLR Funding
OFC-50 AVDLR	Aviation Depot Level Repairable Funding
OP-20	Operations Plan-20
OPBUD	Operating Budget
OPTAR	Operating Target
PEN	Program Element Number
PIIN	Procurement Instrument Identification Number
POM	Program Objectives Memorandum
RBC	Reimbursable Billing Code
RIC	Routing Indicator Code
RON	Reimbursable Order Number
SABARS	Standard Accounting Budgeting and Reporting System
SAD	Supply Accounting Division
SAG	Sub-Activity Group
SDN	Standard Document Number
SFOEDL	Summary Filled Order Expenditure Difference Listing
SH	Subhead
SIC	Special Interest Code
SOCC	Sub-Object Class Code

SRI	Suballotment Recipient Identifier
STARS	Standard Accounting Reporting System
STARS-FL	Standard Accounting and Reporting System-Field Level
SUPADD	Supplementary Address Code
TAD	Temporary Duty
TANGO	Travel Authorization Number on Government Orders Number.
TBA	Table of Basic Allowances
TDY	Temporary Duty
TEEP	Training Exercises Employment Program
TL	Transmittal Letter
TO	Table of Organization
TOA	Total Obligational Authority
TON	Travel Order Numbers
T/M/S	Type/Model/Series
TTC	Transaction Type Code
TYCOM	Type Commander
UI	Unit of Issue
UIC	Unit Identification Code
UOL	Unfilled Order List
WC	Work Center
WCI	Work Center Identifier
WINSALTS	Windows Standard Automated Logistics Toolset

APPENDIX C

FUNDING FLOWCHARTS

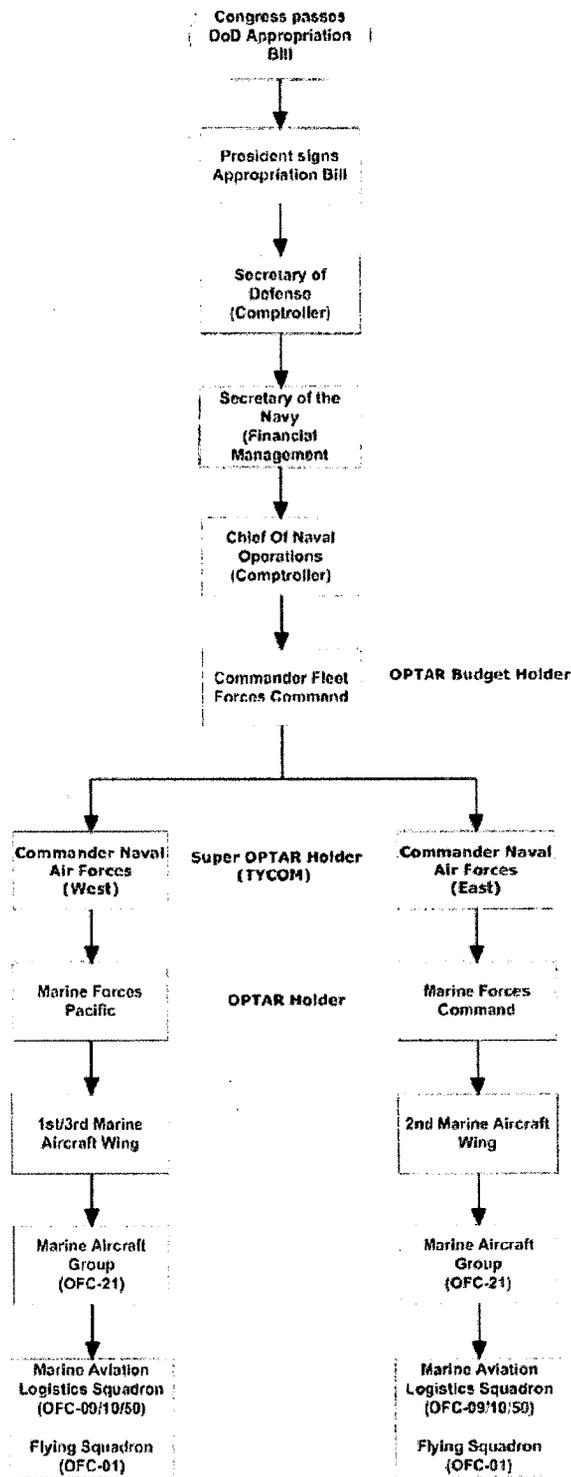


Figure C-1.--Operations & Maintenance, Navy (O&M,N).

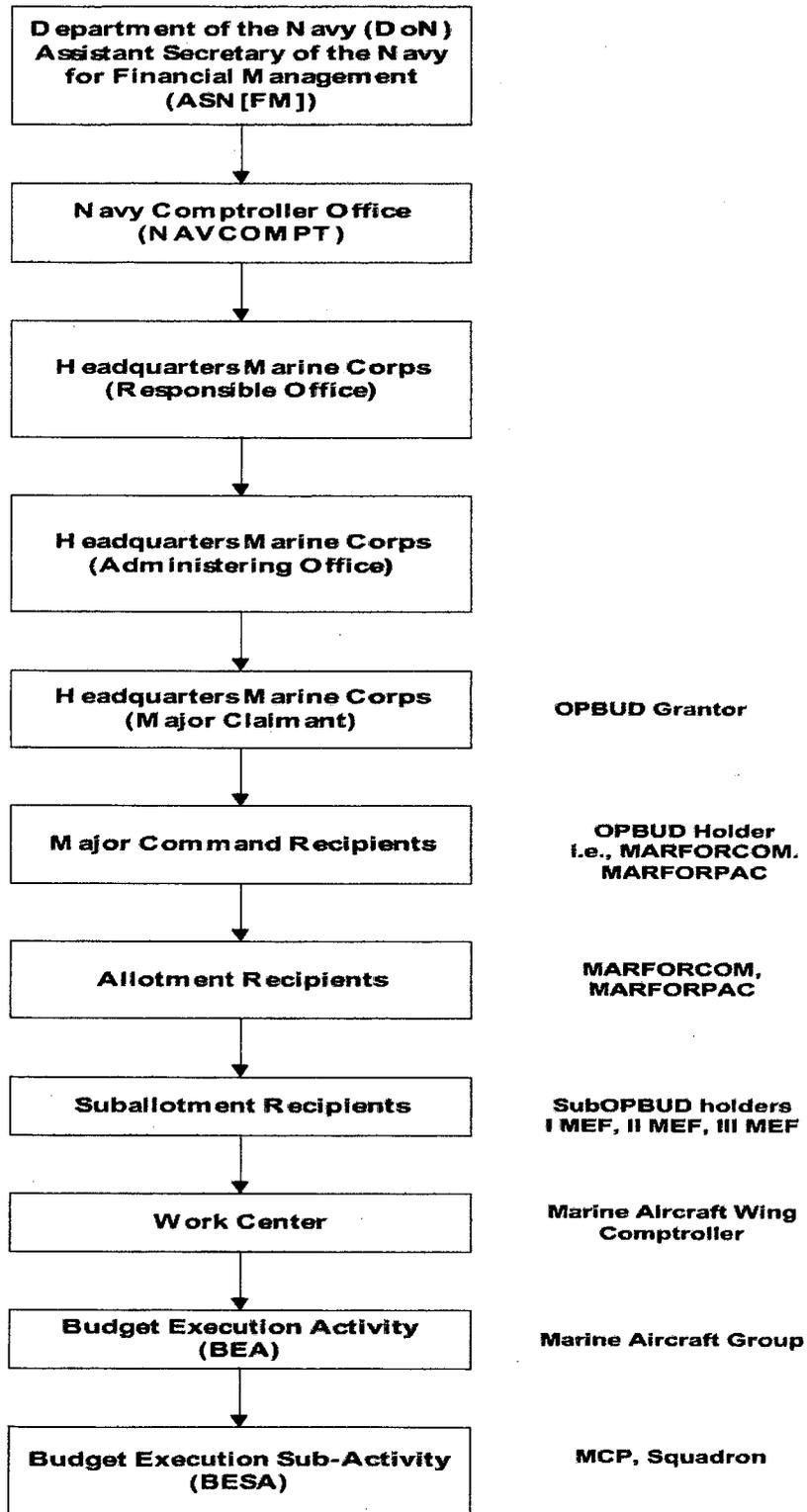


Figure C-2.--Operations & Maintenance, Marine Corps (O&M,MC).

APPENDIX D

UNFUNDED DEFICIENCY REPORTS

**FY10 BUDGET  
UNFUNDED DEFICIENCY**

**SUBMITTING COMMAND:** Marine Aircraft Group 56  
**MCPC TITLE:** Operations and Training Support  
**TYPE OF FUNDS:** Mid-year Review  
**COMMAND POC:** I.M. Marine

**APPN:** O&M,N  
**AGSAG/FC:** 1A1A/FC  
**\$ Amount:** 750K  
**PHONE:** DSN 123-4567

**DESCRIPTION:**

1. What is the total requirement?
2. What is in the command's baseline for the requirement?
3. What is the shortfall?
4. Was the issue POM'd for, placed on a UPL, or submitted as a shortfall at any other time?

**JUSTIFICATION:**

1. Describe the Who, What, When, Where, Why the item is needed.
2. Describe any recurring maintenance of equipment, renewal of service contracts, etc. and estimated annual costs.
3. Specify other projects that this issue will support (to include other appropriations: I.E, MILCON).
4. Provide personnel support details (# of contractors, USDH, FNIH, military)

**MISSION IMPACT IF NOT FUNDED:**

Describe what happens if funding is not provided or is deferred.(be specific).

**PROJECTED EXECUTION:**

Timeline/procurement method (i.e. July 2009 via contracting). When is the funding required?

**RECURRING OR ONE TIME:** Y/N

IF NO, DESCRIBE RECURRING COST BY FY. NOTE: Issues requiring one-year funding should only reflect that year's funding. If there is a sustainment "tail", ensure the appropriate out-years are completed.

	<b>Funding (\$000)</b>					
<b>FISCAL YEARS</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>PRICE:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>QUANTITY:</b> 20						
<b>GWOT RELATED:</b> Y/N	IF YES, DESCRIBE HOW:					

**PROVIDE ANY RELEVANT ATTACHMENTS/SUPPORTING DOCUMENTATION, IF ANY.**

Figure D-1.-O&M,N NFHP Unfunded Deficiency Report.

(Command Name)  
**FYXX Shortfall Request**  
(Date)

**Title of Shortfall:**

**Amount Requested (\$000):**

**Appropriation:**

**Command Priority:**

**AGSAG/MCPC:** (if more than one, identify separately in description section)

**GWOT/SIC:** (if not applicable, state N/A)

**POC:** (name and phone number of SME submitting or knowledgeable about the requirement that could be contacted in the event additional information is required)

**Identification of Shortfall:**

- This section gets right to the point to identify "what" you want - i.e., what the amount requested will buy in a succinct "CBS" or OCSOC-type list form. An example is "\$93K to contract out installation of a restroom facility in the Battalion Aid Station (BAS) in H&S Bn Building MCA 614."
- Spell out acronyms and define any non-readily understood acronyms.
- If more than one issue, itemize!! Identify each issue separately, identifying the applicable MSC and item price/quantity/total price.

**Description/Justification of Issue:**

- Describe the issue and "why" it is necessary. Example - "CMC issued a letter dated XX/XX/XXXX directing assessments of medical facilities to ensure adequate habitability standards as related to recent events surrounding Walter Reed Army Hospital. The assessment of the Security Force BAS in Building MCA 614 found a deficiency in not having hot and cold running water in close proximity to the examination area."
- Include background for each item as necessary to explain the genesis of the issue.
- Spell out acronyms and define any non-readily understood acronyms.

**Impact if not Funded:**

- Explain realistically what will happen if funding is not received - recurring "sky is falling" impacts weaken defense. Example of well worded impact - Without additional funds, the BAS in MCA 614 will close on 30 June 2007 per CMC guidance. This will result in directing minor emergencies to the Sewell's Point Medical Facility, causing additional loss in work productivity due to Sewell's Point's typical caseload and wait time).
- Identify if lack of funding will affect compliance with any statute, regulation, or other governing instruction (identify applicable statute/regulation/instruction. number).
- Provide separate impacts if multiple items are requested.

Figure D-2.-O&M,MC Unfunded Deficiency Request Example.

**Time-Sensitive Considerations:**

- Explain if shortfall is time sensitive - for example, identify whether this funding is needed before a certain timeframe in order to capitalize on an opportunity, or if shortfall is tied to a chain of events already in motion. If shortfall is not time sensitive, and funding could be accepted anytime throughout the fiscal year, state N/A.

**Color of Money Considerations:**

- Include rationale for the appropriation requested for this shortfall request in the event shortfall might be interpreted as appropriate for another appropriation - for example, when requesting to purchase equipment which is priced above the \$250K threshold for expense/investment, explain rationale if O&M,MC is being requested. Be particularly mindful that for items that must be used together to form a system, the threshold applies to the system cost, rather than the individual item cost. If the shortfall does not fall into this category, state N/A.
- Identify if any facility maintenance project request is above the Commanding Officer's authority (i.e., M2/R2, or MILCON). Using the example above it would be pertinent to say that "the project cost for the restroom facility is an R1 minor construction project and within the CO's approval authority."

**Waiver Considerations:**

- Include status of any waivers or special permissions required for any shortfall. If none, state N/A.

**Is shortfall to fund an item which is part of a Program of Record (POR) or Centrally Managed Program?**

- If yes, identify the POR and/or centrally managed program sponsor (name and phone number). Identify any information related to previous contact with CMP sponsor on this issue.
- If POR is NMCI, define what is being requested (i.e., seats, MACs, etc).

FYDP Impact*	MCPC	AGSAG	FY08	FY09	FY10	FY11	FY12	FY13
Current Funding								
Shortfall Amount								
Total Requirement	-	-	-	-	-	-	-	-

\*Note if the shortfall continues in out-years, it is the command's responsibility to identify the shortfall in the POM. Identifying the FYDP impact here is for information only.

