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15 Aug 06

NAVMC DIRECTIVE 3500.104

From: Commandant of the Marine Corps  
To: Distribution List

Subj: MARINE CORPS FINANCIAL MANAGEMENT TRAINING AND READINESS MANUAL,  
(SHORT TITLE: FM T&R MANUAL)

Ref: (a) MCO P3500.72A  
(b) MCO 1553.3A  
(c) MCRP 3-0A, "Marine Physical Readiness Training for Combat"  
29 January 1998  
(d) MCO 1553.2A  
(e) MCO 3500.27B

1. Purpose. Per reference (a), this Directive establishes training standards, regulations, and practices regarding the training of Marines assigned duties as members of Financial Management Career Field.

2. Information.

a. The training events in this Directive will be used to standardize unit training throughout the community, focus on Mission Essential Tasks (METs) for the community, and establish a framework for assessment of unit and individual training readiness. It includes individual training standards to be used by unit commanders and formal schools for the development of training plans, curricula, and records of training accomplished in order to establish a framework for identifying training achievements, training gaps, and objective assessments of readiness associated with the training of Marines.

b. CG TECOM will update this Directive as necessary to provide current and relevant training standards to commanders. Commanders will incorporate these training events into their training plans to the extent that the events support their unit's METs and time and other resources are available.

c. All questions pertaining to the Marine Corps Ground T&R Program and Unit Training Management should be directed to: CG, TECOM (C 469), 1019 Elliot Road, Quantico, VA 22134.

3. Scope.

a. Commanders will review, update, and submit unit Mission Essential Task Lists (METL) per references (b) and (c).

b. Per reference (b), commanders shall conduct an internal assessment of the unit's ability to execute each MET and prepare a definitive plan of

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attack to achieve MET proficiency by developing long-, mid-, and short-range training plans to achieve proficiency in each MET.

c. Using this Directive, references (a) through (e), and other pertinent references, commanders will conduct evaluations (informal and formal) of their unit's ability to accomplish their METs. These training evaluations will be conducted at appropriate points in the unit's training cycle to determine MET proficiency and adjust training priorities.

d. Formal school directors and commanders will establish or review programs of instruction per reference (d) to ensure compliance with individual training requirements as set forth in this Directive.

4. Command. This Directive is applicable to the Marine Corps Total Force.

5. Certification. This Directive is reviewed and approved this date.

  
GEORGE J. FLYNN  
By direction

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Change Number	Date of Change	Date Entered	Signature of Person Incorporating Change

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CHAPTER 1

OVERVIEW

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CHAPTER 1

OVERVIEW

1000. INTRODUCTION

1. The Training and Readiness (T&R) Program is the Marine Corps' primary tool for planning, conducting, and evaluating training, and for assessing training readiness. The operating forces and supporting establishments have developed Mission Essential Task Lists (METLs) for ground communities using Marine Corps doctrine, Table of Organization (T/O) missions, Operational Plans, Contingency Plans, and tactics, techniques, and procedures (TTP). T&R Manuals are built around these service-level METLs; all events contained in T&R Manuals relate directly back to this METL. The T&R Program ensures the Marine Corps continues to improve its combat readiness by training more efficiently and effectively.

2. The T&R manual is a fundamental tool for commanders to build and maintain unit combat readiness. Using this tool, commanders can construct and execute an effective training plan that supports the unit's METL. More detailed information on the Marine Corps Ground T&R Program may be found in MCO P3500.72A, reference (a).

1001. T&R EVENT CODING

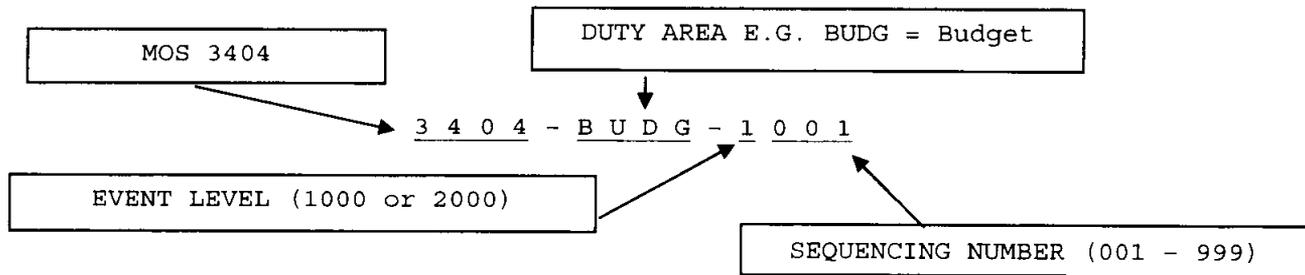
1. Events contained in T&R Manuals for large units whose tactical performance depends directly upon the tactical performance of subordinate units or teams are structured as follows:

8000-Level	REGIMENT/MSU	Collective Events
7000-Level	BATTALION	Collective Events
6000-Level	COMPANY	Collective Events
5000-Level	PLATOON	Collective Events
4000-Level	SQUAD	Collective Events
3000-Level	FIRE TEAM/CREW	Collective Events
2000-Level	MOJT/Career Level School	Individual Events
1000-Level	Entry Level Formal School	Individual Events

Since the size and structure of financial management sections depends upon the size, structure, and locations(s) of the unit(s) supported, this T&R Manual contains individual events only, and is structured as follows:

2000-Level MOJT/Career Level School	Individual Events
1000-Level Entry Level Formal School	Individual Events

2. T&R events are coded for ease of reference. Each event has a 4-4-4-digit identifier. The first four digits represent the MOS (e.g. 3402, 3432, etc.). The second four digits represent the functional or duty area (e.g., TRAV = travel, FSCL = Fiscal). The last four digits represent the level as described, above, and sequencing number of the event. Every event has a sequence number from 001 to 999. See the example, below.



## 1002. T&R EVENT COMPOSITION

This section explains each of the components of a T&R event. These items will be included in all of the events in each T&R Manual except as noted.

1. Event Code. Per Paragraph 1001.
2. Title. The name of the event.
3. Evaluation Coded. This is a "yes/no" category to indicate whether or not the event is E-Coded. If yes, the event contributes toward the Combat Readiness Percentage (CRP) of the associated MET. The value of each E-Coded event is based on the number of E-Coded events for that MET. Refer to Paragraph 1003 for a more detailed explanation of E-Coded events. There are no E-Coded events in this T&R Manual.
4. Supported MET(s). List all METs that are supported by the training event.
5. Sustainment Interval. This is the period, expressed in number of months, between evaluation and retraining requirements. Skills and capabilities acquired through the accomplishment of training events are to be refreshed at pre-determined intervals. It is essential that these intervals be adhered to in order to ensure the unit and Marines of the unit maintain proficiency.

6. Billet. Individual training events only will contain a billet code within the community that designates who (by billet) is responsible for performing that event and any corresponding formal course required for that billet (optional).
7. Grade. All grades expected to be able to perform the event.
8. Description. Description of event purpose, objectives, goals, and requirements. It is a general description of an action requiring learned skills and knowledge, e.g., Develop a Program Objective Memorandum (POM) (optional).
9. Condition. The condition(s) set for real world or combat circumstance in which the task is to be performed. They indicate what is provided (equipment, tools, materials, manuals, aids, etc.), environmental constraints or conditions under which the task is performed, and any specific cues or indicators to which the performer must respond. When resources or safety requirements limit the conditions, this should be stated (e.g. CONDITION: Given POM guidance, unit historical data, current long-range plan, and the references).
10. Standard. The performance standard indicates the basis for judging the effectiveness of the performance. It consists of a carefully worded statement that identifies the proficiency level expected when the task is performed. The standard provides the minimum acceptable performance parameters and must be strictly adhered to. The standard for collective events will likely be general, describing the desired end-state or purpose of the event. The standard for individual events will more specifically describe to what proficiency level, specified in terms of accuracy, speed, sequencing, quality of performance, adherence to procedural guidelines, etc., the event is to be accomplished (e.g. STANDARD: To identify out-year resources required to support the program per the references).
11. Event Components/Performance Steps. Description of the actions that the event is composed of, or a list of subordinate, included T&R event codes and event descriptions. The event components help the user determine what must be accomplished and to properly plan for the event. Event components are used for collective events; performance steps are used for individual events.
12. Prerequisite Events. Prerequisites are academic training or other T&R events that must be completed prior to attempting the task. They are lower-level events or tasks that give the individual/unit the skills required to accomplish the event. They can also be planning steps, administrative requirements, or specific parameters that build toward mission accomplishment.
13. Chained Events. Collective T&R events are supported by lower-level collective and individual T&R events. This enables unit leaders to effectively identify subordinate T&R events that ultimately support specific mission essential tasks. When the accomplishment of any upper-level events, by their nature, result in the performance of certain subordinate and related events, the events are "chained." The completion of chained events will update sustainment interval credit (and CRP for E-Coded events) for the related subordinate level events. This does not pertain to this Financial

Management T&R Manual. However, as the T&R management and tracking program develops, Chained Events will be utilized.

14. Related Events. A list of the Individual Training Standards that support the event.

15. References. The training references shall be utilized to determine task performance steps, grading criteria, and ensure standardization of training procedures. They assist the trainee in satisfying the performance standards, or the trainer in evaluating the effectiveness of task completion. Since T&R manuals provide only a training outline, references are key to developing lesson plans and adding specificity, such as performance steps, related doctrine, or other detailed information.

16. Distance Learning Products. Included when the event can be taught via one of these media methods vice attending a formal course of instruction or receiving MOJT (e.g., Individual Multimedia Instruction (IMI), Computer-Based Training (CBT), Marine Corps Institute (MCI), etc.).

17. Support Requirements. This is a list of the external and internal support the unit and Marines will need to complete the event. This is a key section in the overall T&R effort, as resources will eventually be tied directly to the training towards METS. Future efforts to attain and allocate resources will be based on the requirements outlined in the T&R manual. The list includes, but is not limited to:

- Range(s)/Training Area
- Ordnance
- Equipment
- Materials
- Other Units/Personnel

18. Miscellaneous. Any additional information that will assist in the planning and execution of the event. The list may include, but is not limited to:

- Admin Instructions
- Special Personnel Certifications
- Equipment Operating Hours
- Road Miles

### 1003. EVALUATION-CODED (E-CODED) EVENTS (not used in this T&R Manual)

1. Certain events in the T&R manual may be E-Coded. Some manuals may not contain E-Coded events. It is incumbent on the commander to select the Collective Training Events he deems essential to his training and nominate them for E-Coding approval from his HHQ. Only significant events (collective or individual) that are critical components of a MET or are key indicators of a unit's readiness are E-Coded. Only E-Coded events are used to calculate CRP for each MET.

2. E-Coded events should be critical collective training events that when completed demonstrate a mastery of a pyramid of events that establish a building block approach to training.

3. Typically, not all units will have an identical METL, based on environmental factors, roles and missions, and training focus. Therefore, only E-Coded events that support a unit's approved METL will be used to calculate CRP. The commander, based on his higher headquarters METL and the assigned mission, develops the METL for the unit. For example, there may be a total of seven METs in the T&R Manual, but only five are on the commander's approved METL for his specific unit. Unit CRP is based on only the training events that support the 5 METs on the approved METL.

#### 1004. COMBAT READINESS PERCENTAGE (CRP) CALCULATION

1. (Not used in this T&R Manual. See par 2, below.) All E-Coded events have equal value for CRP calculation. For example, if there are four E-Coded events for a MET, each is worth 25% of MET CRP. If a MET has ten E-Coded events, then each is worth 10%. MET CRP is calculated by adding the percentage of each completed E-Coded training event. The percentage for each MET is calculated the same way and all are added together and divided by the number of METS to determine unit CRP. For ease of calculation, we will say that a MET has four E-Coded events; each contributes 25% towards the completion of the MET. If the unit has completed three of the four E-Coded events for the MET, it has attained 75% CRP for that MET. The CRP for each MET is added together and divided by the number of METS to get unit CRP; unit CRP is the average of MET CRP. For Example:

MET 1: 75% (3 of 4 E-Coded events trained)  
MET 2: 100% (6 of 6 E-Coded events trained)  
MET 3: 25% (1 of 4 E-Coded events trained)  
MET 4: 50% (2 of 4 E-Coded events trained)  
MET 5: 75% (3 of 4 E-Coded events trained)

To get unit CRP, simply add the CRP for each MET and divide by the number of METS:

MET CRP:  $75 + 100 + 25 + 50 + 75 = 325$

Unit CRP:  $325 \text{ (total MET CRP)} / 5 \text{ (total number of METS)} = 65\%$

2. CRP for Financial Management Section will be determined averaging the individual CRP of all members of the Section. Individual CRP must be determined for each Marine. The applicability of individual events is designated by MOS and rank. Marines are expected to train all individual events for their MOS and rank. Individual CRP is calculated as an average.

Example: If a Marine has trained and is within the sustainment interval for 16 of his/her 32 Individual Events, that Marine's CRP is 50%.

To get the Section CRP, simply add the Individual CRP for each Marine and divide by the number of Marines.

1005. EVALUATION OF TRAINING. All collective training and exercises shall be evaluated against established standards of mission proficiency for identifying and correcting deficiencies. Reference (a), MCO P3500.72A, Marine Corps Training and Readiness Program and reference (b), MCO 1553.3A,

Unit Training Management provide further guidance on the conduct of informal and formal evaluations utilizing the Marine Corps Ground T&R Program.

**1006. NBC TRAINING.** All personnel assigned to the operating force must be trained in NBCD in order to survive and continue their mission in an NBC environment. Individual proficiency standards are defined as survival and basic operating standards. Survival standards are those that the individual must master in order to survive NBC attacks. Basic operating standards are those that the individual, and collectively the unit, must be capable of performing to continue operations in an NBC environment. In order to develop and maintain the ability to operate in an NBC environment, NBC defense training should be an integral part of the training plan and events in this T&R Manual should be trained under NBC conditions whenever possible. Per reference (f), all units must be capable of accomplishing their assigned mission in a contaminated environment. Additionally, reference (g) outlines collective unit NBC defense events that all units must be able to conduct.

**1007. NIGHT TRAINING.** While it is understood that all personnel and units of the operating force must be capable of performing their assigned mission in "every climate and place," current doctrine emphasizes the requirement to perform assigned missions at night and during periods of limited visibility. Basic skills are significantly more difficult when visibility is limited. To ensure units are capable of accomplishing their mission at night as well as during the day, they must train under the more difficult limited visibility conditions. All events in this T&R Manual should be conducted during both day and night or under conditions of limited visibility. When there is limited training time available, night training should be conducted in lieu of day training.

**1008. OPERATIONAL RISK MANAGEMENT (ORM).** ORM assists the commander in determining the balance between training realism and unnecessary risks in training, the impact of training operations on the environment, and the adjustment of training plans to fit the level of proficiency and experience of Marines and leaders. Further guidance for ORM can be found in reference (b), MCO 1553.3A, Unit Training Management and reference (e), MCO 3500.27B, Operational Risk Management.

**1009. CONCLUSION.** The Marine Corps Ground T&R Program continues to evolve. The vision for this program is that it will link the Uniform Joint Task List (UJTL), the Uniform Navy Task List (UNTL), and the Marine Corps Task List (MCTL) to METLs and unit training. In doing so, it will tie all training and training resources directly to unit missions. The Defense Readiness Reporting System (DRRS) is currently being developed and will eventually encompass Enhanced Status of Readiness and Training System (ESORTS). The purpose of this system is to measure and report on the readiness of military forces and the supporting infrastructure to meet missions and goals assigned by the Secretary of Defense. Training readiness in DRRS will be based primarily on METs. Because unit CRP is based on the unit's training towards its METs, it will provide a more accurate picture of a unit's ability to accomplish its mission. This will give fidelity to future funding requests and factor into the allocation of resources. Additionally, the Ground T&R

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Program will help to ensure training remains focused on mission accomplishment and that training readiness reporting is tied to commanders' METLs.

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CHAPTER 2

MISSION ESSENTIAL TASKS MATRIX

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2000. SERVICE LEVEL MISSION ESSENTIAL TASKS MATRIX. Below are the Financial Management Mission Essential Tasks. The individual training standards in this T&R Manual were developed to support these METs.

MET#	MISSION ESSENTIAL TASK
1	Conduct disbursing/finance operations
2	Conduct comptroller operations

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CHAPTER 3

COLLECTIVE EVENTS

The Financial Management T&R Manual includes no collective events. This chapter remains as a placeholder for future use.

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CHAPTER 4

MOS 3402 INDIVIDUAL EVENTS

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CHAPTER 4

MOS 3402 INDIVIDUAL EVENTS

**4000. PURPOSE.** This chapter contains individual training events for the Finance Officer

**4001. EVENT CODING.** Events in the T&R manual are depicted with a 12 field alphanumeric system, i.e. XXXX-XXXX-XXXX. This chapter utilizes the following methodology:

a. Field one - Each event starts with 3402, indicating that the event is for MOS 3402, Finance Officer.

b. Field two - This field is alpha characters indicating a functional area. The functional areas for this chapter are listed below:

<u>Functional Area</u>	<u>Field Name</u>	<u>Example</u>
Administrative Functions And Assistance	ADMN	3402-ADMN-XXXX
Fiscal Functions	FSCL	3402-FSCL-XXXX
Internal Control Functions	IC	3402-IC-XXXX
Pay Functions	PAY	3402-PAY-XXXX
Travel Functions	TRAV	3402-TRAV-XXXX
Expeditionary Functions	EXPD	3402-EXPD-XXXX

c. Field three - All individual events within T&R Manuals are either 1000-level for events taught at MOS-producing formal schools or 2000-level for events taught at advanced-level schools or MOJT. This chapter contains both level events.

**4002. INDIVIDUAL SKILLS**

1. Core Skills are basic individual skills that make a Marine and qualify them for an MOS. They are the 1000 level skills introduced in the entry level training in the formal schools and refined in operational units.

2. Core Plus Skills are advance individual skills that are environment, mission, rank, or billet specific. They are the 2000 level skills introduced in the entry level managed on the job training in operational units and advanced formal schools training.

4003. INDEX OF MOS 3402 INDIVIDUAL EVENTS BY LEVEL

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3402-PAY-2011	Verify special payments	4-16
3402-PAY-2012	Certify a special payroll	4-17
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3402-TRAV-2018	Certify military separation, payments/collections	4-21
3402-TRAV-2019	Certify alternate Electronic Funds Transfer (EFT) account information	4-21
	<b>EXPEDITIONARY</b>	
3402-EXPD-2020	Conduct forward deployed finance operations	4-22

**4005. 1000-LEVEL MOS 3402 INDIVIDUAL TRAINING EVENTS**

**3402-FSCL-1001:** Balance daily business

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given daily business, access to an automated system and applicable software, DD Form 2655 (Daily Agent Accountability Summary), DD Form 2657 (Daily Statement of Accountability), supporting/substantiating ("S") documents, calculator, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Review DD Form 2655, Daily Agent Accountability, Cash business, Check business, and Electronic Funds Transfer (EFT) business.
2. Certify DD Form 2657, Daily Statement of Accountability.
3. Review cash business.
4. Review check business.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3402-FSCL-1002:** Manage on-line treasury reports

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given prepared U.S. Treasury checks, check issue date, access to an automated system, access to DITSO-Denver, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Obtain the check issue total from a daily balance sheet.
2. Obtain each check series monetary total from the daily business.
3. Match monetary totals with the check series reported to the treasury.
4. Report data to DFAS s appropriate.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3402-FSCL-1003:** Manage suspense accounts

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a suspense account, treasury report and access to an automated system and the reference.

