Introduction to Tab B

Purpose: This tab defines the USMC Statement of Budgetary Resources segment for presentation. The segment is defined and documented by processes, systems, and procedures. A written narrative is provided, along with a graphical flow of the business process, identifying key controls. This tab also includes Control Matrices and Internal Control Over Financial Reporting (ICOFR) matrices that identify and analyze the control objectives, risk assessments, and assertions associated with the key controls. The **Package Crosswalk** provides a crosswalk between the OUSD Assertion Package Guidelines and the USMC Statement of Budgetary Resources Segment Package. See **Package Crosswalk**.

Requirement: Beginning with fiscal year 1998, executive agencies subject to the Chief Financial Officers (CFO) Act of 1990, as expanded by the Government Management Reform Act of 1994, were each required to prepare and submit for audit a SBR Statement in addition to the other required financial statements.

OMB Circular No. A-34, Instructions on Budget Execution, and DoD's Federal Management Regulations provide guidance regarding the content and presentation of the SBR Statement.

Background: The United States Marine Corps (USMC) is in the process of reviewing and analyzing its financial data to determine actions necessary to support the Department of the Defense (DoD) Financial Improvement Initiative (FII) and the pursuit of clean financial information. The Marine Corps recognizes that a key outcome to demonstrate program success is the production of accurate, reliable, and timely financial information to facilitate efficient and effective managerial decision-making. The development of processes, internal controls, and systems that support the production of clean financial information will lead to the unqualified opinion that the Department of Defense (DoD) seeks.

Index:

Reference	Document	Description
B.1	Segement Summary Memorandum	Overview of the Statement of Budgetary Resources process.
B.2	Statement of Budgetary Resources Standard Operating Procedure	The entire Statement of Budgetary Resources Standard Operating Procedure can be found on the attached compact disk.
B.3	Process Flows	Statement of Budgetary Resources – Flow Charts documenting the business processes related to the Statement of Budgetary Resources process.
B.4	Business Process Memorandum	Memorandum summarizing the Statement of Budgetary Resources process.
B.5	Control Matrix	A table summarizing the internal control assessment of Statement of Budgetary Resources. This includes management and systems controls.
B.6	ICOFR Matrix	A table provided by the Marine Corps describing its assessment of internal controls and the associated risks and assertions.

Statement of Budgetary Resources Segment

The Marine Corps presents the Statement of Budgetary Resources as a segment for evaluation. The SBR is one of the principal financial statements which provide information on the budgetary resources and how those resources have been expended. The SBR provides financial information that is in accordance with Appropriation Laws that provide funding to the USMC. This segment package presents the processes and procedures for the recordation of budgetary activity at the transaction level, the compilation of the Statement of Budgetary Resources as a principal financial statement and the reconciliation of the statement to the core financial system. This package represents managements' confidence in the processes, procedures and controls in place to record transactional data to the general ledger, and subsequently producing a financial statement from the aforementioned general ledger's trial balance.

Scope. This package presents the Marine Corps processes, procedures, and key controls implemented and applied for the Statement of Budgetary Resources. Processes include the recordation of commitments, obligations, expenses, liquidations, disbursements and collections. This package is limited to the processes and procedures used to record transactions and compile the financial statement. This package is not intended to assert any audit confidence over the Statement of Budgetary Resources, but to show confidence in the Marine Corps' documented, sustained, and repeatable processes and procedures.

Segment Presentation. This segment package presents standard Marine Corps operating procedures for the Statement of Budgetary Resources. These procedures are also depicted in graphical flow, documenting key controls (Tab B). The business process memorandum (BPM) further documents the process, key controls, and their control objectives. This package also presents the verification efforts that were employed to substantiate the recording and reporting process (Tab C). The business processes related documents present the "As Is" processes; accordingly, the package includes observations and remediation recommendations to improve the current procedures.

US Marine Corps
Fiscal Year 2008 Q1 - Q3
Statement of Budgetary Resources - Standard Operating Procedure (SOP)

Section 0A. Objective

The SBR SOP is a document that explains the concept of budgetary accounting, the purpose of the Statement of Budgetary Resources, and the processes used to prepare the SBR. The SOP also addresses the internal controls and reconciliation process for the SBR.

Section 0A. Methodology

The information contained in the SBR SOP was obtained through interviews, observations, inquiries, and USMC accounting and system manuals.

Data Source:

Marine Corps Funds Execution Manual (MCO P7300.21)
DFAS-CL and RFA interviews and inquiries
DDRS-AFS Manual
SABRS Manual

Section 0C. Results

Section B.2 of Tab B of the SBR segment package contains the Statement of Budgetary Resources SOP.

See SBR SOP.

UNITED STATES MARINE CORPS

STATEMENT OF BUDGETARY RESOURCES STANDARD OPERATING PROCEDURE

September 5, 2008

TABLE OF CONTENTS

1.0 INTRODUCTION 1

1.1 OVERVIEW 1
1.2 PURPOSE 1
1.3 ORGANIZATION 1

2.0 MARINE CORPS STATEMENT OF BUDGETARY RESOURCES 3

2.1 BUDGETARY ACCOUNTING 3
2.2 BUSINESS EVENTS OF THE STATEMENT OF BUDGETARY RESOURCES 3
2.4 PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES 9

3.0 INTERNAL CONTROLS OVER FINANCIAL REPORTING 33

4.0 RECONCILIATION AND REVIEW 34

4.1 STATEMENT OF BUDGETARY RESOURCES RECONCILIATION 34

5.0 INFORMATION SYSTEMS 36

6.0 MATERIALITY ANALYSIS 45

APPENDIX A - GLOSSARY OF ACRONYMS 47

APPENDIX B – RECONCILIATIONS 48

APPENDIX C – SOURCE DOCUMENTS 55

APPENDIX D –ANALYSIS OF SBR LINE ITEMS 62

TABLE

TABLE 1: SECTIONS OF SOP 2
TABLE 2: TYPES OF COLLECTIONS 5
TABLE 3: MAPPING OF FINANCIAL TRANSACTIONS TO PROCESS FLOW REFERENCES 8

FIGURES

FIGURE 1: SABRS INTERFACES 36
FIGURE 2: STATEMENT OF BUDGETARY RESOURCES MATERIALITY ANALYSIS 46
FIGURE 3: COMBINED STATEMENT OF BUDGETARY RESOURCES 56
FIGURE 4: SF 133 – REPORT OF BUDGET EXECUTION AND BUDGETARY RESOURCES 60

1.0 INTRODUCTION

1.1 OVERVIEW

The United States Marine Corps (USMC) prepares the Statement of Budgetary Resources (SBR) at the end of each fiscal quarter in coordination with Defense Finance and Accounting Services (DFAS). The SBR is the only principal financial statement which provides information on how budgetary resources were made available and how those resources have been expended. OMB Circular A-136, Financial Reporting Requirements, defines the SBR as an agency-wide report, which aggregates account level information reported in the SF 133- Report on Budget Execution and Budgetary Resources. The SBR should be reconcilable to the budget execution information reported on the SF-133 along with information reported in the Budget of the United States Government.

This SOP describes the concept of budgetary accounting, the business events that have an impact on the SBR, and the process for preparing the SBR in accordance with the Department of Defense's (DoD) Federal Management Regulation (FMR). This SOP also describes the system that develops the SBR which is the Defense Departmental Reporting System (DDRS), and the reconciliation processes required to ensure the accuracy and quality of the information in the SBR.

1.2 Purpose

The purpose of this SOP is to document the Marine Corps processes and procedures used in reporting data and information on the SBR. This SOP provides guidance to USMC personnel in SBR recording or reporting processes. The procedures outlined in this SOP support the USMC's goal of accurate, relevant, and timely financial information.

This document is intended to supplement the *General Fund Financial Statement Standard Operating Procedures*. As such, this document is designed to provide additional information on Section 6.4 of the *General Fund Financial Statement SOP* to educate the reader on the Statement of Budgetary Resources. The SBR SOP is a living document that will be updated as new processes and procedures are developed, refinements are made to the existing processes, and new guidance is adopted.

1.3 Organization

The SBR SOP is organized in the following sections:

Section	Description
Section 1 – Introduction	Provides the overview, purpose, and organization of the SOP.
Section 2 – Marine Corps Statement of Budgetary Resources	Gives a detail breakdown of what comprises the USMC SBR and describes the overall process involved in preparing the SBR and notes.
Section 3 – Internal Controls Over Financial Reporting	Identifies where management and system controls for the SBR can be found.
Section 4 – Reconciliation and Review	Defines the processes and procedures performed to conduct reconciliations and reviews of the SBR.

Section 5 – Information Systems	Defines the technology associated in preparing the SBR. Identifies the accounting system and feeder systems that transact and transmit financial data.
Section 6 – Materiality Analysis	Identifies the significant lines of the SBR.

Table 1: Sections of SBR SOP

2.0 MARINE CORPS STATEMENT OF BUDGETARY RESOURCES

2.1 Budgetary Accounting

Budgetary accounting is relevant to the processes, controls, monitoring, and reporting that is required for tracking the execution of the budget from the Appropriation phase to the Disbursement phase. Laws and regulations, such as the Office of Management and Budget (OMB) A-136, Financial Reporting Requirements, OMB A-123, Management Accountability and Controls, OMB A-11, Preparation and Submission of Budget Estimates, and OMB No. 01-09, Form and Content of Agency Financial Statements, dictate the reporting requirements for the SBR and define management's responsibilities regarding internal controls. As a result, USMC has established financial reporting procedures to ensure compliance with budgetary accounting laws and regulations.

The USMC is responsible for designing and implementing accounting and control systems to ensure that appropriated funds are not obligated or disbursed in excess of the amounts legally appropriated. The Department of Treasury's United States Standard General Ledger (USSGL) provides the standard accounts used in the Standard Accounting, Budgeting and Reporting System (SABRS), which is USMC's accounting system to record, distribute, track, and control the status of the budgetary resources.

By using the USSGL to record budgetary transactions, this complies with the Grassley Act which amended the FY1995 DoD Appropriations act requiring DoD to match proposed disbursements with corresponding obligations before making payments.

The USSGL and the U.S. Treasury, Treasury Financial Manual, includes transaction tables that links, or provides for Budgetary/Proprietary account pairs, which results in recording the budgetary/proprietary event for all business events. The Proprietary/Budgetary account relationships are maintained throughout the SABRS core financial system.

Within the Treasury USSGL accounts, the budgetary accounts are represented by "4000" series. Reports generated from the 4000 accounts provide information regarding the budgetary resources and the status of those resources at the end of the reporting period. The 4000 accounts also provide accounting control over the obligations and expenditures transactions.

2.2 Business Events of the Statement of Budgetary Resources

The USMC has a single core financial system, SABRS, which records all financial activity at the transaction level. The Defense Departmental Reporting System (DDRS) aggregates the financial activity from SABRS and reports on both budgetary and proprietary. The financial activities at the transaction level are called business events, and they have an impact on the SBR.

The business events pass through the transaction lifecycle which includes the Appropriation phase to the Disbursement/Collection phase ultimately resulting in an outlay or an inlay of cash. Business events are categorized into the following financial functions: Funds Management, Funds Distribution, Funds Execution, Funds Liquidation, and Funds Collection.

Funds Management involves the processes of obtaining the Treasury warrant, the Apportionment and the initial Allocation. These processes document the steps of obtaining appropriated funds through the Treasury warrant, the designation of these funds for a particular purpose, project, or time, and the designation of the funds to the performing activity. These processes assign at a high level the amount of

appropriated funds to the various departments within the USMC. These processes affect the general ledger accounts and are reported on the SBR.

Funds Distribution involves subsequent distribution of funds beyond the initial Allocation level called Allotments and Sub-Allotments. However, this type of distribution does not affect financial reporting. Because the USMC is a small organization, these allotments are usually accomplished by the comptrollers.

Funds Execution includes specific processes that capture how the USMC spends money. These transactions follow a lifecycle that is grouped as Commitments, Obligations, and Expenses.

Funds Liquidation consists of the processing and posting of liquidations or payments. DFAS is responsible for the USMC's Funds Liquidation function.

Funds Collection represents transaction events that create receivables such as Reimbursable activity, Negotiable Instruments, Jury Duty, and Returned Bonds.

Within the business events are source documents that are specific to processes affecting the budgetary resources and essential to every phase of the transaction lifecycle. A document identifier code (DIC) is used to identify a specific accounting transaction. The DIC along with other attributes drive the posting to the general ledger for each event. The USMC has validated the SABRS DIC posting logic used to record these business events.

The business events categorized within these financial functions listed above, and the related transaction activities are described as follows:

AUTHORIZATION

An authorization is a legal authorization granted by Congress and provided in law to enter into a contract. The contract obligates the federal government and requires an outlay (disbursement/payment).

COMMITMENT

A commitment is an internal means to set aside funds for a specific purpose. Commitments are not a permanent designation and may be removed or updated as deemed necessary by an agency or department. It is a cost estimate that is manually entered or interfaced into SABRS. A commitment does not have a financial impact but identifies the responsible party for performance of a commitment. The typical processes that affect the commitment are classified into two categories: PR Builder or non-PR Builder. The PR Builder is an electronic system that generates and routes a purchase request through the commitment phase. The non-PR Builder process accomplishes the same task as the PR Builder, except it is done manually.

OBLIGATION

An obligation occurs when a contracting official awards a contract to a vendor on behalf of the federal government, thus legally binding the agency to the contract. This event results in an outlay on behalf of the federal government. However, an obligation can be de-obligated if both parties agree and documentation is provided to update SABRS. There are numerous processes that record various types of obligations in SABRS, such as Ammunition, Transportation of Persons, Transportation of Things, Civilian Pay, Military Pay, Fuel purchase, Uniforms, etc.

Military pay represents a significant portion of obligations incurred and is the single event that has the largest material impact on the financial reporting, specifically, the SBR. Military transactions can be summarized into three categories: Gains, Losses, and Sustainment.

- Gains represents newly enlisted Marines who must undergo in-processing activities upon entering the Marine Corps
- Losses represents the Marine's departure from a Command
- Sustainment is the process by which the USMC maintains a Marine's record while stationed at a Command. Once a Marine's join information is processed in MCTFS, any changes or updates to the Marine's information is a sustainment event.

The Marine Corps Total Forces System (MCTFS) is the primary system that records the processing of Military Pay. MCTFS interfaces with SABRS to record military pay transactions in the SABRS general ledger and subsequently to the financial statements. Detailed Military pay process flows can be found in Tab B of the SBR Segment package.

EXPENSE

An expense is a receipt of services, the consumption of an asset, or any other use of an asset. Materials and services ordered and received are recorded in the budgetary accounts as accrued expenditures and in the proprietary accounts as an expense, a capital item, or an inventory item. An expense creates an accounts payable in SABRS and controls the amount billed for reimbursable activity.