Figure D-2.--O&M,MC Unfunded Deficiency Request Example--  
Continued

APPENDIX E

OPERATIONAL AND MAINTENANCE, NAVY (O&M,N) ANALYSIS REPORTS AND LOGS

1. Type/Model/Series (T/M/S) Cost Per Hour (CPH) Analysis (Figure E-1). This graph provides the T/M/S Lead/Team with an overall analysis of the cost per hour (CPH) for each T/M/S aircraft within the MAG. By reviewing the T/M/S CPH, Commanders can analyze a rise in aircraft support costs that may be related to maintenance or inventory procedures.
2. Actual Cost Per Hour (CPH) versus Operations Plan (OP)-20 CPH (Figures E-2 through E-5). These charts provide an analysis of how the MAG's assigned aircraft are performing for each T/M/S. Each fund code for the Flight Hour Program can be graphed in the manner shown. Those Flight Hour Program fund codes are: 9S - AVDLR, 7L - AFM, 7B - Aviation Fuel. By reviewing these graphs, Commanders can review how well T/M/S aircraft compares to the OP-20 funding model.
3. Budget OPTAR Reports (BOR) (Figures E-6 through E-10). Each OPTAR Functional Category (OFC) requires a monthly reporting of funds allocated. The BOR is the primary means to communicate to higher headquarters the effective execution of funds allocated in support of the FHP or NFHP. These reports are due according to the established schedule provide by TYCOM. The TYCOM/COMMARFOR/Wing requires varying input from their subordinate commands. Examples provided may not necessarily reflect each TYCOM's directive. The MAG should contact their respective higher headquarters to ensure BOR submissions are in accordance with established procedures.
4. Weekly Status of Funds (Figure E-11). The MAG Commander must be informed of the availability of funds within the MAG. The level and depth of the briefing will be determined by the Commander.
5. Summary Field Order/Expenditure Difference Listing (SFOEDL) Log (Figure E-12). Monthly, the SFOEDL is received and must be included in column 23 of the BOR. This log provides a cumulative balance of the SFOEDL differences received and should equal the cumulative total received from DFAS and should match column 23 of the BOR.
6. Transmittal Log (Figure E-13). Column 22 of the BOR identifies all expenses and charges received during the fiscal year. These charges are a compilation of the individual transmittals that are submitted during the month.  
  
Note: OFC-21 Transmittal only covers expenses that were not captured in DTS.
7. Allocation File Log (Figure E-14). This file provides a cumulative total of allocations for each OFC. This log aids the SAD Officer in ensuring each allocation is reported on the BOR.

T/M/S	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
F/A18A	7,979.58	8,103.94	7,193.14	9,821.37	10,134.51	13,457.22
F/A18C	6,912.53	7,886.91	7,678.33	8,590.41	8,653.12	8,865.49
F/A18D	8,964.61	8,513.35	8,876.13	9,322.29	9,641.89	9,103.82

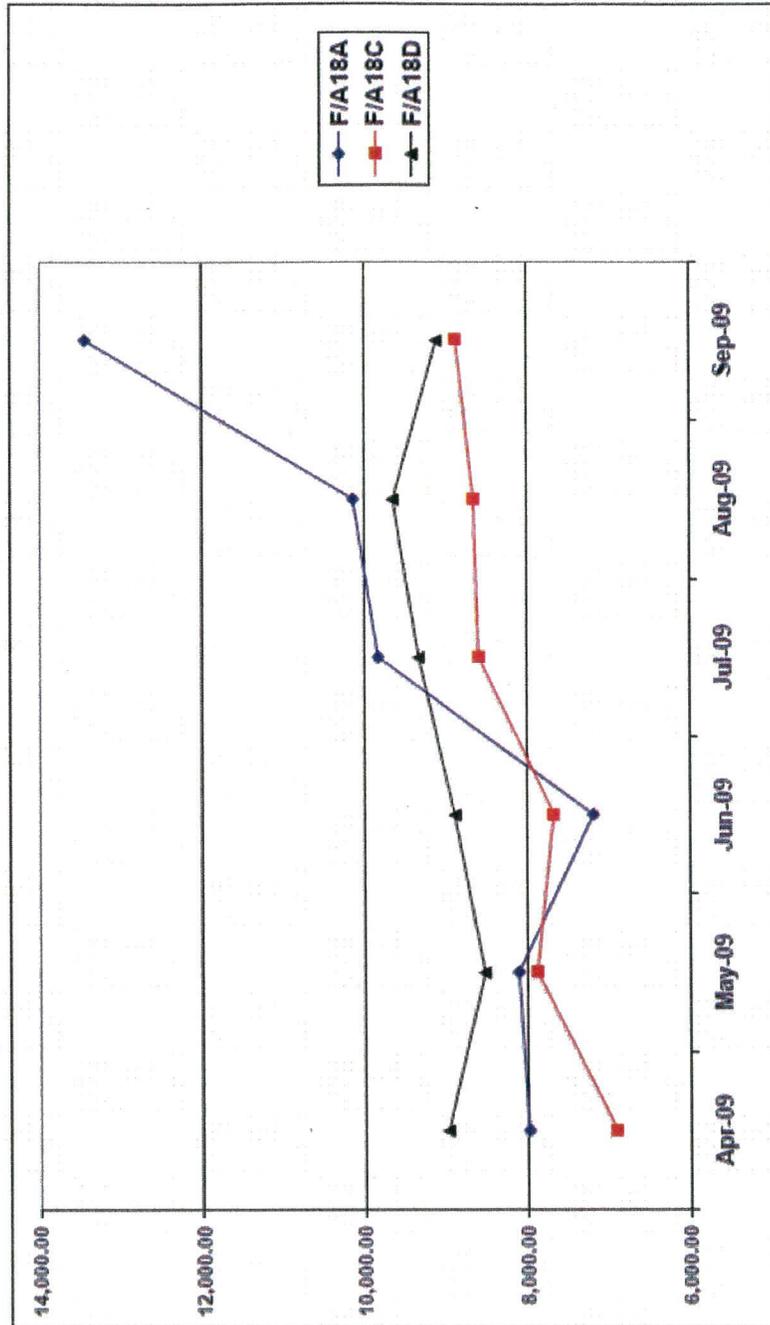


Figure E-1.--T/M/S CPH Comparison.

Squadron	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
VMFA-122	2,285.52	2,356.13	2,981.48	3,195.26	2,847.91	2,756.83
VMFA-251	2,139.49	2,472.81	2,892.67	2,589.16	2,741.62	2,596.41
VMFA-312	2,302.98	2,364.87	2,789.36	2,413.56	2,879.21	2,884.15
OP-20	2,243.41	2,243.41	2,562.37	2,562.37	2,562.37	2,562.37

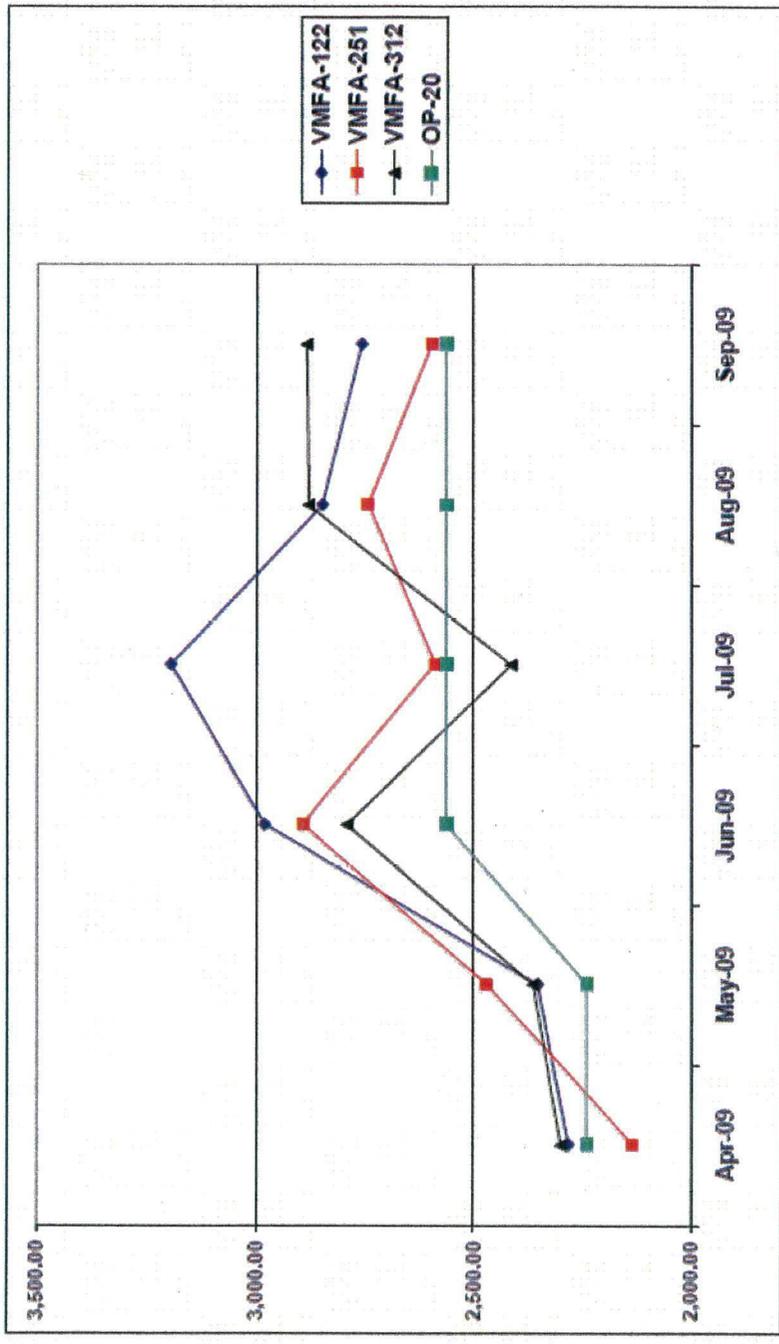


Figure E-2.--T/M/S Actual Fuel CPH vs OP-20 Fuel CPH.

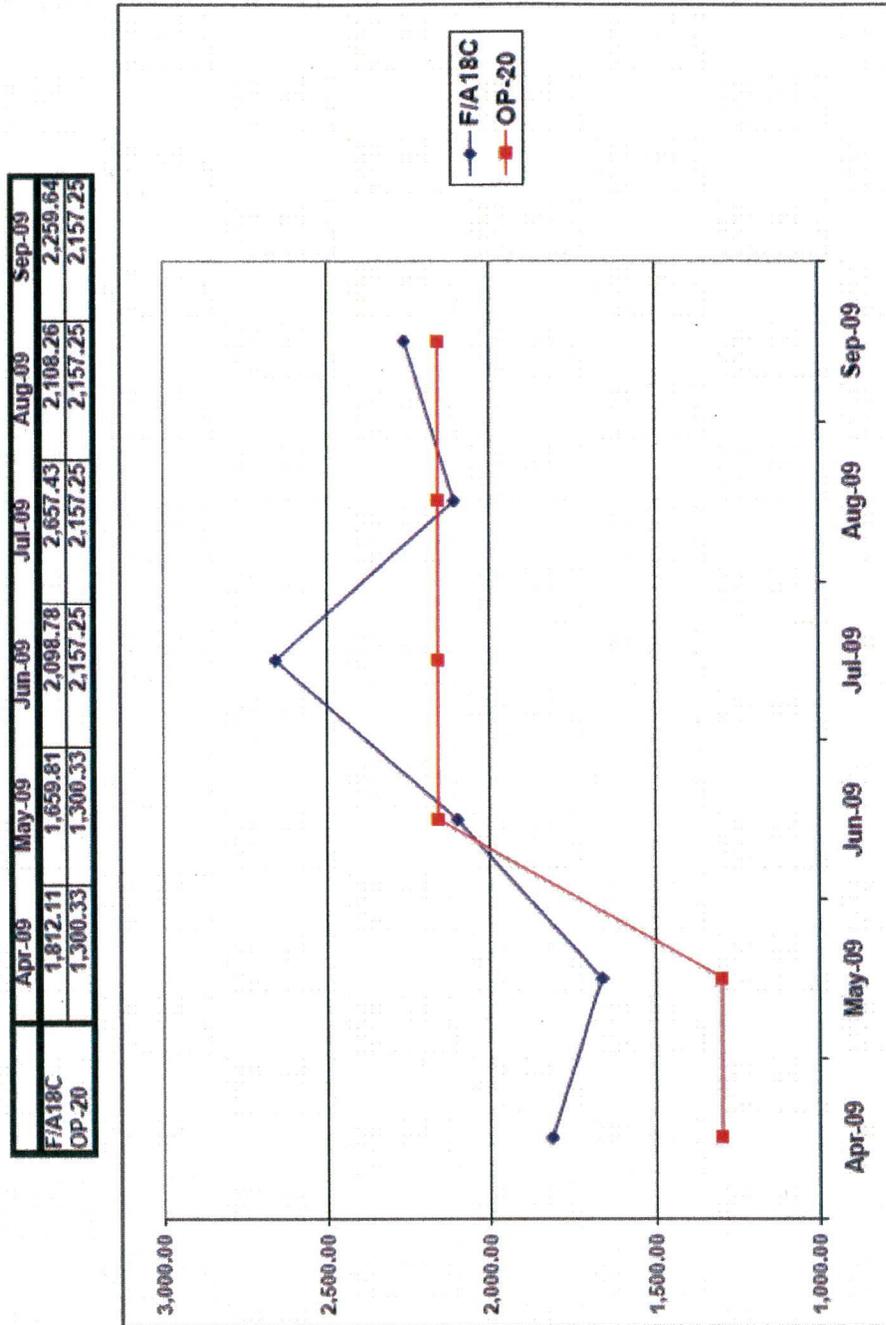


Figure E-3.--T/M/S Actual Consumable CPH vs OP-20 Consumable CPH.