**STANDARD:** To ensure the irregularity is accounted for and promptly cleared from the suspense account per the reference.

**PERFORMANCE STEPS:**

1. Review the suspense account for 3875 irregularities in appropriation data.
2. Clear irregularity from suspense account.
3. Review suspense account for 3880 (limited pay-ability recertified checks).
4. Monitor treasury reports for necessary actions.
5. Clear report as required.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3402-FSCL-1004:** Manage disbursements/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given vouchers, Stanfin Redesign 1 (SRD 1), access to an automated system, an area to safeguard funds, a calculator, and the reference.

**STANDARD:** To ensure standards of accuracy and security are met per the reference.

**PERFORMANCE STEPS:**

1. Receive disbursement vouchers.
2. Verify accuracy of voucher.
3. Make disbursement and release voucher.
4. Receive collection vouchers, verify and receive funds.
5. Ensure transactions are entered in appropriate logs.
6. Safeguard vouchers.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** NOTE: 1. This procedure is performed in the same fashion as in a Deployed environment. 2. In a deployed environment: Verify Identification of person receiving cash payment.

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**3402-FSCL-1005:** Certify reports, returns, and vouchers

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial reports, returns, disbursing vouchers, cancelled U.S. Treasury checks, schedule of cancelled checks, access to an automated system and applicable software, internet access, access the Marine Corps Total Force System (MCTFS), calculator, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Verify Daily Advice of Status (recertified checks).
2. Audit Navy suspense listing (recertified checks).
3. Certify treasury returns.
4. Certify monthly returns.
5. Certify NavCompt Form 621 [Correction Notice].
6. Verify collection vouchers.
7. Certify schedule of cancelled checks.
8. Certify disbursing office vouchers.
9. Certify public vouchers.
10. Certify online treasury reports.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3402-FSCL-1006:** Identify the characteristics of a Line of Accounting (LOA)

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a public/travel document and the reference.

**STANDARD:** To ensure the standard of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Identify and verify the elements of an SDN.

2. Identify and verify the elements of a Line of Accounting.

**REFERENCES:**

1. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3402-IC-1007:** Manage an internal controls program

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to establish written Internal Control procedures.

**STANDARD:** To ensure codified law, departmental regulations, and policies are adhered to per the references.

**PERFORMANCE STEPS:**

1. Conduct scheduled and unscheduled internal audit examinations of all sections.
2. Identify error trends or weaknesses.
3. Review separation of duties.
4. Review incoming reports.
5. Conduct technical training.
6. Interpret regulations.
7. Review and monitor office security.
8. Maintain liaison between RFF/MI, DFAS, MCDOSS and MCAAT.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. DFAS-KC COL
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  4. MCAAT Checklist
  5. MCDOSS Deployed Standard Operating Procedures
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**3402-IC-1008:** Identify fraud, improper payments, and losses and/or gains

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a requirement, computer resources, access to an automated system/internet and source documents.

**STANDARD:** To detect account inconsistencies and/or fraud due to compromised or improper procedures in accordance with the references.

**PERFORMANCE STEPS:**

1. Audit a Pay Record Access (PRA) Report.
2. Review account fluctuations through internal/external reports.
3. Research and investigate various pay/travel cases.
4. Identify and report financial loss/gain.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
3. MCAAT Checklist
4. MCDOSS Deployed Standard Operating Procedures
5. NAVMC 2768 Fraud, Waste, & Abuse

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**3402-IC-1009:** Establish and manage a Limited Depository Account (LDA)

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a requirement, computer resources, access to automated system/internet and source documents.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Identify personnel to be authorized to conduct business with LDA.
2. Complete documents requesting approval of LDA to DFAS KC.
3. Obtain approval for LDA.
4. Establish and manage the US dollar and/or foreign dollar account.
5. Prepare currency exchange records and appropriate subvouchers.
6. Verify Vouchers for payment.
7. Reconcile LDA account.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3402-IC-1010:** Review commanders report card

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a Commanders Report Card, access to applicable software, source documents, and access to the internet.

**STANDARD:** To ensure proper corrections to applicable Lines of Accounting ensuring standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Obtain CMDR report card and identify applicable vouchers with LOA errors.
2. Verify LOA from applicable sources.
3. Identify and correct inconsistencies/discrepancies.
4. Report findings upon request.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 10 Contract Payment Policy and Procedures
-

**4006. 2000-LEVEL MOS 3402 INDIVIDUAL TRAINING EVENTS**

**3402-ADMN-2001:** Manage Electronic Signature (ELSIG) accounts

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a master ELSIG, access to an automated system with applicable software and internet access, access to the Customer Information Control System (CICS), and the references.

**STANDARD:** To ensure secure access is provided per the references.

**PERFORMANCE STEPS:**

1. Issue a disbursing officer ELSIG.
2. Issue ELSIGs for certifiers, reviewers, and preparers.
3. Revoke ELSIG upon transfer of certifier, reviewer, or preparer.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
  3. UM-18 On-line Disbursing Diary Operating Procedures
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**3402-ADMN-2002:** Certify a diary

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a disbursing diary, supporting/substantiating ("S") documents, and the references.

**STANDARD:** To ensure accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the disbursing diary and "S" documents from the auditor or, as applicable.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected.
4. Certify the diary as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. MCO P4650.37 Marine Corps Travel Instructions Manual
  3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
  4. UM-18 On-line Disbursing Diary Operating Procedures
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**3402-FSCL-2003:** Maintain check stocks and cash.

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given blank check stocks, cash, treasury check order forms, safe/vault, and the reference..

**STANDARD:** To ensure security procedures are followed per the reference.

**PERFORMANCE STEPS:**

1. Establish controls for safeguarding check stocks, cash, and other negotiable instruments.
2. Establish procedures for procurement and receipt of U.S. Treasury checks and cash.
3. Conduct inventory of checks per the reference.
4. Note: This procedure is performed in the same fashion as in a deployed environment.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** This procedure is performed in the same fashion as in a deployed environment.

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**3402-FSCL-2004:** Issue recertified checks

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an SF 1184 for a lost check, access to an automated system with applicable software and internet access, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Review procedures and source document for reissuing a treasury check.
2. Issue payment.
3. Prepare and issue recertified check.
4. Verify daily advice of status.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3402-FSCL-2005:** Manage government charge card program

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an account listing, delinquency list, access to an automated system, access to the Electronic Accounting Government Ledger System (EAGLS), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Extract monthly reports from the Electronic Accounting Government Ledger System (EAGLS).
2. Identify delinquency.
3. Monitor delinquency: 30 days - 60 days (Notify Command) - 90 days - 120 days plus.
4. Ensure corrective action is taken.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. MCO 4600.40 Government Travel Charge Card Program (GTCCP)
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**3402-PAY-2006:** Certify a pay management report

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a processed pay management report, access to an automated system and applicable software, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To ensure standards of accuracy for all reports are met per the references.

**PERFORMANCE STEPS:**

1. Receive and verify the pay management report from the auditor.
2. Review all automated reports for accuracy in accordance with all the references.
3. Ensure discrepancies are corrected.

4. Certify the report as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  4. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3402-PAY-2007:** Certify adjustments to deductions and collections of pay

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given deduction and/or collection of pay computations, access to an automated system with appropriate software and internet access, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and computations from the auditor.
2. Verify the "S" documents.
3. Ensure discrepancies are corrected.
4. Certify deduction and/or collection of pay computation as per the references.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  3. MCM 2005 Manual for Courts-Martial
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**3402-PAY-2008:** Certify notification and/or waiver of indebtedness

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a prepared notification and/or waiver of indebtedness, access to an automated system with applicable software and internet access, supporting/substantiating ("S") documents, calculator, NAVMC 11061 (Notification of Indebtedness/Installment Liquidation Agreement), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify indebtedness computations.
2. Ensure discrepancies are corrected.
3. Ensure the disbursing officer endorsement is properly prepared.
4. Ensure liquidation of indebtedness is suspended as applicable.
5. Submit the certified waiver package.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
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**3402-PAY-2009:** Certify a separation/retirement document

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a prepared separation/retirement document, supporting/substantiating ("S") documents, access to an automated system, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Validate the discharge account summary computations.
2. Verify allotment stops, as applicable.
3. Verify final pay option, as applicable.
4. Ensure discrepancies are corrected.
5. Certify the "S" voucher.
6. Endorse separation document.
7. Issue payment.
8. Use travel settlements to offset overpaid separated pay accounts.
9. Submit documents in accordance to the references.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  3. MCO P1900.16 Marine Corps Separation and Retirement Manual
  4. PL 106-98 Debt Collection Act
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**3402-PAY-2010:** Verify special payments

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given special payment computations, access to an automated system with applicable software and internet access, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Receive and verify the "S" documents and computations from the auditor.
2. Verify the computed entitlement per the references.
3. Approve payment(s).

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  4. JFTR NAVSO P-6034 Joint Federal Travel Regulations
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**3402-PAY-2011:** Certify a special payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a prepared special payroll, access to an automated system with applicable software and internet access, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and prepared payroll from the auditor.
2. Verify the payroll data utilizing the "S" documents and the member's electronic record.
3. Ensure discrepancies are corrected.
4. Authorize payment on special payroll.
5. Certify the special payroll.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
  3. UM-18 On-line Disbursing Diary Operating Procedures
-

**3402-PAY-2012:** Certify a decentralized (rough) regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a decentralized (rough) regular payroll, access to an automated system with applicable software and internet access, direct deposit listing, suspect payment listing (SPL), calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify computations received from the auditor for adds, changes, and deletes to the payroll.
2. Ensure discrepancies are corrected.
3. Certify the rough payroll as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. UM-11 On-Line Net Pay Reporting Procedures
- 

**3402-PAY-2013:** Certify a centralized regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, access to an automated system with applicable software and internet access, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Review SPL and NAVMC Forms 11116 for payday adjustments.
2. Review payroll for undeliverable checks.
3. Ensure undeliverable checks are cancelled.
4. Ensure special payments are made as required.
5. Verify a centralized payroll.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3402-PAY-2014:** Verify leave entitlements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given adjustment to leave entitlements computations, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet access, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify the "S" documents and adjustments for leave balance, lump sum leave, combat leave, TAD/PCS leave, special leave accrual, and/or excess leave computations.
2. Ensure discrepancies are corrected through leave reconciliation.
3. Certify diary.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  4. MCO P1050.30 Regulations for Leave, Liberty and Administrative Absence
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3402-TRAV-2015:** Certify Temporary Additional Duty (TAD) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Forces System (MCTFS), copy of the travel orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Determine the type of claim to be paid (active duty, reserve, local travel, civilian or invitational travel orders).
2. Verify the travel advances/settlements (to include discrepancy notices and collection letters, as applicable) for accuracy and completeness.
3. Certify the travel voucher for payment.
4. Certify the diary for travel overpayments of Marine Corps personnel

5. Issue letters of indebtedness for travel overpayments of non-Marine Corps personnel.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
5. MCO P1001R.1 Marine Corps Reserve Administrative Management Manual
6. MCO P4650.37 Marine Corps Travel Instructions Manual
7. WINIATS User Manual

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**3402-TRAV-2016:** Certify Permanent Duty Travel (PDT) separation payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel advances/settlements (to include discrepancy notices and collection letters as applicable) for accuracy and completeness.
2. Ensure copy of basic original orders is endorsed.
3. Certify the travel voucher for payment.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. JTR Joint Travel Regulations
5. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
6. MCO P4650.37 Marine Corps Travel Instructions Manual
7. WINIATS User Manual

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**3402-TRAV-2017:** Certify civilian Permanent Duty Travel (PDT) payments and collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given vouchers, DD Form 1705, DD Form 1614, access to an Automated Travel System, endorsements, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel advance/settlement, to include discrepancy notices and collection letters as applicable, for accuracy and completeness.
2. Certify the travel voucher for payment or collection.
3. Issue W-2.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  3. JTR Joint Travel Regulations
  4. WINIATS User Manual
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**3402-TRAV-2018:** Certify military separation, payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given travel vouchers, NAVMC Form 11060, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel payments/collections (to include discrepancy notices and collection letters, as applicable) for accuracy and completeness.
2. Certify the travel voucher for payment or collection.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
  6. WINIATS User Manual
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**3402-TRAV-2019:** Certify alternate Electronic Funds Transfer (EFT) account information

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an electronic funds transfer account form, access to an Automated Travel System and the references.

**STANDARD:** To ensure standards of accuracy are met for certification.

**PERFORMANCE STEPS:**

1. Print EFT change report on a daily basis.
2. Verify each EFT form against the report.
3. Certify EFT change report with a signature and date.
4. File EFT change report with all supporting documents and maintain for 2 years.

**REFERENCES:**

1. Head Finance Branch Programs & Resources Department Policy Letter
2. MCO P4650.37 Marine Corps Travel Instructions Manual
3. WINIATS User Manual

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**3402-EXPD-2020:** Conduct forward deployed finance operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**DESCRIPTION:** The mission of forward deployed finance is effective and expeditious support of Combatant Commanders' financial planning and requirements. This planning includes identifying the appropriate funds for the mission order; abiding by fiscal law, contract law, and funding policy; taking positive steps to ensure payment equality across the area of operation (AO); being judicious in the execution of U.S. public funds; considering Civil Affairs Group (CAG) project priority and implication of funds usage on the local economy; and instituting a robust management control program with the expectation of Government Auditing Organization (GAO) audit-readiness. Additionally, the section advises Combatant Commanders on finance personnel employment in forward positions that provide direct support to the main effort, and training unit personnel in specific finance processes to serve as unit pay agents when tactically skilled personnel are required for the mission (i.e., Human Exploitation Team (HET) and Reconnaissance missions).

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a request for finance support while operating as part of a forward deployed finance section, a mission warning order, equipment, and the aid of the reference.

**STANDARD:** To provide finance support per the reference using effective, substitute processes.

**PERFORMANCE STEPS:**

1. Identify the appropriate funds for the mission.
2. Coordinate with Major Subordinate Command Comptroller to ensure fund authorization has been issued.
3. Provide overview of fiscal law, contract law, and funding policy.
4. Monitor the equality, accuracy, and execution of expenditures.
5. Obtain funding effects on local economy from Civil Affairs Group.
6. Maintain management internal controls through daily financial statement reporting and electronic filing.
7. Plan employment of finance personnel in forward positions as direct support to the main effort.
8. Train unit personnel to conduct specific finance processes when special mission requirements dictate.

**REFERENCES:**

1. MCDOSS Deployed Standard Operating Procedures

FM T&R MANUAL

CHAPTER 5

MOS 3404

INDIVIDUAL EVENTS

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FM T&R MANUAL

CHAPTER 5

MOS 3404

INDIVIDUAL EVENTS

**5000. PURPOSE.** This chapter contains individual training events for the Financial Management Officer.

**5001. EVENT CODING.** Events in the T&R manual are depicted with a 12 field alphanumeric system, i.e. XXXX-XXXX-XXXX. This chapter utilizes the following methodology:

a. Field one - Each event starts with 3404, indicating that the event is for MOS 3404, Financial Management Officer.

b. Field two - This field is alpha characters indicating a functional area. The functional areas for this chapter are listed below:

<u>Functional Area</u>	<u>Field Name</u>	<u>Example</u>
Administrative Functions And Assistance	ADMN	3404-ADMN-XXXX
Budget	BUDG	3404-BUDG-XXXX
Financial Management	FMGT	3404-FMGT-XXXX
Fiscal	FSCL	3404-FSCL-XXXX
Internal Control	IC	3404-IC-XXXX
Pay	PAY	3404-PAY-XXXX
Resource, Evaluation, Analysis	REA	3404-REA-XXXX
Travel	TRAV	3404-TRAV-XXXX
Expeditionary	EXPD	3404-EXPD-XXXX

c. Field three - All individual events within T&R Manuals are either 1000-level for events taught at MOS-producing formal schools or 2000-level for events taught at advanced-level schools or MOJT. This chapter contains both level events.

**5002. INDIVIDUAL SKILLS**

1. Core Skills are basic individual skills that make a Marine and qualify them for an MOS. They are the 1000 level skills introduced in the entry level training in the formal schools and refined in operational units.

2. Core Plus Skills are advance individual skills that are environment, mission, rank, or billet specific. They are the 2000 level skills introduced in the entry level managed on the job training in operational units and advanced formal schools training.

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3404-FMGT-1027	Monitor problem disbursement and prevalidation reports	5-23
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3404-FSCL-1030	Certify reports, returns, and vouchers	5-24
3404-FSCL-1031	Manage disbursing symbol in a deployed environment	5-25
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3404-PAY-1042	Certify a disbursing diary	5-31
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5004. INDEX OF MOS 3404 INDIVIDUAL EVENTS BY FUNCTIONAL AREA

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5005. 1000-LEVEL MOS 3404 INDIVIDUAL TRAINING EVENTS

3404-ADMN-1001: Manage Electronic Signature (ELSIG) accounts

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 24 months

GRADES: 2NDLT, 1STLT, CAPT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given a Master Electronic Signature, access to an automated system, applicable software, and the references.

STANDARD: To ensure secure access is provided per the reference.

PERFORMANCE STEPS:

1. Issue a disbursing officer ELSIG.
2. Issue ELSIGs for certifiers, reviewers, and preparers.
3. Revoke ELSIG upon transfer of certifier, reviewer, or preparer.

REFERENCES:

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
  3. UM-18 On-line Disbursing Diary Operating Procedures
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3404-BUDG-1002: Develop a Program Objective Memorandum (POM)

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 12 months

GRADES: 2NDLT, 1STLT, CAPT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given POM guidance, unit historical data, current long range plan, access to automated systems with applicable software and internet connectivity, access to an accounting system, and the references.

STANDARD: To identify out year resources required to support the program per the references.

PERFORMANCE STEPS:

1. Review POM guidance from higher headquarters.
2. Prepare and distribute local POM guidance.
3. Validate input against POM guidance.
4. Participate in the POM working group (PWG).
5. Review justification/impact statement for validity, accuracy, and effectiveness.
6. Consolidate input in accordance with PWG recommendations.
7. Prioritize deficiencies.
8. Prepare POM exhibits.
9. Brief/submit POM to the Commander.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters

2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
3. MCO P7100.8 Field Budget Guidance Manual

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**3404-BUDG-1003:** Develop an operating budget

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given annual budget guidance, command annual operating plan, budget working papers, access to automated systems with applicable software, and the references.

**STANDARD:** To support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Review budget guidance from higher headquarters.
2. Prepare and distribute local budget guidance.
3. Verify input.
4. Participate in Budget Working Group (BWG).
5. Consolidate BWG recommendations.
6. Prepare and review budget reports and exhibits per guidance.
7. Brief operating budget recommendation.
8. Submit for signature.
9. Forward approved budget to higher headquarters.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
3. MCO P7100.8 Field Budget Guidance Manual
4. NAVSO P-1000 DON Financial Management Policy Manual

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**3404-BUDG-1004:** Develop a financial plan

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an approved budget, higher headquarters funding authorizations, mission objectives, required financial reports, applicable guidance, access to an automated system with applicable software and internet connectivity, and the references.