LIQUIDATION

Liquidations are types of outlays equaling the amounts of checks issued, interest accrued on public debt, other payments made by an agency (including advances to others), and the net of any related refunds and reimbursements. A disbursement occurs when a payment is made to an individual or entity once materials have been provided, constructively received or when services have been rendered and the entitlement has been recognized. Examples of Liquidation processes are Process Payment of WAWF-RA, Process Payment of non-WAWF, Process Payment of GCPC Invoice, IPAC processing, DCAS processing, and Liquidation of Materials and Services.

COLLECTIONS

Collections are claims to cash or other assets, against an individual or other entity, based on legal provisions. The collections can be a receipt, reimbursement, or refund. The table below provides a definition of each type of collection.

Type of Collection	Definition
Receipt	Receipts are collections creditable to the Department of Treasury miscellaneous receipt accounts or other accounts or funds as authorized by legislation. Receipts are recognizable by the absence of a fiscal /program year in the appropriation accounting classification.
Reimbursement	Reimbursements are amounts earned and collected for property sold or services furnished to the public or to another U.S. Government agency. Reimbursements are recognizable by the presence of an accounts receivable sales code within the accounting classification.
Refund	A refund is a recoupment of payment made in error.

Table 2: Types of Collections

End-to-End Process Flow Mapping

USMC has developed detailed business process flows to depict the Marine Corps business events and financial functions. See SBR Segment Package, Tab B.2. Each Marine Corp business event and transaction has been mapped to a business process flow. Table 3 maps the business process flows to each phase of the funds management lifecycle for each financial transaction.

Transactions	Administrative	Commitment	Obligation	Expense	Liquidation	Collections	Reconciliations
Ammunition		PFC-0010	PFC-0010	PFE-0005	PFG-0002		PFR-0001
Business Expense		PFF-0001	PFF-0001	PFF-0001	PFG-0011		PFR-0002/0003
Civilian Labor		PFF-0011	PFF-0011	PFF-0011	PFG-0010		PFR-0002/0003
Civilian Pay (Losses - Separation & Retirement)		CPL-0001	CPL-0001	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Record Non SPS Public Acquisition		CPS-0009	CPS-0009	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Create Obligation for Miscellaneous Documents							
Civilian Pay (Reconciliation - Decentralized Time Keeping)		CPS-0011	CPS-0011	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - CPS)		CPS-0001	CPS-0001	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - Exceptions - Centralized)		CPS-0004	CPS-0004	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - Exceptions - Decentralized)		CPS-0005	CPS-0005	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - Performance Awards)		CPS-0006	CPS-0006	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - Promotion - Vacancies)		CPS-0007	CPS-0007	PFF-0011/PFL-0021	PFG-0010		PFR-0001
Civilian Pay (Sustainment - Reconciliations - New Record Establishment)					PFL-0021		PFR-0001
Civilian Pay (Sustainment - Reconciliations - Work Year Personnel Cost (WYPC) to SABRS)					PFL-0021		PFR-0001
Civilian Pay (Sustainment - Reconciliations - DCPDS to DCPS)							PFR-0001
Civilian Pay (Sustainment - Reconciliations - DCPS (Gross) to SABRS)							PFR-0001
Civilian Pay (Sustainment - Reconciliations - DCPS to SLDCADA)							PFR-0001
Civilian Pay (Time & Attendance)		CPS-0003	CPS-0003	PFF-0011/PFL-0021	PFG-0010		PFR-0001
College Fund		PFF-0013	PFF-0013	PFF-0013	PFG-0012		PFR-0001
DoD Single Line Item Requisition		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
DSSC Supplies		PFF-0002	PFF-0002	PFF-0002	PFG-0013		PFR-0002/0003
DSSC Supplies		PFF-0002	PFF-0002	PFF-0002	PFG-0013		PFR-0002/0003
Fuel - DLA/FAS		PFF-0007	PFF-0007	PFF-0007	PFG-0013		PFR-0002/0003
Fuel Voyager		PFF-0003	PFF-0003	PFF-0003	PFG-0013		PFR-0002/0003
GCPC Item		PFF-0004	PFF-0004	PFF-0004	PFG-0003/PFG-0012		PFR-0002/0003
Materials & Services (Reimbursables)		PFB-0002	PFB-0002	PFE-0001	PFG-0002/0012		PFR-0002/0003
Materials & Services - PR Builder		PFB-0002	PFB-0002	PFE-0004/0005	PFG-0005		PFR-0002/0003
Military Pay (Accession)	MPG-001/002/003/004/005				MPS-038		PFR-0002/0003
Military Pay (Adjustment - Cash Collection)	MPS-035				MPS-038		PFR-0002/0003
Military Pay (Adjustment - DTMS)	MPS-032				MPS-038		PFR-0002/0003
Military Pay (Adjustment - Joinee Audit)	MPS-034				MPS-038		PFR-0002/0003
Military Pay (COB for PCS Move)	MPL-002				MPS-038		PFR-0002/0003
Military Pay (Contract Management)	MPS-021/023/024/025				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Board for Corrections of Naval Records (BCNR)	MPS-014				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Enlisted to Officer Conversion)	MPS-017				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Meritorious - Staff Non - Commissioned Officer (SNCO)	MPS-015				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Non-Commissioned Officer (NCO)	MPS-009				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Request Remedial Promotion)	MPS-016				MPS-038		PFR-0002/0003
Military Pay (Enlisted Promotion - Staff Non - Commissioned Officer (SNCO)	MPS-008				MPS-038		PFR-0002/0003
Military Pay (Final Promotion Decision)	MPS-012				MPS-038		PFR-0002/0003
Military Pay (Join)	MPG-006/007				MPS-038		PFR-0002/0003
Military Pay (Leave - Manual)	MPS-002				MPS-038		PFR-0002/0003
Military Pay (Leave - Marine-On-Line (MOL)	MPS-003				MPS-038		PFR-0002/0003
Military Pay (Legal - Court Martial	MPS-019				MPS-038		PFR-0002/0003
Military Pay (Legal - Non Judicial Punishment)	MPS-020				MPS-038		PFR-0002/0003
Military Pay (Legal Administrative Reduction)	MPS-018				MPS-038		PFR-0002/0003
Military Pay (MCTFS SABRS Interface)					MPS-038		PFR-0002/0003
Military Pay (Officer Promotion)	MPS-004/005/006/007				MPS-038		PFR-0002/0003
Military Pay (Officer Retirement)	MPL-005/006/007				MPS-038		PFR-0002/0003
Military Pay (PCS Order Writing)	MPL-002				MPS-038		PFR-0002/0003
Military Pay (Personnel Administration)	MPS-001				MPS-038		PFR-0002/0003
Military Pay (Promotion Recommendation Status)	MPS-011				MPS-038		PFR-0002/0003
Military Pay (Separation Payment)	MPS-036				MPS-038		PFR-0002/0003
Military Pay (Separations and Discharges)	MPL-001				MPS-038		PFR-0002/0003
Military Pay (Special - Payment)	MPS-033				MPS-038		PFR-0002/0003
Military Pay (Status Change)				MPS-037	MPS-038		PFR-0002/0003
Military Pay (UD/MIPS MCTFS Interface)				MPS-037	MPS-038		PFR-0002/0003

Transactions	Administrative	Commitment	Obligation	Expense	Liquidation	Collections	Reconciliations
Miscellaneous HQMC		PFF-0014	PFF-0014	PFF-0014	PFG-0012		PFR-0001
MRE's		PFF-0012	PFF-0012	PFF-0012	PFG-0010		PFR-0002/0003
Printing and Binding Requisition		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Amendment to Non SPS Contract		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Approved Do It Yourself Move		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record DMCA Accruals							
Record JROTC Pay Certification		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Non SPS Contract Award		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Obligation for Reimbursable Work Provided		PFB-0001	PFC-0001	PFE-0005	PFG-0012		PFR-0001
Record Request for Reimbursement of Training		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Requisition - 1149		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Solicitation Contract		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Record Solicitation/Offer/Award Construction Alteration or Repair		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Repairable Issue Point (Float) Activity		PFF-0015	PFF-0015	PFF-0015	PFG-0012		PFR-0001
Request for Desktop Print Order		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Requisition for DoD Printing		PFD-0005	PFD-0005	PFE-0005	PFG-0012		PFR-0001
Retired Pay		PFF-0013/PFC-0	PFF-0013/PFC-0	PFF-0013/PFC-009	PFL-0009		PFR-0001
Supplies and Materials (DAMES)		PFC-0007	PFC-0007	PFE-0005	PFG-0002		PFR-0001
Supplies and Materials (SASSY/AIMS)		PFD-0006	PFD-0006	PFE-0003	PFG-0009		PFR-0002/0003
Training Authorization		PFC-0008	PFC-0008	PFE-0005	PFE-0002		PFR-0002/0003
Transportation of Persons (TOP)		PFC-0009	PFC-0009	PFE-0001	PFG-0001PFG-0003/PFL-0010/P		PFR-0002/0003
Transportation of Things		PFF-0005	PFF-0005	PFE-0001/PFF-005	PFG-0001PFG-0003/PFL-0010/P		PFR-0002/0003
Transportation of Things (Reserves)		PFF-0005	PFF-0005	PFE-0001/PFF-005	PFG-0001PFG-0003/PFL-0010/P		PFR-0001
Travel (Reserve ROWS)		PFC-0012	PFC-0012	PFE-0005	PFG-0002		PFR-0001
UFM-MCCS		PFF-0006	PFF-0006	PFF-0006	PFG-0003/PFG-0012		PFR-0001
Uniform Clothing (KYLOC)		PFC-0009	PFC-0009	PFE-0005	PFG-0002		PFR-0001

Table 3: Mapping of Financial Transactions to Process Flow References

2.3 STATEMENT OF BUDGETARY RESOURCES OVERVIEW

The SBR and its relationship to the President's Budget are essential to achieving "budgetary integrity." Budgetary integrity, as defined by the Federal Accounting Standards Advisory Board's (FASAB) accounting concepts denote that federal financial reporting should assist in fulfilling the government's duty to be publicly accountable for money raised through taxes and other means for their expenditure in accordance with related laws and regulations. In particular, FASAB's Statement of Federal Financial Accounting Concepts No. 1, Objectives of Federal Financial Reporting, states that federal financial reporting should provide information that helps users determine:

- how budgetary resources have been obtained and used and whether their acquisition and use were in accordance with legal authorization, and
- the status of budgetary resources.

The SBR helps users determine how information regarding the use of budgetary resources relates to the cost of program operations and whether the program operated efficiently.

The basic requirement of the SBR requires that the budgetary resources equal the status of budgetary resources. The budgetary resources include various types of authorizations granted to the USMC through Appropriations, Contract Authority, Unobligated Balances, Spending Authority, and Recoveries of prior year obligations. The budgetary resources represent the resources available to enter into obligations. The status of budgetary resources includes Obligations Incurred (Direct and Reimbursable) and Unobligated Balance, and Unobligated Balance not available. The status of budgetary resources shows the state of the resources at the end of the reporting period.

The SBR is divided into four general sections as follows:

1. Budgetary Resources represent all resources available to the USMC to spend according to the authority granted by Congress. These resources include: current budget authority, prior year unobligated balances, and recoveries of prior year obligation;
2. Status of Budgetary Resources provides details of the current transaction activities at the end of the period. The status indicates what the USMC has been spent and the remaining balance of budgetary resources available in the current year;
3. Change in Obligated Balance reflects the change in obligated balances during the reporting period; and
4. Net Outlays are the payments that have been made during the reporting period less any receipts or collections.

Further details explaining each section and the accounts that comprise those sections can be found in Section 2.4 Preparation of the Statement of Budgetary Resources.

2.4 PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES

The preparation of the Statement of Budgetary Resources is accomplished primarily through two systems: the core financial accounting system, SABRS; and the primary reporting system, DDRS.

The Marine Corps financial statement preparation process involves (1) producing a trial balance from the final SABRS general ledger file, (2) adjusting entries to the general ledger file, (3) preparation of the monthly budgetary submissions in Defense Departmental Reporting System – Budgetary (DDRS-B) and, (4) preparing financial statements in Defense Departmental Reporting System – Audited Financial Statements (DDRS-AFS).

The trial balance is produced from the SABRS general ledger file and imported into DDRS-B. DDRS-B is used to balance budgetary accounts and produces the monthly budgetary reports, including the SF-133. The trial balance and budgetary import sheets from DDRS-B are then uploaded into the DDRS-AFS. DDRS-AFS is used to produce the quarterly Statement of Budgetary Resources as a part of the principal financial statements, trend analysis, and notes to the financial statements.

2.4.1 Standard Accounting, Budgeting, and Reporting System (SABRS)

SABRS is designed to standardize accounting, budgeting, and reporting procedures for all general funds accounted for by the Marine Corps (which include Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), Defense Finance and Accounting Service, Cleveland (DFAS-CL), DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the user and the financial system allowing the user to receive on-line real-time update and inquiry capabilities and batch update reports within twenty-four (24) hours. SABRS processes approximately 10 million transactions annually at a total dollar value near $400 billion from approximately 7,500 end users at 54 locations. SABRS is the sole general fund accounting system used by the Marine Corps.

2.4.2 Defense Departmental Reporting System (DDRS)

DDRS is a web-based, DOD system that facilitates the quarterly preparation of all DoD Financial Statements, reports, and required supplementary information. The DDRS provides the required reconciliations within and between reports in accordance with the DOD Financial Management Regulations (FMR).

The DDRS is the sole reporting system used by the USMC for the preparation of financial reports as required under the Chief Financial Officers Act of 1990, as amended by the Government Performance and Results Act (GPRA) of 1994. The DFAS-CL has sole responsibility for the compilation of the USMC financial statements and is the current processing agency for the USMC. Previously, the processing agency was DFAS-KC. Therefore, past documentation will reflect DFAS-KC as the processing agency at the time of documentation. Financial processes are effectively operating within DFAS-CL after the successful transition from DFAS-KC.

The financial reporting process begins with the extraction of a trial balance from SABRS and ends with the preparation of the SF-133s, SBR, and notes to those statements in DDRS. The *General Fund Financial Statement Compilation SOP* contains additional detail supporting the compilation of the financial statements and can be located in Appendix D of the SBR Segment Package.

2.4.3 Trial Balance

The financial statement reporting process results in four separate trial balance files. The first two trial balance files are from SABRS:

1. Regular Trial Balance
2. DCAS Undistributed Accounts Trial Balance

The remaining two trial balances are from DDRS-B and DDRS-AFS. The following sections present the procedures for accessing and extracting the trial balances from their respective systems.