	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
F/A18C	3,812.11	3,659.81	2,909.78	3,657.46	3,108.26	4,159.64
OP-20	3,431.64	3,431.64	3,956.81	3,956.81	3,956.81	3,956.81

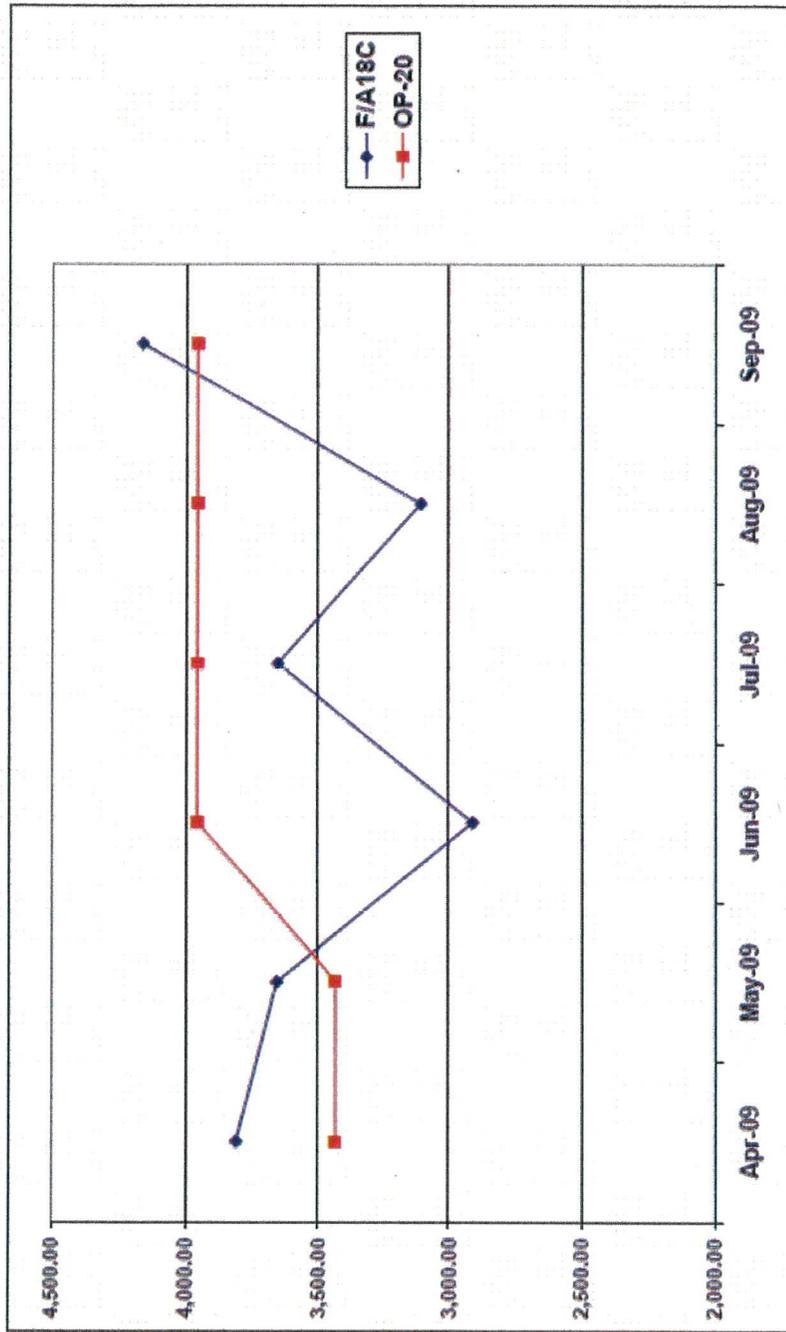


Figure E-4.--T/M/S Actual Repairable CPH vs OP-20 Repairable CPH.

	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
F/A18C	6,912.53	7,286.91	7,678.33	8,590.41	8,653.12	8,865.49
Op-20	7,003.97	7,003.97	8,721.29	8,721.29	8,721.29	8,721.29

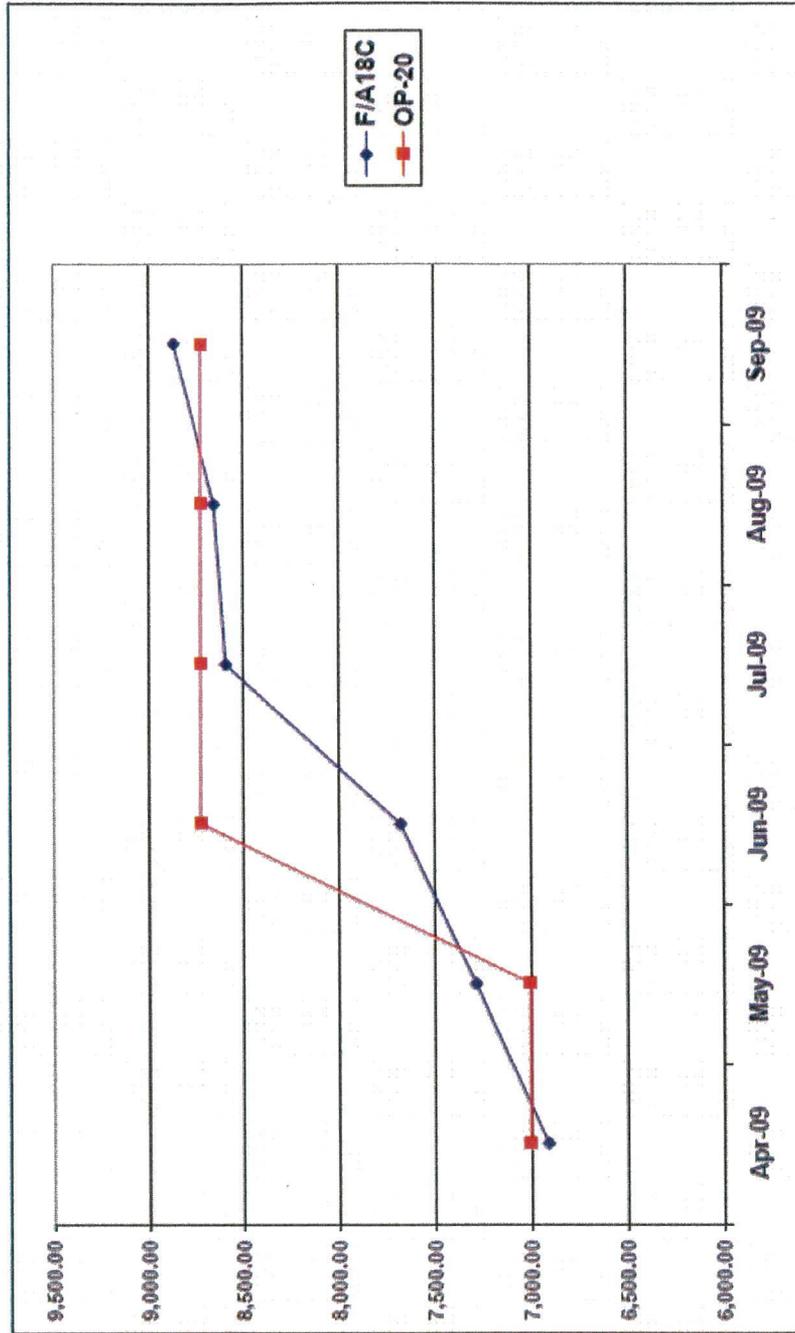


Figure E-5.--T/M/S Actual Total CPH vs OP2-0 Total CPH.

R 011258Z Oct 09  
FM MALS FIVE SIX/AVNSUPO/SADO//  
TO COMNAVAIRFOR SAN DIEGO CA/N01FE//  
INFO COMNAVAIRLANT NORFOLK VA  
COMMARFORCOM COMPT  
CG II MEF COMPT  
CG SECOND MAW COMPT  
MAG FIVE SIX  
MALS FIVE SIX

BT  
UNCLAS //N07300//  
MSGID/GENADMIN/MALS /AVNSUPO//  
SUBJ/BUDGET OPTAR REPORT FY2009 AOM V09056//  
RMKS/1. SEP/V09056/60AE/57025/FY2009/OFC-50

(21)	(22)	(23)	(24)	(25)
7L	3,870,063.37	228,097.45	4,098,160.82	AHAP
7L	6,786,417.13	313,482.36	7,099,899.49	AHAX
7L	1,290,662.57	74,960.90	1,365,623.47	AHRH
7L	14,216,162.03	122,000.52	14,338,162.55	AHXD
7L	733,887.46	54,929.00	788,816.46	AYNE
7L	485,701.98	17,814.90	503,516.88	DAAA
7L	577,746.06	22,218.84	599,964.90	GAAA
7L	98,304.31	-137.12	98,167.19	SAAA
7L	3,180,495.99	154,709.16	3,335,205.15	YAAA
7L	5,316,539.97	150,386.11	5,466,926.08	ZHXD
9S	3,591,737.76	77,416.00	3,669,153.76	AHAP
9S	13,984,601.00	330,558.67	14,315,159.67	AHAX
9S	2,468,063.00	24,760.37	2,492,823.37	AHRH
9S	44,222,595.12	510,731.52	44,733,326.64	AHXD
9S	1,232,973.96	-19,911.00	1,213,062.96	AYNE
9S	441,829.00	37,703.35	479,532.35	DAAA
9S	178,958.00	35,803.00	214,761.00	GAAA
9S	250,313.00	1,039,659.00	1,289,972.00	YAAA
9S	24,965,189.96	-144,482.97	24,820,706.99	ZHXD
TOTAL	127,892,241.67	3,030,700.06	130,922,941.73	
TL/045.	TL/046	TL/047	TL/048	
3,064,267.73	1,064,986.24	2,785,194.47	4,500,876.66	
TOTAL				
	11,415,325.10			

28. FUND CODE RECAP:

	COL 22	COL 23	COL 24
7L	36,555,980.87	1,138,462.12	37,694,442.99
9S	91,336,260.80	1,892,237.94	93,228,498.74
TOTAL	127,892,241.67	3,030,700.06	130,922,941.73

29. OPTAR GRANT FYTD:

7L	WV	REIMBURSABLES	5,000.00
7L		USMC FRS	5,467,000.00
7L		USMC TACAIR	32,223,000.00
9S		USMC FRS	24,823,895.00
9S		USMC TACAIR	68,425,261.00
TOTAL			130,944,156.00

30. LAST SFOEDL RECEIVED: AUG 09  
31. LAST SFOEDL PROCESSED: AUG 09  
32. LAST UOL RECEIVED: AUG 09

Figure E-6.--OFC-50 Budget OPTAR Report Example.

33.	REIMBURSABLE COST RESERVE: N/A					
34.	RCC	FUND CODE	GRANT	OBLIGATION		
	WV REIMBURSABLES	7L	5,000.00	4,524.78		
35.	REIMBURSABLE COSTS:					
A.	USMC PAC					
	A.	B.	C.			
7L	4.32	0.00	4.32	AHAX	GC7	HMM-166
7L	2,931.56	1,465.78	4,397.34	AHAX	GHF	HMLA-169
7L	123.12	0.00	123.12	AHXD	GKM	HMH-465
D.	USN LANT					
	A.	B.	C.			
7L	0.31	0.00	0.31	AHAP	AHB	HS-15 DET B
E.	USMC RESERVE					
	A.	B.	C.			
7L	25,166.40	0.00	25,166.40	AHAP	SU7	HMLA-775 DET A
J.	REIMBURSABLE TOTAL:					
	A.	B.	C.			
	3,059.00	1,465.78	4,524.78	7L	TTL	A. USMC PAC
	0.31	0.00	0.31	7L	TTL	D. USN LANT
	25,166.40	0.00	25,166.40	7L	TTL	E. USMC RESERVE
	28,225.71	1,465.78	29,691.49	TOTAL		
	28,225.71	1,465.78	29,691.49	TOTAL		
36.	AUDITABLE PERSON: CAPT SUPPLY, I.M., ASO, DSN: 354-7382					
37.	POC: GYSGT NCOIC, I.M., SAD, DSN: 354-7382					
38.	ALL PARA (1) OBL DISTRIBUTED BY FUND SOURCE:					
A.	USMC TACAIR					
	A.	B.	C.			
7L	3,844,896.66	228,097.45	4,072,994.11	AHAP		
7L	6,783,481.25	312,016.58	7,095,497.83	AHAX		
7L	1,290,662.57	74,960.90	1,365,623.47	AHRH		
7L	14,216,038.91	122,000.52	14,338,039.43	AHXD		
7L	733,887.46	54,929.00	788,816.46	AYNE		
7L	485,701.98	17,814.90	503,516.88	DAAA		
7L	577,746.06	22,218.84	599,964.90	GAAA		
7L	98,304.31	-137.12	98,167.19	SAAA		
7L	3,180,495.99	154,709.16	3,335,205.15	YAAA		
TOTAL	31,211,215.19	986,610.23	32,197,825.42			
9S	3,591,737.76	77,416.00	3,669,153.76	AHAP		
9S	13,984,601.00	330,558.67	14,315,159.67	AHAX		
9S	2,468,063.00	24,760.37	2,492,823.37	AHRH		
9S	44,222,595.12	510,731.52	44,733,326.64	AHXD		
9S	1,232,973.96	-19,911.00	1,213,062.96	AYNE		
9S	441,829.00	37,703.35	479,532.35	DAAA		
9S	178,958.00	35,803.00	214,761.00	GAAA		
9S	250,313.00	1,039,659.00	1,289,972.00	YAAA		
TOTAL	66,371,070.84	2,036,720.91	68,407,791.75			
B.	USMC FRS					
	A.	B.	C.			
7L	5,316,539.97	150,386.11	5,466,926.08	ZHXD		
TOTAL	5,316,539.97	150,386.11	5,466,926.08			
9S	24,965,189.96	-144,482.97	24,820,706.99	ZHXD		
TOTAL	24,965,189.96	-144,482.97	24,820,706.99			
39.	REMARKS:					

Figure E-6.--OFC-50 Budget OPTAR Report Example--  
Continued

R 011256Z Oct 09  
FM MALS FIVE SIX//AVNSUPO/SA//  
TO COMNAVAIRFOR SAN DIEGO CA/N01FE//  
INFO COMNAVAIRLANT NORFOLK VA  
COMMARFORCOM COMPT  
CG II MEF//COMPT//  
CG SECOND MAW//COMPT//  
MAG FIVE SIX//FISO//  
MALS FIVE SIX//AVNSUPO/SA//  
VMGR FIVE FIVE TWO//CO/S3//

BT

UNCLAS//N07300//

MSGID/GENADMIN/VMGR FIVE FIVE TWO//

SUBJ/BUDGET OPTAR REPORT//

RMKS/1.PARA 1.OCT/V09056/60AE/57025/2010/OFC01/

	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
7B	1,463,678.29		0.00	1,463,678.29	ACMJ	12	506.0	506.0	
7F	10,418.81		0.00	10,418.81	ACMJ	0	0.0	0.0	
TTL	1,474,097.10		0.00	1,474,097.10			506.0	506.0	
29. FUND CODE RECAP			7B	1,463,678.29					
			7F	10,418.81					
30.	TL 001/0		TL 002/0		TL 003/0		TL 004/0		
	0.00		10,000.00		28.81		390.00		
	7B		TOTAL						
	1,463,678.29		1,474,097.10						
31. OPTAR GRANT FYTD			7B	1,464,000.00					
			7F	10,450.00					
			TOTAL	1,474,450.00					
32.	NONE								
33.	NONE								
34.	TEC	A	B	C					
	ACMJ	INTO	6797	6797					
	ACMJ	JP-5	148792	148792					
	ACMJ	JP-8	368890	368890					
35.	N/A								
36.	N/A								
37.	AUDITABLE PERSON: CAPT SUPPLY, I.M., ASO, DSN: 354-7382								
	POC: GYSGT NCOIC, I.M., SAD, DSN: 354-7382								
38.	N/A								
39.	A	B	C	D	E				
	SQDRN	ACMJ	1,036.52	2,902.26	2,892.64	9.61			
40.	REIMBURSABLE/SPECIAL INTEREST HOURS:								
	A. REIMBURSABLE								
	NONE								
	B. SPECIAL INTEREST								
	A	B	C	D					
	OIF		ACMJ	229.0	229.0				

//  
BT

Figure E-7.--OFC-01 Budget OPTAR Report Example.