**STANDARD:** To ensure authorized funds support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Compare and analyze approved operating budget with funding authorization.
2. Identify changes.
3. Prepare the financial plan.
4. Issue funding authorizations.
5. Publish the financial plan.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
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**3404-BUDG-1005:** Monitor all fiscal year appropriations and funds

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an appropriation or fund, access to an automated system with applicable software and internet connectivity, access to an accounting system, financial reports, and the references.

**STANDARD:** To ensure financial goals and compliance of standards are accomplished per the references.

**PERFORMANCE STEPS:**

1. Review financial reports to monitor status of all fiscal year appropriations and funds.
2. Evaluate changes for reporting period.
3. Initiate corrective action as required.
4. Prepare justification and reports as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 12 Special Accounts, Funds, and Programs
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
  4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
  6. NAVSO P-1000 DON Financial Management Policy Manual
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**3404-BUDG-1006:** Monitor fiscal year closeout

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a financial plan, source documentation, closeout guidance, financial reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

**STANDARD:** To ensure authorized funds are properly executed in accordance with the references.

**PERFORMANCE STEPS:**

1. Coordinate and develop local fiscal year closeout guidance.
2. Monitor the fiscal year closeout.
3. Submit required reports to higher headquarters.
4. Prepare for new fiscal year.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
  4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 12 Special Accounts, Funds, and Programs
  5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 14 Administrative Control of Funds and Antideficiency Act Violations
  6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
  7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
  8. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  9. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
  10. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 8 Civilian Policy and Procedures
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**3404-BUDG-1007:** Perform budget analysis

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an analysis requirement, financial records and reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

**STANDARD:** To provide financial information to the commander to assist in sound financial decisions per the references.

**PERFORMANCE STEPS:**

1. Determine purpose of analysis.
2. Assign responsibility and tasks.
3. Manage analysis project.
4. Analyze data against requirement.

5. Develop conclusion and recommendations.
6. Report results.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
- 

**3404-BUDG-1008:** Coordinate financial portion of support agreements

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a requirement for a support agreement, support requirements of the requesting unit, support capabilities of the providing unit, and the references.

**STANDARD:** To determine the financial requirements and impact per the references.

**PERFORMANCE STEPS:**

1. Determine funding requirements.
2. Ensure cost analysis is performed.
3. Ensure financial portion of support agreement is in compliance with the references.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
  4. DOD INST 40000.19 Defense Interservice Support Agreement Regulation
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**3404-BUDG-1009:** Establish reimbursable authority

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a reimbursable work order, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

**STANDARD:** To ensure reimbursable profile is established per the references.

**PERFORMANCE STEPS:**

1. Receive request for work or services.
2. Determine if request is from government source or private party.
3. Coordinate with provider on ability to support requirement.
4. Accept or reject request.
5. Ensure document contains all required information.
6. Assign the appropriate financial information.
7. Establish the reimbursable authority in the accounting system.
8. Ensure the reimbursable data is correctly entered in the accounting system to capture cost data.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-BUDG-1010:** Integrate the Planning, Programming, Budgeting, and Execution (PPBE) process

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given guidance from higher headquarters and the references.

**STANDARD:** To provide sound budget submissions to higher headquarters and execute the financial plan per the reference.

**PERFORMANCE STEPS:**

1. Review Program Objective Memorandum (POM) / Program Review (PR) submission.
2. Review the budget.
3. Review/revise financial plan.
4. Execute the financial plan.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-BUDG-1011:** Monitor the financial plan

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an approved budget, the financial plan, access to an automated system with applicable software and internet connectivity, access to an accounting system, required financial reports, and the references.

**STANDARD:** To ensure authorized funds support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Monitor execution reports and compare against the financial plan.
2. Recommend funding realignments.
3. Recommend prioritized deficiency listing.
4. Prepare and submit reports/briefs.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
  3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-BUDG-1012:** Manage financial resources for contingency and joint operations.

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a contingency or joint environment and the references.

**STANDARD:** To ensure auditable accuracy and legal responsibility are met per the references.

**PERFORMANCE STEPS:**

1. Maintain reliable financial information in the official accounting system.
2. Develop and maintain internal management controls.
3. Develop policies and procedures, oversight, compliance definition, improvements, and financial reporting.
4. Align financial management organization and infrastructure roles and responsibilities.
5. Manage the training of skills, experience, and knowledge of the organization's financial personnel workforce.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. GAO-01-179SP Principals of Federal Appropriation Laws - GAO Red Book
  4. Joint Publication 1-06 Joint Financial Publication
  5. OMB Circular A123 Management Accountability and Control
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**3404-FMGT-1013:** Verify appropriation data

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given appropriation data, source documents, and the references.

**STANDARD:** To ensure funds are recorded against the proper appropriation per the references.

**PERFORMANCE STEPS:**

1. Identify the appropriation to be used.
2. Verify that the line of accounting is correct for the source document.
3. Verify that the financial data elements are correct.
4. Ensure discrepancies are corrected.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Financial Management Regulation: Travel Policy and Procedures
6. NAVSO P-3006 Financial Management of Resources
7. SABRS Data Directory

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**3404-FMGT-1014:** Monitor the processing of financial source documents

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial source documents, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To record accurate and timely financial data into the official accounting system per the references.

**PERFORMANCE STEPS:**

1. Verify the financial source documents are on file.
2. Verify the essential financial information on the supporting documentation is correct.
3. Verify the appropriate Document Identifier Code (DIC) was selected.
4. Verify the input of the source documents into the automated accounting system.

5. Verify output for accuracy.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. MCO P4200.15 Marine Corps Purchasing Procedures Manual
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-FMGT-1015:** Manage a reimbursable order

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an accepted Reimbursable Work Order (RWO), required local forms, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, required reports and the references.

**STANDARD:** To ensure all transactions are processed per the references.

**PERFORMANCE STEPS:**

1. Receive the accepted Reimbursable Work Order (RWO).
2. Load applicable tables in the accounting system.
3. Execute reimbursable spending.
4. Verify status of funds balance.
5. Review billed amounts.
6. Review collected amounts.
7. Reconciliation/Liaison with provider, as required.
8. Ensure discrepancies are corrected.
9. Release reimbursable bill as required.
10. Prepare requests for funding increase/withdrawals from the customer.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 14 Administrative Control of Funds and Antideficiency Act Violations
  4. DON FMPM Financial Management Policy Manual
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-FMGT-1016:** Monitor civilian labor accounting functions

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated system with applicable software, access to an automated accounting system, and the references.

**STANDARD:** To ensure civilian labor transactions process per the references.

**PERFORMANCE STEPS:**

1. Monitor financial data elements in civilian payroll and accounting systems.
2. Monitor civilian labor transactions posting to the accounting system.
3. Monitor accruals.
4. Monitor civilian labor allocations.
5. Correct errors as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-FMGT-1017:** Monitor financial records and reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure integrity of financial records per the references.

**PERFORMANCE STEPS:**

1. Monitor accounting reports.
2. Monitor reimbursable accounts.
3. Monitor budget execution activity reconciliation.
4. Ensure discrepancies are corrected.
5. Certify reports as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-FMGT-1018:** Monitor the processing of financial transactions

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given source documents, required accounting reports, access to an automated system, access to automated accounting system, and the references.

**STANDARD:** To ensure the accurate and timely recording of accounting documents per the references.

**PERFORMANCE STEPS:**

1. Manage the processing of authorizations.
2. Monitor the processing of commitments.
3. Monitor the processing of obligations.
4. Monitor the processing of receipt/expense transactions.
5. Monitor the posting of liquidations.
6. Monitor the validation of source documents as required.
7. Ensure discrepancies are corrected.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3404-FMGT-1019:** Monitor accounting system tables

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial data elements, access to an automated system with applicable software and Internet connectivity, access to an automated system, and the references.

**STANDARD:** To ensure accuracy of financial data elements in the accounting system per the references.

**PERFORMANCE STEPS:**

1. Verify the financial data elements.
2. Determine the tables that require update.
3. Input the required information to the appropriate tables if applicable.
4. Forward requirement to appropriate higher headquarters as required.



2. Access Customer Information Control System (CICS).
3. Choose appropriate application.
4. Choose appropriate option.
5. Monitor data as required.
6. Exit automated system.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DFAS 7900.4 Federal Requirements for Financial Management Systems - Blue Book
  3. OMB Circular A 127 Policies and Standards for Executive Departments and Agencies
  4. SABRS Customer Assistance Handbook
  5. SABRS User Manual
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**3404-FMGT-1022:** Monitor spending errors

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an error report, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure timely corrections of erroneous transactions per the references.

**PERFORMANCE STEPS:**

1. Review error report.
2. Monitor research as required.
3. Monitor corrective action as required.
4. Verify corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
  5. SABRS Customer Assistance Handbook
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**3404-FMGT-1023:** Verify a document number

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to create a document number and the references.

**STANDARD:** To ensure transaction identification in accordance with the references.

**PERFORMANCE STEPS:**

1. Verify appropriate type of document number.
2. Verify construction of a Standard Document Number.
3. Verify construction of a Military Standard Requisitioning and Issue Procedures (MILSTRIP) document number.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. MCO P4200.15 Marine Corps Purchasing Procedures Manual
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
5. SABRS Customer Assistance Handbook

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**3404-FMGT-1024:** Verify the appropriate financial data elements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to assign financial data elements to a transaction per the references.

**STANDARD:** To ensure transactions are correctly recorded in accordance with the references.

**PERFORMANCE STEPS:**

1. Verify the appropriate organizational data elements.
2. Monitor assignment of appropriate financial data elements to transaction.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3404-FMGT-1025:** Monitor allocations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an allocation requirement, access to an automated system with applicable software and Internet connectivity, access to an accounting



**3404-FMGT-1027:** Monitor problem disbursement and prevalidation reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given problem disbursement/prevalidation reports, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To validate and correct transactions per the references.

**PERFORMANCE STEPS:**

1. Review reports.
2. Ensure research is performed as required.
3. Determine corrective action as necessary.
4. Liaison with external agencies as required.
5. Perform corrective action as required.
6. Verify results of the corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
  5. SABRS Customer Assistance Handbook
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**3404-FSCL-1028:** Balance daily business

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given daily business, access to an automated system and applicable software, internet access, DD Form 2657 (Daily Statement of Accountability) and/or DD Form 2665 (Daily Agent Accountability Summary), calculator, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Review daily statement of accountability [Cash business, Check business, Electronic Funds Transfer (EFT)].
2. Certify daily statement of accountability.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3404-FSCL-1029:** Manage disbursements/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given U.S. treasury checks, vouchers, deposit tickets, Stanfin Redesign 1 (SRD1), access to an automated system and applicable software, Electronic Fund Transfers (EFTs), an area to safeguard funds, a calculator, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Receive disbursement/public vouchers.
2. Verify accuracy of voucher.
3. Verify identification of individual receiving cash payment.
4. Make disbursement.
5. Receive collection vouchers.
6. Receive voucher.
7. Verify voucher.
8. Breakup & renumber accordingly.
9. Receive funds.
10. Receive prepared deposit tickets.
11. Verify the accuracy of each deposit ticket.
12. Verify the negotiable instrument/cash funds for deposit.
13. Make the deposit.
14. Ensure transactions are entered in appropriate disbursing logs.
15. Certify vouchers.
16. Ensure submission and distribution of collection vouchers, deposit tickets, treasury funds, payrolls, disbursing vouchers, and checks.
17. Safeguard vouchers.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** This procedure is performed in the same fashion as in a deployed environment.

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**3404-FSCL-1030:** Certify reports, returns, and vouchers

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial reports, returns, disbursing vouchers, cancelled U.S. Treasury checks, schedule of cancelled checks, access to an automated system and applicable software, internet access, access the Marine Corps Total Force System (MCTFS), calculator, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Verify daily advice of status (recertified checks).
2. Audit Navy suspense listing (recertified checks).
3. Certify treasury returns.
4. Certify monthly returns.
5. Certify NavCompt Form 621 [Correction Notice].
6. Verify collection vouchers.
7. Certify schedule of cancelled checks.
8. Certify disbursing office vouchers.
9. Certify public vouchers.
10. Certify online treasury reports.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** Note: This procedure is performed in the same fashion as in a deployed environment.

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**3404-FSCL-1031:** Manage disbursing symbol in a deployed environment

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the assignment as disbursing officer with a deployed unit, working disbursing office, access to an automated system, internet access, access to the Remote Access Payroll Transaction Reporting System (RAPTRS), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Initiate action to activate/deactivate deployed symbol.
2. Establish and implement standing operating procedures for the particular deployed environment.
3. Ensure the effective use of end user computer equipment.
4. Monitor security of the disbursing office.
5. Certify split pay.
6. Certify foreign currency conversion documents.
7. Monitor the processing of personal checks.



**3404-FSCL-1034:** Manage government charge card program

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an account listing, delinquency list, access to an automated system, access to the Electronic Accounting Government Ledger System (EAGLS), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Extract monthly reports from the Electronic Accounting Government Ledger System (EAGLS).
2. Identify delinquency.
3. Monitor delinquency - 30 days - 60 days (Notify Command) - 90 days - 120 days plus.
4. Ensure corrective action is taken.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. MCO 4600.40 Government Travel Charge Card Program (GTCCP)
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**3404-IC-1035:** Manage an internal controls program

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to establish written internal control procedures.

**STANDARD:** To ensure codified law, departmental regulations, and policies are adhered to per the references.

**PERFORMANCE STEPS:**

1. Conduct scheduled and unscheduled internal audit examinations of all sections.
2. Identify error trends or weaknesses.
3. Review separation of duties.
4. Review incoming reports.
5. Conduct technical training.
6. Interpret regulations.
7. Review and monitor office security.
8. Maintain liaison between RFF/MI, DFAS, MCDOSS and MCAAT.



**PERFORMANCE STEPS:**

1. Identify personnel to be authorized to conduct business with LDA.
2. Complete documents requesting approval of LDA to DFAS KC.
3. Obtain approval for LDA.
4. Establish and manage the US dollar and/or foreign dollar account.
5. Prepare currency exchange records and appropriate subvouchers.
6. Verify Vouchers for payment.
7. Reconcile LDA account.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3404-IC-1038:** Review commanders report card

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a Commanders Report Card, access to applicable software, source documents, and access to the internet.

**STANDARD:** To ensure proper corrections to applicable Lines of Accounting ensuring standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Obtain CMDR report card and identify applicable vouchers with LOA errors.
2. Verify LOA from applicable sources.
3. Identify and correct inconsistencies/discrepancies.
4. Report findings upon request.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 10 Contract Payment Policy and Procedures
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**3404-PAY-1039:** Certify a pay management report

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a processed pay management report, supporting/substantiating ("S") documents, access to an automated system and applicable software, internet access, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Receive the pay management report from the auditor and verify to ensure the accuracy of the following On-line diary reports: ADF, ICR, MECF, SER, and SPL.
2. Ensure discrepancies are corrected.
3. Certify the report as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  4. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  5. MCO P1080.40 Marine Corps Total Force System Personnel Reporting Instruction Manual
  6. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3404-PAY-1040:** Verify special payments

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 24 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given special payment computations, supporting/substantiating ("S") documents, access to an automated system, internet access, a calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Receive and verify the "S" documents and computations from the auditor.
2. Issue approved payment(s).

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  4. JFTR NAVSO P-6034 Joint Federal Travel Regulations
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**3404-PAY-1041:** Certify a special payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a prepared special payroll, access to an automated system and applicable software, internet access, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Receive the "S" document(s) and prepared payroll from the auditor.
2. Verify the payroll data utilizing the "S" documents and the member's electronic record.
3. Ensure discrepancies are corrected.
4. Authorize payment on special payroll.
5. Certify the special payroll.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
2. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
3. UM-18 On-line Disbursing Diary Operating Procedures

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**3404-PAY-1042:** Certify a disbursing diary

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a disbursing diary, access to an automated system, supporting/substantiating ("S") documents, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Receive the Disbursing diary and "S" documents from the auditor or as applicable.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected.
4. Certify the diary as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
2. MCO P4650.37 Marine Corps Travel Instructions Manual
3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
4. UM-18 On-line Disbursing Diary Operating Procedures

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**3404-PAY-1043:** Certify a decentralized (rough) regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a decentralized (rough) regular payroll, direct deposit listing, Suspect Payment Listing (SPL), access to an automated system, internet access, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify computations received from the auditor for adds, changes, and deletions to the payroll.
2. Ensure discrepancies are corrected.
3. Certify the rough payroll as being accurate and complete.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. UM-11 On-Line Net Pay Reporting Procedures
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**3404-PAY-1044:** Certify a centralized regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, access to an automated system, internet access, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Review SPL and NAVMC Forms 11116 for payday adjustments.
2. Review payroll for undeliverable checks.
3. Ensure undeliverable checks are cancelled.
4. Ensure special payments are made as required.
5. Verify the centralized payroll.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3404-PAY-1045:** Certify leave entitlements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given adjustment to leave entitlement computations, supporting/substantiating ("S") documents, access to an automated system, calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify the "S" documents and adjustments for leave balance [Lump Sum Leave (LSL), Saved Leave Balance (SLB), Combat Leave Balance (CLB), Special Leave Accrual, PCS/TAD leave, and/or excess leave computations].
2. Ensure discrepancies are corrected through leave reconciliation.
3. Certify diary.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  4. MCO P1050.30 Regulations for Leave, Liberty and Administrative Absence
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3404-PAY-1046:** Certify notification and/or waiver of indebtedness

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a prepared notification and/or waiver of indebtedness, "S" documents, member's Leave and Earning Statement (LES), calculator, NAVMC Form 11061 (Notification of Indebtedness/Installment Liquidation Agreement), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Verify indebtedness computations.
2. Ensure discrepancies are corrected.
3. Ensure the disbursing officer endorsement is properly prepared.
4. Ensure liquidation of indebtedness is suspended as applicable.
5. Submit the certified waiver of indebtedness.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
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**3404-PAY-1047:** Certify a separation/retirement document

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a prepared separation/enlistment document (NAVMC 11060), supporting/substantiating ("S") documents, access to an automated system, a calculator, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references.

**PERFORMANCE STEPS:**

1. Validate the discharge account summary computations.
2. Verify allotment stops, as applicable.
3. Verify final pay option, as applicable.
4. Ensure discrepancies are corrected.
5. Certify the "S" voucher.
6. Endorse separation documents.
7. Issue payment.
8. Use travel settlements to offset overpaid separated pay accounts.
9. Submit documents in accordance to the references.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
3. MCO P1900.16 Marine Corps Separation and Retirement Manual
4. PL 106-98 Debt Collection Act

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**3404-PAY-1048:** Operate class-one financial management systems

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to the automated systems and applicable software, internet access, and the reference.

**STANDARD:** To perform applications in support of finance operations per the reference.

**PERFORMANCE STEPS:**

1. Access the system using user ID and password.
2. Perform the required application.
3. Select the required screen using the member's data elements or remark descriptions.
4. Exit system.