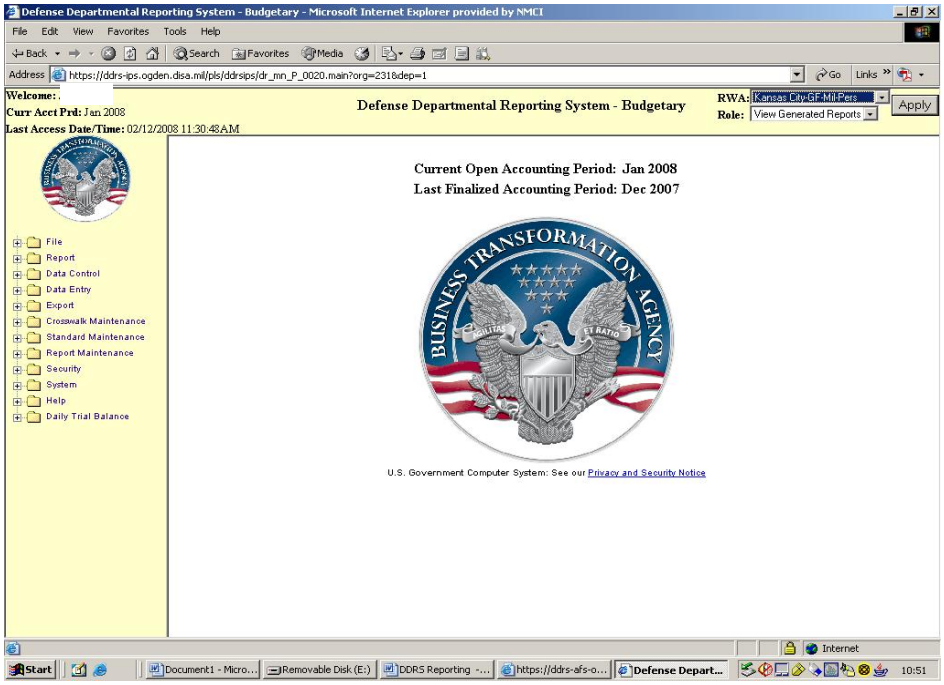
2.4.3.1 SABRS Trial Balance Extract

The SABRS trial balance extract is comprised of two processes. The first process pulls the "Regular Trial Balance," while the second process pulls undistributed accounts (4901X, 4902X, 4251X17 and 4252X17) used to adjust the Regular Trial Balance fund balance with treasury amounts to match the balance reported by Treasury within the Defense Cash Accountability System (DCAS).

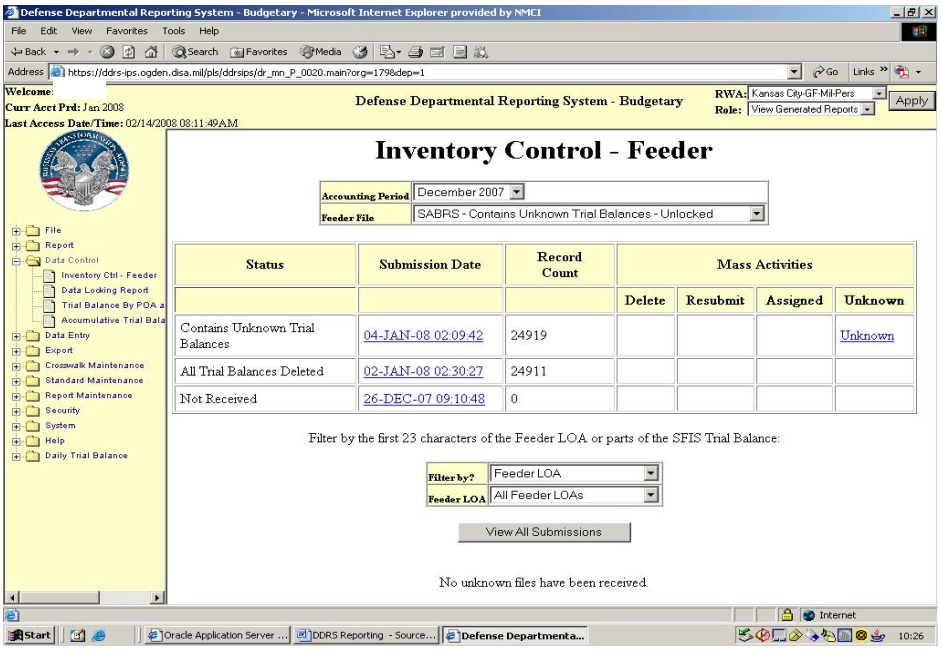
The SABRS trial balance extract provides year to date (YTD) trial balance amounts, which are transactions that have occurred during the current fiscal year. The financial reporting process uses the beginning balance resident within DDRS to produce all quarterly financial statements. However, SABRS Management Analysis Retrieval Tools System (SMARTS) can be used to pull a beginning trial balance from SABRS (this tool can also be used to pull many other useful reports – see Section 6 *SMARTS Reporting*).

The SABRS Trial Balance Extract is available in DDRS through the following procedures:

1. Log into DDRS-Budgetary (DDRS-B)
2. Select the proper RWA (ex. 1105 & 1108 is "Cleveland-GF-Mil-Pers").



3. Select the role. You can use either "Basic" or "View Generated Reports."
4. Select the "Data Control" menu from left side of screen.
5. Select "Inventory Ctrl – Feeder."
6. Select the accounting period and feeder file you would like to view.
7. Select and click on the latest "Submission Date"



8. All LOAs that were fed from SABRS are now shown. It also shows whether or not they are balanced.
9. Select the LOA that you would like to view.
10. On the next screen you will see a table that has "Feeder TB" and "SFIS TB". To see the data and general ledgers sent from SABRS click on "View Data" under the "Feeder TB". To see the data after the SABRS general ledgers have been cross walked to SFIS general ledgers click on the "View Data" under the "SFIS TB". Note: This will only show you the YTD amounts, since this is what is sent on the SABRS feed to DDRS-B.

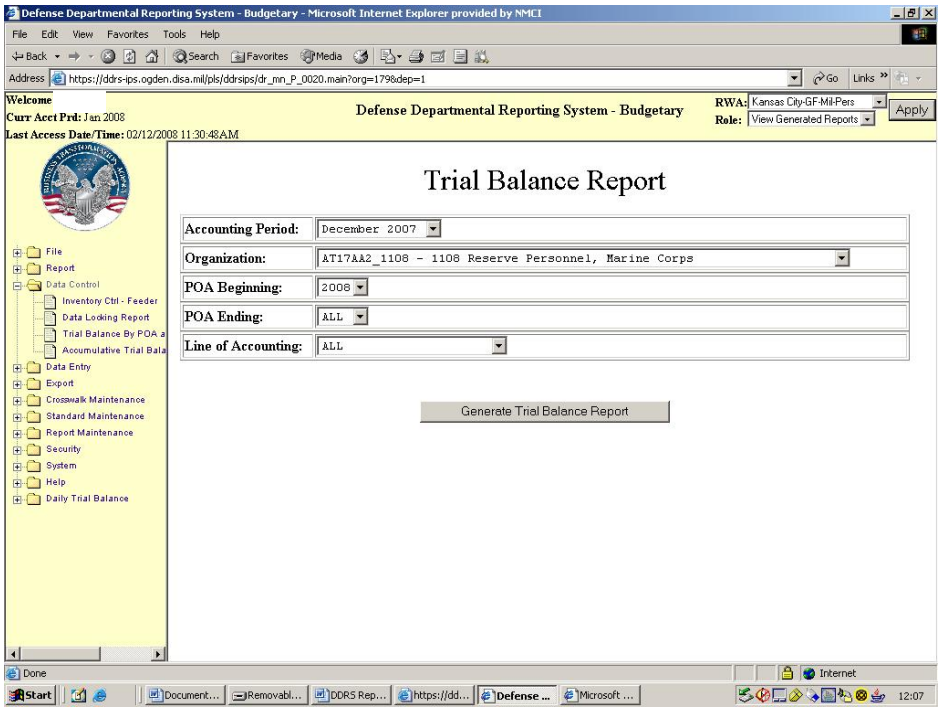
2.4.3.2 DDRS-B Trial Balance

Once the SABRS trial balance is imported into DDRS-B, crosswalks are used to create a new trial balance using the DDRS United States Standard General Ledger (USSGL) account format. The DDRS-B trial balance is only available for extraction one appropriation at a time. The DDRS-B trial balance is available in DDRS through the following procedures:

FY08 Q1 DDRS-B
Trial Balances

FY08 Q1 DDRS – B Trial Balances

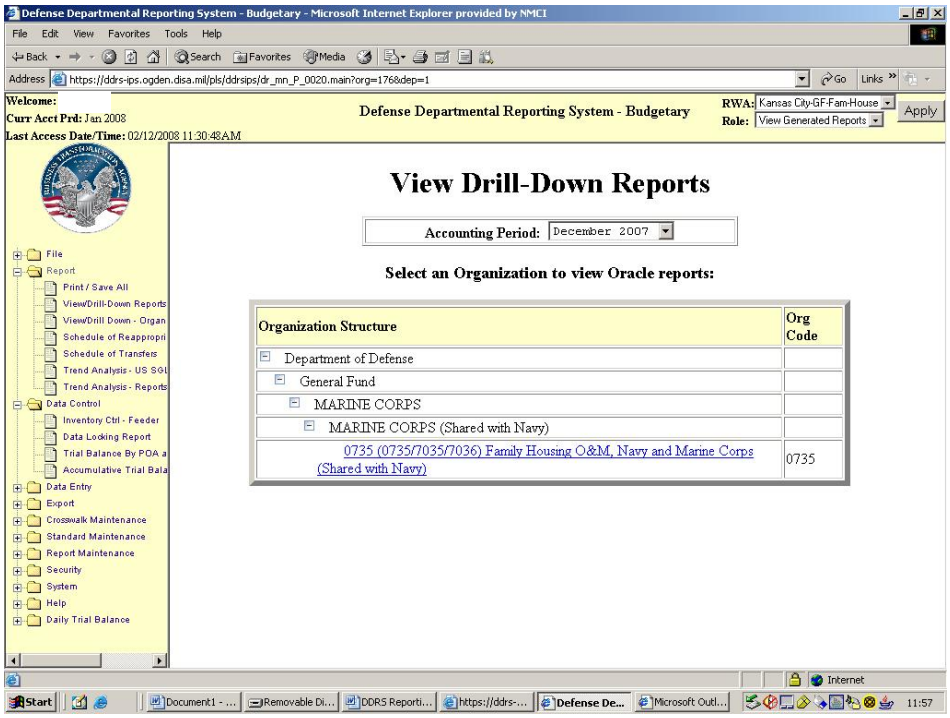
1. Log into DDRS-Budgetary (DDRS-B).
2. Select the proper RWA (ex. 1105 & 1108 is "Kansas City-GF-Mil-Pers").
3. Select the role. You can use either "Basic" or "View Generated Reports."
4. Select the "Data Control" menu on the left hand side of the screen.
5. Select "Trial Balance by POA and Line of Accounting."
6. Select the Accounting Period, Org, Beg FY, and End FY (You can also pull the TB by the LOA).

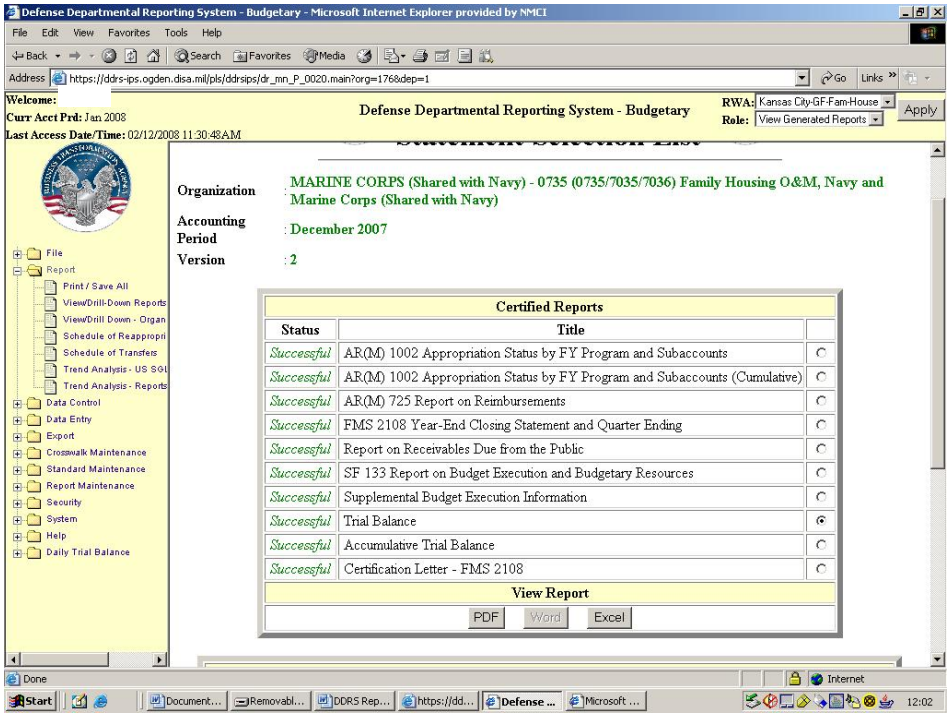


7. You can output in PDF, Excel, or CV file format. Note: by selecting the account balance on the PDF output format, you can drill down to see the SABRS general ledger accounts behind the amounts.

The above steps show how to access the trial balances by a specific fiscal year. However, you can also access the trial balances in a format that combines all active fiscal years together (this still requires pulling each appropriation separately):

1. Log into DDRS-B and select RWA and Role as stated above.
2. Select the "Reports" menu on the left side of the screen.
3. Select "View/Drill-Down Reports"
4. Select the "Accounting Period" at the top of the screen
5. Select desired appropriation.
6. Select the latest version of the report.
7. Select Trial Balance and run the report.