R 011253Z Oct 09  
FM MALS FIVE SIX//AVNSUPO/SA//  
TO COMNAVAIRFOR SAN DIEGO CA/N01FE//  
INFO COMNAVAIRLANT NORFOLK VA  
COMMARFORCOM COMPT  
CG II MEF//COMPT//  
CG SECOND MAW//COMPT//  
MAG FIVE SIX//FISO//  
MALS FIVE SIX//AVNSUPO/SA//

BT

UNCLAS//N07300//  
MSGID/GENADMIN/MALS /AVNSUPO//  
SUBJ/BUDGET OPTAR REPORT FY2009 OFC-09 V09056//  
RMKS/1. SEP/V09056/60AE/57025/FY2009/OFC-09

(21)	(22)	(23)	(24)
8X	301,698.80	5,572.00	307,270.80 IMRL
8X	334,264.28	-1.45	334,262.83 TBA
TOTAL	635,963.08	5,570.55	641,533.63
26. TL/032	TL/33	TL/34	TL/35
27. -41,040.00	43,662.68	-86,337.95	86,658.77
28. TOTAL	2,943.50		
29. OPTAR GRANT FYTD:			
8X IMRL		307,299.00	
8X TBA		334,314.00	
TOTAL		641,613.00	
30. LAST SFOEDL RECEIVED:		AUG 09	
31. LAST SFOEDL PROCESSED:		AUG 09	
32. LAST UOL RECEIVED:		AUG 09	
33. REIMBURSABLE COST RESERVE:	N/A		
34. SPECIAL PURPOSE COST RESERVE CHARGES:	N/A		
35. AUDITABLE PERSON:	CAPT SUPPLY, I.M., ASO, DSN: 354-7382		
36. POC:	GYSGT NCOIC, I.M., SAD, DSN: 354-7382		
38. REMARKS://			

Figure E-8.--OFC-09 Budget OPTAR Report Example.

R 011255Z Oct 09  
FM MALS FIVE SIX//AVNSUPO/SA//  
TO COMNAVAIRFOR SAN DIEGO CA/N01FE//  
INFO COMNAVAIRLANT NORFOLK VA  
COMMARFORCOM COMPT  
CG II MEF//COMPT//  
CG SECOND MAW//COMPT//  
MAG FIVE SIX//FISO//  
MALS FIVE SIX//AVNSUPO/SA//

BT

UNCLAS//N07300//  
MSGID/GENADMIN/MALS /AVNSUPO//  
SUBJ/BUDGET OPTAR REPORT FY2009 OFC-10 V09056//  
RMKS/1. SEP/V09056/60AE/57025/FY2009/OFC-10

(21)	(22)	(23)	(24)
2F	510,908.49	4,085.57	514,994.06
TOTAL	510,908.49	4,085.57	514,994.06
26. TL/045		TL/046	TL/047
27. 2,342.27	-10,220.28		TL/048
28. TOTAL	-33,343.07	-25,480.06	15.00
29. OPTAR GRANT FYTD:			
2F	BASIC (63)		5,481.00
2F	BASIC (ALIMS DP)		39,114.00
2F	MACS (72)		57,000.00
2F	TBA CTR MAINT		41,800.00
2F	TBA REPAIR (ADP)		0.00
2F	TBA REPAIR (NON)		11,886.00
2F	VAN MAINT		359,719.00
TOTAL			515,000.00

30. LAST SFOEDL RECEIVED: AUG 09  
31. LAST SFOEDL PROCESSED: AUG 09  
32. LAST UOL RECEIVED: AUG 09  
33. REIMBURSABLE COST RESERVE: N/A  
34. SPECIAL PURPOSE COST RESERVE CHARGES: N/A  
36. AUDITABLE PERSON: CAPT SUPPLY, I.M., ASO, DSN: 354-7382  
37. POC: GYSGT NCOIC, I.M., SAD, DSN: 354-7382

38. REMARKS:

OFC / FC/ DESC	FYTD TOTAL
OFC-10 2F	890.08
OFC-10 2F BASIC (63)	5,480.43
OFC-10 2F BASIC (ALIMS DP)	39,113.67
OFC-10 2F MACS (72)	56,995.50
OFC-10 2F TBA CTR MAINT REP	41,800.00
OFC-10 2F TBA REPAIR (ADP)	0.00
OFC-10 2F TBA REPAIR (NON)	11,885.66
OFC-10 2F VAN MAINT	358,828.72
TOTAL 2F	514,994.06

Figure E-9.--OFC-10 Budget OPTAR Report Example.

P 020856Z MAR 09 ZYB PSN 586477Y37  
FM MAG FIVE SIX//CO/FISO//  
TO COMNAVAIRFOR SAN DIEGO CA/N01FE//  
INFO COMNAVAIRLANT NORFOLK VA  
COMMARFORCOM COMPT  
CG II MEF//COMPT//  
CG SECOND MAW//COMPT//  
MAG FIVE SIX//FISO//  
VMGR FIVE FIVE TWO//CO/S3//

BT

UNCLAS

MSGID/GENADMIN/MAG-56 FISCAL//

SUBJ/BUDGET OPTAR REPORT//

POC/I.M. OFFICER/CWO3/MAG-56 FISO/-/TEL:DSN 588-6033/-//

RMKS/1. FEB/R09056/70AE/57025/FY09/OFC-21

(21)	(22)	(23)	(24)
8B	56,280.52	4,504.76	60,785.28
8F	10,119.21	0.00	10,119.21
8P	42,222.09	480.18	42,702.27
TOTAL:	108,621.82	4,984.94	113,606.76
30. T/L	013/1	014/1	015/1
	5,262.50	8,177.30	18,795.50

31. OPTAR GRANT FYTD: 146,000.00

32. SFOEDL RECEIVED: JAN09

33. SFOEDL PROCESSED: JAN09

34. UOL PROCESSED: JAN09//

BT

Figure E-10.--OFC-21 Budget OPTAR Report Example.

**PAC SQUADRONS** FY01 WEEKLY STATUS OF FUNDS MAG/MALS-12

FHP TACAIR/STAFF (FHP) DATA VALID AS OF: 3/21/01 14:51

OFC	DESCRIPTION	GRANT	FYTD Oblig	NAVY ENGINE CHARGES	JC CREDITS	AVAILABLE BALANCE	Net % OBLIG
01 (7B)	FUEL	\$5,158,000.00	\$3,908,164.84			\$1,249,815.16	75.77%
01 (7F)	FLIGHT EQUIP	\$85,000.00	\$74,984.85			\$13,015.15	85.21%
50 (7L)	AFM/PAC	\$6,448,000.00	\$7,746,413.13	\$1,852,958.23	\$0.00	\$555,545.10	91.39%
50 (9S)	AVDLR/PAC	\$12,080,000.00	\$15,610,799.79	\$4,604,239.42	\$0.00	\$1,073,436.63	91.11%
MAG/MALS-12'S FHP TOTAL>>		\$23,775,000.00	\$27,340,382.61	\$8,457,197.65	\$0.00	\$2,891,815.04	87.84%

FY-01 CONTRACTS INFO:

	Total FY-01 Contracts	Contracts Obligated	JC CREDITS	REPORT 12 CREDITS
7L AFM	\$0.00	\$0.00	\$0.00	\$0.00
9S AVDLR	\$0.00	\$0.00	\$0.00	\$0.00

NON FHP:

TACAIR/STAFF (NFHP)

OFC	DESCRIPTION	GRANT	FYTD Oblig	FYTD Balance	FYTD % Oblig
09 (8X)	IMRL	\$180,000.00	\$153,093.66	\$26,906.34	85.05%
09 (8X)	TBA	\$114,000.00	\$89,660.95	\$24,439.05	78.56%
OFC-09 TOTAL		\$294,000.00	\$242,654.61	\$51,345.39	82.54%
10 (9E)	ADP	\$243,000.00	\$171,958.99	\$71,041.01	70.77%
10 (2F)	MACS	\$190,000.00	\$187,878.63	\$2,323.47	98.78%
10 (2F)	EAF	\$98,500.00	\$71,708.81	\$26,791.49	72.80%
OFC-10 TOTAL		\$531,500.00	\$431,344.03	\$100,155.97	81.16%
21 (1AA)	TAD NON-WTI	\$136,000.00	\$106,443.99	\$29,556.01	78.27%
	WTI	\$10,000.00	\$9,292.77	\$707.23	92.93%
OFC-21 TOTAL		\$146,000.00	\$115,736.76	\$30,263.24	79.27%
MAG/MALS-12'S NON FHP TOTAL>>		\$835,500.00	\$683,291.41	\$152,208.59	81.78%

FY-01 CONTRACTS INFO:

	Total FY-01 Contracts	Contracts Obligated
09 IMRL/TBA	\$0.00	\$0.00
10 ADP	\$0.00	\$0.00
10 MATCS	\$0.00	\$0.00
10 EAF	\$0.00	\$0.00

**LANT SQUADRONS**

OFC	DESCRIPTION	GRANT	FYTD Oblig	NAVY ENGINE CHARGES	JC CREDITS	AVAILABLE BALANCE	Net % OBLIG
01 (7B)	FUEL	\$2,848,290.00	\$2,480,065.48			\$368,224.52	87.13%
01 (7F)	FLIGHT EQUIP	\$43,666.00	\$39,951.69			\$3,714.31	91.49%
50 (7L)	AFM/LANT	\$3,500,000.00	\$2,706,671.32			\$793,328.68	77.33%
50 (9S)	AVDLR/LANT	\$9,000,000.00	\$5,847,942.73	\$0.00	\$0.00	\$3,152,057.27	64.98%
MAG/MALS-12'S LANT TOTAL>>		\$15,388,956.00	\$11,074,631.22	\$0.00	\$0.00	\$4,315,324.78	71.96%

**GREEN DOLLARS**

O&M.MC

FA	Fund Area	Authorization	FYTD Oblig	Balance	% Obligated
05	RA	\$40,000.00	\$37,414.75	\$2,585.25	93.54%
55	PE	\$163,500.00	\$140,943.22	\$22,556.78	86.20%
55	TAD	\$154,300.00	\$314,797.23	(\$160,497.23)	204.02%
95	KEY VOL	\$780.00	\$307.32	\$472.68	39.40%
MAG-12'S TOTAL>>		\$358,580.00	\$493,462.52	(\$134,882.52)	

Figure E-11.--Weekly Status of Funds Example.

AOM SFOEDL FY 2008												
XXX	MAW	MALS XX (UIC)	Date Posted	7L	9S	OFC-50 TOTAL	9E	2F	OFC-10 TOTAL	8X	BOR COL 23	SFOEDL FYTD
	Oct-07		11/12/07	19,452.91	216,344.21	235,796.52	1,623.54	546.38	2,169.92	5,613.49	243,579.93	243,579.93
	Nov-07		12/16/07	132,654.58	1,312,906.46	1,445,561.04	2,315.00	1,878.99	4,193.99	11,203.44	1,461,038.47	1,704,618.40
	Dec-07		1/11/08	65,313.86	65,353.49	130,667.45	945.22	9,458.55	10,403.77	323.56	141,394.88	1,846,013.28
	Jan-08											
	Feb-08											
	Mar-08											
	Apr-08											
	May-08											
	Jun-08											
	Jul-08											
	Aug-08											
	Sep-08											
	FYTD			217,420.85	1,594,604.16	1,812,105.01	4,883.76	11,383.92	16,767.68	17,140.59	1,846,013.28	3,794,211.61

Figure E-12.--SFOEDL Difference Log Example.