**REFERENCES:**

1. DFAS-KC 7220.31-R Automated Pay System Manual

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**3404-REA-1049:** Manage an internal management control program

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to establish/maintain an Internal Management Control Program and the references.

**STANDARD:** To ensure controls are in compliance per the references.

**PERFORMANCE STEPS:**

1. Develop command's annual Internal Management Control Plan.
2. Identify participants.
3. Compile list of assessable units.
4. Ensure that responsible managers perform internal management control/alternative reviews.
5. Collect/compile/validate completed reviews.
6. Submit report.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 5200.24 USMC Internal Management Control Program
3. MCO 7510.5 USMC Fraud, Waste & Abuse Oversight Awareness
4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
6. OMB Circular A123 Management Accountability and Control
7. SECNAV 5200.35 Department of the Navy Management Control Program

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**3404-REA-1050:** Conduct financial assessment visits/inspections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to conduct a financial assessment visit/inspection, inspection checklist, access to financial records, source documents, access to an automated system with applicable software, internet connectivity and the references.

**STANDARD:** To ensure compliance of the inspected account per the references.

**PERFORMANCE STEPS:**

1. Identify scope and objectives.
2. Plan/coordinate assessment visit/inspection.
3. Publish schedule and provide checklist.
4. Conduct trend analysis.
5. Conduct an in-brief.
6. Conduct assessment visit/inspection.
7. Conduct out-brief.
8. Prepare and submit report for signature.
9. Provide signed report to appropriate activity.
10. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3404-REA-1051:** Coordinate internal evaluation and analysis

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an analysis requirement, command financial records, financial reports, access to an automated system and applicable software, internet connectivity and the reference.

**STANDARD:** To respond to inquiries from a source per the references.

**PERFORMANCE STEPS:**

1. Determine purpose of inquiry.
2. Research policy and procedures.
3. Develop a plan.
4. Assign responsibility and tasks.
5. Coordinate requirement.
6. Analyze and interpret data.
7. Prepare response/report.
8. Submit results as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
- 

**3404-REA-1052:** Coordinate an audit by an external agency

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the assignment as command audit coordinator, receipt of notification of an audit by an external agency, proposed audit schedule, list of auditable items and units, point of contact from the auditing agency, and the references.

**STANDARD:** To ensure standards for command compliance are met per the references.

**PERFORMANCE STEPS:**

1. Publish and distribute an audit schedule with the announcement.
2. Coordinate conferences and visits.
3. Monitor/report the progress of the audit.
4. Attend briefs, as required.
5. Verify response to audit objectives.
6. Receive and review auditors results.
7. Coordinate preparation of the command response.
8. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. MCO 7510.3 Command Attention, Response and Follow-Up to Audit
4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3404-TRAV-1053:** Certify Temporary Additional Duty (TAD) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Determine the type of claim to be paid (active duty, reserve, local travel, civilian or invitational travel orders).
2. Verify travel payments/collections (to include discrepancy notices and collection letters, as applicable) for accuracy and completeness.
3. Certify travel voucher for payment.
4. Certify the diary for travel overpayments and TAD leave of Marine Corps.
5. Issue letters of indebtedness for travel overpayments of Non-Marine Corps personnel.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. JTR Joint Travel Regulations
  5. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
  6. MCO P1001R.1 Marine Corps Reserve Administrative Management Manual
  7. MCO P4650.37 Marine Corps Travel Instructions Manual
  8. WINIATS User Manual
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**3404-TRAV-1054:** Certify Permanent Duty Travel (PDT) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel payments/collections to include discrepancy notices and collection letters for accuracy and completeness.
2. Ensure orders are endorsed.
3. Certify the travel voucher for payment/collection.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
  6. WINIATS User Manual
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**3404-TRAV-1055:** Certify military separation/payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, NAVMC Form 11060, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel payments/collections, to include discrepancy notices and collection letters, as applicable for accuracy and completeness.
2. Certify the travel voucher for payment or collection.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances

3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
5. MCO P4650.37 Marine Corps Travel Instructions Manual
6. WINIATS User Manual

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**3404-TRAV-1056:** Certify civilian Permanent Duty Travel (PDT) payments and Collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given vouchers, DD Form 1705, DD Form 1614, access to an Automated Travel System, endorsements, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel advance/settlement, to include discrepancy notices and collection letters as applicable, for accuracy and completeness.
2. Certify the travel voucher for payment or collection.
3. Issue W-2.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  3. JTR Joint Travel Regulations
  4. WINIATS User Manual
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5006. 2000-LEVEL MOS 3404 INDIVIDUAL TRAINING EVENTS

3404-FMGT-2001: Conduct financial management training

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: 2NDLT, 1STLT, CAPT, MAJ

INITIAL TRAINING SETTING: MOJT

CONDITION: Given a training environment, access to an automated system with applicable software, Internet connectivity and the references.

STANDARD: To ensure compliance with financial management policies and procedures per the references.

PERFORMANCE STEPS:

1. Develop objectives for training.
2. Ensure training includes, but is not limited to source document preparation, data elements, source document file maintenance, utilization of accounting system, financial reports, policies and procedures, authorization process, execution of the financial plan, accounting system, feeder systems, and reports and reporting requirements.
3. Document Training.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
8. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
9. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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3404-FMGT-2002: Monitor financial policies and procedures

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: 2NDLT, 1STLT, CAPT, MAJ

INITIAL TRAINING SETTING: MOJT

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity and the references.

**STANDARD:** To ensure compliance per the references.

**PERFORMANCE STEPS:**

1. Review and evaluate procedures for validity.
2. Recommend changes to policy and procedural guidelines as required.
3. Advise comptroller.
4. Disseminate changes to policies and procedures as required.

**REFERENCES:**

1. CMC White Letter 03-96 Command Attention to Internal Controls
  2. Current Standard Operating Procedures (SOP) from Higher Headquarters
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
  4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  7. MCO 5200.24 USMC Internal Management Control Program
  8. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
  9. OMB Circular A123 Management Accountability and Control
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**3404-FMGT-2003:** Perform financial trend analysis

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT, MAJ

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated accounting system, automated system with applicable software and internet connectivity, and the references.

**STANDARD:** To identify and prevent the root cause and systemic or operational problems per the references.

**PERFORMANCE STEPS:**

1. Analyze all applicable reports.
2. Identify trends.
3. Seek and initiate solutions from trend analysis.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources

5. DOD INST 5000.2 Operation of the Defense Acquisition System
6. DOD INST 7041.3 Economic Analysis for Decision Making
7. MCO 5200.24 USMC Internal Management Control Program
8. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3404-FMGT-2004:** Monitor business feeder systems

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT, MAJ

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity and the references.

**STANDARD:** To ensure accuracy of accounting transactions in accordance with the references.

**PERFORMANCE STEPS:**

1. Advise feeder system managers on technical issues that impact the accounting system.
2. Evaluate the accuracy of feeder systems input.
3. Analyze feeder systems output.
4. Take corrective actions as required.
5. Maintain crosswalk of data elements between feeder systems.
6. Validate the requirement for access to feeder systems for financial managers as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DFAS 7900.4 Federal Requirements for Financial Management Systems - Blue Book
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3404-FSCL-2005:** Manage check stocks and cash

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given blank check stocks, cash, treasury check order forms, safe/vault, and the reference.

**STANDARD:** To ensure security procedures are followed per the reference.

**PERFORMANCE STEPS:**

1. Establish controls for safeguarding check stocks, cash, and other negotiable instruments.
2. Establish procedures for procurement and receipt of U.S. Treasury checks and cash.
3. Conduct inventory of checks per the reference.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** This procedure is performed in the same fashion as in a deployed environment.

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**3404-FSCL-2006:** Manage recertified checks

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given supporting/substantiating ("S") documents, SF 1184 for a lost, stolen or mutilated check, access to an automated system and applicable software, internet access, and the reference.

**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Verify requirement to issue recertified check.
2. Verify Daily Advice Documents.
3. Certify vouchers.
4. Authorize issuance of recertified check.
5. Issue payment.
6. Ensure follow-up of recertified check account is performed.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** This procedure is performed in the same fashion as in a deployed environment.

---

**3404-TRAV-2007:** Certify military Permanent Duty Travel (PDT) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given travel vouchers, copy of the orders, endorsements, receipts, required copies, access to an automated system, access to the Marine Corps Total Force System (MCTFS), and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel advances/settlements (to include discrepancy notices and collection letters, as applicable) for accuracy and completeness.
2. Certify the travel voucher for payment or collection.
3. Return copy of paid voucher to traveler.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
  5. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3404-TRAV-2008:** Certify alternate electronic funds transfer account information

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** 2NDLT, 1STLT, CAPT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an electronic funds transfer account form, access to an Automated Travel System and the references.

**STANDARD:** To ensure standards of accuracy are met for certification.

**PERFORMANCE STEPS:**

1. Print EFT change report on a daily basis.
2. Certify EFT change report with a signature and date.
3. File EFT change report with all supporting documents and maintain for 2 years.

**REFERENCES:**

1. Head Finance Branch Programs & Resources Department Policy Letter of 7 Mar 2000
  2. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3404-EXPD-2009:** Conduct forward deployed finance operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**DESCRIPTION:** The mission of forward deployed finance is effective and expeditious support of Combatant Commanders' financial planning and requirements. This planning includes identifying the appropriate funds for the mission order; abiding by fiscal law, contract law, and funding policy; taking positive steps to ensure payment equality across the area of operation (AO); being judicious in the execution of U.S. public funds; considering Civil Affairs Group (CAG) project priority and implication of funds usage on the local economy; and instituting a robust management control program with the expectation of Government Auditing Organization (GAO) audit-readiness. Additionally, the section advises Combatant Commanders on finance personnel employment in forward positions that provide direct support to the main effort, and training unit personnel in specific finance processes to serve as unit pay agents when tactically skilled personnel are required for the mission (i.e., Human Exploitation Team (HET) and Reconnaissance missions).

**GRADES:** 2NDLT, 1STLT, CAPT, MAJ, LTCOL

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a request for finance support while operating as part of a forward deployed finance section, a mission warning order, equipment, and the aid of references.

**STANDARD:** To provide finance support per the references using effective, substitute processes.

**PERFORMANCE STEPS:**

1. Identify the appropriate funds for the mission.
2. Coordinate with Major Subordinate Command Comptroller to ensure fund authorization has been issued.
3. Provide overview of fiscal law, contract law, and funding policy.
4. Monitor the equality, accuracy, and execution of expenditures.
5. Obtain funding effects on local economy from Civil Affairs Group.
6. Maintain management internal controls through daily financial statement reporting and electronic filing.
7. Plan employment of finance personnel in forward positions as direct support to the main effort.
8. Train unit personnel to conduct specific finance processes when special mission requirements dictate.

**PREREQUISITE EVENTS:**

3432-FSCL-2020                      3432-FSCL-2019                      3432-FSCL-2010  
3432-PAY-2031

**REFERENCES:**

1. MCDOSS Deployed Standard Operating Procedures
- 

**3404-EXPD-2010:** Monitor the financial plan

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** 2NDLT, 1STLT, CAPT, MAJ, LTCOL

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an approved budget, the financial plan, access to an automated system with applicable software and internet connectivity, access to an accounting system, required financial reports, and the references.

**STANDARD:** To ensure authorized funds support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Monitor execution reports and compare against the financial plan.
2. Recommend funding realignments.
3. Recommend prioritized deficiency listing.
4. Prepare and submit reports/briefs.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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CHAPTER 6

INDIVIDUAL EVENTS

MOS 3408

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FM T&R MANUAL

CHAPTER 6

INDIVIDUAL EVENTS

MOS 3408

**6000. PURPOSE.** This chapter contains individual training events for the Financial Management Resource Officer.

**6001. EVENT CODING.** Events in the T&R manual are depicted with a 12 field alphanumeric system, i.e. XXXX-XXXX-XXXX. This chapter utilizes the following methodology:

a. Field one - Each event starts with 3408, indicating that the event is for MOS 3408, Financial Management Resource Officer.

b. Field two - This field is alpha characters indicating a functional area. The functional areas for this chapter are listed below:

<u>Functional Area</u>	<u>Field Name</u>	<u>Example</u>
Budget	BUDG	3408-BUDG-XXXX
Expeditionary Functions	EXPD	3408-EXPD-XXXX
Financial Management	FMGT	3408-FMGT-XXXX
Resource, Evaluation, Analysis	REA	3408-REA-XXXX

c. Field three - All individual events within T&R Manuals are either 1000-level for events taught at MOS-producing formal schools or 2000-level for events taught at advanced-level schools or MOJT. This chapter contains only 2000-level events.

**6002. INDIVIDUAL SKILLS**

1. Core Skills are basic individual skills that make a Marine and qualify them for an MOS. They are the 1000 level skills introduced in the entry level training in the formal schools and refined in operational units.

2. Core Plus Skills are advance individual skills that are environment, mission, rank, or billet specific. They are the 2000 level skills introduced in the entry level managed on the job training in operational units and advanced formal schools training.

6003. INDEX OF MOS 3408 INDIVIDUAL EVENTS BY LEVEL

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3408-BUDG-2001	Perform budget analysis	6-4
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3408-BUDG-2003	Manage a financial plan	6-5
3408-BUDG-2004	Manage all fiscal year appropriations and funds	6-5
3408-BUDG-2005	Coordinate financial portion of support agreements	6-6
3408-BUDG-2006	Manage financial resources for contingency and joint operations	6-7
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3408-FMGT-2008	Manage financial policies and procedures	6-8
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3408-FMGT-2011	Monitor a reimbursable	6-10
3408-FMGT-2012	Monitor civilian labor process	6-10
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3408-FMGT-2014	Perform financial trend analysis	6-11
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3408-FMGT-2018	Conduct financial management training	6-14
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3408-REA-2021	Conduct financial assessment visits/inspections	6-16
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3408-EXPD-2023	Manage financial resources for contingency and joint operations	6-17

6004. INDEX OF MOS 3408 INDIVIDUAL EVENTS BY FUNCTIONAL AREA

EVENT	TITLE	PAGE
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3408-BUDG-2001	Perform budget analysis	6-4
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3408-BUDG-2003	Manage a financial plan	6-5
3408-BUDG-2004	Manage all fiscal year appropriations and funds	6-5
3408-BUDG-2005	Coordinate financial portion of support agreements	6-6
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3408-FMGT-2007	Monitor financial systems	6-7
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3408-FMGT-2009	Manage financial records and reports	6-8
3408-FMGT-2010	Monitor business feeder systems	6-9
3408-FMGT-2011	Monitor a reimbursable	6-10
3408-FMGT-2012	Monitor civilian labor process	6-10
3408-FMGT-2013	Manage problem disbursement and prevalidation reports	6-11
3408-FMGT-2014	Perform financial trend analysis	6-11
3408-FMGT-2015	Monitor accounting system tables	6-12
3408-FMGT-2016	Comply with appropriation law	6-13
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3408-FMGT-2018	Conduct financial management training	6-14
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3408-REA-2021	Conduct financial assessment visits/inspections	6-16
3408-REA-2022	Coordinate an audit by an external agency	6-16
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3408-EXPD-2023	Manage financial resources for contingency and joint operations	6-17

6005. 2000-LEVEL MOS 3408 INDIVIDUAL TRAINING EVENTS

3408-BUDG-2001: Perform budget analysis

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: WO-1, CWO-2, CWO-3, CWO-4

INITIAL TRAINING SETTING: MOJT

CONDITION: Given an analysis requirement, financial records and reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

STANDARD: To provide financial information to the commander to assist in sound financial decisions per the references.

PERFORMANCE STEPS:

1. Determine purpose of analysis.
2. Assign responsibility and tasks.
3. Manage analysis project.
4. Analyze data against requirement.
5. Develop conclusion and recommendations.
6. Report results.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 7540.2 Resource Evaluations and Analysis (REA) Function

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3408-BUDG-2002: Manage fiscal year closeout

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: WO-1, CWO-2, CWO-3, CWO-4, CWO-5

INITIAL TRAINING SETTING: MOJT

CONDITION: Given a financial plan, source documentation, closeout guidance, financial reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

STANDARD: To ensure authorized funds are properly executed in accordance with the references.

PERFORMANCE STEPS:

1. Monitor compliance with closeout guidance.
2. Ensure year-end validations are performed.
3. Ensure transactions that affect obligations are recorded.
4. Resolve problem disbursements and abnormal balances.
5. Identify and return unused reimbursable authority.
6. Prepare required reports.
7. Prepare for new fiscal year.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
8. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-BUDG-2003:** Manage a financial plan

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an approved budget, the financial plan, access to an automated system with applicable software and internet connectivity, access to an accounting system, required financial reports, and the references.

**STANDARD:** To ensure authorized funds support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Provide assistance to commands during POM and budget calls.
2. Analyze financial reports.
3. Manage execution of the financial plan.
4. Recommend funding realignments.
5. Monitor funding authorization.
6. Ensure execution conforms to spending plan.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
  4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3408-BUDG-2004:** Manage all fiscal year appropriations and funds

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an appropriation or fund, access to an automated system with applicable software and internet connectivity, access to an accounting system, financial reports, and the references.

**STANDARD:** To ensure financial goals and compliance of standards are accomplished per the references.

**PERFORMANCE STEPS:**

1. Review financial reports to monitor status of all fiscal year appropriations and funds.
2. Identify changes for reporting period.
3. Determine root causes.
4. Initiate corrective action as required.
5. Prepare justification and reports as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 12 Special Accounts, Funds, and Programs
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
5. DOD INST 7000 Series Publications
6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
7. NAVSO P-1000 DON Financial Management Policy Manual

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**3408-BUDG-2005:** Coordinate financial portion of support agreements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a requirement for a support agreement, support requirements of the requesting unit, support capabilities of the providing unit, and the references.

**STANDARD:** To review and determine the financial requirements and impact per the references.

**PERFORMANCE STEPS:**

1. Determine funding requirements.



**STANDARD:** To ensure integrity of financial records is maintained per the references.

**PERFORMANCE STEPS:**

1. Manage access to accounting system and financial reporting systems.
2. Monitor financial input and output processes.
3. Initiate action to correct system problems.
4. Monitor program changes.
5. Verify accounting system reports.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DFAS 7900.4 Federal Requirements for Financial Management Systems - Blue Book
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
7. OMB Circular A123 Management Accountability and Control

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**3408-FMGT-2008:** Manage financial policies and procedures

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software and internet conductivity and the references.

**STANDARD:** To ensure compliance per the references.

**PERFORMANCE STEPS:**

1. Review and evaluate procedures for validity.
2. Recommend changes to policy and procedural guidelines as required.
3. Advise comptroller.
4. Disseminate changes to policies and procedures as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Financial Management Regulation: Travel Policy and Procedures

6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2009:** Manage financial records and reports

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure integrity of financial records per the references.

**PERFORMANCE STEPS:**

1. Ensure correction of error reports.
2. Ensure the processing of source documents.
3. Manage budget execution activity reconciliation.
4. Manage reimbursable accounts.
5. Manage accounting system data element tables.
6. Manage accounting reports.
7. Perform corrective action as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2010:** Monitor business feeder systems

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity and the references.