Defense Departmental Reporting System - Budgetary - Microsoft Internet Explorer provided by NMCI
File Edit View Favorites Tools Help
Address https://ddrs-ips.ogden.disa.mil/pls/ddrsips/dr_mn_P_0020.main?org=176&dep=1
Welcome:
Curr Acct Prd: Jan 2008
Last Access Date/Time: 02/12/2008 11:30:48AM
Defense Departmental Reporting System - Budgetary
RWA: Kansas City-GF-Fam-House
Role: View Generated Reports
Apply
File
Report
Print / Save All
View/Drill-Down Reports
View/Drill Down - Organ
Schedule of Reappropri
Schedule of Transfers
Trend Analysis - US SGL
Trend Analysis - Reports
Data Control
Inventory Ctrl - Feeder
Data Locking Report
Trial Balance By POA a
Accumulative Trial Bala
Data Entry
Export
Crosswalk Maintenance
Standard Maintenance
Report Maintenance
Security
System
Help
Daily Trial Balance
View Drill-Down Reports
Accounting Period: December 2007
Select an Organization to view Oracle reports:
Organization Structure
Org Code
Department of Defense
General Fund
MARINE CORPS
MARINE CORPS (Shared with Navy)
0735 (0735/7035/7036) Family Housing O&M, Navy and Marine Corps (Shared with Navy)
0735


Defense Departmental Reporting System - Budgetary - Microsoft Internet Explorer provided by NMCI
File Edit View Favorites Tools Help
Address https://ddrs-ips.ogden.disa.mil/pls/ddrsips/dr_mn_P_0020.main?org=176&dep=1
Welcome:
Curr Acct Prd: Jan 2008
Last Access Date/Time: 02/12/2008 11:30:48AM
Defense Departmental Reporting System - Budgetary
RWA: Kansas City-GF-Fam-House
Role: View Generated Reports
Apply
Organization : MARINE CORPS (Shared with Navy) - 0735 (0735/7035/7036) Family Housing O&M, Navy and Marine Corps (Shared with Navy)
Accounting Period : December 2007
Version : 2
Certified Reports
Status
Title
Successful AR(M) 1002 Appropriation Status by FY Program and Subaccounts
Successful AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative)
Successful AR(M) 725 Report on Reimbursements
Successful FMS 2108 Year-End Closing Statement and Quarter Ending
Successful Report on Receivables Due from the Public
Successful SF 133 Report on Budget Execution and Budgetary Resources
Successful Supplemental Budget Execution Information
Successful Trial Balance
Successful Accumulative Trial Balance
Successful Certification Letter - FMS 2108
View Report
PDF
Word
Excel

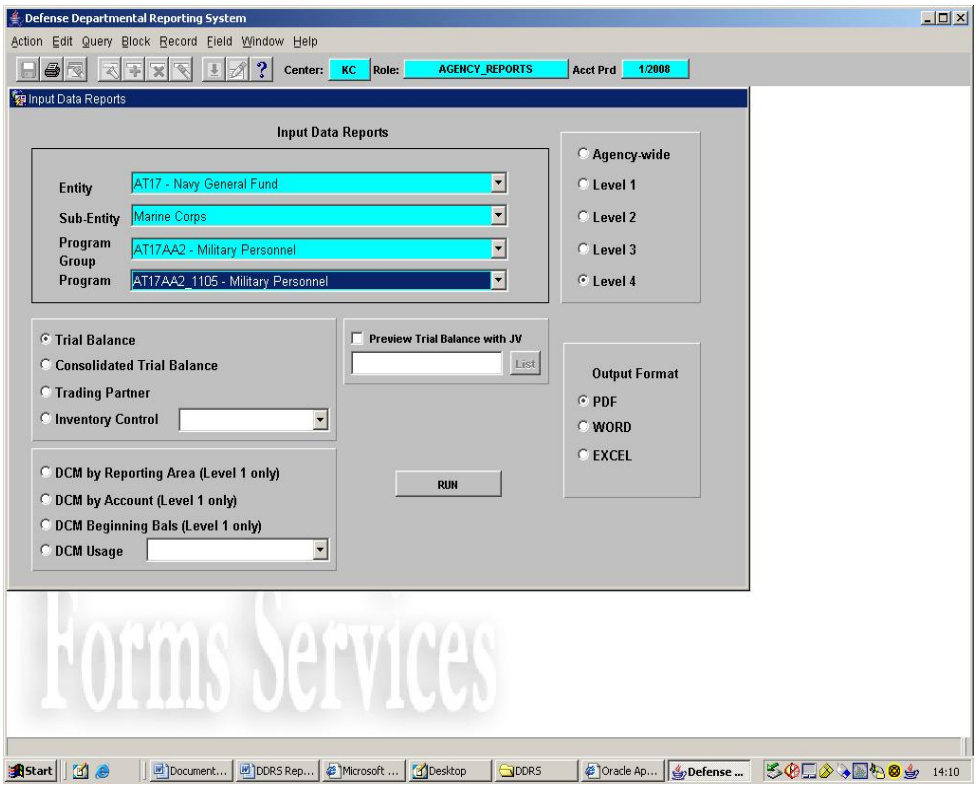
2.4.3.3 DDRS-AFS Trial Balance

Once all of the DDRS-B reporting has been completed, including the SF-133, the DDRS-B trial balance is imported into DDRS-Audited Financial Statements (DDRS-AFS). The DDRS-AFS trial balance is used to create the combined SBR.

NOTE: Once the trial balance is run, certain accounts must be "pulled forward" into the ending balance column. General Ledger accounts 3100, 3310, and 4201 do not show an ending balance. This is due to DDRS-AFS system restrictions. DDRS-AFS restricts changes to these general ledgers accounts, and thus does not report these in the ending balance on the trial balance. These general ledger accounts are beginning balance accounts, meaning that they do not (and aren't allowed to) change during the fiscal year. They only change during the post closing process and have updated amounts during 1st quarter.

The DDRS-AFS trial balance is available in DDRS through the following procedures:

1. Log into DDRS-AFS
2. From the main menu, select Input.
3. Select Data Reports.
4. Select the Entity, Sub-Entity, Program Group, and Program Note: There is no option available to run a combined General Fund Trial Balance (Non-shared & Shared). Therefore, to obtain the amounts supporting the MC Statements & Footnotes, the Non-shared & Shared Trial Balances must be combined.
5. For Combined Report of all Non-Shared Appropriations, select:
    - Entity: AT17-Navy General Fund
    - Sub-Entity: Marine Corps
    - Click Level 2 button.
    - Click the Trial Balance button.
    - Click the Run button.
6. For Individual Report for a Non-Shared Appropriation, select:
    - Entity: AT17-Navy General Fund
    - Sub-Entity: Marine Corps
    - Prog Grp: Select appropriate program group (i.e. Mil Pers)
    - Program: Select appropriate program (i.e. 1105)
    - Click Level 4 button
    - Click the Trial Balance button.
    - Click the Run button.



7. For Combined Report of all Shared Appropriations, select
    - Entity: AT17- Marine Corps Stand Alone Import View
    - Sub-Entity: MCS_SA_IV
    - Click Level 2 button
    - Click the Trial Balance button.
    - Click the Run button.
8. For Individual Report for a Shared Appropriation, select
    - Entity: AT17- Marine Corps Stand Alone Import View
    - Sub-Entity: MCS_SA_IV
    - Prog Grp: MCS_SA_IV-Marine Corps Stand Alone GF Import View
    - Program: Select appropriate program (i.e. 1508M)
    - Click Level 4 button)
    - Click the Trial Balance button.
    - Click the Run button.

2.4.4 Journal Voucher Files

The financial statement reporting process results in four journal voucher files. The first two files are created in DDRS-B. The second two files created in DDRS-AFS. The DDRS-B journal voucher files consist of regular adjustments to the SABRS trial balance and adjustments to reconcile SABRS Fund Balance with Treasury accounts to DCAS accounts. The DDRS-AFS journal voucher files consist of data call and adjusting journal vouchers; and data call beginning balances brought forward.

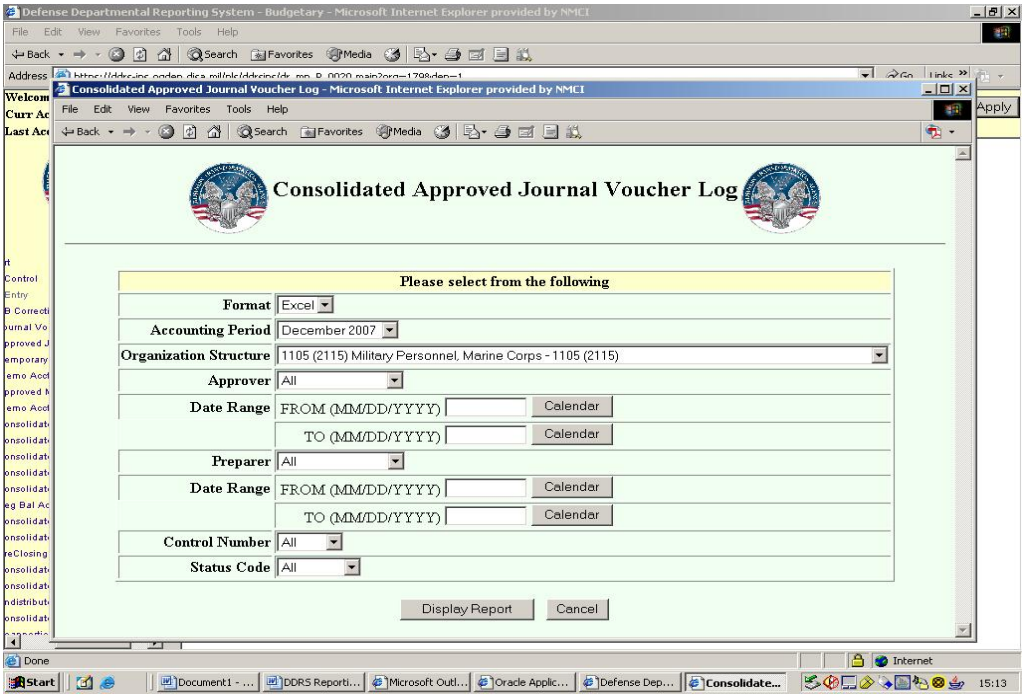
FY08 Q1 Journal
Vouchers (ALL)

FY08 Q1 Journal Vouchers - ALL

2.4.4.1 DDRS-B Regular Journal Voucher File

The DDRS-B Regular Journal Voucher File consists of adjustments made to balance proprietary accounts to budgetary accounts, file corrections, and other adjustments. Accept for file corrections within DDRS, all DDRS-B journal vouchers are also entered in SABRS. The DDRS-B journal voucher adjustment logs are available in DDRS through the following procedures:

1. Log into DDRS-B
2. Select the proper RWA (ex. 1105 & 1108 is "Cleveland-GF-Mil-Pers").
3. Select the role. You can use either "Basic" or "View Generated Reports."
4. Select Data Entry.
5. Select Consolidated Approved Journal Voucher Log
6. Select the appropriate accounting period.



2.4.4.2 DDRS –B Undistributed Adjustment File

The DDRS-B Undistributed Adjustment File consists of adjustments made to reconcile SABRS Fund Balance with Treasury accounts to DCAS accounts. The undistributed adjustments are netted against the DCAS general ledger accounts on the SABRS Undistributed Trial Balance Extract, accounts 4902X (disbursements) and 4252X (collections), to adjust SABRS transaction based disbursement and collection accounts to DCAS accounts. These adjustments are made only in DDRS and do not affect the SABRS

general ledger or detail files. The DDRS-B undistributed adjustments logs are available in DDRS through the following procedures:

1. Log into DDRS-B
2. Select the proper RWA (ex. 1105 & 1108 is "Cleveland-GF-Mil-Pers").
3. Select the role. You can use either "Basic" or "View Generated Reports."
4. Select Data Entry
5. Select Undistributed Adjustment Log Consolidated
6. Select the appropriate accounting period.

2.4.4.3 DDRS-AFS Journal Voucher File

The DDRS-AFS Journal Voucher File consists of adjustments made for data calls, suspense accounts, late registers, and other adjustments. Most DDRS-AFS adjustments occur only in DDRS. The DDRS-AFS journal voucher adjustment log is available in DDRS through the following procedures:

1. Log into DDRS-AFS
2. Select JV and Adjustments.
3. Select JV Process.
4. Select the Entity, Sub-Entity, Program Group, and Program. Note: There is no option available to run Combined General Fund JV Log (Non-shared & Shared)
5. For Non-Shared Appropriations
    - Entity: AT17- Navy General Fund
    - Sub-Entity: Marine Corps
    - Click the Level 2 button
    - Click on the JV Log box.
    - Click the Run button.
6. For Shared Appropriations
    - Entity: AT17- Marine Corps Stand Alone Import View
    - Sub-Entity: MCS_SA_IV
    - Click Level 2 button
    - Click on the JV Log box
    - Click the Run button

2.4.4.4 DDRS-AFS Beginning Balance Import File (Trial Balance Adjustment Log)

The DDRS-AFS Beginning Balance Import File consists of data call balance brought forward from prior periods. These adjustments occur only in DDRS. For Excel processing purposes, the DDRS-AFS Beginning Balance adjustment file must be altered as follows:

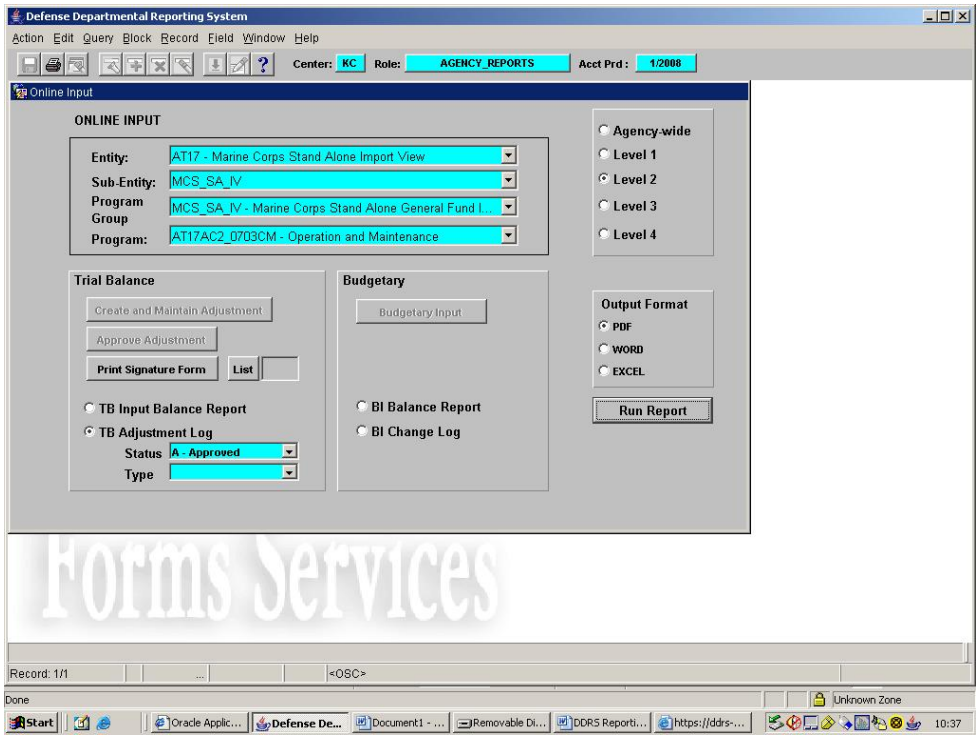
- Calculated Beginning Balance Field changed to Beginning Balance (BB)
- Imported Beginning Field changed to Beginning Balance (BB)
- Ending Balance Field changed to Beginning Balance (BB)
- Amounts moved to DR/CR fields based on +/- and normal balance.
  If DR normal balance "+" = Debit, "-" = Credit.
  If CR normal balance "+" = Credit, "-" = Debit

The Imported Beginning field is used to adjust the beginning balance imported from DDRS-B. The Calculated Beginning Balance is used to adjust the beginning balance that is in DDRS-AFS (prior year ending balance in DDRS-AFS--this is more for beginning balance adjustments rather than carry forward data call information not included in SABRS). The Ending Balance is used to adjust the ending balance imported from DDRS-B.