APPENDIX F

BUDGET OPTAR REPORT (BOR) ANALYSIS

1. The BOR reports the status of each OPTAR to the DFAS as well as the TYCOM, COMMARFOR's and Wing commander. The BOR is the primary means of providing FHP data to applicable commands and agencies, therefore its importance cannot be overemphasized. T/M/S of aircraft operated, executed flight hours, fuel consumption, aviation maintenance costs, and DFAS transmittal recapitulation data are all provided via this monthly report. The BOR is the official flight hour reporting mechanism. The reports forwarded by the operations department must be in coordination with financial reports.
2. The MAG Fiscal Office should be familiar with applicable TYCOM instructions for the preparation and submission of the BOR. Additionally, the MAG Fiscal office should review each BOR to ensure they are prepared accurately. The following questions should be asked when reviewing the BOR to correct common errors:
  - a. Is the PLAD correct?
  - b. Does the Subject line reflect the correct month, UIC, Appropriation, Fiscal Year?
  - c. Do all columns have parentheses around them?
  - d. Does column 21 reflect the correct fund codes?
  - e. Ensure that the total dollar values of all transmittals submitted during the month are accurately reported on the BOR.
  - f. Ensure that the prior month's FYTD obligations plus the total of the current month's transmittal dollar value equals the FYTD total obligations.
  - g. Is the math correct? Col (22)+(23)=(24)
  - h. Is there continuity between prior month's BOR col (22) and current month's column (22)? Prior (22) + Total TL's = Current column 22.
  - i. Does the column 23 difference for each fund code match the FYTD difference on the SFOEDL received from DFAS?
  - j. Are columns (22), (23) and (24) totals correct?
  - k. Does column (25) have the correct TEC's? (OFC-01/OFC-50 only)
  - l. Does column (26) show the correct number of aircraft "assigned" to the squadron? (OFC-01 only)
  - m. Do the monthly hours in column (27) match the S-3 report? (OFC-01 only)
  - n. Does the flight hours have continuity? Does last month's FYTD hours column (28) + this months hours column (27) + late hours equal this month's FYTD hours column (28)? (OFC-01 only)

o. Is TL number(s) correct and in sequential order from previous months BOR?

p. Are fund code recapitulations correct? Fund code recapitulations are the sum of the fiscal year to date chargeable obligations column (column 22), not cumulative gross adjusted obligations column (column 24).

q. Does the obligation totals exceed grant authorization? If so, is there an explanation in the remarks section of the report?

r. Does the grant totals on the BOR match the total Net Target OPTAR issued from the Wing Comptroller?

s. What is the percentage of obligations tied up in miscellaneous TEC's? (Excessive miscellaneous TEC obligation totals may cause future funding shortfalls for aircraft operations.)

t. Are significant increases in cumulative differences (column 23) totals being discussed with the MALS Aviation Supply Officer?

u. Are reports checked for continuity? The sum of all monthly totals for flight hours, dollars, and gallons consumed reported during the fiscal year must be in agreement with the cumulative totals reported.

v. Is cross fleet/embarked data being reported accurately to ensure adequate dollars are being provided between TYCOM's?

w. Are SFOEDL/UOL data being updated? SFOEDL and UOL's are primary mechanisms to be used to reconcile memorandum and official accounting records. This information lets higher commands know that this reconciliation is taking place.

x. Does the message BOR's match mechanized reports?

y. Is there continuity within the fuel consumption? For each TEC and fuel type, does previous month's FYTD fuel consumption column (C) plus the current months fuel consumption column (B) equal the current months FYTD fuel consumption column (C)? If not remarks are required. (OFC-01 only)

z. Does the CPH meet TYCOM goals? If not remarks required. (OFC-01 only)

aa. Ensure that all Type Equipment Codes are valid.

APPENDIX G

OPERATIONS & MAINTENANCE, NAVY COST ANALYSIS CONSIDERATIONS

1. The below questions provide the Cost Analysis Team with a starting point for further investigation of potential funding shortfalls/cost deviations.

a. All OFC's

(1) Is the FHP being executed as planned? Explain the reasons behind the cost variance of the program.

(2) Has there been any change in the types of flight operations executed (e.g., longer sorties with external fuel tanks, longer cross country flights, Humanitarian Assistance/Disaster Relief (HADR) support etc.), which would change the ratio of maintenance man-hours per flight hour?

(3) Have there been any changes to the Training, Exercise and Employment Plan (TEEP)?

(4) Has any new mission requirement been assigned to or any existing mission requirement been removed from the command?

(5) Has there been a change in the number or size of the aircraft squadrons assigned to the command?

(6) Has there been an increase or decrease in the variety of T/M/S aircraft supported by the command?

(7) Have there been any aircraft mishaps that have generated significant unscheduled maintenance actions?

(8) What is the impact of staff flight time on the execution of the Flight hour program?

(9) Are the actual costs-per-hour (CPH's) for fund codes 7L and 9S at or near the budgeted OP-20 for each supported T/M/S aircraft?

(10) What trends or anomalies have been identified that caused significant fluctuations in the CPHs to include fuel price changes?

(11) Is there significant increases to the projected fiscal year obligations as the result of the unit price increases loaded from the annual price change process?

(12) Is there any erroneous standard, net or unit information loaded to the R-Supply Stock Item Table (SIT)?

(13) Have there been any increase in obligation trends for non-Job Control Number (JCN) requirements (i.e., tools, maintenance clothing, SERVMART, nonessential material, etc.)?

(14) Has an accurate reconciliation of requisitions/requirements been accomplished?

b. OFC-01 aviation fuel, flight equipment and squadron administrative funds

(1) Has there been an increase or trend in the amount of first time fuel charges appearing on the SFOEDL?

(2) Is there any problems receiving in-flight refueling charges and are they charged to the right squadron?

(3) Has there been an increase in flight equipment or cold weather clothing requirements? Are these initial issue or replacement requirements?

(4) Has SERVMART requests been validated for appropriate charges?

(5) Has there been a significant change in the number of aircrews assigned to the command?

(6) Is squadrons hot refueling in the fuel pits vice using fuel trucks after landing?

(7) Is there significant variances in T/M/S fuel costs per hour among like squadrons?

(8) Is the actual costs-per-hour (CPH's) for fund codes 7B, at or near the budgeted OP-20 for each supported T/M/S aircraft?

c. OFC-09 Individual Material Readiness List (IMRL)/Table of Basic Allowances (TBA) initial outfitting and TBA replacement

(1) What are the obligations for initial outfitting or replacement TBA requirements not identified on a deficiency list?

(2) Are initial issue IMRL requirements processed in accordance with TYCOM directives?

d. OFC-10

(1) Is there unusually high costs for Aviation Logistics Information Management System (ALIMS)/Van maintenance requirements?

(2) Is the Repair and replacement of Weather Van equipment supported with aviation funds?

(3) Is the Repair and replacement of expeditionary airfield systems and hardware supported with aviation funds?

(4) Is the Repair and replacement of air traffic control equipment supported with aviation funds?

e. OFC-50 AFM/AVDLR

(1) Are there costs associated with deferred maintenance from the prior fiscal year as a consequence of funding shortfalls and restrictive fiscal year close-out procedures?

(2) How many engines/components have been issued to non-supported squadrons in response to direction from higher Headquarters?

(3) How many engines repaired by the MALS have been issued to supported squadrons?

(4) How many ready-for-issue engines have been received at no cost to the Flight hour program budget from the respective depot level repair facility?

(5) How many engines have been inducted and repaired this fiscal year?

(6) How does this compare to the assigned engine repair schedule?

(7) How many unscheduled engine removals have been performed? What were the reasons for these removals?

(8) What obligations were required to support the incorporation of unfunded technical directives?

(9) What amount of obligations was due to billing for lost carcasses?

(10) What amount of obligations was due to replenishment of aviation depot level repairable inventory losses?

(11) What amount of obligations was due to the reorder of direct turnover and stock replenishment assets lost in shipment?

(12) What amount of obligations are due to the reorder of Aviation Depot Level Repairables (AVDLRs) that were received damaged, not in-ready for-issue condition, or missing Scheduled Removal Component (SRC) cards?

(13) Have Reports of Discrepancy (RODs) or Quality Deficiency Reports (QDRs) have been submitted?

(14) What amount of obligations are due to AVDLRs that are associated to defective material received or identified by the squadron that requires the submission of a Product Quality Deficiency Report (PQDR)?

(15) Has any supported weapon system or weapons replaceable assembly (WRA) recently reached its Material Support Date (MSD)?

(16) What is the impact of supporting the repair actions of these items from the FHP budget vice the Interim Supply Support (ISS) program?

(17) Has there been an increase in the amount of obligations accumulated under any miscellaneous Type Equipment Codes (TEC)?

(18) Are these obligations being accurately prorated across supported T/M/S aircraft CPH?

(19) What is the financial impact of deployed aviation supply support pickups?

(20) Has there been an increase in the amount of obligations to the supporting FRC customer service activity?

(21) Are these obligations cost effective?

(22) Have there been any trends or increases in the number of AVDLRs in awaiting parts status or in the amount of BCM-4 actions?

(23) Are there any supported Weapons Replaceable Assemblies (WRAs) whose repair costs exceed their respective net prices?

(24) Is there a trend or has there been an increase in the number of components coded as having been received "bad from supply"?

(25) Are there any scheduled removal components that were replaced prior to reaching their respective maximum operating times? Why were they replaced early?

(26) Are there any components that consistently fail prior to reaching their established mean time between failure (MTBF) rates?

(27) Have there been any changes made to established high time component removal time frames?

(28) Have any additional components been established as high time items?

(29) When supporting several T/M/S aircraft or related systems are there repeated incidents of the incorrect application of type equipment codes?

(30) What is the impact of phase maintenance requirements?

(31) Have there been any significant fluctuations in monthly inductions, repair rates or BCM rates?

(32) Has a new system or aircraft repair capability been established? Has there been any change in local maintenance practices?

(33) Is there any increase or decrease in maintenance actions associated with a squadron's preparation for or return from deployment?

(34) Has there been an increase in the number of cannibalization actions?

(35) Are there any high cost or high demand consumable items that are viable candidates for reclassification as depot level repairables?

(36) Are there any depot level repairable assets that are viable candidates for Source, Maintenance and Recoverability (S&MR) code changes to allow for their repair at lower echelons of maintenance?

(37) Are Pre-expended Bins (PEBs) replenished and kept up-to-date with high demand items in accordance with COMNAVAIRFORINST 4790.2 and MCO 4400.177F?

(38) Has there been an increase or decrease in the ratio of maintenance man-hours per flight hours?

(39) Are personnel shortages impacting organizational or intermediate level maintenance repair?

(40) Are adequate IMA Maintenance Benches and/or qualified personnel available to perform maintenance?

(41) Can any equipment failures be attributed to the weather, climate or corrosion?

APPENDIX H

OPERATIONS & MAINTENANCE, MARINE CORPS ANALYSIS REPORTS

1. Fund Administrators Managers Report (XR16) (Figure H-1). This report provides the status of a fund administrator for each fiscal year (FY), subhead, object class, and sub-object class codes.
2. Unsettled Government Travel Report (T147) (Figure H-2). This report will provide the Fund Administrator (FA) with all travel records that are still active or outstanding in SABRS.
3. Weekly Budget Reporting Code Report (Figure H-3). This report provides the FA with all costs associated with specific operations or specific exercises.
4. Sub-activity group (SAG) and Special Interest Code (SIC) and Cost Accounting Code (CAC) (Figure H-4). This is a four digit code that defines the purpose or use of funds below the OC/SOC level. The CAC is the lowest required level of cost categorization in SABRS. CAC's tell users and managers the specific purpose that funds were executed. CAC's also point to a specific cost category in SABRS such as base support, flight operations, facilities, and etc. The link between CAC's and cost categories is the SABRS activity group and sub-activity group codes that the CAC is associated with.
5. Object Class/Sub-Object Class List (Figure H-5). This is a four digit code that classifies the category of expense being incurred for the processed transaction. The code classifies charges to categories of civilian compensation and benefits, travel, printing, rentals, equipment purchases, miscellaneous supplies, etc.



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***** ON LINE PRINTING *****
**
**          RECIPIENT: DECA          GROUP RECIPIENT DEFINITION
**          USER ID: DECA64          1ST MAG / MAG-12 / GENAD
**                                     MCAS INAKUNI
**                                     DSN 253-4261
**
**          REPORT ID: T147          FA UNSETTLED GOVT TRANSPORTATION REQUEST REPORT  R714WA00
**          VERSION: 20010224 143805
** FROM HIERARCHY CODE: M5707955 2001          FROM PAGE: 000001
** TO HIERARCHY CODE: M3707955 2001          TO PAGE: 000007
** PAGE OUTPUT LIMIT: 000007
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DATE: FEB 27, 2001  
TIME: 095723

PROC ID: PROC-10 #54## M57079 55  
PROC ID: GFSPT147

FA UNSETTLED TRAVEL ORDER REPORT  
FOR: M57079 CO MAG-12 1ST MAG

PAGE NO: 1  
RUN DATE: 24 FEB 01  
CYCLE NO: 9422

FISCAL YEAR	APRN NO	SUBHEAD	OPSUD/SUBOPSUD	MAJOR ACTIVITY	FUND ADM				
2001	1106	27A0	M67438	M57079	55				
TON	SSN	NAME	R/C DATE	RESERV AMT	OBL AMT	LIO AMT	OTO AMT	ADVANCE	
CC438	000-00-0000	BYER, LORA	01 DEC 00	77.00	77.00	0.00	77.00	0.00	
CC447	000-00-0000	MARWAN, CHERYL L	02 FEB 01	105.00	105.00	0.00	105.00	0.00	
CC448	000-00-0000	COVER, JOANNE M	06 FEB 01	277.00	277.00	0.00	277.00	0.00	
CC449	000-00-0000	ROLAND, WILLIAM T	30 JAN 01	55.00	55.00	0.00	55.00	0.00	
CC450	000-00-0000	SINDAC, JOCELINA E	09 FEB 01	165.00	165.00	0.00	165.00	0.00	
CC451	000-00-0000	TRIPPENGER, MARNIE	09 FEB 01	105.00	105.00	0.00	105.00	0.00	
CC452	000-00-0000	JUAREZ, ELIZABETH	08 FEB 01	25.00	25.00	0.00	25.00	0.00	
CC453	000-00-0000	JUAREZ, SARAH M	08 FEB 01	25.00	25.00	0.00	25.00	0.00	
CC454	000-00-0000	JUAREZ, CLARA M	08 FEB 01	25.00	25.00	0.00	25.00	0.00	
CC455	000-00-0000	CLEMENT, SARAH E	06 FEB 01	128.00	128.00	0.00	128.00	0.00	
CC456	000-00-0000	MOSLEY, COLLEEN B	09 FEB 01	114.00	114.00	0.00	114.00	0.00	
CC457	000-00-0000	YOLKOWSKI, DONNA	16 FEB 01	105.00	105.00	0.00	105.00	0.00	
CC458	000-00-0000	PENA, MELINDA	22 FEB 01	110.00	110.00	0.00	110.00	0.00	
CC459	000-00-0000	BESANTE, AMANDA	16 FEB 01	219.00	219.00	0.00	219.00	0.00	
CC460	000-00-0000	BESANTE, WILLIAM	16 FEB 01	44.00	44.00	0.00	44.00	0.00	
CC461	000-00-0000	MALL, CODY	27 FEB 01	88.00	88.00	0.00	88.00	0.00	
CC462	000-00-0000	PENA, MELINDA	02 MAR 01	266.00	266.00	0.00	266.00	0.00	
CC463	000-00-0000	INGLIS, ANDRE P	26 FEB 01	77.00	77.00	0.00	77.00	0.00	
FA TOTAL				1,430.00	1,430.00	1,430.00	1,430.00	0.00	

Figure H-2.--Sample Unsettled Government Travel Report.