**STANDARD:** To ensure accuracy of accounting transactions in accordance with the references.

**PERFORMANCE STEPS:**

1. Advise feeder system managers on technical issues that impact the accounting system.
2. Evaluate the accuracy of feeder systems input.

3. Analyze feeder systems output.
4. Take corrective actions as required.
5. Maintain crosswalk of data elements between feeder systems.
6. Validate the requirement for access to feeder systems for financial managers as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2011:** Monitor a reimbursable

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an accepted Reimbursable Work Order (RWO), required local forms, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, required reports and the references.

**STANDARD:** To ensure all transactions are processed per the references.

**PERFORMANCE STEPS:**

1. Ensure applicable tables are loaded in the accounting system.
2. Monitor reimbursable spending.
3. Verify status of funds balance.
4. Review billed amounts.
5. Review collected amounts.
6. Reconciliation/Liaison with provider, as required.
7. Ensure discrepancies are corrected.
8. Release reimbursable bill as required.
9. Receive requests for funding increase/withdrawals from the customer.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
  3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 14 Administrative Control of Funds and Antideficiency Act Violations
  4. DON FMPM Financial Management Policy Manual
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3408-FMGT-2012:** Monitor civilian labor process

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software, access to an automated accounting system, and the references.

**STANDARD:** To ensure civilian labor transactions process per the references.

**PERFORMANCE STEPS:**

1. Monitor financial data elements in civilian payroll and accounting systems.
2. Monitor civilian labor transactions posting to the accounting system.
3. Monitor accruals.
4. Monitor civilian labor allocations.
5. Correct errors as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2013:** Manage problem disbursement and prevalidation reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given problem disbursement/prevalidation reports, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To validate and correct transactions per the references.

**PERFORMANCE STEPS:**

1. Review reports.
2. Ensure research is performed as required.
3. Determine corrective action as necessary.
4. Liaison with external agencies as required.
5. Perform corrective action as required.
6. Verify results of the corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2014:** Perform financial trend analysis

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated accounting system, automated system with applicable software and internet connectivity, and the references.

**STANDARD:** To identify and prevent the root cause and systemic or operational problems per the references.

**PERFORMANCE STEPS:**

1. Analyze all applicable reports.
2. Identify trends.
3. Seek and initiate solutions from trend analysis.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2015:** Monitor accounting system tables

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given financial data elements, access to an automated system with applicable software and Internet connectivity, access to an automated system, and the references.



**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an allocation requirement, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To realign cost between financial data elements per the references.

**PERFORMANCE STEPS:**

1. Verify a need to process an allocation.
2. Verify from and to financial data elements.
3. Verify costs to be credited and debited.
4. Verify recording of allocations.
5. Review/verify output.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-FMGT-2018:** Conduct financial management training

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a training environment, access to an automated system with applicable software, Internet connectivity and the references.

**STANDARD:** To ensure compliance with financial management policies and procedures per the references.

**PERFORMANCE STEPS:**

1. Develop objectives for training.
2. Ensure training includes, but is not limited to, source document preparation, data elements, source document file maintenance, utilization of accounting system, financial reports, policies and procedures, authorization process, execution of the financial plan, accounting system, feeder system, and reports and reporting requirements.
3. Document Training.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial

- Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
  7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
  8. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
  9. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-REA-2019:** Manage the internal management control program

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given the requirement to establish/maintain an Internal Management Control Program and the references.

**STANDARD:** To ensure controls are in compliance per the references.

**PERFORMANCE STEPS:**

1. Develop command's annual Internal Management Control plan.
2. Identify participants.
3. Compile list of assessable units.
4. Ensure that responsible managers perform internal management control reviews.
5. Collect/compile/validate completed reviews.
6. Submit report.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 5200.24 USMC Internal Management Control Program
3. MCO 7510.5 USMC Fraud, Waste & Abuse Oversight Awareness
4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
6. OMB Circular A123 Management Accountability and Control
7. SECNAV 5200.35 Department of the Navy Management Control Program

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**3408-REA-2020:** Coordinate internal evaluation and analysis

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an analysis requirement, command financial records, financial reports, access to an automated system and applicable software, internet connectivity and the references.

**STANDARD:** To respond to inquiries from a source per the references.

**PERFORMANCE STEPS:**

1. Determine purpose of inquiry.
2. Research policy and procedures.
3. Develop a plan.
4. Assign responsibility and tasks.
5. Coordinate requirement.
6. Analyze and interpret data.
7. Prepare response/report.
8. Submit results as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 7540.2 Resource Evaluation and Analysis (REA) Function

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**3408-REA-2021:** Conduct financial assessment visits/inspections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given the requirement to conduct a financial assessment visit/inspection, inspection checklist, access to financial records, source documents, access to an automated system with applicable software, internet connectivity and the references.

**STANDARD:** To ensure command compliance per the references.

**PERFORMANCE STEPS:**

1. Identify scope and objectives.
2. Plan/coordinate assessment visit/inspection.
3. Publish schedule and provide checklist.
4. Conduct trend analysis.
5. Conduct an in-brief.
6. Conduct assessment visit/inspection.
7. Conduct out-briefs.
8. Provide signed report to appropriate activity.
9. Prepare/submit report for signature.
10. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
  4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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**3408-REA-2022:** Coordinate an audit by an external agency

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given the assignment as command audit coordinator, receipt of notification of an audit by an external agency, proposed audit schedule, list of auditable items and units, point of contact from the auditing agency, and the references.

**STANDARD:** To ensure command compliance per the references.

**PERFORMANCE STEPS:**

1. Publish and distribute an audit schedule with the announcement.
2. Coordinate conferences and visits.
3. Monitor/report the progress of the audit.
4. Attend briefs, as required.
5. Verify response to audit objectives.
6. Receive and review auditors results.
7. Coordinate preparation of the command response.
8. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. MCO 7510.3 Command Attention, Response and Follow-Up to Audit
4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3408-EXPD-2023:** Manage financial resources for contingency and joint operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** WO-1, CWO-2, CWO-3, CWO-4, CWO-5

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a contingency or joint environment and the references.

**STANDARD:** To ensure auditable accuracy and legal responsibility are met per the references.

**PERFORMANCE STEPS:**

1. Maintain reliable financial information in the official accounting system.
2. Develop and maintain internal management controls.
3. Align financial management organization and infrastructure roles and responsibilities.

4. Develop policies and procedures and manage oversight, compliance definition, improvements, and financial reporting.
5. Manage the training of skills, experience, and knowledge of the organizations financial personnel workforce.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. Joint Publication 1-06 Joint Financial Publication

FM T&R MANUAL

CHAPTER 7

INDIVIDUAL EVENTS

MOS 3432

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FM T&R MANUAL

CHAPTER 7

INDIVIDUAL EVENTS

MOS 3432

**7000. PURPOSE.** This chapter contains individual training events for the Finance Technician.

**7001. EVENT CODING.** Events in the T&R manual are depicted with a 12 field alphanumeric system, i.e. XXXX-XXXX-XXXX. This chapter utilizes the following methodology:

a. Field one - Each event starts with 3432, indicating that the event is for MOS 3432, Finance Technician.

b. Field two - This field is alpha characters indicating a functional area. The functional areas for this chapter are listed below:

<u>Functional Area</u>	<u>Field Name</u>	<u>Example</u>
Administrative	ADMN	3432-ADMN-XXXX
Internal Control	IC	3432-IC-XXXX
Fiscal	FSCL	3432-FSCL-XXXX
Pay	PAY	3432-PAY-XXXX
Travel	TRVL	3432-TRVL-XXXX
Expeditionary Functions	EXPD	3432-EXPD-XXXX

c. Field three - All individual events within T&R Manuals are either 1000-level for events taught at MOS-producing formal schools or 2000-level for events taught at advanced-level schools or MOJT. This chapter contains both level events.

**7002. INDIVIDUAL SKILLS**

1. Core Skills are basic individual skills that make a Marine and qualify them for an MOS. They are the 1000 level skills introduced in the entry level training in the formal schools and refined in operational units.

2. Core Plus Skills are advance individual skills that are environment, mission, rank, or billet specific. They are the 2000 level skills introduced in the entry level managed on the job training in operational units and advanced formal schools training.

7003. INDEX OF MOS 3432 INDIVIDUAL EVENTS BY LEVEL

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7005. 1000-LEVEL MOS 3432 INDIVIDUAL TRAINING EVENTS

3432-FSCL-1001: Identify the characteristics of a Line of Accounting (LOA)

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 6 months

GRADES: PVT, PFC, LCPL, CPL, SGT, SSGT, GYSGT, MSGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given a public/travel document and the reference.

STANDARD: To the standard of accuracy per the reference.

PERFORMANCE STEPS:

1. Identify and verify the elements of an SDN.
2. Identify and verify the elements of a Line of Accounting.

REFERENCES:

1. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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3432-PAY-1002: Prepare a disbursing diary

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 12 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given access to an automated system and applicable software, user ID, password, Electronic Signature ELSIG/SEED, supporting/substantiating ("S") documents, and the references.

STANDARD: To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Access the system using the Accessor ID (ACID), password, and ELSIG/SEED.
2. Select the desired option from the menu.
3. Properly format the diary using the correct transaction codes.
4. Forward diary and "S" documents to auditor for review.
5. Correct discrepancies as required.
6. Exit the system.

REFERENCES:

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. MCO P4650.37 Marine Corps Travel Instructions Manual
  3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
  4. UM-18 On-line Disbursing Diary Operating Procedures
-

**3432-PAY-1003:** Process a pay management report

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a pay management report, supporting/substantiating ("S") documents, access to automated systems with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the pay management report from the auditor.
2. Review the report to determine required actions.
3. Research the report using automated system.
4. Annotate the report with the corrective action taken.
5. Submit the report to the auditor for review.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-1004:** Compute adjustments to pay and allowances

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to compute adjustments to pay and allowances, supporting/substantiating ("S") documents, access to automated systems with applicable software and internet access, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents from the administration office (S-1), DFAS, or other agencies.
2. Research "S" document using automated systems.
3. Compute adjustments for basic pay, special pay, incentive pay, and/or allowances.
4. Properly annotate the "S" documents.
5. Forward the "S" documents to the auditor for review.







**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents.
2. Review automated systems to determine required action.
3. Compute adjustments for leave balance, lump sum leave, combat leave, special leave accrual, and/or excess leave.
4. Properly annotate the "S" documents with the corrective action to be taken.
5. Forward the "S" documents to the auditor for review.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
3. MCO P1050.30 Regulations for Leave, Liberty and Administrative Absence

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**3432-PAY-1011:** Prepare a separation/retirement account summary

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a separation supporting/substantiating document, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and ensure there are no outstanding travel advances.
2. Return the "S" documents to the commanding officer for corrective action, as required.
3. Compute discharge account summary sheet.
4. Stop allotments, as applicable.
5. Submit final payment option election (POE), as applicable.
6. Properly annotate the "S" documents with the action taken.
7. Forward the "S" documents to the auditor for review.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
  3. MCO P1900.16 Marine Corps Separation and Retirement Manual
  4. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3432-PAY-1012:** Prepare tax overlay and W2/W2-C

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents from the commanding officer.
2. Review automated systems to determine required action.
3. Compute applicable tax adjustments.
4. Prepare W2/W2-C.
5. Forward "S" documents, applicable tax adjustments, and W2/W2-C to an auditor for review.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-1013:** Operate class-one financial management systems

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to automated systems and applicable software, internet access, and the reference.

**STANDARD:** To perform applications in support of finance operations per the reference.

**PERFORMANCE STEPS:**

1. Access the system using user ID and password.
2. Perform the required application.
3. Exit the system.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
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**3432-PAY-1014:** Research electronic manuals, orders, directives and messages

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to the internet.

**STANDARD:** To provide current financial management information in support of finance operations per the references.

**PERFORMANCE STEPS:**

1. Access the internet.
2. Locate and access the references.
3. Exit the internet.

**REFERENCES:**

1. Department of Defense (DOD) Website
2. Marine Corps Administrative Analysis Team (MCAAT) Website
3. Perdiem, Travel and Transportation Allowance Committee (PDTTAC) Website
4. United States Marine Corps Website
5. Defense Finance and Accounting Service (DFAS) (website)

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**3432-TRAV-1015:** Compute Temporary Additional Duty (TAD) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts and the references.

**STANDARD:** To meet standards of accuracy per the references prior to release to the auditor for review.

**PERFORMANCE STEPS:**

1. Identify type of claim, active duty/reserve/DOD civilian/invitational.
2. Review orders, endorsements, and receipts.
3. Determine and compute allowances payable.
4. Prepare discrepancy notice.
5. Compute TAD leave as applicable.
6. Release documents to the auditor for review.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations

4. JTR Joint Travel Regulations
5. MCO 4600.40 Government Travel Charge Card Program (GTCCP)
6. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
7. MCO P1001R.1 Marine Corps Reserve Administrative Management Manual
8. MCO P4650.37 Marine Corps Travel Instructions Manual
9. WINIATS User Manual

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**3432-TRAV-1016:** Compute Permanent Duty Travel (PDT) payments/collections

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts and the references.

**STANDARD:** To meet standards of accuracy per the references prior to release to the auditor for review.

**PERFORMANCE STEPS:**

1. Ensure travel voucher is accurate and complete with all orders, endorsements and receipts.
2. Determine and compute entitlements.
3. Compute elapsed time.
4. Compute PCS advances to include independent travel/TLE/DLA with NAVMC Form 11115.
5. Prepare discrepancy notice.
6. Release documents to the auditor for review.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. JTR Joint Travel Regulations
5. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
6. MCO P4650.37 Marine Corps Travel Instructions Manual
7. WINIATS User Manual

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**3432-TRAV-1017:** Compute military separation travel payments/collections

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, NAVMC Form 11060, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to release for audit.

**PERFORMANCE STEPS:**

1. Compute the travel payments, to include discrepancy notices and collections as applicable.
2. Release the travel voucher for audit.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. MCO P4650.37 Marine Corps Travel Instructions Manual
  5. WINIATS User Manual
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7006. 2000-LEVEL MOS 3432 INDIVIDUAL TRAINING EVENTS

3432-ADMN-2001: Maintain correspondence files and directives

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 1 month

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: MOJT

CONDITION: Given file folders, labels, list of applicable Standard Subject Identifier Codes (SSIC), correspondence, reports, messages, and records to be maintained, access to an automated system with applicable software and internet connectivity, and the references.

STANDARD: To provide for storage and retrieval of information per the references.

PERFORMANCE STEPS:

1. Establish file folders by SSIC sequence.
2. Maintain correspondence files by calendar year.
3. File messages in date time group sequence.
4. File correspondence reports and records in appropriate file folders.
5. Annotate files.
6. Closeout and retain expired files.
7. Destroy or forward expired files for archive.
8. Maintain historical data files.
9. Retrieve messages/correspondence from applicable media.

REFERENCES:

1. MCO 5210.11 Records Management Program for the Marine Corps
2. MCO P5215.17 USMC Technical Publications System
3. SECNAVINST 5210.11 Standard Subject Identification Codes
4. SECNAVINST 5216.5 Naval Correspondence Manual

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3432-FSCL-2002: Maintain suspense accounts

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 2 months

GRADES: SSGT, GYSGT, MSGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given a suspense account report (monthly), source documents, and the reference.

STANDARD: To meet standards of accuracy per the reference.

PERFORMANCE STEPS:

1. Review suspense account.
2. Compare suspense account report to source documents.
3. Reconcile items on report for removal.
4. Balance suspense account.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2003:** Prepare daily statement of accountability

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a balance sheet, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet access, access to the Government Form System, a calculator, and the reference.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for audit.

**PERFORMANCE STEPS:**

1. Ensure all supporting documents are enclosed/available.
2. Prepare daily statement of accountability.
3. Ensure discrepancies are corrected.
4. Submit the daily statement of accountability for audit.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2004:** Audit collection vouchers

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 4 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given DD Forms 1131 (Cash Collection Vouchers) and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Audit the DD Form 1131.
2. Ensure discrepancies are corrected.
3. Obtain Collection Voucher (CV) number.
4. Submit the collection vouchers to the certifier for certification.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System



**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Verify recipient is authorized to receipt for checks.
2. Verify receipt of individual checks with identification.
3. Obtain payroll signature of individual receiving checks.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2007:** Audit deposit tickets

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a deposit ticket (SF 215) and the reference.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for deposit.

**PERFORMANCE STEPS:**

1. Ensure negotiable instruments are enclosed.
2. Audit endorsement of checks.
3. Audit record of the checks.
4. Audit amount of the deposit.
5. Audit the deposit ticket and its preparation.
6. Audit the distribution process.
7. Ensure discrepancies are corrected.
8. Ensure copies or deposit ticket and negotiable instrument front and back has been completed.
9. Submit deposit ticket.
10. Maintain hard copy or electronic copy on file.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** Note: This procedure is performed in the same fashion as in a deployed environment.

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**3432-FSCL-2008:** Process deposit tickets

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given checks for deposit, SF 215 Deposit Ticket, a calculator, a typewriter, access to a copier, and the reference.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for audit.

**PERFORMANCE STEPS:**

1. Run two tapes on negotiable instruments.
2. Endorse checks.
3. Type deposit tickets.
4. Copy deposit ticket and negotiable instrument front and back.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** Note: This procedure is performed in the same fashion as in a deployed environment.

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**3432-FSCL-2009:** Audit daily statement of accountability

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a daily statement of accountability, supporting/substantiating ("S") documents, a calculator, and the reference.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for certification.

**PERFORMANCE STEPS:**

1. Ensure all supporting documents are available/enclosed.
2. Audit data on daily statement of accountability.
3. Ensure discrepancies are corrected.
4. Submit daily statement of accountability to the certifier for certification.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** Note: This procedure is performed in the same fashion as in a deployed environment.

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3432-FSCL-2010: Prepare checks

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: MOJT

CONDITION: Given source documents, blank checks, check production interface or software, typewriter or personal computer, and the reference.

STANDARD: To meet standards of accuracy per the reference prior to submission for signature.

PERFORMANCE STEPS:

1. Print checks.
2. Print check abstracts and supporting documentation.
3. Audit check against source document.
4. Obtain signature.
5. Safeguard checks.
6. Distribute documentation.

REFERENCES:

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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3432-FSCL-2011: Audit financial returns

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 6 months

GRADES: SSGT, GYSGT, MSGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given the monthly financial returns and the reference.

STANDARD: To meet standards of accuracy per the reference prior to submission for certification.

PERFORMANCE STEPS:

1. Verify all financial returns.
2. Audit distribution process.
3. Ensure discrepancies are corrected.
4. Submit the financial returns to the certifier for certification.

REFERENCES:

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3432-FSCL-2012:** Prepare collection vouchers

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given supporting/substantiating ("S") documents, typewriter or personal computer, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Complete appropriate form.
2. Verify appropriate data/balances.
3. Submit for audit.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

**MISCELLANEOUS:**

**ADMINISTRATIVE INSTRUCTIONS:** Note: This procedure is performed in the same fashion as in a deployed environment.

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**3432-FSCL-2013:** Audit public vouchers

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a vendor's bill, valid contract, receiving endorsement and invoice, calculator, and the reference.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for certification and payment.