The DDRS-AFS beginning balance import log is available in DDRS through the following procedures:

1. Log into DDRS-AFS

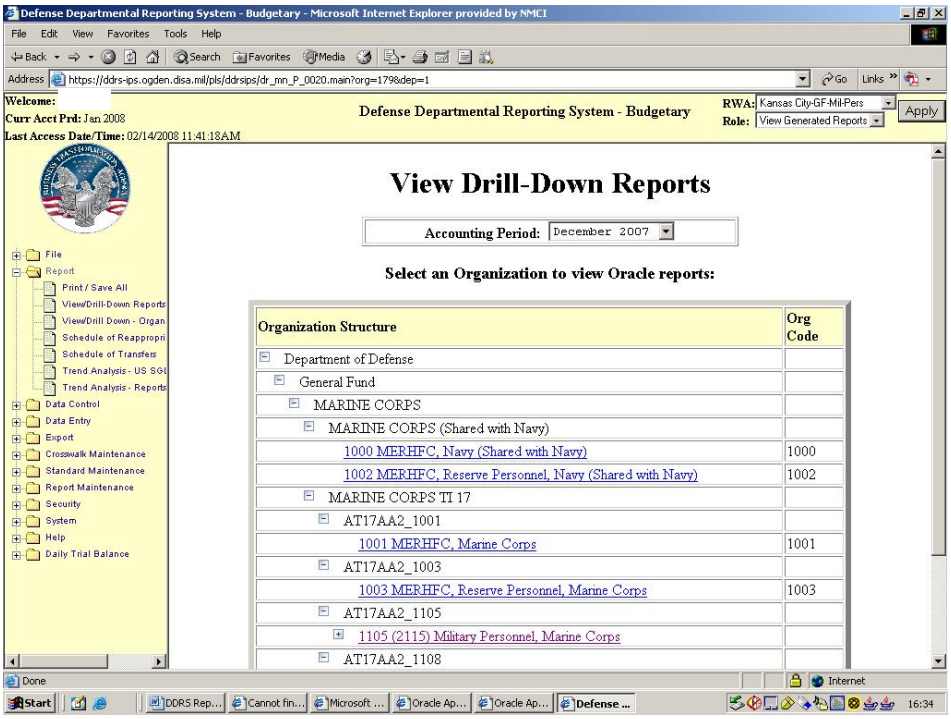
2. Select Input
3. Select Online Input
4. Select Trial Balance Adjustment Log
5. For Non-Shared Appropriations
    - Entity: AT17- Navy General Fund
    - Sub-Entity: Marine Corps
    - Click the Level 2 button
    - Click on the JV Log box.
    - Click the Run button.
6. For Shared Appropriations
    - Entity: AT17- Marine Corps Stand Alone Import View
    - Sub-Entity: MCS_SA_IV
    - Click Level 2 button
    - Click on the JV Log box
    - Click the Run button
7. Select the desired output format (See the below screen print).



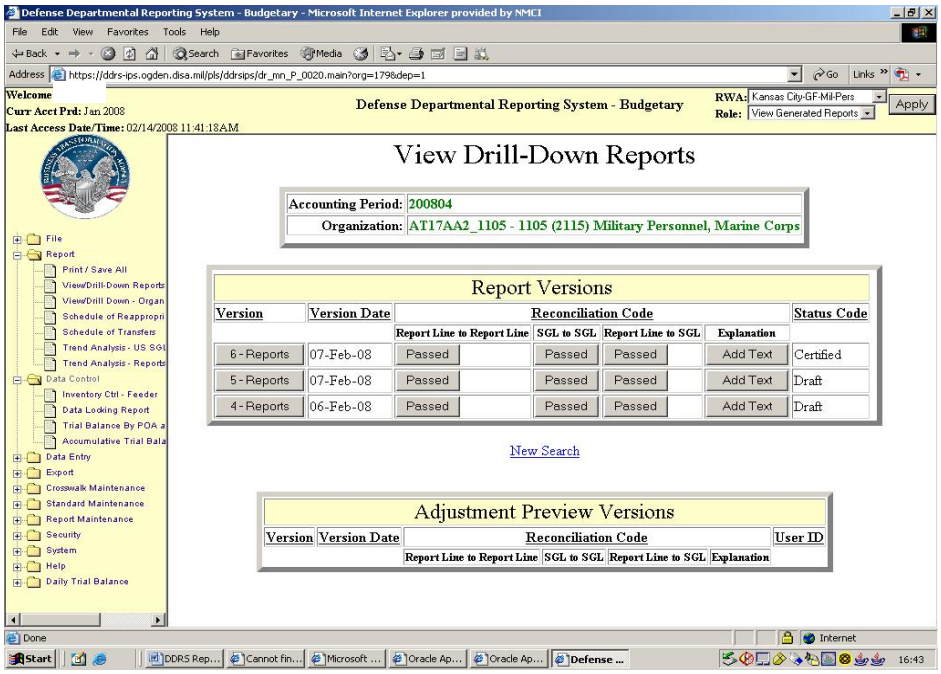
2.4.5 Generating the SF-133

DDRS-B produces SF-133s for each of the nine USMC general fund appropriations. The SF-133s are available in DDRS through the following procedures:

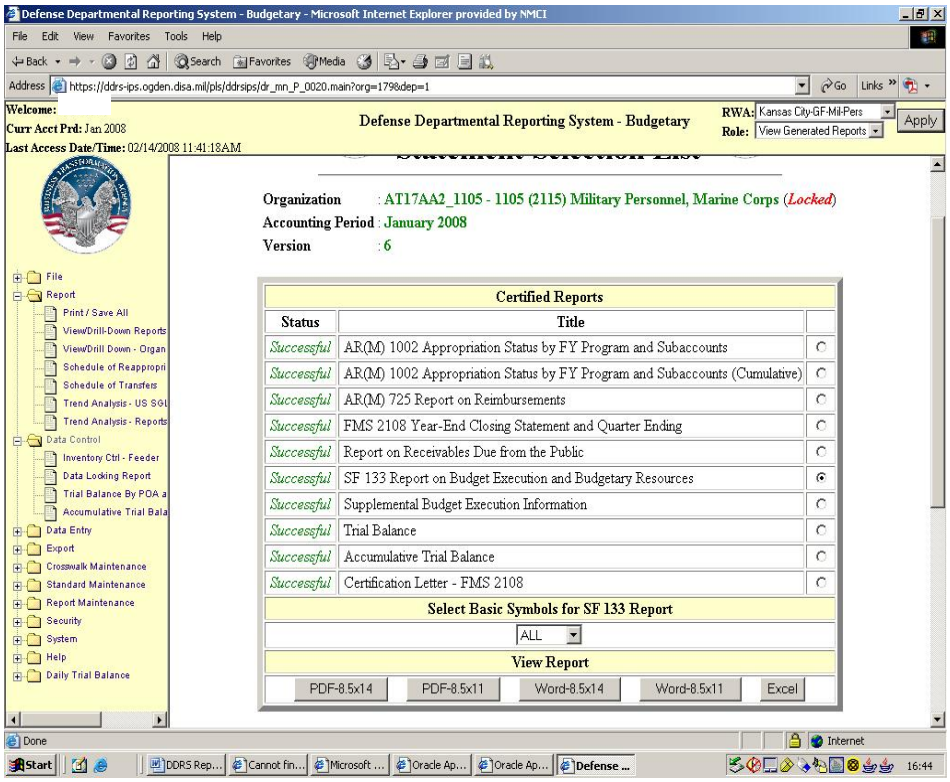
1. Log into DDRS-B
2. Select the proper RWA (ex. 1105 & 1108 is "Cleveland-GF-Mil-Pers").
3. Select the role. You can use either "Basic" or "View Generated Reports."
4. Select the “Reports” menu on the left hand side of the screen.
5. Select “View Drill-Down Reports”.



6. Select the proper appropriation (ex. 1105 & 1108).
7. Select the latest "Version Date".



8. Select "SF-133 Report on Budget Execution.

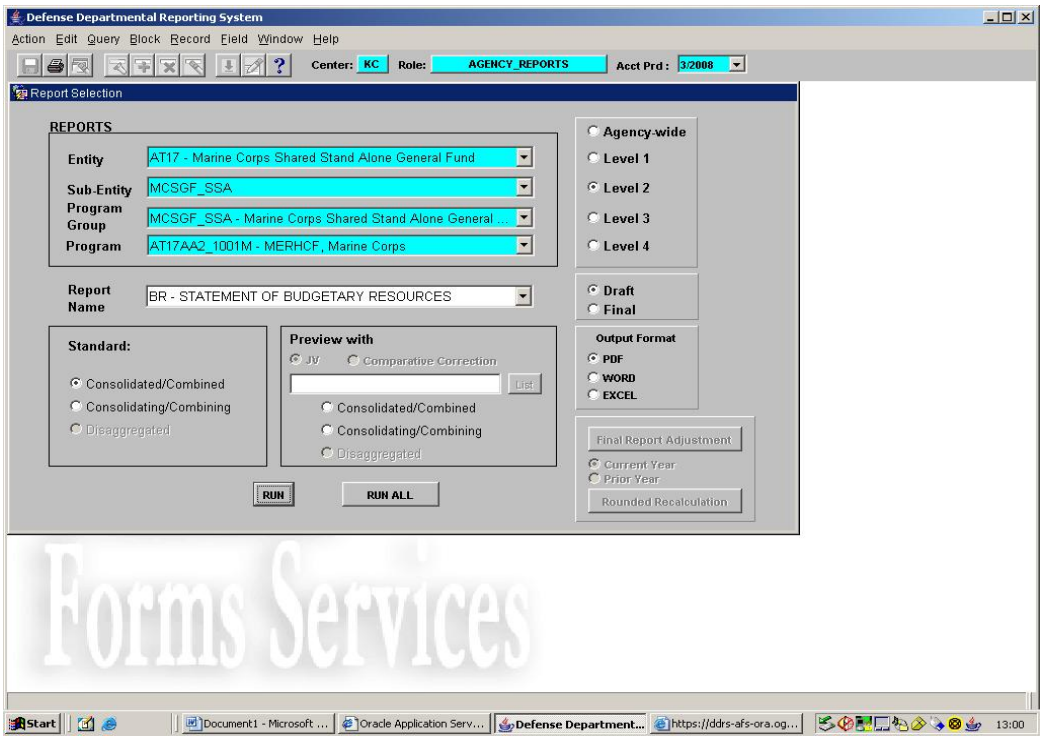


9. Select "Excel'' to run the report.

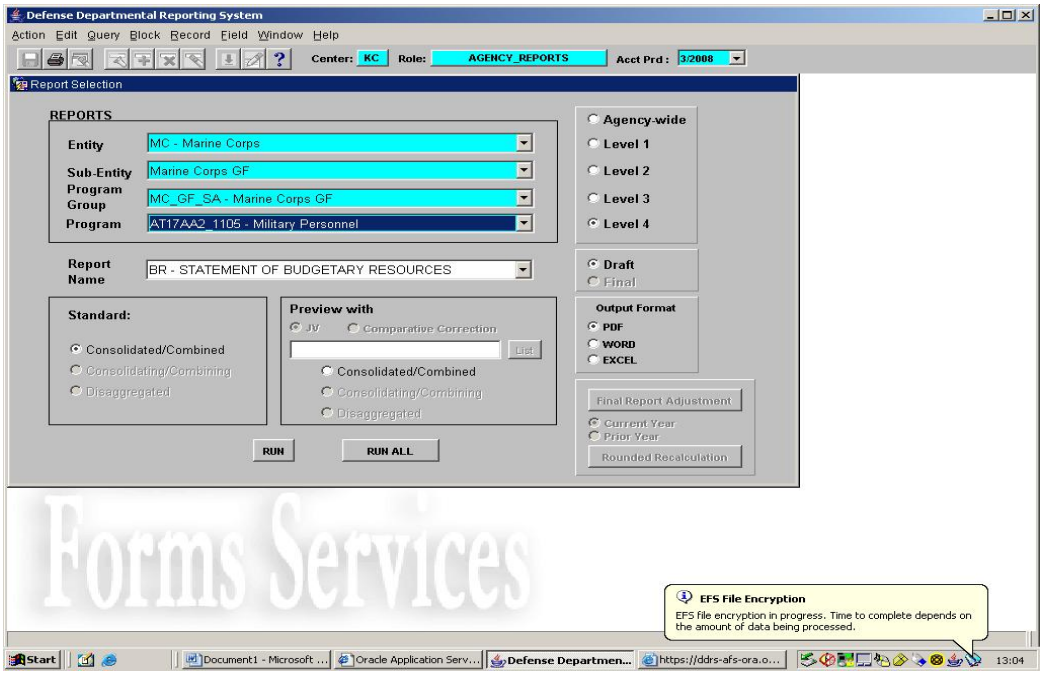
2.4.6 Generating the SBR

DDRS-AFS produces the SBR. The SBR can be viewed by appropriation and allow for drill down into each line item for trial balance detail. The SBR is available in DDRS through the following procedures:

1. Log into DDRS-AFS
2. Select Reports.
3. Select Statements.
4. Select the Entity, Sub-Entity, Program Group, and Program
    - Entity: MC – Marine Corps
    - Sub-Entity: Marine Corps GF
    - select Level 2 button
5. Select the SBR from the drop down menu
6. Select Run



7. The SBR can be run at the appropriation level if needed, to do this you would select the appropriate program (i.e. 1105) and select the Level 4 button.



2.4.7 Crosswalks

The financial statement reporting process requires the use of 25 separate crosswalks. First, DDRS-B uses 18 crosswalks to bring in the SABRS trial balance extract and convert to the USSGL format. DDRS-B then uses a crosswalk to create the SF-133. Next, the DDRS-B file is cross walked to DDRS-AFS. Finally, DDRS-AFS contains one crosswalk for each financial statement.