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***** ON LINE PRINTING *****
**
**          RECIPIENT: DEQA          GROUP RECIPIENT DEFINITION
**          USER-ID: DEQA64          1ST MAN / MAC-12 / CONAD
**                                     MCAS INAGRENI
**                                     DEN 253-4341
**
**          REPORT ID: GFEFKB30      GFEFKB00 - DIRECT FUNDS BRC WLY RPT BY MAC/FA   R711MC**
**          VERSION: 20010224 143623
** FROM HIERARCHY CODE: M5707955      FROM PAGE: 000014
** TO HIERARCHY CODE: M5707955        TO PAGE: 000019
** PAGE OUTPUT LIMIT: 030006
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DATE: FEB 27, 2001  
TIME: 093528

PROC ID: PROC ID #01## M57079 55  
FROM ID: GFEFKB00

DIRECT FUNDS  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAR-12 1ST MAN

PAGE NO: 1129  
RUN DATE: 20 FEB 01  
CYCLE-NO: 9422

FY:	1	APFN-NO: 1106	SUBHEAD: 27AE	LOGICAL-GRND: M57438	MAC: M57079	FA: 56		
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE		
	2117	0.00	436.10	436.10	436.10	436.10		
	2607	0.00	0.00	0.00	0.00	0.00		
	CAC 0001 TOTAL	0.00	436.10	436.10	436.10	436.10		
	J6 COBRA GOLD	0.00	436.10	436.10	436.10	436.10		
	2194	0.00	567.00	567.00	567.00	567.00		
	CAC 0001 TOTAL	0.00	567.00	567.00	567.00	567.00		
	2124	0.00	8209.00	8209.00	8209.00	8209.00		
	CAC 0002 TOTAL	0.00	8209.00	8209.00	8209.00	8209.00		
	JH CODE NORTH	0.00	9176.00	9176.00	9176.00	9176.00		
	2157	0.00	3068.00	3068.00	3068.00	3068.00		
	CAC 0002 TOTAL	0.00	3068.00	3068.00	3068.00	3068.00		
	KE HALIFATAN	0.00	342.86	342.86	342.86	342.86		
	2607	0.00	342.86	342.86	342.86	342.86		
	CAC 0001 TOTAL	0.00	342.86	342.86	342.86	342.86		

Figure H-3.--Sample Weekly Budget Reporting Code Report.

PROC ID: PROC-ID #888# M57079 55  
PRG ID: G7SPX800

DIRECT FUNDS  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAG 12 1ST MAX

PAGE NO: 1130  
RUN DATE: 24 FEB 01  
CYCLE-NO: 9422

FY:	1	APPN-NO:	1106	SUBHEAD:	27A0	LOGICAL-OPBUD:	M67438	MAC:	M57079	FA:	55
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE					
	2134	0.00	3749.29	3749.29	3749.29	3749.29					
CAC	0002 TOTAL	0.00	3749.29	3749.29	3749.29	3749.29					
LC	FOAL EAGLE	0.00	4092.15	4092.15	4092.15	4092.15					
	2197	0.00	909.99	7244.99	7344.99	7344.99					
CAC	0001 TOTAL	0.00	909.99	7244.99	7344.99	7344.99					
	2137	0.00	3147.85	31165.15	31165.15	31165.15					
CAC	0002 TOTAL	0.00	3147.85	31165.15	31165.15	31165.15					
	2116	0.00	12440.00	0.00	0.00	0.00					
CAC	2110 TOTAL	0.00	12440.00	0.00	0.00	0.00					
NP	COPE TIGER	0.00	14677.86	38510.14	38510.14	38510.14					
	2197	0.00	12336.13	12336.13	12336.13	12336.13					
CAC	0001 TOTAL	0.00	12336.13	12336.13	12336.13	12336.13					
	2136	0.00	1931.16	1931.16	1931.16	1931.16					
CAC	0002 TOTAL	0.00	1931.16	1931.16	1931.16	1931.16					

PROC ID: PROC-ID #888# M57079 55  
PRG ID: G7SPX800

DIRECT FUNDS  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAG 12 1ST MAX

PAGE NO: 1131  
RUN DATE: 24 FEB 01  
CYCLE-NO: 9422

FY:	1	APPN-NO:	1106	SUBHEAD:	27A0	LOGICAL-OPBUD:	M67438	MAC:	M57079	FA:	55
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE					
RM	TANDEM THRUST	0.00	14267.29	14267.29	14267.29	14267.29					
	00	500.00	0.00	0.00	0.00	500.00					
CAC	TOTAL	500.00	0.00	0.00	0.00	500.00					
	2607	0.00	307.32	307.32	307.32	307.32					
CAC	0001 TOTAL	0.00	307.32	307.32	307.32	307.32					
VE	KV NETWORK	500.00	307.32	307.32	307.32	192.68					
	2197	0.00	18831.25	18831.25	17847.90	18831.25					
	2607	0.00	0.00	0.00	0.00	0.00					
CAC	0001 TOTAL	0.00	18831.25	18831.25	17847.90	18831.25					
	2137	0.00	51060.05	51060.05	51060.05	51060.05					
CAC	0002 TOTAL	0.00	51060.05	51060.05	51060.05	51060.05					
00	ALL OTHER	0.00	605.00	605.00	605.00	605.00					
	2134	0.00	605.00	605.00	605.00	605.00					
CAC	0002 TOTAL	0.00	605.00	605.00	605.00	605.00					

Figure H-3.--Sample Weekly Budget Reporting Code Report--  
Continued

PROC ID: PROC-ID #51# M57079 55  
PROG ID: GFGP800

DIRECT FINES  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAG-12 1ST MAX

PAGE NO: 1132  
RUN DATE: 24 FEB 01  
CYCLE-NO: 9422

TY:	1	APPN-NO: 1106	SUBHEAD: 2780	LOGICAL-OPBU: M67438	MAC: M57079	FA: 55		
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNDEL BAL TO DATE		
	2137	0.00	0.00	0.00	0.00	0.00		0.00
	CAC 0003 TOTAL	0.00	0.00	0.00	0.00	0.00		0.00
1H	SOUTHERN FRONTIER	0.00	605.00	605.00	605.00	605.00		605.00-
	2137	0.00	0.00	0.00	0.00	0.00		0.00
	CAC 0002 TOTAL	0.00	0.00	0.00	0.00	0.00		0.00
1I	WISTEX	0.00	0.00	0.00	0.00	0.00		0.00
	2187	0.00	43966.58	43966.58	42335.56	43966.58		43966.58-
	CAC 0005 TOTAL	0.00	43966.58	43966.58	42335.56	43966.58		43966.58-
3N	MEDEVAC	0.00	43966.58	43966.58	42335.56	43966.58		43966.58-
	2177	0.00	21170.49	21170.49	20397.69	21170.49		21170.49-
	CAC 0006 TOTAL	0.00	21170.49	21170.49	20397.69	21170.49		21170.49-
3X	EMERGENCY LEAVE	0.00	21170.49	21170.49	20397.69	21170.49		21170.49-
	2197	0.00	6647.75	6647.75	6647.75	6647.75		6647.75-

Figure H-3.--Sample Weekly Budget Reporting Code Report--  
Continued

PROC ID: PROC-ID #644# M57079 55  
PROC ID: GFSPK800

DIRECT FUNDS  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAG-12 1ST MAW

PAGE NO: 1133  
RUN DATE: 24 FEB 01  
CYCLE-NO: 9422

FY: 1 APPR-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55						
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
CAC 0001	TOTAL	0.00	6647.75	6647.75	6647.75	6647.75-
	2134	0.00	0.00	0.00	0.00	0.00
CAC 0002	TOTAL	0.00	0.00	0.00	0.00	0.00
5A	MEETP 11/111	0.00	6647.75	6647.75	6647.75	6647.75-
	2177	0.00	7159.40	7159.40	7159.40	7159.40-
CAC 0005	TOTAL	0.00	7159.40	7159.40	7159.40	7159.40-
5D	STUDENT DEPM TRAVEL	0.00	7159.40	7159.40	7159.40	7159.40-
	2134	0.00	4172.33	4172.33	4172.33	4172.33-
CAC 0002	TOTAL	0.00	4172.33	4172.33	4172.33	4172.33-
5L	HO NON-EMOE SCHOOLS	0.00	4172.33	4172.33	4172.33	4172.33-
	2197	0.00	2771.23	2771.23	2771.23	2771.23-
CAC 0001	TOTAL	0.00	2771.23	2771.23	2771.23	2771.23-
9G	ARTY RELO 3-JFY EVEN	0.00	2771.23	2771.23	2771.23	2771.23-

PROC ID: PROC-ID #644# M57079 55  
PROC ID: GFSPK800

DIRECT FUNDS  
BRC WEEKLY REPORT BY MAC/FA  
FOR: CO MAG-12 1ST MAW

PAGE NO: 1134  
RUN DATE: 24 FEB 01  
CYCLE-NO: 9422

FY: 1 APPR-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55						
BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
	2197	0.00	5643.13	5643.13	5643.13	5643.13-
CAC 0001	TOTAL	0.00	5643.13	5643.13	5643.13	5643.13-
	2137	0.00	23552.92	21198.92	78844.92	21198.92-
CAC 0002	TOTAL	0.00	23552.92	21198.92	78844.92	21198.92-
	2134	0.00	1314.00	1314.00	1314.00	1314.00-
CAC 0003	TOTAL	0.00	1314.00	1314.00	1314.00	1314.00-
9K	UDF CC TAB	0.00	30510.95	28156.05	25802.05	28156.05-
FA TOTALS:	55	500.00	263563.13	314397.13	308655.96	313697.13-

Figure H-3.--Sample Weekly Budget Reporting Code Report--  
Continued

Sub-Activity Group (SAG) & Cost Account Code (CAC) List

1. Sub-activity Group 70 (Equipment Maintenance). Costs incurred in the maintenance and repair of authorized equipment. Typical expenses include material and repair costs. The following CAC's are applicable to SAG 70:

OBM0 - Field Maintenance of Communication Electronic Equipment (CLD for 3/4 echelon only)  
00B1 - Communication Electronic Equipment Maintenance  
00C1 - Engineering equipment Maintenance  
00F1 - Motor Transportation Equipment Maintenance

2. Sub-activity Group 71 (Operations & Administration). Costs for administrative office supplies, magazines, newspapers, and periodicals, alterations to uniform clothing, and consumable and expendable supplies in support of operations/planning, including POL, communication wire, and batteries. Includes administrative TAD, printing and reproduction and blank forms. The following CAC's are applicable to SAG 71:

0001 - Administrative Operations  
0004 - Emergency Leave  
0005 - Temporary Additional Duty  
0009 - Printing and Reproduction  
0041 - Cognizance Symbol I Blank Forms

3. Sub-activity Group 72 (Training). Costs which can be related to unit training and training operations (i.e., POL, TAD, Communication wire, batteries, etc.). Replenishment of Class IV training allowances expended in training and consumable/ expendable supplies costs, including schools training and the marksmanship program. The following CAC's are applicable to SAG 72:

0002 - Training  
0007 - Schools Training  
0008 - Marksmanship Program

4. Sub-activity Group 73 (Medical). Costs for medical supplies and equipment for support of the operating forces allowances. The following CAC's are applicable to SAG 73:

0044 - Medical Supplies and Equipment

5. Sub-activity Group 74 (Automated Data Processing Operations). Incorporates operation and maintenance costs inherent to ADP operations, to include material, contractual services, etc. The following CAC's are applicable to SAG 74:

74A0 - ADP Administration  
74B0 - Purchased Software (under \$5K)  
74C0 - Software support  
74D0 - Site preparation  
74E0 - Commercial time  
74J0 - ADP Equipment Rental  
74K0 - ADP Equipment Acquisition  
74L0 - ADP Equipment Installation

Figure H-4.--SAG/SIC/CAC Listing.

6. Sub-activity Group 77 (Replenishment/Replacement). Costs for replenishment of communication electronics, engineer, ordnance, motor transport, and expendable aviation equipment worn out in service, lost or destroyed. Includes costs for replenishment of Class II, Type 2 allowances worn out in service, lost or destroyed. The following CAC's are applicable to SAG 77:

- 00N1 - Communications/Electronic
- 00N2 - Engineer
- 00N4 - Ordnance
- 00N5 - Motor Transport
- 00N6 - Class II, Type 2
- 00N7 - Expendable Aviation Equipment

7. Sub-activity Group 78 (other Logistics Support). Costs incident to the hire and leasing of commercial vehicles in support of the operating forces, and packaging and preservation of material. The following CAC's are applicable to SAG 78:

- 00J2 - Packing, Packaging, and Preservation (mount-out)
- 0003 - Hire of commercial vehicles
- 0046 - Packing, Packaging and Preservation (other than mount-out)

Figure H-4.--SAG/SIC/CAC Listing--  
Continued

OBJECT CLASS/SUB-OBJECT CLASS (OC/SOC) LIST

1. The following OC/SOC's can be used with the SAG's and CAC's provided:

a. Operations & Administration

2332 - Purchase of communication services  
25B8 - commercial contracts for services other than equipment or  
training  
25C7 - Other Government agency services or materials  
2513 - Equipment maintenance contracts (other than ADPE)  
26A0 - DSSC Purchases  
2607 - Open Purchases  
2609 - Navy ServMart Purchases  
2612 - DLA Purchases  
2613 - GSA Purchases

b. Travel

21AA - In and Round Travel reimbursement  
21C0 - Inspection and Audit  
21E0 - CMC Conference Attendance (less than \$25K)  
21G0 - All Other Conference Attendance  
2110 - Site Visits  
2120 - Information Meetings  
2130 - Training Attendance/Marksmanship Program  
2140 - Speech or Presentation  
2170 - Emergency Leave/Student Entitlement Travel  
2180 - Special Mission Travel (i.e., prisoner escort, witness  
movements, etc.)  
2190 - All Other Travel

c. Automated Data Processing Equipment

3105 - Open Purchase of ADP Equipment

d. SASSY Management Unit (SMU) Purchases

26B0 - SMU Purchases

e. Petroleum, Oil, and Lubricants (POL)

26C1 - MOGAS for vehicles  
26D1 - MOGAS for generators  
26N1 - Diesel for vehicles  
26P1 - Diesel for generators  
26A1 - POL for commercial vehicles  
26B1 - POL for commercial generators and machinery  
26W1 - Lubricants, Oil, Antifreeze for vehicles  
26X1 - Lubricants, Oil, Antifreeze for generators and machinery

Figure H-5.--OC/SOC Listing.