**PERFORMANCE STEPS:**

1. Review appropriate documents.
2. Audit payment computations.
3. Audit payment date.
4. Ensure discrepancies are corrected.
5. Obtain voucher number.
6. Submit the public voucher to the certifier for certification.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures
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**3432-FSCL-2016:** Audit unavailable/recertified checks

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given source documents, SF 1184, access to an automated system with applicable software and internet connectivity, access to automated reporting system, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Audit source documents.
2. Audit daily advice of status.
3. Approve for payment.
4. Submit to certifier for certification.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2017:** Process disbursing voucher into automated system

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given source documents, access to automated accounting/budgeting system, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Access to automated accounting/budgeting system expenditure and collection database.
2. Input source data.
3. Verify data input for errors.
4. Correct discrepancies.
5. Submit for audit.

**REFERENCES:**

1. SABRS Users Manual

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**3432-FSCL-2018:** Prepare financial returns

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: MOJT

CONDITION: Given financial returns and the reference.

STANDARD: To meet standards of accuracy per the reference.

PERFORMANCE STEPS:

1. Review and sort vouchers.
2. Compare and balance appropriate totals and payment amounts.
3. Assemble all financial returns.
4. Submit to the auditor for review.
5. Submit to appropriate activity.
6. Transmit all financial returns.

REFERENCES:

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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3432-FSCL-2019: Prepare public voucher

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: MOJT

CONDITION: Given a vendor's bill, a calculator, valid contract, receiving endorsement, invoice, typewriter or personal computer with access to the government form system, and the reference.

STANDARD: To meet standards of accuracy per the reference.

PERFORMANCE STEPS:

1. Review appropriate documents.
2. Prepare voucher for audit.
3. Submit to the auditor for review.

REFERENCES:

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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3432-FSCL-2020: Prepare disbursing voucher logs

EVALUATION-CODED: NO

SUSTAINMENT INTERVAL: 12 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: MOJT

**CONDITION:** Given source documents, blank log, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Input Disbursing Officer's voucher (DOV) numbers into the log.
2. Assign DOV number to respective vouchers.
3. Transcribe voucher data to corresponding number in DOV log.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2021:** Maintain custody and control of checks

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given source documents, abstracts, prepared checks, a secure area, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Verify check stock against source documents.
2. Submit for review.
3. Ensure checks are safeguarded in a secure area.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2022:** Maintain on-line treasury reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given source documents, access to an automated system with applicable software and internet connectivity, access to Master Military Pay Account (MMPA) System, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.



3. Review Daily Advice of Status.
4. Prepare voucher to issue recertified check.
5. Maintain a recertified check register.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2025:** Prepare commencement of disbursing duty/agent

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given source documents personal computer, and the reference.

**STANDARD:** To meet standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Prepare source documents.
2. Obtain signatures.
3. Distribute documents.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-FSCL-2026:** Manage an internal controls program

**EVALUATION-CODED:** NO                      **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to establish written Internal Control procedures.

**STANDARD:** To ensure codified law, departmental regulations, and policies are adhered to per the references.

**PERFORMANCE STEPS:**

1. Conduct scheduled and unscheduled internal audit examinations of all sections.
2. Identify error trends or weaknesses.
3. Review separation of duties.
4. Review incoming reports.
5. Conduct technical training.
6. Interpret regulations.



**STANDARD:** To ensure standards of accuracy are met per the reference.

**PERFORMANCE STEPS:**

1. Identify personnel to be authorized to conduct business with LDA.
2. Complete documents requesting approval of LDA to DFAS KC.
3. Obtain approval for LDA.
4. Establish and manage the US dollar and/or foreign dollar account.
5. Prepare currency exchange records and appropriate subvouchers.
6. Verify Vouchers for payment.
7. Reconcile LDA account.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 5 Disbursing Policy and Procedures

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**3432-IC-2029:** Review commanders report card

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a Commanders Report Card, access to applicable software, source documents, and access to the internet.

**STANDARD:** To ensure proper corrections to applicable Lines of Accounting ensuring standards of accuracy per the reference.

**PERFORMANCE STEPS:**

1. Obtain CMDR report card and identify applicable vouchers with LOA errors.
2. Verify LOA from applicable sources.
3. Identify and correct inconsistencies/discrepancies.
4. Report findings upon request.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 10 Contract Payment Policy and Procedures

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**3432-PAY-2030:** Process allotments of pay

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a request for an allotment of pay, supporting/substantiating ("S") documents, and the references.

**STANDARD:** To meet standards of accuracy per the references.



**CONDITION:** Given disbursing documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to forwarding for certification.

**PERFORMANCE STEPS:**

1. Receive the documents.
2. Access automated systems.
3. Review the documents to ensure correct action has been taken.
4. Ensure discrepancies are corrected.
5. Process the documents.
6. Forward the documents to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2033:** Prepare a waiver of indebtedness

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a member in an overpaid status, supporting/substantiating ("S") documents, member's Leave and Earning Statement (LES), access to an automated system with applicable software and internet access, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Compute amount of indebtedness.
2. Forward the "S" documents to the auditor for review.
3. Prepare the disbursing/finance officer endorsement.
4. Suspend liquidation of indebtedness as applicable.
5. Forward the waiver to the auditor for review as per the references.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
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**3432-PAY-2034:** Audit special payments

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given special payment computations, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet access, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to payment.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and computations.
2. Audit computed entitlements.
3. Verify the "S" documents.
4. Return the "S" documents to the Disbursing clerk to include on special payroll.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2035:** Audit allotments of pay

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a processed bond and allotment (B&A) authorization, supporting/substantiating "S" documents, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Receive the processed B&A and "S" documents.
2. Audit B&A and "S" documents.
3. Forward the B&A and "S" documents to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
  2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
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**3432-PAY-2036:** Audit a special payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a prepared special payroll, supporting/substantiating ("S") documents, calculator, and the references.

**STANDARD:** To meet standards of accuracy per the reference prior to submission for payment.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and prepared payroll.
2. Verify the payroll data utilizing the "S" documents, unit diaries, and automated pay systems when available.
3. Ensure discrepancies are corrected.
4. Authorize payment on special payroll.
5. Forward the payroll to the certifier for payment.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. MCDOSS Deployed Standard Operating Procedures
3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
4. UM-18 On-line Disbursing Diary Operating Procedures

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**3432-PAY-2037:** Audit a decentralized (rough) regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a decentralized (ROUGH) regular payroll, direct deposit listing, suspect payment listing (SPL), supporting/substantiating (S) documents, access to an automated system with applicable software and internet access, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Forward the Rough Payroll, Suspect Payment Listing (SPL), NAVMC Forms 11116 [Miscellaneous Military Pay Order/Special Payment Authorization], and other documentation.
2. Audit computations received for adds, changes, and deletes to the payroll.
3. Ensure that discrepancies are corrected.
4. Forward the payroll to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. MCDOSS Deployed Standard Operating Procedures
3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
4. UM-18 On-line Disbursing Diary Operating Procedures

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**3432-PAY-2038:** Audit a centralized regular payroll

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, supporting/substantiating "S" documents, access to automated systems with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Forward the payroll, SPL, NAVMC Forms 11116 [Miscellaneous Military Pay Order/Special Payment Authorization], and other documents for appropriate action.
2. Receive and validate undeliverable checks.
3. Ensure undeliverable checks are cancelled.
4. Ensure special payments are made.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
3. UM-18 On-line Disbursing Diary Operating Procedures

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**3432-PAY-2039:** Audit a disbursing diary

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a Disbursing diary, supporting/substantiating ("S") documents, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Receive the Disbursing diary and "S" documents from the preparer.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected by the preparer.
4. Forward the diary and "S" documents to the certifier for certification.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. MCO P4650.37 Marine Corps Travel Instructions Manual
3. UM-12 Remote Access Pay Transactions and Reporting System Users Manual
4. UM-18 On-line Disbursing Diary Operating Procedures

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**3432-PAY-2040:** Audit a pay management report

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a processed pay management report, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the pay management report.
2. Review the report to ensure accuracy.
3. Ensure discrepancies are corrected.
4. Forward the report to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2041:** Audit adjustments to pay and allowances

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given adjustment to pay and allowances computations, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and computations.
2. Audit adjustments for basic pay, special pay, incentive pay, and/or allowances.
3. Audit the "S" documents.
4. Ensure discrepancies are corrected.
5. Submit the "S" documents to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2042:** Audit deductions and collections of pay

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given deduction and/or collection of pay computations, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Receive the "S" documents and computations.
2. Using and automated system, audit deduction and/or collection of pay computations, as required.
3. Verify the "S" documents.
4. Ensure discrepancies are corrected.
5. Forward the documents to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
3. MCM 2005 Manual for Courts-Martial

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**3432-PAY-2043:** Audit leave entitlements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given adjustment to leave entitlement computations, supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Audit the "S" documents and adjustments for leave balance, lump sum leave, combat leave, special leave accrual, and/or excess leave computations.
2. Ensure discrepancies are corrected.
3. Forward the "S" documents and computations to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2044:** Audit a waiver of indebtedness

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a prepared waiver of indebtedness, supporting/substantiating ("S") documents, access to automated systems with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Review the "S" documents.
2. Audit indebtedness computations.
3. Audit the notification of indebtedness (LES).
4. Ensure discrepancies are corrected.
5. Audit the waiver of indebtedness.
6. Ensure the servicing finance/disbursing officer endorsement is properly prepared.
7. Ensure liquidation of indebtedness is suspended as applicable.
8. Submit the waiver to the servicing finance/disbursing officer for signature.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-PAY-2045:** Audit a separation/retirement discharge account summary

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given prepared separation supporting/substantiating ("S") documents, access to an automated system with applicable software and internet connectivity, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to submission for certification.

**PERFORMANCE STEPS:**

1. Audit the discharge account summary sheet computations paying special attention to Clothing Replacement Allowance (CRA), severance/separation payment, recoupments, combat leave, and excess leave checkages.
2. Ensure allotments are stopped, as applicable.
3. Ensure travel advances have been deducted, as applicable.
4. Notify travel section if member is in overpaid status.
5. Ensure final Payment Option Election (POE) is submitted, as applicable.
6. Ensure all payments have been deducted.
7. Ensure all leave periods have been accounted for or reported.
8. Ensure discrepancies are corrected.
9. Forward the "S" documents to the certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures
3. MCO P1900.16 Marine Corps Separation and Retirement Manual
4. MCO P4650.37 Marine Corps Travel Instructions Manual

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**3432-PAY-2046:** Audit tax overlay and W2/W2-C

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given supporting/substantiating ("S") documents, access to automated systems with applicable software and internet connectivity, W2/W2-C, a calculator, and the references.

**STANDARD:** To meet standards of accuracy per the references.

**PERFORMANCE STEPS:**

1. Receive "S" documents, computed tax adjustments, and W2/W2-C.
2. Audit tax computations.
3. Audit W2/W2-C.
4. Ensure discrepancies are corrected.
5. Forward to certifier.

**REFERENCES:**

1. DFAS-KC 7220.31 Marine Corps Total Force System Automated Pay System Manual
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 7a Military Pay, Policy and Procedures

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**3432-TRAV-2047:** Compute civilian Permanent Duty Travel (PDT) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a DD Form 1351-2 (Travel Voucher), DD Form 1614, basic orders, endorsements, receipts, access to an automated system with applicable software and internet connectivity, access to Automated Travel System (ATS), and the references.

**STANDARD:** To meet standards of accuracy per the references prior to release to the auditor for review.

**PERFORMANCE STEPS:**

1. Ensure receipt of basic orders, endorsements, receipts, and required copies.
2. Determine and compute payable relocation allowances.
3. Determine and compute relocation income tax allowance.
4. Process RITA claims for taxes.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
  2. DTOD Defense Table of Official Distances
  3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
  4. MCO P4650.37 Marine Corps Travel Instructions Manual
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**3432-TRAV-2048:** Maintain separation travel suspense file on Category III  
(Separates)

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a NAVMC Form 11060 (Separation/Travel Pay Certificate), travel advance voucher, proper mailing address, access to an automated system with applicable software and internet connectivity, access to Automated Travel System (ATS), access to the Master Military Pay Account (MMEA) system, and the references.

**STANDARD:** To support mission requirements per the references.

**PERFORMANCE STEPS:**

1. Review documents.
2. Verify date of separation.
3. Verify member is not in an overpaid status or has an outstanding travel advance.
4. Upon receipt of final travel settlement, remove all of the members' documents from the suspense file.
5. Forward unsettled documents to DFAS-KC under cover letter within allotted time frame.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. MCO P4650.37 Marine Corps Travel Instructions Manual

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**3432-TRAV-2049:** Process alternate electronic funds transfer account

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 1 month

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given an electronic funds transfer account form, access to an Automated Travel System and the references.

**STANDARD:** To ensure standards of accuracy are met prior to certification.

**PERFORMANCE STEPS:**

1. Review the members social security number on the form.
2. Input members social security number into the Automated Travel System.
3. Update electronic funds transfer information if applicable.
4. Submit electronic funds transfer form for certification.

**REFERENCES:**

1. Head Finance Branch Programs & Resources Department Policy Letter of 7 Mar 2000
2. MCO P4650.37 Marine Corps Travel Instructions Manual
3. WINIATS User Manual

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**3432-TRAV-2050:** Audit Temporary Additional Duty (TAD) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a travel voucher, basic orders, endorsements, required copies, receipts, access to an automated system with applicable software and internet connectivity, access to Automated Travel System (ATS), and the references.

**STANDARD:** To meet standards of accuracy per the references prior to release for certification.

**PERFORMANCE STEPS:**

1. Identify type of claim, active duty/reserve/DOD civilian/invitational.
2. Audit TDY travel advances/settlements and discrepancy notices for accuracy and completeness.
3. Ensure discrepancies are corrected.
4. Release for certification.

**REFERENCES:**

1. DTOD Defense Table of Official Distances
2. JFTR NAVSO P-6034 Joint Federal Travel Regulations
3. MCO 4600.40 Government Travel Charge Card Program (GTCCP)
4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
5. MCO P4650.37 Marine Corps Travel Instructions Manual

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**3432-TRAV-2051:** Audit Permanent Duty Travel (PDT) payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a travel voucher, basic orders, required copies, endorsements, receipts, access to an automated system with applicable software and internet connectivity, access to Automated Travel System (ATS), access to the Master Military Pay Account (MMEA) system, and the references.

**STANDARD:** To meet standards of accuracy per the references prior to release for certification.

**PERFORMANCE STEPS:**

1. Audit the travel advances/settlements and discrepancy notices for accuracy and completeness.
2. Ensure discrepancies are corrected.
3. Release for certification.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. MCO 4600.40 Government Travel Charge Card Program (GTCCP)
5. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
6. MCO P4650.37 Marine Corps Travel Instructions Manual

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**3432-TRAV-2052:** Audit military separation /payments/collections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 18 months

**GRADES:** SSGT, GYSGT, MSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given travel vouchers, NAVMC Form 11060, access to an Automated Travel System, access to the Marine Corps Total Force System (MCTFS), copy of the orders, endorsements, receipts, and the references.

**STANDARD:** To ensure standards of accuracy are met per the references prior to payment.

**PERFORMANCE STEPS:**

1. Review the travel payments/collections, to include discrepancy notices and collection letters, as applicable for accuracy and completeness.
2. Audit the travel voucher for release for certification.

**REFERENCES:**

1. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 9 Travel Policy and Procedures
2. DTOD Defense Table of Official Distances
3. JFTR NAVSO P-6034 Joint Federal Travel Regulations
4. MCO P1000.6 Assignment, Classification and Travel Systems Manual (ACTSMAN)
5. MCO P4650.37 Marine Corps Travel Instructions Manual
6. WINIATS User Manual

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**3432-EXPD-2053:** Conduct forward deployed finance operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**DESCRIPTION:** The mission of forward deployed finance is effective and expeditious support of Combatant Commanders' financial planning and requirements. This planning includes identifying the appropriate funds for

the mission order; abiding by fiscal law, contract law, and funding policy; taking positive steps to ensure payment equality across the area of operation (AO); being judicious in the execution of U.S. public funds; considering Civil Affairs Group (CAG) project priority and implication of funds usage on the local economy; and instituting a robust management control program with the expectation of Government Auditing Organization (GAO) audit-readiness. Additionally, the section advises Combatant Commanders on finance personnel employment in forward positions that provide direct support to the main effort, and training unit personnel in specific finance processes to serve as unit pay agents when tactically skilled personnel are required for the mission (i.e., Human Exploitation Team (HET) and Reconnaissance missions).

**GRADES:** SSGT, GYSGT, MSGT, MGYSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a request for finance support while operating as part of a forward deployed finance section, a mission warning order, equipment, and the aid of reference.

**STANDARD:** To provide finance support per the reference using effective, substitute processes.

**PERFORMANCE STEPS:**

1. Identify the appropriate funds for the mission.
2. Coordinate with Major Subordinate Command Comptroller to ensure fund authorization has been issued.
3. Provide overview of fiscal law, contract law, and funding policy.
4. Monitor the equality, accuracy, and execution of expenditures.
5. Obtain funding effects on local economy from Civil Affairs Group.
6. Maintain management internal controls through daily financial statement reporting and electronic filing.
7. Plan employment of finance personnel in forward positions as direct support to the main effort.
8. Train unit personnel to conduct specific finance processes when special mission requirements dictate.

**PREREQUISITE EVENTS:**

3432-FSCL-2020                      3432-FSCL-2019                      3432-FSCL-2010  
3432-PAY-2031

**REFERENCES:**

1. MCDOSS Deployed Standard Operating Procedures

FM T&R MANUAL

CHAPTER 8

INDIVIDUAL EVENTS

MOS 3451

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FM T&R MANUAL

CHAPTER 8

INDIVIDUAL EVENTS

MOS 3451

**8000. PURPOSE.** This chapter contains individual training events for the Financial Management Resource Analyst.

**8001. EVENT CODING.** Events in the T&R manual are depicted with a 12 field alphanumeric system, i.e. XXXX-XXXX-XXXX. This chapter utilizes the following methodology:

a. Field one - Each event starts with 3451, indicating that the event is for MOS 3451, Financial Management Resource Analyst.

b. Field two - This field is alpha characters indicating a functional area. The functional areas for this chapter are listed below:

<u>Functional Area</u>	<u>Field Name</u>	<u>Example</u>
Budget	BUDG	3451-BUDG-XXXX
Financial Management	FMGT	3451-FMGT-XXXX
Resource, Evaluation, Analysis	REA	3451-REA-XXXX
Expeditionary	EXPD	3451-EXPD-XXXX

c. Field three - All individual events within T&R Manuals are either 1000-level for events taught at MOS-producing formal schools or 2000-level for events taught at advanced-level schools or MOJT. This chapter contains both level events.

**8002. INDIVIDUAL SKILLS**

1. Core Skills are basic individual skills that make a Marine and qualify them for an MOS. They are the 1000 level skills introduced in the entry level training in the formal schools and refined in operational units.

2. Core Plus Skills are advance individual skills that are environment, mission, rank, or billet specific. They are the 2000 level skills introduced in the entry level managed on the job training in operational units and advanced formal schools training.