2.4.7.1 SABRS Trial Balance Crosswalks

DDRS-B uses 18 crosswalks to bring in the SABRS trial balance extract and convert to the DDRS-B USSGL format. These 18 crosswalks are provided in the link below:

Package

DDRS-B Feeder Crosswalks

2.4.7.2 DDRS-B to SF-133 Crosswalk

DDRS-B produces the SF-133 reports for each appropriation. The SF-133 crosswalk is available in DDRS through the following procedures and provided in the link below:

1. Login to DDRS-B
2. Click the Report Maintenance Folder
3. Click Report Mapping Report
4. Click the SF – 133 crosswalk report

Package

DDRS SF – 133 Crosswalks

2.4.7.3 DDRS-B to DDRS-AFS Crosswalk

After all adjustments are made in DDRS-B and all of the required reports are produced, the DDRS – B trial balance is exported to DDRS – AFS. The DDRS – B trial balance format is cross-walked into a slightly different format for AFS reporting. The DDRS – B to DDRS – AFS crosswalk is available in DDRS be through the following procedures and provided in the link below:

1. Login to DDRS-B
2. Click the Report Maintenance Folder
3. Click Report Mapping Report
4. Click the DDRS – B to DDRS – AFS Crosswalk Report

DDRS - B to AFS Crosswalk

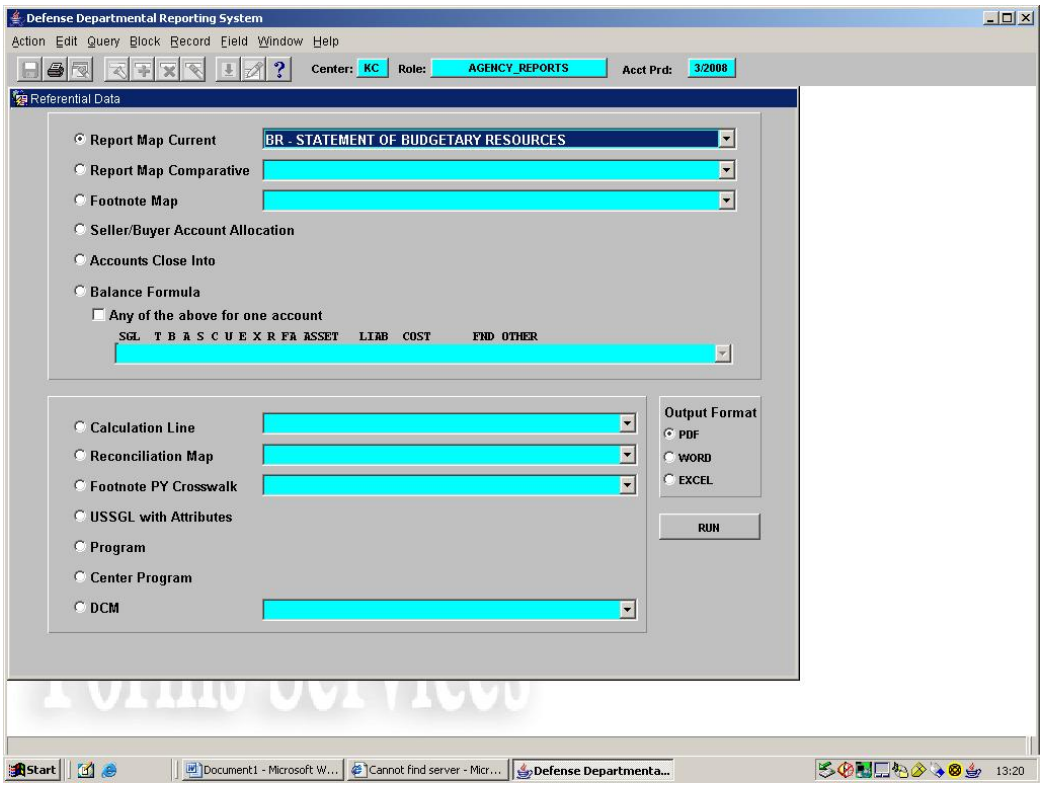
DDRS–B to DDRS–AFS Crosswalks

2.4.7.4 DDRS-AFS Financial Statement Crosswalks

DDRS-AFS produces all of the USMC General Fund CFO Act financial statements and financial statement notes. The DDRS – AFS Financial Statement crosswalks are available in DDRS be through the following procedures and provided in the link below:

1. Login to DDRS-AFS
2. Choose the appropriate accounting period and accounting office (ex. 4/2007 and CL)
3. Choose "Query" from the title bar
4. Choose "Referential Data" from the drop down

5. Choose the appropriate report map and output format (Excel in this case)



DDRS - AFS
Crosswalks (FYE07)

DDRS – AFS Financial Statement Crosswalks (FYE07)

2.4.8 DDRS-AFS Reconciling Reports

DDRS contains automated reports for the purpose of reconciling budgetary to proprietary accounts, the SF-133 to the SBR, trend analysis, and other financial statement standard balancing tests. The Defense Departmental Reporting System - Audited Financial Statements / Unaudited Financial Statements (AFS/UFS) Reconciliations Manual gives detailed explanations of each type of reconciliation performed. The reconciliations can be run and exported from DDRS-AFS. The Reconciliations Manual is provided below in the PDF link.

Adobe Acrobat
Document

DDRS – AFS/UFS Recon Manual

2.4.9 SABRS Management Analysis Retrieval Tools System (SMARTS)

The SABRS Management Analysis Retrieval Tools System (SMARTS) is used by the USMC to run various management reports. SMARTS contains general ledger and history files that are updated and reconciled to SABRS on a daily basis. SMARTS is an Oracle based system that allows for report building and querying in multiple formats. The following reports are a sample of what is currently available in SMARTS from a financial reporting perspective (note that some reports will take 15 – 30 minutes to run):

- SABRS Trial Balance
- SABRS Financial Statements

2.4.9.1 SMARTS - SABRS Trial Balance

SMARTS can be used to pull a SABRS trial balance from the SABRS general ledger file. The SABRS general ledger file uses Occurrences for time period reporting. Occurrence 11 represents the current fiscal year up to the prior month (see the SABRS user manual for a full list of the occurrences). To pull a beginning balance, Occurrence 1 (inception to date) – Occurrence 2 (fiscal year to date) must be used. The SABRS Trial Balance report is generated from the general ledger file. The SABRS Trial Balance report can be produced from SMARTS as follows:

1. Login to ReportNet
2. Login to SMARTS
3. Click on Public
4. Click on Commands
5. Click on Department Head Financial Accounting Support ADR
6. Chose either Dept closed month or prior month depending on the desired reporting time period

2.4.9.2 SMARTS - SABRS Financial Statements

SMARTS can be used to pull several financial statement reports. Currently the 1002 report and the SF-133s are available in SMARTS. The SF-133 will include all of the DDRS-B journal vouchers (the journal vouchers are entered in both SABRS and DDRS-B), therefore the SMARTS SF-133 should reconcile to the DDRS-B version. These adjustments would need to be added to reconcile to the DDRS-AFS balance sheet. The SABRS Financial Statements are generated from the general ledger file. .
The financial statements can be produced from SMARTS as follows:

1. Login to ReportNet
2. Login to SAMRTS
3. Click on Commands
4. Click on Department Head Financial Accounting Support ADR
5. Chose either Dept closed month or prior month depending on the desired reporting time period

The US Standard General Ledger (USSGL) accounts and instructions to prepare the SBR and the SF-133 are generally the same and should result in minimal or no differences in the information reported in the two documents. If there are differences, they should be disclosed in the Notes as part of the Financial Statement submission. The SBR is prepared using general ledger account balances, and the SF-133s and most of the President's Budget "actuals" are prepared using general ledger amounts submitted to OMB through the Federal Agencies' Centralized Trial Balance System (FACTS) II. The USSGL and crosswalks can be found on Treasury's website at http://www.fms.treas.gov/ussgl. The crosswalks for each line of the SBRs are incorporated into the Defense Departmental Reporting System (DDRS) and can be accessed by selecting Query from the main DDRS menu, option Referential Data, option Report Map.

The SBR is aggregated to reflect all the activity of the USMC for the year covered by the financial statement. Prior year information is presented so that the reader may make appropriate comparisons with

prior periods. The pre-closing trial balance figures are the basis for those line items extracted from trial balances. Information presented in the SBR is consistent with budget execution information reported on the SF-133 and with information reported in the President's Budget.

2.4.10 Explanation of Statement of Budgetary Resources Line Items

The explanation of SBR section of this document will be presented in the same format as the SBR found in Appendix C. Each line item on the Combined SBR will be explained in detail to provide an understanding of the line, what is being reported in the line item and the method in which that line is reported to the financial statements.

A. Budgetary Resources (Lines 1 though 7)

This section of the statement presents the total budgetary resources available to the USMC. The resources reported on this statement should agree with the total budgetary resources reported for all of the budget accounts on the SF-133. The following lines explain the lines contained in this section.

Line 1. Unobligated balance, brought forward, Oct 1

The unobligated balance, brought forward, Oct 1 line on the SBR presents the available, unobligated balance brought forward from prior fiscal year as of Oct 1of the current fiscal year that is available for obligation.

Line 2. Recoveries from prior year obligations

The recoveries of prior years obligations line item on the SBR includes the amounts for any cancellations or downward adjustments of obligation incurred in prior fiscal years that were not outlayed (actual and anticipated).

Line 3. Budget Authority

Line 3A. Appropriations

This line represents the amount of appropriations specified in the appropriations act or in substantive laws that become available for obligation on or after October 1 of the fiscal year (actual appropriated).

Line 3B. Borrowing Authority

This amount represents the amount of new borrowing authority, primarily from the Treasury, to finance obligations and outlays.

Line 3C. Contract Authority

This amount represents the amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made. T

Line 3D. Spending authority from offsetting collections

This line includes the amounts of reimbursements and other income earned, collected and receivable; changes in unfilled customer orders, with or without advances; anticipated for the rest of the year,

without advances; previously unavailable, and expenditure transfers from trust funds collected, receivable and unpaid.

Line 3E. Subtotal

This line reflects the subtotal of the amounts of the Budget Authority line (Lines 3A through 3D).

Line 4. Non expenditure transfers, net, anticipated and actual (+) or (-)

This line includes the amount of budget authority or unobligated balance of the prior year budget authority actually transferred to (+) or from (-) the account and include current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

Line 5. Temporarily not available pursuant to Public Law (-)

This line includes lines that are not available for obligation pursuant to a specific provision of the Public Law, and prior year rescissions. This is a negative amount.

Line 6. Permanently not available

This line includes amounts for resources permanently not available, for example, cancellations of expired and no year accounts, enacted rescissions, capital transfer and redemption of debt, other authority withdrawn, pursuant to Public Law or anticipated rest of year. This is a negative amount.

Line 7. Total Budgetary Resources

This line must equal the Total Status of Budgetary Resources as of the reporting date.

B. Status of Budgetary Resources (Lines 8 through 11)

This section of the statement presents the status of budgetary resources. This line must equal the Total Budgetary Resources as of the reporting date. The status on this statement must agree with the total budgetary status reported for all budget accounts on the SF-133.

Line 8. Obligations Incurred

Line 8A. Direct

This line represents obligations not financed by reimbursements.

Line 8B. Reimbursable

This line represents obligations financed by offsetting collections that are payments for goods and services provided to the USMC.

Line 8C. Subtotal

This line represents a sum for lines 8A and 8B.

Line 9. Unobligated Balances

Line 9A. Apportioned

This line includes amounts apportioned.

Line 9B. Exempt from apportionment

This line includes amounts exempt for apportionment.

Line 9C. Subtotal
This line is a sum of the amounts presented in Line 9A and 9B.

Line 10. Unobligated balances not available

This line represents amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available.

Line 11. Total Status of Budgetary Resources

This line is a sum of the amounts presented in Lines 8C, 9C and 10.

C. Change in Obligated Balance (Lines 12 through 18)

This section of the statement represents the change in obligated balances during the reporting period.

Line 12. Obligated balance, net

Line 12A. Unpaid obligations brought forward, Oct 1 (+)

The amount in this line item equals the sum of the beginning balance of accounts payable and undelivered orders. In addition, this line should equal line 18A of the final SF-133 from the previous year.

Line 12B. Uncollected customer payments from Federal sources, brought forward, Oct 1(-)

The amount in this line is the sum of the beginning balance of accounts receivable from the Federal government accounts and nonfederal accounts (if authorized by law) and unfilled customer orders from other Federal accounts no accompanied by an advance, unless specifically authorized by law to obligate against orders from nonfederal. In addition, this line will equal 18B of the final SF-133 for the previous year.

Line 12C. Total unpaid obligations, net

This line is the sum of the amounts in Lines 12A and 12B. In addition, this line will equal 18C of the final SF-133 for the previous year.

Line 13. Obligations Incurred, net

This line represents the amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refund received that pertain to obligations incurred in the current year. Upward adjustments of prior year obligations should be included, but not downward adjustments and of obligations due to recoveries of prior year obligations.

Line 14. Less: Gross Outlays

This line is also known as "Disbursements," it represents the amounts of obligations paid and include refund made in the current year.

Line 15. Obligated balance transferred, net

Line 15A. Actual transfers, unpaid obligations (+ or -)

This line includes unpaid obligations from other Federal accounts actually transferred to (+) or from (-) the account during the current fiscal year.

Line 15B. Actual transfers, uncollected payments from Federal sources (+ or -)

This line includes uncollected customer payments from other Federal government actually transferred to (+) or from (-) the account in the current fiscal year.

Line 15C. Total unpaid obligated balance transferred, net

This line represents the sum of the amounts on lines 15A and 15B.

Line 16. Less: Recoveries of prior year unpaid obligations, actual (-)

This line represents cancelled amounts or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. This line is the same as Line 2, with an opposite sign.

Line 17. Change in uncollected Federal sources (+,-)

This line represents the amount of reimbursements from Federal sources that is earned, but not collected, to date during the current fiscal year.

Line 18. Obligated balance, net, end of period

Line 18A. Unpaid obligations

This line is the amount of undelivered orders that have been prepaid and the amount owed as evidenced by invoices or receipt of goods and services being carried forward to the subsequent period. This line should equal the sum of Line 12A (Unpaid obligations brought forward, Oct 1), Line 13 (Obligations incurred, net), Line 14 (Gross outlays) and Line 15 (Actual transfers, unpaid obligations) less Line 16 (Recoveries).

Line 18B. Less: Uncollected customer payments from Federal sources (-)

This line is the amount of accounts receivable from Federal accounts and nonfederal (specifically authorized by law) and the amount of unfilled customer orders from Federal accounts not accompanied by an advance being carried forward to the subsequent period. Additionally, this line

should equal the sum of Line 12B (Uncollected customer payments from Federal sources brought forward, Oct 1), Line 14B (Actual transfers, uncollected customer payments from Federal sources) and Line 17 (Change in uncollected customer payments from Federal sources.