APPENDIX I

FUNDING DOCUMENTS

1. Order for Work and Services NAVCOMPT 2275 (Figure I-1). This form will only be used for requesting work and/or services from any components within the Department of the Navy. This form will not be used for requesting local purchases, contractual procurement, or material from stock. The purchase/procurement, or requisitioning from stock, of material incident to the performance of this order, however, is permissible.

2. Request for Contractual Procurement, NAVCOMPT 2276 (Figure I-2). This form is used to request a contracting action for work or services that will be provided by a public company or supply source. This form is commonly used to pass funds to other Naval commands in order to have materials, work and/or services, that are known and specific in nature and contractually procured.

Requests for standard and/or non-standard stock available within the U.S. Government will be accomplished through the use of DOD Single Line Item Requisition System Documents (DD Form 1348 and/or 1348-6, as appropriate).

3. Requisition and Invoice Shipping Document DD 1149 (Figure I-3). A DD Form 1149 will be prepared for procurement of only that material which is excluded from MILSTRIP, and for only that excluded material for which another procurement document is not specified. It also may be used to requisition repairs or rentals of labor saving devices, repairs of other equipage items, dry cleaning/renovation services, etc., when use of the DD Form 1149 for such requirements is prescribed by the supply source or repair facility. When use of the DD Form 1149 is appropriate, it will be limited to a single page and will be prepared by typewriter or ball point pen.

4. Military Interdepartmental Procurement Request (MIPR), DD Form 448 (Figure I-4 and I-5). Used for passing funds between military departments; Project Directives that pass both funding authority and direction for executing a specific project, and; various direct citation documents that provide authority to directly cite the fund grantor's funds on an obligating document such as a travel order or commercial contract.

**ORDER FOR WORK AND SERVICES - NAVCOMPT FORM 2275 (REV 8-81)**

Page 1 of Pages

1. THIS ORDER MUST BE ACCEPTED ON A REIMBURSABLE BASIS ONLY AND IS SUBJECT TO THE CONDITIONS LISTED ON THE REVERSE SIDE						2. DOCUMENT NUMBER <b>M2019903WRSAMPL</b>					
3. REFERENCE NUMBER		4. FUNDS EXPIRE ON <b>30 SEP 03</b>		5. WORK COMPLETION DATE <b>30 SEP 03</b>		6. DATE PREPARED <b>1 JUL 03</b>		7. AMENDMENT NO. <b>BASIC</b>			
8. FROM: <b>COMMANDING OFFICER 2<sup>ND</sup> BATTALION, 25<sup>TH</sup> MARINES ALBANY, NY 12209</b>						9. FOR DETAILS CONTACT: <b>SGT SCHMIDT DSN 999-5908 COMM (518) 555-5908 FAX: 555-7369</b>					
10. TO: <b>COMMANDING OFFICER 9<sup>TH</sup> MARINE EXPEDITIONARY UNIT CAMP LEJEUNE, NC 28542</b>						11. MAIL BILLINGS TO: <b>COMMANDING OFFICER 2<sup>ND</sup> BATTALION, 25<sup>TH</sup> MARINES ALBANY, NY 12209</b>					
12. ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS											
A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BU. CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT	
AA	1731105	27A0	250	67312		067443	2D	000000	9903WRSAMPL	\$ 1000.00	
L. TOTAL THIS DOCUMENT										\$ 1000.00	
M. CUMULATIVE TOTAL										\$ 1000.00	
13. THIS ORDER IS ISSUED AS A <input type="checkbox"/> PROJECT ORDER <input checked="" type="checkbox"/> AN ECONOMY ACT ORDER AND IS TO BE ACCOMPLISHED ON A <input type="checkbox"/> FIXED PRICE <input checked="" type="checkbox"/> COST REIMBURSEMENT BASIS. WHEN THE FIRST BLOCK IS CHECKED, THIS ORDER IS PLACED IN ACCORDANCE WITH THE PROVISIONS OF 41 U.S. CODE 23 AND DOD DIRECTIVE 7220.1 THE FOLLOWING SUPPLEMENTARY ITEMS ON REVERSE ALSO APPLY AND ARE AN INTEGRAL PART OF THIS ORDER.											
14. DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS											
<p>1. Funds are provided for extension on existing support contracts in Columbia, South Carolina for the duration of Training in Urban Environment Exercise (TRUEX 2-03).</p> <p>2. The following breakdown of funding is provided:</p> <p>Cellular Telephones: \$400.00 Port a Johns: \$200.00 Hazmat disposal: \$100.00 Temporary billeting: \$300.00 Total: \$1000.00</p> <p>3. Funds will not be exceeded without prior approval by this command.</p> <p>4. Upon acceptance, request that two signed copies be returned to the address in block # 8 and one copy be faxed to DSN: 555-4129, Comm (910)555-4145.</p> <p>5. It is requested that billings be processed in accordance with the provisions contained in paragraph 032501 of the NAVCOMPTMAN. A report of Reimbursable Orders, NAVCOMPT Form 2193, is requested on a monthly basis.</p>											
15. I CERTIFY THAT THE FUNDS CITED ARE PROPERLY CHARGEABLE FOR THE WORK OR SERVICES REQUESTED				AUTHORIZING OFFICIAL (NAME, TITLE AND SIGNATURE)  <b>F. L. SMITH, CAPT, BUDGET OFFICER</b>						DATE  <b>01 JUL 03</b>	
16. THIS ORDER IS ACCEPTED AND THE WORK OR SERVICES WILL BE PROVIDED IN ACCORDANCE HEREWITH				ACCEPTING OFFICIAL (NAME, TITLE AND SIGNATURE)						DATE	

Figure I-1.--Order for Work and Services, NAVCOMPT 2275 Example.

REQUEST FOR CONTRACTUAL PROCUREMENT - NAVCOMPT FORM 2276 (REV. 8-81) S/N 0104-LF-702-2761

1. THIS ORDER MUST BE ACCEPTED ON A DIRECT CITATION BASIS ONLY AND IS SUBJECT TO THE CONDITIONS LISTED ON THE REVERSE SIDE.						2. DOCUMENT NUMBER M6710205RCGE011				
3. REFERENCE NUMBER		4. FUNDS EXPIRE ON 20050930		5. DMS RATING		6. PRIORITY	7. DATE REQUIRED 20050201	8. AMENDMENT NO. BASIC		
9. FROM COMMANDING OFFICER 9TH MARINE EXPEDITIONARY UNIT CAMP LEJEUNE, NC 28542						10. FOR DETAILS CONTACT: GYSGT EXERCISE SNCOIC (910) 450-0800				
11. TO:  UIC  L		[COMMANDING GENERAL MARINE CORPS BASE ATTN: G-6 TELEPHONE CAMP LEJEUNE, NC 28452 ]				12. MAIL INVOICES TO:  DFAS-CO P.O. BOX 369022 ATTN: KANSAS CITY COLUMBUS, OH 43236-5022				
13. ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS										
A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BU. CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT
AA	1751106	27A0	023	20133		067443	2D	000000	10205RCGE011	\$7,500.00
14. AMOUNTS WILL NOT BE EXCEEDED IN THE OBLIGATION DOCUMENT WITHOUT PRIOR WRITTEN APPROVAL FROM THE ISSUER.						L. TOTAL THIS DOCUMENT				\$7,500.00
						M. CUMULATIVE TOTAL				\$7,500.00
15. PROCUREMENT BY CONTRACT OF THE FOLLOWING ITEMS IS REQUESTED THESE ITEMS <input type="checkbox"/> ARE <input checked="" type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input checked="" type="checkbox"/> HAS NOT BEEN ACCOMPLISHED										
A. ACR	B. ITEM NO.	C. FSC	D. DESCRIPTION (NAT. STOCK NO., SPEC. AND/OR DRAWING NO., ETC.)			E. QUANTITY	F. UNIT	G. ESTIMATED UNIT PRICE	H. ESTIMATED AMOUNT	
AA	1		CELLULAR PHONE SERVICE FROM 1-28 FEB 05 IN SUPPORT OF 9TH MEU DURING EXERCISE GOLDEN EAGLE  FIP: M99255 41 10 BF 2334 G3J1 GE			1		\$7,500.00	\$7,500.00	
16. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS.									I. GRAND TOTAL \$7,500.00	
17. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)										
18. I CERTIFY THAT THE FUNDS CITED ARE PROPERLY CHARGEABLE FOR THE WORK OR SERVICES REQUESTED.						AUTHORIZING OFFICIAL (NAME, TITLE AND SIGNATURE)  I.M. EXERCISE OFFICER			DATE 20050113	
19. THIS ORDER IS ACCEPTED AND THE WORK OR SERVICES WILL BE PROVIDED IN ACCORDANCE HERewith.						ACCEPTING OFFICIAL (NAME, TITLE AND SIGNATURE)			DATE	

Figure I-2.--Request for Contractual Procurement, NAVCOMPT 2276 Example.

**REQUISITION AND INVOICE SHIPPING DOCUMENT**

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

SHIPPING CONTAINER TALLY

Form Approved  
GSA GEN. REG. NO. 27  
MAY 1962 EDITION  
GSA FPMR (41 CFR) 101-11.6

PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2.

1. FROM: (ADDRESS ONLY)  
 COMMANDING OFFICER  
 9TH MARINE EXPEDITIONARY UNIT  
 CAMP LEJEUNE, NC 28542

2. TO: (ADDRESS ONLY)  
 CONTRACTING OFFICER  
 REGIONAL CONTRACTING OFFICE  
 CAMP LEJEUNE, NC 28542

3. SHIP TO - MARK FOR  
 SAME AS BLOCK 1

4. APPROXIMATE DATA  
 AA 1751106 2760 025 20133 06748 2D 000000 71025001GE02

5. SPECIAL HANDLING

ITEM NO.	QUANTITY	UNIT	DESCRIPTION	FEDERAL STOCK NUMBER, DESCRIPTION, AND COMMODITY MATERIAL AND/OR SERVICES	UNIT PRICE	TOTAL COST	DATE		TOTAL
							REQD	ISSUED	
1	EA	10	8-PASSENGER RENTAL VANS FOR (1) WEEK FROM 20050125-20050201		\$600.00	\$6,000.00			
	EA	2	FLATBED TRUCK RENTAL FOR (1) WEEK FROM 20050125-20050201		\$1,000.00	\$2,000.00			
FIP: M99255 41 10 BF 25A8 G5U1 GE									

6. SPECIAL HANDLING

RECEIVED BY	TOTAL NUMBER	TYPE NUMBER	DESCRIPTION	TOTAL QUANTITY	TOTAL COST	DATE (YYYYMMDD)	BY	SHEET TOTAL
CREATED BY								\$8,000.00
CHECKED BY								\$8,000.00
PACKED BY								
TOTAL								

DD FORM 1149 JUN 2003

Figure I-3.--Requisition and Invoice Shipping Document DD 1149, Example.

ACCEPTANCE OF MIPR					
1. TO (Requiring Activity Address)(Include ZIP Code) <b>COMMANDING OFFICER 9TH MARINE EXPEDITIONARY UNIT CAMP LEJEUNE, NC 28542</b>			2. MIPR NUMBER <b>M9925505MP00004</b>		3. AMENDMENT NO. <b>BASIC</b>
			4. DATE (MIPR Signature Date) <b>041001</b>	5. AMOUNT (As Listed on the MIPR) <b>34560.00</b>	
6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)					
a. <input checked="" type="checkbox"/> ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I)					
b. <input type="checkbox"/> ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II)					
c. <input type="checkbox"/> ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW					
d. <input type="checkbox"/> THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.					
7. <input type="checkbox"/> MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, 'REMARKS' IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED.					
8. TO BE PROVIDED THROUGH REIMBURSEMENT CATEGORY I			9. TO BE PROCURED BY DIRECT CITATION OF FUNDS CATEGORY II		
ITEM NO. a	QUANTITY b	ESTIMATED PRICE c	ITEM NO. a	QUANTITY b	ESTIMATED PRICE c
1	ALL	34560.00			
d. TOTAL ESTIMATED PRICE		34560.00	e. TOTAL ESTIMATED PRICE		
10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY I ITEMS			11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS 34560.00		
12. FUNDS DATA (Check if Applicable)					
a. <input type="checkbox"/> ADDITIONAL FUNDS IN THE AMOUNT OF \$ _____ ARE REQUIRED (See justification in Block 13)					
b. <input type="checkbox"/> FUNDS IN THE AMOUNT OF \$ _____ ARE NOT REQUIRED AND MAY BE WITHDRAWN					
13. REMARKS					
14. ACCEPTING ACTIVITY (Complete Address) <b>DIRECTOR OF LOGISTICS CODE: AFZA-RM-B</b>			15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL <b>LTCOL ARMY RANGER</b>		
			16. SIGNATURE		17. DATE <b>04101901</b>

DD FORM 448-2, JUL 71 (EG)

PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED

Figure I-4.--Military Interdepartmental Procurement Request (MIPR),  
DD Form 448, Example.