8003. INDEX OF MOS 3451 INDIVIDUAL EVENTS BY LEVEL

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3451-FMGT-1001	Employ accounting system	8-06
3451-FMGT-1002	Employ financial reporting system	8-06
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3451-FMGT-1009	Execute a reimbursable	8-10
3451-FMGT-1010	Maintain accounting system tables	8-11
3451-FMGT-1011	Create a document number	8-11
3451-FMGT-1012	Determine the appropriate financial data elements	8-12
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3451-BUDG-2001	Develop a Program Objective Memorandum (POM)	8-13
3451-BUDG-2002	Develop an operating budget	8-13
3451-BUDG-2003	Execute a financial plan	8-14
3451-BUDG-2004	Execute fiscal year closeout	8-14
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3451-FMGT-2014	Perform financial trend analysis	8-20
3451-FMGT-2015	Manage a reimbursable	8-21
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3451-EXPD-2023	Execute financial resources for contingency and joint operations	8-26
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8004. INDEX OF MOS 3451 INDIVIDUAL EVENTS BY FUNCTIONAL AREA

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3451-BUDG-2004	Execute fiscal year closeout	8-14
3451-BUDG-2005	Manage all fiscal year appropriations and funds	8-15
3451-BUDG-2006	Perform budget analysis	8-16
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3451-FMGT-1003	Validate financial reports	8-07
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3451-FMGT-1005	Process source documents	8-08
3451-FMGT-1006	Process spending errors	8-08
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3451-FMGT-1008	Reconcile financial records	8-09
3451-FMGT-1009	Execute a reimbursable	8-10
3451-FMGT-1010	Maintain accounting system tables	8-11
3451-FMGT-1011	Create a document number	8-11
3451-FMGT-1012	Determine the appropriate financial data elements	8-12
3451-FMGT-2009	Monitor civilian labor process	8-17
3451-FMGT-2010	Conduct financial management training	8-18
3451-FMGT-2011	Process allocations	8-19
3451-FMGT-2012	Manage financial systems	8-19
3451-FMGT-2013	Manage problem disbursement and prevalidation reports	8-20
3451-FMGT-2014	Perform financial trend analysis	8-20
3451-FMGT-2015	Manage a reimbursable	8-21
3451-FMGT-2016	Manage business feeder systems	8-22
3451-FMGT-2017	Manage accounting system tables	8-22
3451-FMGT-2018	Manage financial records and reports	8-23
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3451-EXPD-2023	Execute financial resources for contingency and joint operations	8-26

8005. 1000-LEVEL MOS 3451 INDIVIDUAL TRAINING EVENTS

3451-FMGT-1001: Employ accounting system

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 6 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given access to an automated system with applicable software and internet connectivity and the references.

STANDARD: To input financial data into the accounting system per the references.

PERFORMANCE STEPS:

1. Access automated system.
2. Access Customer Information Control System (CICS).
3. Choose appropriate application.
4. Choose appropriate option.
5. Input data as required.
6. Exit automated system.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. SABRS Customer Assistance Handbook
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3451-FMGT-1002: Employ financial reporting system

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 6 months

GRADES: PVT, PFC, LCPL, CPL, SGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given access to a financial reporting system with applicable software and Internet connectivity and the references.

STANDARD: To generate financial reports per the references.

PERFORMANCE STEPS:

1. Access a financial reporting system.
2. Choose appropriate financial report.
3. Review financial report.
4. Print financial report.
5. Save data.
6. Exit automated system.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. Local System User's Manual
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**3451-FMGT-1003:** Validate financial reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial source documents, outstanding transaction reports, access to an automated system with applicable software, and the references.

**STANDARD:** To ensure only valid transactions reside in the accounting system per the references.

**PERFORMANCE STEPS:**

1. Obtain/Review the outstanding transaction reports.
2. Validate each transaction to source documentation.
3. Annotate the outstanding transaction listing with appropriate status.
4. Take the required corrective action, per annotated listing.
5. Submit the completed transaction report listing and supporting documents to the appropriate activities.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1004:** Construct a Line of Accounting (LOA)

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a requirement to construct a Line of Accounting (LOA) and the references.

**STANDARD:** To ensure appropriate data elements are cited in the proper format per the references.

**PERFORMANCE STEPS:**

1. Determine the correct appropriation to be used.
2. Construct a Line of Accounting (LOA) using the correct data elements.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 7301R.65 Fund Code System

3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1005:** Process source documents

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial source documents, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To record accurate and timely financial data into the official accounting system per the references.

**PERFORMANCE STEPS:**

1. Generate/receive the financial source documents.
2. Verify the essential financial information on the supporting documentation is correct.
3. Select the appropriate Document Identifier Code (DIC).
4. Input the financial information from the source documents into the automated accounting system.
5. Verify output for accuracy.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P4200.15 Marine Corps Purchasing Procedures Manual
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1006:** Process spending errors

**EVALUATION-CODED:** NO **SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an error report, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure timely corrections of erroneous transactions per the references.

**PERFORMANCE STEPS:**

1. Review error report.
2. Perform research as required.
3. Perform corrective action as required.
4. Validate corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1007:** Reconcile problem disbursement and prevalidation reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given problem disbursement/prevalidation reports, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To validate and correct transactions per the references.

**PERFORMANCE STEPS:**

1. Review reports.
2. Perform research as required.
3. Determine corrective action necessary.
4. Liaison with external agencies as required.
5. Perform corrective action as required.
6. Verify results of the corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1008:** Reconcile financial records

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given required reports, required financial source documents, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure all financial source documents are processed per the references.

**PERFORMANCE STEPS:**

1. Review the reports to ensure source documents have correctly posted to the official accounting system.
2. Take corrective action as required.
3. Annotate source documents cyclical information.
4. Move source documents to appropriate file.
5. Prepare adjusted available balance report.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1009:** Execute a reimbursable

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an accepted Reimbursable Work Order (RWO), required local forms, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, required reports and the references.

**STANDARD:** To ensure all transactions are processed per the references.

**PERFORMANCE STEPS:**

1. Receive the accepted Reimbursable Work Order (RWO).
2. Load applicable tables in the accounting system.
3. Execute reimbursable spending.
4. Verify status of funds balance.
5. Review billed amounts.
6. Review collected amounts.
7. Reconciliation/Liaison with provider, as required.
8. Ensure discrepancies are corrected.
9. Release reimbursable bill as required.
10. Prepare requests for funding increase/withdrawals from the customer.



**STANDARD:** To ensure transaction identification in accordance with the references.

**PERFORMANCE STEPS:**

1. Select appropriate type of document number.
2. Construct a Standard Document Number.
3. Construct a Military Standard Requisitioning and Issue Procedures (MILSTRIP) document number.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO P4200.15 Marine Corps Purchasing Procedures Manual
3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-1012:** Determine the appropriate financial data elements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 6 months

**GRADES:** PVT, PFC, LCPL, CPL, SGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to assign financial data elements to a transaction per the reference.

**STANDARD:** To ensure transactions are correctly recorded in accordance with the references.

**PERFORMANCE STEPS:**

1. Determine the appropriate organizational data elements.
2. Assign appropriate financial data elements to transaction.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
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8006. 2000-LEVEL MOS 3451 INDIVIDUAL TRAINING EVENTS

3451-BUDG-2001: Develop a Program Objective Memorandum (POM)

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 12 months

GRADES: SSGT, GYSGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given POM guidance, unit historical data, current long range plan, access to automated systems with applicable software and internet connectivity, access to an accounting system, and the references.

STANDARD: To identify out year resources required to support the program per the references.

PERFORMANCE STEPS:

1. Review POM guidance from higher headquarters.
2. Prepare and distribute local POM guidance.
3. Validate input against POM guidance.
4. Participate in the POM working group (PWG).
5. Review justification/impact statement for validity, accuracy, and effectiveness.
6. Consolidate input in accordance with PWG recommendations.
7. Prioritize deficiencies.
8. Prepare POM exhibits.
9. Brief/submit POM to the Commander.

REFERENCES:

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO P7100.8 Field Budget Guidance Manual

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3451-BUDG-2002: Develop an operating budget

EVALUATION-CODED: NO SUSTAINMENT INTERVAL: 12 months

GRADES: SSGT, GYSGT

INITIAL TRAINING SETTING: FORMAL

CONDITION: Given annual budget guidance, command annual operating plan, budget working papers, access to automated systems with applicable software, and the references.

STANDARD: To ensure mission requirements are met per the references.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prepare and distribute local budget guidance.
3. Verify input.
4. Participate in Budget Working Group (BWG).
5. Consolidate BWG recommendations.



**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a financial plan, source documentation, closeout guidance, financial reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

**STANDARD:** To ensure authorized funds are properly executed in accordance with the references.

**PERFORMANCE STEPS:**

1. Monitor compliance with closeout guidance.
2. Ensure year-end validations are performed.
3. Ensure transactions that affect obligations are recorded.
4. Resolve problem disbursements and abnormal balances.
5. Identify and return unused reimbursable authority.
6. Prepare required reports.
7. Prepare for new fiscal year.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
8. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-BUDG-2005:** Manage all fiscal year appropriations and funds

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an appropriation or fund, access to an automated system with applicable software and internet connectivity, access to an accounting system, financial reports, and the references.

**STANDARD:** To ensure financial goals and compliance of standards are accomplished per the references.

**PERFORMANCE STEPS:**

1. Review financial reports to monitor status of all fiscal year appropriations and funds.

2. Identify changes for reporting period.
3. Determine root causes.
4. Initiate corrective action as required.
5. Prepare justification and reports as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 12 Special Accounts, Funds, and Programs
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
5. DOD INST 7000 Series Publications
6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
7. NAVSO P-1000 DON Financial Management Policy Manual

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**3451-BUDG-2006:** Perform budget analysis

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an analysis requirement, financial records and reports, access to an automated system with applicable software and internet connectivity, access to an accounting system, and the references.

**STANDARD:** To provide financial information to management to assist in sound financial decisions per the references.

**PERFORMANCE STEPS:**

1. Determine purpose of analysis.
2. Assign responsibility and tasks.
3. Manage analysis project.
4. Analyze data against requirement.
5. Develop conclusion and recommendations.
6. Report results.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO 7540.2 Resource Evaluation and Analysis (REA) Function

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**3451-BUDG-2007:** Coordinate financial portion of support agreements

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a requirement for a support agreement, support requirements of the requesting unit, support capabilities of the providing unit, and the references.

**STANDARD:** To review and determine the financial requirements and impact per the references.

**PERFORMANCE STEPS:**

1. Determine funding requirements.
2. Ensure cost analysis is performed.
3. Ensure financial portion of support agreement is in compliance with the references.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
4. DOD INST 4000.19 Defense Interservice Support Agreement Regulation

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**3451-BUDG-2008:** Execute financial resources for contingency and joint operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a contingency or joint environment and the references.

**STANDARD:** To ensure auditable accuracy and legal responsibility are met per the references.

**PERFORMANCE STEPS:**

1. Maintain reliable financial information in the official accounting system.
2. Develop and maintain internal management controls.
3. Develop policies and procedures, oversight, compliance definition, improvements, and financial reporting.
4. Align financial management organization and infrastructure roles and responsibilities.
5. Manage the training of skills, experience, and knowledge of the organizations financial personnel workforce.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
  3. Joint Publication 1-06 Joint Financial Publication
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**3451-FMGT-2009:** Monitor civilian labor process

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT, MGYSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given access to an automated system with applicable software, access to an automated accounting system, and the references.

**STANDARD:** To ensure civilian labor transactions process per the references.

**PERFORMANCE STEPS:**

1. Monitor financial data elements in civilian payroll and accounting systems.
2. Monitor civilian labor transactions posting to the accounting system.
3. Monitor accruals.
4. Monitor civilian labor allocations.
5. Correct errors as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2010:** Conduct financial management training

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT, MGYSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a training environment, access to an automated system with applicable software, Internet connectivity and the references.

**STANDARD:** To ensure compliance with financial management policies and procedures per the references.

**PERFORMANCE STEPS:**

1. Develop objectives for training.
2. Ensure training includes, but is not limited to source document preparation, data elements, source document file maintenance, utilization of accounting system, financial reports, policies and procedures, authorization process, execution of the financial plan, accounting system, feeder systems, and reports and reporting requirements.
3. Document Training.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2 Budget Formulation and Presentation
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
5. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
6. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
7. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 4 Accounting Policy and Procedures
8. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
9. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2011:** Process allocations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an allocation requirement, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To realign cost between financial data elements per the references.

**PERFORMANCE STEPS:**

1. Identify a need to process an allocation.
2. Identify from and to financial data elements.
3. Determine costs to be credited and debited.
4. Record allocations.
5. Review/verify output.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2012:** Manage financial systems

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity, and the references.

**STANDARD:** To ensure the integrity of financial records is maintained per the references.

**PERFORMANCE STEPS:**

1. Manage access to accounting system and financial reporting systems.
2. Manage financial input and output processes.
3. Initiate action to correct system problems.
4. Manage program changes.
5. Verify accounting system reports.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2013:** Manage problem disbursement and prevalidation reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given problem disbursement/prevalidation reports, access to an automated system with applicable software and Internet connectivity, access to an accounting system, and the references.

**STANDARD:** To validate and correct transactions per the references.

**PERFORMANCE STEPS:**

1. Review reports.
2. Ensure research is performed as required.
3. Determine corrective action as necessary.
4. Liaison with external agencies as required.
5. Perform corrective action as required.
6. Verify results of the corrective action.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial

- Management Regulation: Budget Formulation and Presentation (Chapters 4-19)  
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2014:** Perform financial trend analysis

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated accounting system, automated system with applicable software and internet connectivity, and the references.

**STANDARD:** To identify and prevent the root cause and systemic or operational problems per the references.

**PERFORMANCE STEPS:**

1. Analyze all applicable reports.
2. Identify trends.
3. Seek and initiate solutions from trend analysis.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 3 Budget Execution - Availability and use of Budgetary Resources
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2015:** Manage a reimbursable

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given an accepted Reimbursable Work Order (RWO), required local forms, access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, required reports and the references.

**STANDARD:** To ensure all transactions are processed per the references.

**PERFORMANCE STEPS:**

1. Ensure applicable tables are loaded in the accounting system.
2. Manage reimbursable spending.
3. Verify status of funds balance.
4. Review billed amounts.
5. Review collected amounts.
6. Reconciliation/Liaison with provider, as required.
7. Ensure discrepancies are corrected.
8. Release reimbursable bill as required.
9. Receive requests for funding increase/withdrawals from the customer.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 11 Reimbursable Operations, Policy, and Procedures
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 14 Administrative Control of Funds and Antideficiency Act Violations
4. DON FMPM Financial Management Policy Manual
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2016:** Manage business feeder systems

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity and the references.

**STANDARD:** To ensure accuracy of accounting transactions in accordance with the references.

**PERFORMANCE STEPS:**

1. Advise feeder system managers on technical issues that impact the accounting system.
2. Evaluate the accuracy of feeder systems input.
3. Analyze feeder systems output.
4. Take corrective actions as required.
5. Maintain crosswalk of data elements between feeder systems.
6. Validate the requirement for access to feeder systems for financial managers as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
4. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)

5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2017:** Manage accounting system tables

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given financial data elements, access to an automated system with applicable software and Internet connectivity, access to an automated system, and the references.

**STANDARD:** To ensure accuracy of financial data elements in the accounting system per the references.

**PERFORMANCE STEPS:**

1. Verify the financial data elements.
2. Determine the tables that require update.
3. Input the required information to the appropriate tables if applicable.
4. Forward requirement to appropriate higher headquarters as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2a Financial Management Regulation: Budget Formulation and Presentation (Chapters 1-3)
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 2b Financial Management Regulation: Budget Formulation and Presentation (Chapters 4-19)
4. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2018:** Manage financial records and reports

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given access to an automated system with applicable software and Internet connectivity, access to an automated accounting system, and the references.

**STANDARD:** To ensure integrity of financial records per the references.

**PERFORMANCE STEPS:**

1. Ensure correction of error reports.
2. Ensure the processing of source documents.
3. Manage budget execution activity reconciliation.

4. Manage reimbursable accounts.
5. Manage accounting system data element tables.
6. Manage accounting reports.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-FMGT-2019:** Comply with appropriation law

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given a funding requirement, supporting documentation and the references.

**STANDARD:** To ensure the legality of budget execution in accordance with the references.

**PERFORMANCE STEPS:**

1. Review supporting documents.
2. Determine appropriation to be used .
3. Determine if appropriation is available as related to restrictions.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 14 Administrative Control of Funds and Antideficiency Act Violations
3. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 6 Reporting Policy and Procedures
4. GAO-01-179SP Principals of Federal Appropriation Laws - GAO Red Book

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**3451-REA-2020:** Coordinate an audit by an external agency

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the assignment as command audit coordinator, receipt of notification of an audit by an external agency, proposed audit schedule, list of auditable items and units, point of contact from the auditing agency, and the references.

**STANDARD:** To ensure standards for command compliance are met per the references.

**PERFORMANCE STEPS:**

1. Publish and distribute an audit schedule with the announcement.
2. Coordinate conferences and visits.
3. Monitor/report the progress of the audit.
4. Attend briefs, as required.
5. Verify response to audit objectives.
6. Receive and review auditors results.
7. Coordinate preparation of the command response.
8. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DOD Financial Management Regulation (DoD FMR) 7000.14 Vol 1 General Financial Management Information, Systems, and Requirements
3. MCO 7510.3 Command Attention, Response and Follow-Up to Audit
4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-REA-2021:** Manage the internal management control program

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to establish/maintain an Internal Management Control Program and the references.

**STANDARD:** To ensure controls are in compliance per the references.

**PERFORMANCE STEPS:**

1. Develop command's annual Internal Management Control plan.
2. Identify participants.
3. Compile list of assessable units.
4. Ensure that responsible managers perform internal management control reviews.
5. Collect/compile/validate completed reviews.
6. Submit report.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
  2. MCO 5200.24 USMC Internal Management Control Program
  3. MCO 7510.5 USMC Fraud, Waste & Abuse Oversight Awareness
  4. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
  5. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual
  6. OMB Circular A123 Management Accountability and Control
  7. SECNAV 5200.35 Department of the Navy Management Control Program
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**3451-REA-2022:** Conduct financial assessment visits/inspections

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT

**INITIAL TRAINING SETTING:** FORMAL

**CONDITION:** Given the requirement to conduct a financial assessment visit/inspection, inspection checklist, access to financial records, source documents, access to an automated system with applicable software, internet connectivity and the references.

**STANDARD:** To ensure the inspected/assisted command is in compliance per the references.

**PERFORMANCE STEPS:**

1. Identify scope and objectives.
2. Plan/coordinate assessment visit/inspection.
3. Publish schedule and provide checklist.
4. Conduct trend analysis.
5. Conduct an in-brief.
6. Conduct assessment visit/inspection.
7. Conduct out-briefs.
8. Prepare/submit report for signature.
9. Provide signed report to appropriate activity.
10. Conduct follow-up as required.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. MCO 5200.24 USMC Internal Management Control Program
4. MCO 7510.5 USMC Fraud, Waste & Abuse Oversight Awareness
5. MCO 7540.2 Resource Evaluation and Analysis (REA) Function
6. MCO P7300.21 Marine Corps Financial Execution Standard Operating Procedure Manual

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**3451-EXPD-2023:** Execute financial resources for contingency and joint operations

**EVALUATION-CODED:** NO

**SUSTAINMENT INTERVAL:** 12 months

**GRADES:** SSGT, GYSGT, MSGT, MGYSGT

**INITIAL TRAINING SETTING:** MOJT

**CONDITION:** Given a contingency or joint environment and the references

**STANDARD:** To ensure auditable accuracy and legal responsibility are met per the references.

**PERFORMANCE STEPS:**

1. Maintain reliable financial information in the official accounting system.
2. Develop and maintain internal management controls.
3. Implement policies and procedures and conduct oversight, compliance definition, improvements, and financial reporting.
4. Align financial management organization and infrastructure roles and responsibilities.
5. Manage the training of skills, experience, and knowledge of the organizations financial personnel workforce.