Line 18C. Total, unpaid obligated balance, net, end of period

This line represents the sum of amounts presented on Lines 18A and 18B.

D. Net Outlays (Line 19A through 19D)

Outlays consist of disbursement net of offsetting collections. Total outlays should agree with the aggregate of outlays reported on the SF-133's for all budget accounts, including non-budgetary financing accounts and the disbursements and collections reported to the Department of Treasury on a monthly basis, in accordance with OMB Circular A-11. The outlays should agree with the agency outlay totals reported in the Budget of the United States.

Line 19A. Gross outlays

This line represents the amount of obligations paid. Include the net amount of disbursements.

Line 19B. Less: Offsetting collections

This line includes the amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period. Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year. Include the net amount of offsetting collections.

Line 19C. Less: Distributed offsetting receipts

This line is composed of proprietary receipts from the public, receipts from Intragovernmental transactions, and offsetting governmental receipts. The amount of offsetting receipts that are distributed to agencies and reported in this statement also shall agree with the deductions for offsetting receipts as reported in the Budget of the United States Government.

Line 19D. Net outlays

This line represents the sum of the amounts presented on lines 19A through 19C. This amount should agree with the net outlays (gross outlays less offsetting collections and receipts) as reported in the Budget of the United States Government.

2.5 NOTES TO THE FINANCIAL STATEMENTS

The preparation of the notes to the financial statements is divided between USMC and DFAS based on the line item. USMC drafts the note for the Significant Accounting Policies, which is an overview of the USMC General Fund, as well as the narrative portion of the notes for line items in which the USMC plays a significant role in the handling and accounting of funds. DFAS provides the financial information from DDRS-AFS that populates the notes, as well as producing narratives for the line items where DFAS is largely responsible for the accounting functions. Note 20 disclose information related to the SBR.

Note 20 - Disclosures Related to the Statement of Budgetary Resources

Any material differences between amounts reported on the financial statements and budgetary reports shall be noted and fully explained in Note 20. These material disclosures shall be consistent with the reconciliation requirements for the SBR, the SF-133 for General Fund, and other budgetary reporting, i.e., information reported on the Budget of the United States Government. Any material changes to budgetary information subsequent to the publication of the audited SBR should be discussed between the agency and their auditor to determine if a restatement or note disclosure is necessary. Any material differences between comparable information contained in the SBR and the Budget, at a minimum must be disclosed in Note 20. The explanation shall be in accordance with guidance contained in Statement of Federal Financial Accounting Standards (SFFAS) No 7, "Accounting for Revenue and Other Financing Sources."

Note 20.	Disclosures Related to the Statement of Budgetary Resources	
As of March 31	2007	2006
1. Net Amount of Budgetary Resources Obligated for Undelivered Orders at the End of the Period	$ 12,513,480,044.29	$ 6,913,581,961.36
2. Available Borrowing and Contract Authority at the End of the Period	0.00	0.00

3.0 Internal Controls over Financial Reporting

The USMC has developed the ICOFR program to determine if internal controls over financial reporting are effective and efficient, to promote accurate financial reporting, and to comply with applicable laws and regulations. The ICOFR program incorporates a systemic approach for planning, control evaluation, testing, reporting, and correction in an attempt to meet OUSD(C) requirements and deliverable deadlines. The ICOFR systemic approach includes five main components:

Component	Description
Control Environment Documents	The Marine Corps' control environment documents include a graphical (process flow chart) and narrative (business process memorandum) depiction of material accounting line items.
Workshops	Workshops include training and working sessions held to: • Educate functional managers about financial controls and testing requirements; • Zero-in on the critical control points for selected processes; and • Begin to develop workable plans to test these controls.
Test Plans	Tests plans for identified key internal controls are designed to collect enough evidence to produce statistically significant results. Test scripts lay out in a "step-by-step" fashion exactly what needs to be done to collect evidence that proves the control works as intended. The Commands execute the test scripts and remit the test results to HQMC. Test results are accumulated at HQMC and presented to the Senior Assessment Team (SAT) for review and approval prior to being submitted to OUSD(C).
Results Analysis	RFA analyzes test results and determines whether a properly designed key internal control is effective or ineffective. Ineffective controls are categorized as either "Reportable Conditions" or "Material Weaknesses." SAT evaluates and prioritizes control weaknesses and approves OSD deliverables.
Statement of Assurance (SOA)	All SAT confirmed reportable conditions and/or material weaknesses are noted in the Marine Corps' SOA. The SOA provides an assessment of the effectiveness of the Marine Corps' internal control over financial reporting for the current reporting period, including an explicit conclusion as to whether controls over financial reporting are effective. The SOA also includes corrective actions to be taken to address ineffective controls.

4.0 RECONCILIATION AND REVIEW

DFAS performs quality control reconciliation of the financial statement information presented prior to the publishing of the financial statements of the USMC. The Accounting and Financial Systems Branch, RFA, performs a quality control review of the draft financial statements and related notes.

4.1 STATEMENT OF BUDGETARY RESOURCES RECONCILIATION

Once the financial statements are generated, DFAS performs a review of the information presented. The beginning balance equals closing balances by cross-walking USSGL accounts to the respective financial statement line items. The current period amounts reflected on the trial balance are compared with the individual financial statements. The Fund Balance with Treasury information for the USMC is also reconciled with the related Treasury Reports. Delivered Orders are reconciled to Accounts Payable. All unexpended appropriations, expended appropriations and operating expenses are reconciled. Other actions are taken to reconcile financial information on the USMC statements as necessary.

The USMC holds the responsibility for the accuracy and completeness of the information reflected on the statements. The USMC information can be validated by two methods of reconciliation. The information can be verified by a high level reconciliation of financial information or by a low-level reconciliation of individual line items presented on the various statements. The individual line items requiring reconciliation are outlined by DFAS.

The steps outlined below can validate the overall information presented on the SBR:

- Verify that the Spending Authority From Offsetting Collections and Recoveries on the SBR equals the Spending Authority From Offsetting Collections and Recoveries on the Statement of Financing
- Verify that the Obligations Incurred line on the SBR is the same as the Obligations Incurred line on the Statement of Financing
- Verify that the Offsetting Receipts on the SBR equals the Offsetting Receipts on the Statement of Financing
- Reconcile the SBR with the following reports:
  - SF 224
  - SF 1219
  - SF 1220

The USMC and DFAS perform multiple reconciliations to help ensure that the financial statement line items can be traced to the detailed SABRS transactions. The detailed reconciliations are performed to confirm that the SF-133 and SBR provide a complete and valid representation of USMC activity as reflected in the SABRS transaction history and general ledger files. The following reconciliations are performed:

- SABRS Trial Balance Reconciliation
- DDRS to SABRS Reconciliation
- SF-133 to SBR Reconciliation

The first reconciliation confirms that the SABRS Trial Balance feed sent to the DDRS-B is in agreement with the SABRS transaction history. Once in DDRS-B, DFAS – CL records account balancing adjustments and late registers in both DDRS-B and SABRS. To confirm that the DDRS-B trial balance is still in line with the core accounting system, DFAS performs a final reconciliation between DDRS – B and the SABRS. Any variances or errors identified by these reconciliations are immediately researched and corrected by USMC and DFAS.

SABRS Trial Balance Reconciliation

USMC has designed a monthly report generated from the SABRS mainframe to reconcile the SABRS Trial Balance to the SABRS History File containing all SABRS individual transactions. The USMC Trial Balance Reconciliation Report (JNPR2199) reconciles the SABRS Trial Balance to the SABRS History File. Specifically, the report compares the SABRS trial balance accounts to the account balances of the individual transactions in the SABRS History File. By building this account relationship, the USMC is able to validate that the SABRS trial balance is supported by individual transactions in SABRS.

DDRS to SABRS Reconciliation

DFAS – Cleveland performs a monthly reconciliation on USMC appropriations to confirm that all DDRS Trial Balance amounts reconcile to SABRS Trial Balance amounts, all budgetary reports agree, and the account balances reconcile to supporting documentation. DDRS is the reporting system used by USMC to produce all budgetary reports and financial statements. Additionally, all adjustments made in DDRS after the trial balance upload are also made in SABRS. DFAS-CL then reconciles all DDRS-B budgetary reports to the SABRS general ledger reports to validate that both systems are in agreement. By performing these reconciliations, USMC and DFAS are able to validate that the trial balance provided to the reporting system from the accounting system is accurate and complete for the reporting process. All of these reconciliations are performed at the appropriation / appropriation year level.

SF-133 to SBR Reconciliation

DFAS – CL uses the reconciliations module in DDRS to generate a quarterly reconciliation of the budgetary data reported on the SBR to the budgetary data reported on the Report on Budget Execution (SF-133) and the Statement of Financing (spending authority from offsetting collections). By performing this reconciliation, USMC and DFAS are able to validate that the data reported on the SBR is in agreement to the budgetary reports.

In addition to the reconciliations described above, the USMC is also able to provide full linkages between the SABRS transaction history and the financial statement lines. The USMC has developed a robust set of SABRS reporting capabilities to enhance transaction analysis at the financial statement reporting level and aid scoping activities for audit readiness remediation and testing efforts. The reports currently available allow the report user to view the financial statement line effects of each USMC transaction by appropriation, general ledger account (GLAC), document identifier code (DIC), original document identifier code (ORG DIC), feeder system, system owner, and object classification code (OCC). The DICs represent an accounting event type (Obligation, Disbursement, Warrant, etc.), thus allowing for account analysis at a detailed event driven level.

5.0 Information Systems

SABRS is the official accounting system of the USMC. Numerous financial and non-financial systems feed SABRS and supply the data used in compiling the financial statements. The feeder systems that record the business events, previously discussed in Section 2.2, and interface SABRS are depicted below:

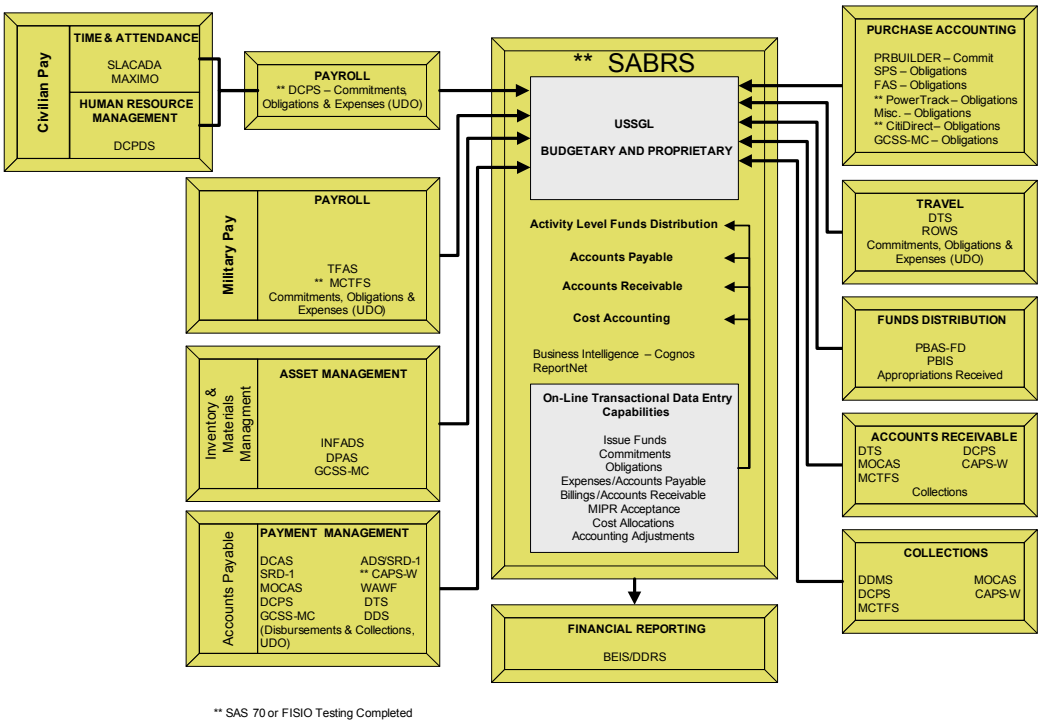


Figure 1: SABRS Interfaces

Of the feeder systems that interface with SABRS, 21 are considered Tier 1 feeder systems. Tier 1 feeder systems are those systems that provide input to SABRS through an interface. Of these Tier 1 systems, seven systems are considered "critical" because they have the highest transaction volume and dollar value for recording detail source transactions and obligations into SABRS. The seven critical feeder systems are: Wide Area Work Flow (WAWF), Purchase Request Builder (PR Builder), Standard Procurement System (SPS), Supported Activities Supply System (SASSY), Defense Civilian Payroll System (DCPS), Defense Travel System (DTS), and Marine Corps Total Force System (MCTFS). A description of each system is provided below:

Wide Area Work Flow (WAWF)

A secure, web-based system for electronic invoicing, receipt and acceptance. It provides the technology for government contractors and authorized DoD personnel to generate, capture, and process receipt and payment-related documentation, via an interactive Web-based application. WAWF provides a unidirectional input to SABRS utilizing Secure File Transfer Protocol (SFTP). WAWF does not receive data/information from SABRS

Purchase Request Builder (PR Builder)

Electronically generates and routes purchase requests and funding documents. PR builder creates electronic requisitions and tracks the workflow and approval chains for each purchase request. PR Builder sends real time data to both SABRS and SPS via the Universal Interface (UI). SABRS also transmits information to PR Builder. The data that is transmitted between the two systems consists of requests for financial commitments, responses containing financial commitment information, and contract award information.

Standard Procurement System (SPS)

A broad, commercial software package designed to meet the acquisition needs of the Marine Corps. The application supports procurement functions including source solicitation and selection; awarding, modifying, terminating, and closing out contracts; approving contractor payment requests; and monitoring and approving payments. SPS provides a unidirectional input to SABRS utilizing SFTP. SPS does not receive data/information from SABRS.

Supported Activity Supply System (SASSY)

The primary data source for out-of-stores assets within the Marine Corps and the system of record for inventory custody (on hand) of out-of-stores retail held assets. SASSY provides the "retail" supply accounting functions such as stock replenishment, requirement determination, receipts, inventory, stock control, and asset visibility for Marine Corps units. SASSY has been designated a Legacy system to be replaced by Global Command Support System (GCSS) in Fiscal Year (FY) 09.

Defense Civilian Pay System (DCPS)

The designated system to record and report civilian time and attendance and process bi-weekly payroll and entitlements for Civilian Marines supporting assigned Marine Corps missions

Defense Travel System (DTS)

A secure web-based system used for creating, approving, and settling temporary duty travel orders. This is the mandated DoD travel system for use by military and civilian employees.