APPENDIX J

TEEP COST ESTIMATE WORKSHEET

TAD O&M,MC					
*Do not enter meals and lodging if contracted					Enter data in yellow cells
Initial Planning Conference (IPC)					
	PAX	Rate	Days	Total	Comments
Plane Ticket	0	\$0.00	0	\$0.00	
Meals	0	\$0.00	0	\$0.00	
Lodging	0	\$0.00	0	\$0.00	
Incidental	0	\$0.00	0	\$0.00	
				Total Per Diem	\$0.00
Miscellaneous	0	\$0.00	0	\$0.00	
TOTAL IPC				\$0.00	
Middle Planning Conference (MPC)					
	PAX	Rate	Days	Total	Comments
Plane Ticket	0	\$0.00	0	\$0.00	
Meals	0	\$0.00	0	\$0.00	
Lodging	0	\$0.00	0	\$0.00	
Incidental	0	\$0.00	0	\$0.00	
				Total Per Diem	\$0.00
Miscellaneous	0	\$0.00	0	\$0.00	
TOTAL MPC				\$0.00	
Final Planning Conference (FPC)					
	PAX	Rate	Days	Total	Comments
Plane Ticket	0	\$0.00	0	\$0.00	
Meals	0	\$0.00	0	\$0.00	
Lodging	0	\$0.00	0	\$0.00	
Incidental	0	\$0.00	0	\$0.00	
				Total Per Diem	\$0.00
Miscellaneous	0	\$0.00	0	\$0.00	
TOTAL FPC				\$0.00	
Site Survey					
	PAX	Rate	Days	Total	Comments
Plane Ticket	0	\$0.00	0	\$0.00	
Meals	0	\$0.00	0	\$0.00	
Lodging	0	\$0.00	0	\$0.00	
Incidental	0	\$0.00	0	\$0.00	
				Total Per Diem	\$0.00
Miscellaneous	0	\$0.00	0	\$0.00	
TOTAL Site Survey				\$0.00	

Figure J-1.--O&M,MC TAD Cost Estimate Worksheet Example.

Advanced Party		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL</b>					<b>\$0.00</b>	

Exercise		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental (rate for ground personnel)		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL Exercise</b>					<b>\$0.00</b>	

O&M MC PROJECTION	\$0.00
O&M MC ALLOCATION	\$0.00
EXPENDED	\$0.00
BALANCE	\$0.00

Figure J-1.--O&M,MC TAD Cost Estimate Worksheet Example--  
Continued

TAD O&M,N						
<b>Enter data in yellow cells</b>						
Initial Planning Conference IPC		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL IPC</b>					<b>\$0.00</b>	
Middle Planning Conference MPC		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL MPC</b>					<b>\$0.00</b>	
Final Planning Conference FPC		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL FPC</b>					<b>\$0.00</b>	
Site Survey		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL Site Survey</b>					<b>\$0.00</b>	

Figure J-2.--O&M,N TAD Cost Estimate Worksheet Example.

Advanced Party		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL</b>					<b>\$0.00</b>	

Exercise		PAX	Rate	Days	Total	Comments
Plane Ticket		0	\$0.00	0	\$0.00	
Meals		0	\$0.00	0	\$0.00	
Lodging		0	\$0.00	0	\$0.00	
Incidental (rate for ground personnel)		0	\$0.00	0	\$0.00	
	Total Per Diem				\$0.00	
Miscellaneous		0	\$0.00	0	\$0.00	
<b>TOTAL Exercise</b>					<b>\$0.00</b>	

O&M N PROJECTION	\$0.00
O&M N ALLOCATION	\$0.00
EXPENDED	\$0.00
BALANCE	\$0.00

Figure J-2.--O&M,N TAD Cost Estimate Worksheet Example--  
Continued

GROUP / OICE:	AMOUNT	Detailed Definitions	Qty/Pax	\$\$	Days	Total \$\$
<b>EXERCISE:</b>						
<b>O&amp;M, MC NON TAD</b>						
<b>FUEL</b>						
Mogas	0.00	Enter data for yellow cells				
Diesel - GSE	0.00					
JP-8	0.00					
Jet A	0.00					
Package POL	0.00					
Fuel keys	0.00					
Kerosene	0.00					
<b>TOTAL</b>	<b>\$0.00</b>					
<b>Admin Supplies/Consumables</b>						
	0.00					
<b>TOTAL</b>	<b>\$0.00</b>					
<b>Medical/Dental Supplemental</b>						
	-					
<b>TOTAL Medical/Dental Supplemental</b>	<b>\$0.00</b>					
<b>Other</b>						
	-					
<b>TOTAL Other</b>	<b>\$0.00</b>					
<b>CONTRACTS</b>						
	Contract Number					
		Lodging	-	0.00	-	-
		Messing (O&M, MC 1106 funded)	-	0.00	-	-
		Laundry	-	0.00	-	-
		COMMERCIAL AIR	-	0.00	-	-
		Bottled Water	-	0.00	-	-
		Commercial Vehicle Rental	-	0.00	-	-
		Rental Vehicle Fuel	-	0.00	-	-
		Equipment Rental	-	0.00	-	-
		Excess baggage	-	0.00	-	-

Figure J-3.--O&M, MC Non-TAD Cost Estimate Worksheet Example.





APPENDIX K

CHANGE/CORRECTION/DEVIATION REQUESTS TO  
MARINE AIRCRAFT GROUP FINANCIAL MANAGEMENT ORDER

1. General. All changes and corrections to the Marine Aircraft Group Financial Management Order are approved, or disapproved, by the Commandant of the Marine Corps after they have been reviewed and evaluated by the chain of command and the Commanding Officer, Marine Detachment, Navy Supply Corps School, Athens, GA. Deviations may be approved (pending final approval) by the appropriate Fleet Marine Force/Marine Aircraft Wing Commander.

2. Definitions

a. Change. A modification to the content of the Marine Aircraft Group Fiscal Management Order involving a revision of, addition to, or deletion of existing policies or procedures.

b. Correction. A modification in punctuation, grammar, spelling, capitalization, tense, typographical errors, word omissions, or ambiguities not affecting established policies or procedures.

c. Deviation. A departure from policies, procedures and/or responsibilities contained in the Marine Aircraft Group Financial Management Order. Deviations are granted by the appropriate Fleet Marine Force/Marine Aircraft Wing Commander for a specific situation or set of circumstances which does not require a revision, addition or deletion to the MAG Financial Management Order. Deviations will be approved only in those cases where it is physically impossible for a unit to comply with the MAG Financial Management Order as written. All other conditions will be submitted as change requests to the Commandant of the Marine Corps. A deviation may be disapproved at any level of the chain of command. Disposition of deviation requests will be provided to Commandant of the Marine Corps, Fleet Marine Force, Wings, Marine Detachment, NSA Athens, and Space and Warfare System Center (SPAWARSYSCEN) regardless of approval/disapproval determination.

3. Submission of Requested Changes/Corrections. Requests for changes or corrections to the MAG Financial Management Order will be submitted to the Commandant of the Marine Corps via the chain of command and the Commanding Officer, Marine Detachment, Navy Supply Corps School, NSA Athens, GA. as shown in figures K-1 and K-2.

4. Submission of Deviation Requests. Requests for deviation will be submitted to the appropriate Fleet Marine Force/Wing as shown in figure K-3.

MCO 7300.19  
04 OCT 2013

From: (Activity Submitting Change Request)  
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380  
Via: Chain of Command  
Commanding Officer, Marine Corps Detachment, 1425 Prince Avenue  
Navy Supply Corps School, NSA Athens, GA. 30606-2205

Subj: Submission of Change Request to the MCO P7300.19

Ref: (a) MCO P7300.19

1. Recommended change to reference (a) is submitted as follows:

a. Chapter, page, figure, paragraph, line, etc., to be changed.

(1) Revise/Add/Delete (as applicable); indicate the material to be revised, added, or deleted. Be as specific as possible.

(2) Additional references, information and comments to substantiate requested change.

2. Name, Grade, and Telephone Number (DSN and commercial) of point of contact at submitting activity.

Copy to: (as applicable)

CG MARFORCOM (ALD/COMPT)  
CG MARFORCOMPAC (ALD)  
CG FIRST MAW (ALD/COMPT)  
CG SECOND MAW (ALD/COMPT)  
CG THIRD MAW (ALD/COMPT)  
CG FOURTH MAW (ALD/COMPT)  
SPAWARSSYSCEN CHESAPEAKE VA. (CODE 50)  
SPAWARSSYSCEN DETPAC SAN DIEGO CA. (CODE 60)  
CO MATSG MERIDIAN MS.

Figure K-1.--Sample MAG Financial Management Order Change Request.

MCO 7300.19  
04 OCT 2013

From: (Activity Submitting Correction Request)  
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380  
Via: Chain of Command  
Commanding Officer, Marine Corps Detachment, 1425 Prince Avenue  
Navy Supply Corps School, NSA Athens, GA. 30606-2205  
Subj: Submission of Correction Request to the MCO P7300.19  
Ref: (a) MCO P7300.19

1. Recommended correction to reference (a) is submitted as follow:
  - a. Chapter, page, figure, paragraph, line, etc., to be corrected.
    - (1) Correct: (indicate material to be corrected).
    - (2) Additional references, information and comments to substantiate requested change.
2. Name, Grade, and Telephone Number (DSN and commercial) of point of contact at submitting activity.

Copy to: (as applicable)

CG MARFORCOM (ALD/COMPT)  
CG MARFORCOMPAC (ALD)  
CG FIRST MAW (ALD/COMPT)  
CG SECOND MAW (ALD/COMPT)  
CG THIRD MAW (ALD/COMPT)  
CG FOURTH MAW (ALD/COMPT)  
SPAWARSYSCEN CHESAPEAKE VA. (CODE 50)  
SPAWARSYSCEN DETPAC SAN DIEGO CA. (CODE 60)  
CO MATSG MERIDIAN MS.

Figure K-2.--Sample MAG Financial Management Order Correction Request.

MCO 7300.19  
04 OCT 2013

From: (Activity Submitting Deviation Request)  
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380  
Via: Chain of Command  
Commanding Officer, Marine Corps Detachment, 1425 Prince Avenue  
Navy Supply Corps School, NSA Athens, GA. 30606-2205

Subj: Submission of Deviation Request to MCO P7300.19

Ref: (a) MCO P7300.19

1. Request authorization to deviate from the reference as described below:
  - a. Chapter, page, figure, paragraph, line, etc., to be deviated from.
  - b. Narrative description of requested deviation.
  - c. Justification.
2. Name, Grade, and Telephone Number (DSN and commercial) of point of contact at submitting activity.

Copy to: (as applicable)

CG MARFORCOM (ALD/COMPT)  
CG MARFORCOMPAC (ALD)  
CG FIRST MAW (ALD/COMPT)  
CG SECOND MAW (ALD/COMPT)  
CG THIRD MAW (ALD/COMPT)  
CG FOURTH MAW (ALD/COMPT)  
SPAWARSSYSCEN CHESAPEAKE VA. (CODE 50)  
SPAWARSSYSCEN DETPAC SAN DIEGO CA. (CODE 60)  
CO MARDET NSA ATHENS GA  
CO MATSG MERIDIAN MS.

Figure K-3.--Sample MAG Financial Management Order Deviation Request.



STATUS OF FUNDS M40080

								As of:	8-Nov-13
	<u>Total Authorization</u>	<u>Year-to-date Auth</u>	<u>Commitments</u>	<u>Available (UnCMT)</u>	<u>% CMT</u>	<u>Obligations</u>	<u>% Obl</u>	<u>Comments</u>	
<b>ARD Pub/Logistics</b>									
<b>4A4G</b>									
LS/DR Records Management	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%	\$ -	0.00%		
LS/FF FAC Services	\$ 8,127,000.00	\$ 8,127,000.00	\$ -	\$ 8,127,000.00	0.00%	\$ -	0.00%		
LS/FS FAC Sustainment	\$ 563,000.00	\$ 563,000.00	\$ 750.00	\$ 562,250.00	0.13%	\$ -	0.00%		
LS/LM Motor Trans	\$ 590,000.00	\$ 590,000.00	\$ -	\$ 590,000.00	0.00%	\$ -	0.00%		
LS/P2 Doct Printing	\$ 212,000.00	\$ 212,000.00	\$ -	\$ 212,000.00	0.00%	\$ -	0.00%		
LS/P3 Doct Printing	\$ 298,753.00	\$ 298,753.00	\$ -	\$ 298,753.00	0.00%	\$ -	0.00%		
LS/P4 Subscriptions	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	0.00%	\$ -	0.00%		
LS/P5 HQTR Printing	\$ 44,250.00	\$ 44,250.00	\$ -	\$ 44,250.00	0.00%	\$ -	0.00%		
LS/PT Pentagon Renovate	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	0.00%	\$ -	0.00%		
LS/TV Audio Visual/Copier	\$ 1,155,000.00	\$ 1,155,000.00	\$ 1,148,244.00	\$ 6,756.00	99.42%	\$ -	0.00%		
<b>Total 4A4G</b>	<b>\$ 11,043,003.00</b>	<b>\$ 11,043,003.00</b>	<b>\$ 1,148,994.00</b>	<b>\$ 9,894,009.00</b>	<b>10.40%</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>BSS1</b>									
LS/P1 Field Printing	\$ 165,000.00	\$ 165,000.00	\$ -	\$ 165,000.00	0.00%	\$ -	0.00%		
<b>Total BSS1</b>	<b>\$ 165,000.00</b>	<b>\$ 165,000.00</b>	<b>\$ -</b>	<b>\$ 165,000.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>1A1A</b>									
LS/P1 Field Printing	\$ 775,000.00	\$ 775,000.00	\$ -	\$ 775,000.00	0.00%	\$ -	0.00%		
<b>Total 1A1A</b>	<b>\$ 775,000.00</b>	<b>\$ 775,000.00</b>	<b>\$ -</b>	<b>\$ 775,000.00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>		
<b>TOTAL ARD Pub/Logistics</b>	<b>\$ 11,983,003.00</b>	<b>\$ 11,983,003.00</b>	<b>\$ 1,148,994.00</b>	<b>\$ 10,834,009.00</b>	<b>9.59%</b>	<b>\$ -</b>	<b>0.00%</b>		
		<b>11.98</b>	<b>1.2</b>			<b>0</b>			
			<b>10%</b>			<b>0%</b>			