**REFERENCES:**

1. Current Standard Operating Procedures (SOP) from Higher Headquarters
2. DoD 7000.14 DOD Financial Management Regulations (DODFMR)
3. Joint Publication 1-06 Joint Financial Publication

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APPENDIX A

FUNCTIONAL AREA DESCRIPTIONS

ADMN	<b>Provide Administrative Functions and Assistance.</b> The skill required to perform or assist in all required administrative functions to support mission requirements. In this task, provide comprehensive instruction in managing electronic signature accounts.
BUDG	<b>Coordinate and Provide Budget Functions.</b> The skills required to manage an operating budget on the Planning, Programming, Budgeting, and Execution System (PPBS) with in-depth training on the Program Objective Memorandum (POM) and budgeting process. The development of a financial plan, authorization processing, monitoring the command status of appropriations, and fiscal year closeout procedures.
FMGT	<b>Coordinate and Provide Financial Management Functions.</b> The skills required to manage financial matters such as, but not limited to, table maintenance, allocation, data elements, and interfaces. This task provides management-level training in accounting system procedures, the methods of monitoring and reviewing of source documents and reports, and how to perform reconciliations concerning liquidation processing.
FSCF	<b>Coordinate and Provide Fiscal Functions.</b> The skills required to perform all required fiscal functions on the maintenance of the U. S. Treasury checking account, cash funds, collections, disbursements and deposits and Prompt Payment Act, to include preparation of fiscal documents and submission of financial reports and returns.
IC	<b>Coordinate and Provide Internal Control.</b> Internal Control functions are performed through an arrangement of programs used to manage and identify but not limited to fraud, improper payments, limited depository account, and internal controls.
PAY	<b>Coordinate and Provide Pay Functions.</b> The skills required to perform all required pay functions on the regulations, computation and certification procedures affecting basic pay, special pay, allowances, incentive pay, miscellaneous payments, allotments of pay, deductions and collections, and payment processing.
REA	<b>Perform Resource, Evaluation, and Analysis (REA) Functions.</b> The skills required to provide comprehensive instruction in coordinating audits, analysis and internal management controls that the Comptroller Office regularly encounters on the job.
TRAV	<b>Coordinate and Provide Travel Functions.</b> The skills required to perform all required travel functions, identify and interpret the various types of travel orders, determine the distance between any two given localities, and the amount of elapsed time. Provided on comprehensive instruction on identification, research, computation and validation of travel entitlement and the processing of travel vouchers to include permanent duty travel, dependent/dislocation allowance, travel advances and temporary additional duty.
EXPD	<b>Expeditionary Functions.</b> The skills required to provide forward area financial support to deployed combat element, to include interaction with Legal and Contracting.

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APPENDIX B

GLOSSARY

Terms in this glossary are subject to change as applicable orders and directives are revised. Terms established by Marine Corps orders or directives take precedence after definitions found in Joint Pub 1-02, *DOD Dictionary of Military and Associated Terms*.

A

**After Action Review.** A professional discussion of training events conducted after all training to promote learning among training participants. The formality and scope increase with the command level and size of the training evolution. For longer exercises, they should be planned for at predetermined times during an exercise. The results of the AAR shall be recorded on an after action report and forwarded to higher headquarters. The commander and higher headquarters use the results of an AAR to reallocate resources, reprioritize their training plan, and plan for future training.

**Assessment.** An informal judgment of the unit's proficiency and resources made by a commander or trainer to gain insight into the unit's overall condition. It serves as the basis for the midrange plan. Commanders make frequent use of these determinations during the course of the combat readiness cycle in order to adjust, prioritize or modify training events and plans.

C

**Chaining.** A process that enables unit leaders to effectively identify subordinate collective events and individual events that support a specific collective event. For example, collective training events at the 4000-level are directly supported by collective events at the 3000-level. Utilizing the building block approach to progressive training, these collective events are further supported by individual training events at the 1000 and 2000-levels. When a higher-level event by its nature requires the completion of lower level events, they are "chained"; Sustainment credit is given for all lower level events chained to a higher event.

**Collective Event.** A clearly defined, discrete, and measurable activity, action, or event (i.e., task) that requires organized team or unit performance and leads to accomplishment of a mission or function. A collective task is derived from unit missions or higher-level collective tasks. Task accomplishment requires performance of procedures composed of supporting collective or individual tasks. A collective task describes the exact performance a group must perform in the field under actual operational conditions. The term "collective" does not necessarily infer that a unit accomplishes the event. A unit, such as a squad or platoon conducting an attack; may accomplish a collective event or, it may be accomplished by an individual to accomplish a unit mission, such as a battalion supply officer

completing a reconciliation of the battalion's CMR. Thus, many collective events will have titles that are the same as individual events; however, the standard and condition will be different because the scope of the collective event is broader.

**Collective Training Standards (CTS).** Criteria that specify mission and functional area unit proficiency standards for combat, combat support, and combat service support units. They include tasks, conditions, standards, evaluator instruction, and key indicators. CTS are found within collective training events in T&R Manuals.

**Combat Readiness Cycle.** The combat readiness cycle depicts the relationships within the building block approach to training. The combat readiness cycle progresses from T&R Manual individual core skills training, to the accomplishment of collective training events, and finally, to a unit's participation in a contingency or actual combat. The combat readiness cycle demonstrates the relationship of core capabilities to unit combat readiness. Individual core skills training and the training of collective events lead to unit proficiency and the ability to accomplish the unit's stated mission.

**Combat Readiness Percentage (CRP).** The CRP is a quantitative numerical value used in calculating collective training readiness based on the E-coded events that support the unit METL. CRP is a concise measure of unit training accomplishments. This numerical value is only a snapshot of training readiness at a specific time. As training is conducted, unit CRP will continuously change.

**Component Events.** Component events are the major tasks involved in accomplishing a collective event. Listing these tasks guide Marines toward the accomplishment of the event and help evaluators determine if the task has been done to standard. These events may be lower-level collective or individual events that must be accomplished.

**Condition.** The condition describes the training situation or environment under which the training event or task will take place. Expands on the information in the title by identifying when, where, and why the event or task will occur and what materials, personnel, equipment, environmental provisions, and safety constraints must be present to perform the event or task in a real-world environment. Commanders can modify the conditions of the event to best prepare their Marines to accomplish the assigned mission (e.g. in a desert environment; in a mountain environment; etc.).

**Core Competency.** Core competency is the comprehensive measure of a unit's ability to accomplish its assigned MET. It serves as the foundation of the T&R Program. Core competencies are those unit core capabilities and individual core skills that support the commander's METL and T/O mission statement. Individual competency is exhibited through demonstration of proficiency in specified core tasks and core plus tasks. Unit proficiency is measured through collective tasks.

**Core Capabilities.** Core capabilities are the essential functions a unit must be capable of performing during extended contingency/combat operations. Core unit capabilities are based upon mission essential tasks derived from operational plans; doctrine and established tactics; techniques and procedures.

**Core Plus Capabilities.** Core plus capabilities are advanced capabilities that are environment, mission, or theater specific. Core plus capabilities may entail high-risk, high-cost training for missions that are less likely to be assigned in combat.

**Core Plus Skills.** Core plus skills are those advanced skills that are environment, mission, rank, or billet specific. 2000-level training is designed to make Marines proficient in core skills in a specific billet or at a specified rank at the Combat Ready level. 3000-8000-level training produces combat leaders and fully qualified section members at the Combat Qualified level. Marines trained at the Combat Qualified level are those the commanding officer feels are capable of accomplishing unit-level missions and of directing the actions of subordinates. Many core plus tasks are learned via MOJT, while others form the base for curriculum in career level MOS courses taught by the formal school.

**Core Skills.** Core skills are those essential basic skills that "make" a Marine and qualify that Marine for an MOS. They are the 1000-level skills introduced in entry-level training at formal schools and refined in operational units.

#### D

**Defense Readiness Reporting System (DRRS).** A comprehensive readiness reporting system that evaluates readiness on the basis of the actual missions and capabilities assigned to the forces. It is a capabilities-based, adaptive, near real-time reporting system for the entire Department of Defense.

**Deferred Event.** A T&R event that a commanding officer may postpone when in his or her judgment, a lack of logistic support, ammo, ranges, or other training assets requires a temporary exemption. CRP cannot be accrued for deferred "E-Coded" events.

**Delinquent Event.** An event becomes delinquent when a Marine or unit exceeds the sustainment interval for that particular event. The individual or unit must update the delinquent event by first performing all prerequisite events. When the unit commander deems that performing all prerequisite is unattainable, then the delinquent event will be re-demonstrated under the supervision of the appropriate evaluation authority.

#### E

**E-Coded Event.** An "E-Coded" event is a collective T&R event that is a noted indicator of capability or, a noted Collective skill that contributes to the unit's ability to perform the supported MET. As such, only "E-Coded" events are assigned a CRP value and used to calculate a unit's CRP.

**Entry-level training.** Pipeline training that equips students for service with the Marine Operating Forces.

**Evaluation.** Evaluation is a continuous process that occurs at all echelons, during every phase of training and can be both formal and informal. Evaluations ensure that Marines and units are capable of conducting their combat mission. Evaluation results are used to reallocate resources, reprioritize the training plan, and plan for future training.

**Event (Training).** 1) An event is a significant training occurrence that is identified, expanded and used as a building block and potential milestone for a unit's training. An event may include formal evaluations. 2) An event within the T&R Program can be an individual training evolution, a collective training evolution or both. Through T&R events, the unit commander ensures that individual Marines and the unit progress from a combat capable status to a Fully Combat Qualified (FCQ) status.

**Event Component.** The major procedures (i.e., actions) that must occur to perform a Collective Event to standard.

**Exercise Commander (EC).** The Commanding General, Marine Expeditionary Force or his appointee will fill this role, unless authority is delegated to the respective commander of the Division, Wing, or FSSG. Responsibilities and functions of the EC include: 1) designate unit(s) to be evaluated, 2) may designate an exercise director, 3) prescribe exercise objectives and T&R events to be evaluated, 4) coordinate with commands or agencies external to the Marine Corps and adjacent Marine Corps commands, when required.

**Exercise Director (ED).** Designated by the EC to prepare, conduct, and report all evaluation results. Responsibilities and functions of the ED include: 1) Publish a letter of instruction (LOI) that: delineates the T&R events to be evaluated, establishes timeframe of the exercise, lists responsibilities of various elements participating in the exercise, establishes safety requirements/guidelines, and lists coordinating instructions. 2) Designate the TEC and TECG to operate as the central control agency for the exercise. 3) Assign evaluators, to include the senior evaluator, and ensure that those evaluators are properly trained. 4) Develop the general exercise scenario taking into account any objectives/events prescribed by the EC. 5) Arrange for all resources to include: training areas, airspace, aggressor forces, and other required support.

## I

**Individual Readiness.** The individual training readiness of each Marine is measured by the number of individual events required and completed for the rank or billet currently held.

**Individual Training.** Training that applies to individual Marines. Examples include rifle qualifications and HMMWV driver licensing.

**Individual Training Standards (ITS).** Specifies training tasks and standards for each MOS or specialty within the Marine Corps. In most cases, once an MOS or community develops a T&R, the ITS order will be cancelled. However, most communities will probably fold a large portion of their ITS into their new T&R manual.

## M

**Marine Corps Combat Readiness and Evaluation System (MCCRES).** An evaluation system designed to provide commanders with a comprehensive set of mission performance standards from which training programs can be developed; and through which the efficiency and effectiveness of training can be evaluated. The Ground T&R Program will eventually replace MCCRES.

**Marine Corps Ground Training and Readiness (T&R) Program.** The T&R Program is the Marine Corps' primary tool for planning and conducting training, for planning and conducting training evaluation, and for assessing training readiness. The program will provide the commander with standardized programs of instruction for units within the ground combat, combat support, and combat service support communities. It consolidates the ITS, CTS, METL and other individual and unit training management tools. T&R is a program of standards that systematizes commonly accepted skills, is open to innovative change, and above all, tailors the training effort to the unit's mission. Further, T&R serves as a training guide and provides commanders an immediate assessment of unit combat readiness by assigning a CRP to key training events. In short, the T&R Program is a building block approach to training that maximizes flexibility and produces the best-trained Marines possible.

**Mission Essential Task(s) MET(s).** A MET is a collective task in which an organization must be proficient in order to accomplish an appropriate portion of its wartime mission(s). MET listings are the foundation for the T&R manual; all events in the T&R manual support a MET.

**Mission Essential Task List (METL).** Descriptive training document that provides units a clear, war fighting focused description of collective actions necessary to achieve wartime mission proficiency. The service-level METL, that which is used as the foundation of the T&R manual, is developed using Marine Corps doctrine, operational plans, T/Os, UJTL, UNTL, and MCTL. For community based T&R manuals, an occupational field METL is developed to focus the community's collective training standards. Commanders develop their unit METL from the service-level METL, operational plans, contingency plans, and SOPs.

**Mission Performance Standards (MPS).** Criteria that specify mission and functional area unit proficiency standards for combat, combat support and combat service support units. They include tasks, conditions, standards, evaluator instruction, and key indicators. MPS are contained within the MCCRES volumes. The MCCRES volumes are being replaced by T&R Manuals. Collective events will replace MPS.

O

**Operational Readiness (DOD, NATO).** OR is the capability of a unit/formation, ship, weapon system, or equipment to perform the missions or functions for which it is organized or designed. May be used in a general sense or to express a level or degree of readiness.

P

**Performance Step.** Performance steps are included in the components of an Individual T&R Event. They are the major procedures (i.e., actions) a unit Marine must accomplish to perform an individual event to standard. They describe the procedure the task performer must take to perform the task under operational conditions and provide sufficient information for a task performer to perform the procedure (may necessitate identification of supporting steps, procedures, or actions in outline form). Performance steps follow a logical progression and should be followed sequentially, unless otherwise stated. Normally, performance steps are listed only for 1000-level individual events (those that are taught in the entry-level MOS school).

Listing performance steps is optional if the steps are already specified in a published reference.

**Prerequisite Event.** Prerequisites are the academic training and/or T&R events that must be completed prior to attempting the event.

## R

**Readiness (DOD).** Readiness is the ability of U.S. military forces to fight and meet the demands of the national military strategy. Readiness is the synthesis of two distinct but interrelated levels: a) Unit readiness--The ability to provide capabilities required by combatant commanders to execute assigned missions. This is derived from the ability of each unit to deliver the outputs for which it was designed. b) Joint readiness--The combatant commander's ability to integrate and synchronize ready combat and support forces to execute assigned missions.

## S

**Section Skill Tasks.** Section skills are those competencies directly related to unit functioning. They are group rather than individual in nature, and require participation by a section (S-1, S-2, S-3, etc).

**Simulation Training.** Simulators provide the additional capability to develop and hone core and core plus skills. Accordingly, the development of simulator training events for appropriate T&R syllabi can help maintain valuable combat resources while reducing training time and cost. Therefore, in cases where simulator fidelity and capabilities are such that simulator training closely matches that of actual training events, T&R Manual developers may include the option of using simulators to accomplish the training. CRP credit will be earned for E-coded simulator events based on assessment of relative training event performance.

**Standard.** A standard is a statement that establishes criteria for how well a task or learning objective must be performed. The standard specifies how well, completely, or accurately a process must be performed or product produced. For higher-level collective events, it describes why the event is being done and the desired end-state of the event. Standards become more specific for lower-level events and outline the accuracy, time limits, sequencing, quality, product, process, restrictions, etc., that indicate the minimum acceptable level of performance required of the event. At a minimum, both collective and individual training standards consist of a task, the condition under which the task is to be performed, and the evaluation criteria that will be used to verify that the task has been performed to a satisfactory level.

**Sustainment Training.** Periodic retraining or demonstration of an event required maintaining the minimum acceptable level of proficiency or capability required to accomplish a training objective. Sustainment training goes beyond the entry-level and is designed to maintain or further develop proficiency in a given set of skills.

**Systems Approach to Training (SAT).** An orderly process for analyzing, designing, developing, implementing, and evaluating a unit's training program

to ensure the unit, and the Marines of that unit acquire the knowledge and skills essential for the successful conduct of the unit's wartime missions.

## T

**Training Task.** This describes a direct training activity that pertains to an individual Marine. A task is composed of 3 major components: a description of what is to be done, a condition, and a standard.

**Technical Exercise Controller (TEC).** The TEC is appointed by the ED, and usually comes from his staff or a subordinate command. The TEC is the senior evaluator within the TEGC and should be of equal or higher grade than the commander(s) of the unit(s) being evaluated. The TEC is responsible for ensuring that the evaluation is conducted following the instructions contained in this order and MCO 1553.3A. Specific T&R manuals are used as the source for evaluation criteria.

**Tactical Exercise Control Group (TEGC).** A TEGC is formed to provide subject matter experts in the functional areas being evaluated. The benefit of establishing a permanent TEGC is to have resident, dedicated evaluation authority experience, and knowledgeable in evaluation technique. The responsibilities and functions of the TEGC include: 1) developing a detailed exercise scenario to include the objectives and events prescribed by the EC/ED in the exercise LOI; 2) conducting detailed evaluator training prior to the exercise; 3) coordinating and controlling role players and aggressors; 4) compiling the evaluation data submitted by the evaluators and submitting required results to the ED; 5) preparing and conducting a detailed exercise debrief for the evaluated unit(s).

**Training Plan.** Training document that outlines the general plan for the conduct of individual and collective training in an organization for specified periods of time.

## U

**Unit CRP.** Unit CRP is a percentage of the E-coded collective events that support the unit METL accomplished by the unit. Unit CRP is the average of all MET CRP.

**Unit Evaluation.** All units in the Marine Corps must be evaluated, either formally or informally, to ensure they are capable of conducting their combat mission. Informal evaluations should take place during all training events. The timing of formal evaluations is critical and should, when appropriate, be directly related to the units' operational deployment cycle. Formal evaluations should take place after the unit has been staffed with the majority of its personnel, has had sufficient time to train to individual and collective standards, and early enough in the training cycle so there is sufficient time to correctly identified weaknesses prior to deployment. All combat units, and units task organized for combat require formal evaluations prior to operational deployments.

**Unit Training Management (UTM).** Unit training management is the use of the SAT and Marine Corps training principles in a manner that maximizes training results and focuses the training priorities of the unit on its wartime

mission. UTM governs the major peacetime training activity of the Marine Corps and applies to all echelons of the Total Force.

**W**

**Waived Event.** An event that is waived by a commanding officer when in his or her judgment, previous experience or related performance satisfies the requirement of a particular event.