Marine Corps Total Forces System (MCTFS)

The integrated personnel and pay system supporting both the active and reserve component of the Marine Corps and personnel management for retired Marines. MCTFS maintains more that 500,000 records for pay and personnel management for the production of essential management reports. MCTFS provides input and receives output from SABRS utilizing File Transfer Protocol (FTP).

Feeder Systems Crosswalk to the SBR

The Marine Corps' RFA generate monthly reports that provide financial data regarding the financial statement line by feeder systems for principal financial statements. The following table depicts the relationship of the feeder systems to the Statement of Budgetary Resources line items by line item values and line item record transactions count:

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
Line 2: Recoveries of prior year unpaid obligations				
2	CRC	0.05%	40	0.64%
2	DCAS	0.01%	24	0.38%
2	DSSC	0.00%	2	0.03%
2	DTS	0.15%	112	1.78%
2	E&C	0.04%	10	0.16%
2	EMP	0.12%	2	0.03%
2	IDBDAASC	0.03%	8	0.13%
2	MCTFS	0.26%	80	1.27%
2	PWRTRACK	0.07%	62	0.98%
2	ROWS	0.20%	64	1.02%
2	SABRS	86.40%	5,032	79.90%
2	SASSY	1.50%	694	11.02%
2	SPS	11.18%	168	2.67%
	TOTAL LINE 2	**100.00%**	**6,298**	**100.00%**
Line 3A: Appropriation				
3A	SABRS	100.00%	4,326	100.00%
	TOTAL LINE 3A	**100.00%**	**4,326**	**100.00%**
Line 3D1A: Collected (Spending authority from offsetting collections)				
3D1A	CRC	0.01%	8	0.21%
3D1A	DCAS	91.40%	2,306	59.34%
3D1A	DSSC	0.03%	136	3.50%
3D1A	PWRTRACK	0.00%	216	5.56%
3D1A	SABRS	8.56%	1,220	31.39%
	TOTAL LINE 3D1A	**100.00%**	**3,886**	**100.00%**
Line 3D1B: Change in receivables from Federal sources				
3D1B	BSME	0.12%	600	1.77%
3D1B	CRC	0.24%	966	2.85%
3D1B	DCAS	60.85%	2,306	6.81%
3D1B	DCPS	3.33%	3,518	10.39%
3D1B	DSSC	0.42%	7,330	21.64%
3D1B	E&C	0.02%	4	0.01%
3D1B	PWRTRACK	0.15%	474	1.40%
3D1B	SABRS	32.29%	16,126	47.62%
3D1B	SABRSAEX	1.50%	1,962	5.79%
3D1B	SASSY	0.67%	298	0.88%
3D1B	WAWF	0.41%	282	0.83%
	TOTAL LINE 3D1B	**100.00%**	**33,866**	**100.00%**

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
Line 3D2A: Advance received (Change in unfilled customer orders)				
3D2A	CRC	0.26%	8	0.50%
3D2A	DSSC	0.66%	136	8.47%
3D2A	PWRTRACK	0.01%	216	13.45%
3D2A	SABRS	99.07%	1,246	77.58%
	TOTAL LINE 3D2A	**100.00%**	**1,606**	**100.00%**
Line 3D2B: Without advance from Federal sources (Change in unfilled customer orders)				
3D2B	BSME	0.28%	600	1.80%
3D2B	CRC	0.57%	966	2.90%
3D2B	DCPS	7.84%	3,518	10.56%
3D2B	DSSC	1.00%	7,330	22.00%
3D2B	E&C	0.04%	4	0.01%
3D2B	PWRTRACK	0.34%	474	1.42%
3D2B	SABRS	83.73%	17,872	53.65%
3D2B	SABRSAEX	3.52%	1,962	5.89%
3D2B	SASSY	1.58%	298	0.89%
3D2B	SPS	0.12%	8	0.02%
3D2B	WAWF	0.97%	282	0.85%
	TOTAL LINE 3D2B	**100.00%**	**33,314**	**100.00%**
Line 4: Nonexpenditure transfers, net, anticipated and actual				
4	SABRS	100.00%	12	100.00%
	TOTAL LINE 4	**100.00%**	**12**	**100.00%**
Line 8: Obligations incurred (Direct)				
8A	BSME	0.66%	52,142	1.27%
8A	CRC	0.49%	55,046	1.34%
8A	DCAS	0.00%	1,159,286	28.27%
8A	DCPS	3.72%	96,722	2.36%
8A	DSSC	0.55%	114,462	2.79%
8A	DTS	1.07%	73,750	1.80%
8A	E&C	0.41%	24,806	0.60%
8A	EMP	0.08%	1,486	0.04%
8A	IDBDAASC	0.45%	35,674	0.87%
8A	MCTFS	40.53%	1,246	0.03%
8A	PWRTRACK	0.24%	30,190	0.74%
8A	RHICS	0.00%	66	0.00%
8A	ROWS	0.38%	18,582	0.45%
8A	SABRS	38.12%	1,741,412	42.47%
8A	SABRSAEX	0.00%	423,980	10.34%
8A	SAB1TRVL	0.05%	1,494	0.04%

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
8A	SASSY	2.97%	226,642	5.53%
8A	SPS	9.24%	10,392	0.25%
8A	UADPS	0.01%	366	0.01%
8A	UDMIPS	0.14%	17,578	0.43%
8A	WAWF	0.91%	15,058	0.37%
	TOTAL LINE 8A	**100.00%**	**4,100,380**	**100.00%**
Line 8B:	**Obligations incurred (Reimbursable)**			
8B	BSME	0.30%	862	1.04%
8B	CRC	0.65%	1,062	1.29%
8B	DCAS	0.08%	25,136	30.45%
8B	DCPS	7.91%	4,094	4.96%
8B	DSSC	0.96%	7,520	9.11%
8B	DTS	2.37%	2,374	2.88%
8B	E&C	0.03%	144	0.17%
8B	EMP	0.43%	90	0.11%
8B	PWRTRACK	0.31%	690	0.84%
8B	ROWS	0.01%	2	0.00%
8B	SABRS	83.26%	34,866	42.24%
8B	SABRSAEX	0.00%	3,924	4.75%
8B	SAB1TRVL	0.84%	18	0.02%
8B	SASSY	0.03%	708	0.86%
8B	SPS	2.33%	188	0.23%
8B	UADPS	0.25%	342	0.41%
8B	WAWF	0.25%	528	0.64%
	TOTAL LINE 8B	**100.00%**	**82,548**	**100.00%**
Line 9A:	**Unobligated balance (Apportioned)**			
9A	BSME	0.30%	53,004	2.76%
9A	CRC	0.22%	56,006	2.91%
9A	DCAS	0.00%	146	0.01%
9A	DCPS	1.73%	100,546	5.23%
9A	DSSC	0.25%	121,982	6.34%
9A	DTS	0.50%	74,556	3.88%
9A	E&C	0.18%	3,226	0.17%
9A	EMP	0.04%	1,574	0.08%
9A	IDBDAASC	0.19%	34,810	1.81%
9A	MCTFS	18.37%	172	0.01%
9A	PRB	0.00%	12,600	0.66%
9A	PWRTRACK	0.11%	30,760	1.60%
9A	RHICS	0.00%	66	0.00%
9A	ROWS	0.16%	18,234	0.95%
9A	SABRS	72.00%	1,276,218	66.36%
9A	SAB1TRVL	0.03%	1,512	0.08%

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
9A	SASSY	1.34%	105,842	5.50%
9A	SPS	4.09%	10,486	0.55%
9A	UADPS	0.00%	708	0.04%
9A	UDMIPS	0.06%	17,578	0.91%
9A	WAWF	0.41%	3,274	0.17%
	TOTAL LINE 9A	**100.00%**	**1,923,300**	**100.00%**
Line 10: Unobligated balance not available				
10	CRC	0.26%	142	0.77%
10	DCAS	0.03%	24	0.13%
10	DCPS	0.64%	404	2.19%
10	DSSC	0.01%	2	0.01%
10	DTS	0.06%	336	1.82%
10	E&C	0.12%	10	0.05%
10	EMP	0.00%	4	0.02%
10	IDBDAASC	6.54%	872	4.72%
10	MCTFS	0.79%	218	1.18%
10	PWRTRACK	0.16%	182	0.98%
10	ROWS	5.73%	414	2.24%
10	SABRS	62.30%	14,884	80.54%
10	SASSY	3.86%	730	3.95%
10	SPS	19.39%	254	1.37%
10	WAWF	0.11%	4	0.02%
	TOTAL LINE 10	**100.00%**	**18,480**	**100.00%**
Line 13: Obligations incurred net				
13	BSME	0.65%	53,004	1.27%
13	CRC	0.49%	56,108	1.34%
13	DCAS	0.00%	1,184,422	28.32%
13	DCPS	3.77%	100,816	2.41%
13	DSSC	0.55%	121,982	2.92%
13	DTS	1.09%	76,122	1.82%
13	E&C	0.40%	24,950	0.60%
13	EMP	0.08%	1,576	0.04%
13	IDBDAASC	0.45%	35,674	0.85%
13	MCTFS	39.97%	1,246	0.03%
13	PWRTRACK	0.24%	30,880	0.74%
13	RHICS	0.00%	66	0.00%
13	ROWS	0.37%	18,584	0.44%
13	SABRS	38.75%	1,776,278	42.46%
13	SABRSAEX	0.00%	427,904	10.23%
13	SAB1TRVL	0.06%	1,512	0.04%
13	SASSY	2.93%	227,350	5.44%
13	SPS	9.15%	10,580	0.25%

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
13	UADPS	0.01%	708	0.02%
13	UDMIPS	0.14%	17,578	0.42%
13	WAWF	0.90%	15,586	0.37%
	TOTAL LINE 13	**100.00%**	**4,182,926**	**100.00%**
Line 14: Gross outlays				
14	DCAS	68.05%	592,338	58.11%
14	DCPS	3.72%	100,950	9.90%
14	DTS	0.00%	1,344	0.13%
14	E&C	0.03%	10,862	1.07%
14	MCTFS	15.02%	468	0.05%
14	SABRS	13.18%	313,373	30.74%
	TOTAL LINE 14	**100.00%**	**1,019,335**	**100.00%**
Line 16: Recoveries of prior year unpaid obligations, actual				
16	CRC	0.05%	40	0.64%
16	DCAS	0.01%	24	0.38%
16	DSSC	0.00%	2	0.03%
16	DTS	0.15%	112	1.78%
16	E&C	0.04%	10	0.16%
16	EMP	0.12%	2	0.03%
16	IDBDAASC	0.03%	8	0.13%
16	MCTFS	0.26%	80	1.27%
16	PWRTRACK	0.07%	62	0.98%
16	ROWS	0.20%	64	1.02%
16	SABRS	86.40%	5,032	79.90%
16	SASSY	1.50%	694	11.02%
16	SPS	11.18%	168	2.67%
	TOTAL LINE 16	**100.00%**	**6,298**	**100.00%**
Line 17: Change in uncollected customer payments from Federal sources				
17	BSME	0.00%	1,200	1.79%
17	CRC	0.00%	1,932	2.88%
17	DCAS	47.25%	2,306	3.43%
17	DCPS	0.00%	7,036	10.47%
17	DSSC	0.00%	14,660	21.82%
17	E&C	0.00%	8	0.01%
17	PWRTRACK	0.00%	948	1.41%
17	SABRS	52.71%	33,998	50.61%
17	SABRSAEX	0.00%	3,924	5.84%
17	SASSY	0.00%	596	0.89%
17	SPS	0.04%	8	0.01%
17	WAWF	0.00%	564	0.84%

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
	TOTAL LINE 17	**100.00%**	**67,180**	**100.00%**
Line 18A:	**Unpaid obligations**			
18A	BSME	0.48%	53,004	1.67%
18A	CRC	0.36%	56,148	1.77%
18A	DCAS	51.17%	592,168	18.68%
18A	DSSC	0.41%	121,984	3.85%
18A	DTS	0.80%	74,892	2.36%
18A	E&C	0.28%	14,098	0.44%
18A	EMP	0.06%	1,578	0.05%
18A	IDBDAASC	0.33%	35,682	1.13%
18A	MCTFS	18.36%	858	0.03%
18A	PWRTRACK	0.18%	30,942	0.98%
18A	RHICS	0.00%	66	0.00%
18A	ROWS	0.27%	18,648	0.59%
18A	SABRS	17.66%	1,468,097	46.31%
18A	SABRSAEX	0.00%	427,904	13.50%
18A	SAB1TRVL	0.05%	1,512	0.05%
18A	SASSY	2.15%	228,044	7.19%
18A	SPS	6.66%	10,748	0.34%
18A	UADPS	0.01%	708	0.02%
18A	UDMIPS	0.10%	17,578	0.55%
18A	WAWF	0.67%	15,586	0.49%
	TOTAL LINE 18A	**100.00%**	**3,170,245**	**100.00%**
Line 18B:	**Uncollected customer payments**			
18B	BSME	0.13%	2,062	1.96%
18B	CRC	0.28%	2,994	2.84%
18B	DCAS	54.31%	2,306	2.19%
18B	DCPS	3.35%	11,130	10.56%
18B	DSSC	0.40%	22,180	21.04%
18B	DTS	1.01%	2,314	2.20%
18B	E&C	0.01%	12	0.01%
18B	EMP	0.18%	90	0.09%
18B	PRB	3.82%	142	0.13%
18B	PWRTRACK	0.13%	1,638	1.55%
18B	ROWS	0.00%	2	0.00%
18B	SABRS	35.26%	54,938	52.11%
18B	SABRSAEX	0.00%	3,924	3.72%
18B	SAB1TRVL	0.36%	18	0.02%
18B	SASSY	0.01%	708	0.67%
18B	SPS	0.63%	50	0.05%
18B	UADPS	0.11%	342	0.32%
18B	WAWF	0.02%	568	0.54%

STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES FOR PERIOD ENDED: 30 JUNE 2008				
Line No.	**System**	**% of Total Line Value**	**Record Count**	**% of Total Transactions**
	TOTAL LINE 18B	**100.00%**	**105,418**	**100.00%**
Line 19A: Gross outlays				
19A	DCAS	68.05%	592,278	58.12%
19A	DCPS	3.72%	100,816	9.89%
19A	DTS	0.00%	1,344	0.13%
19A	E&C	0.03%	10,862	1.07%
19A	MCTFS	15.02%	468	0.05%
19A	SABRS	13.18%	313,291	30.74%
	TOTAL LINE 19A	**100.00%**	**1,019,059**	**100.00%**
Line 19B: Offsetting collections				
19B	CRC	0.00%	16	0.28%
19B	DCAS	95.19%	2,366	41.02%
19B	DCPS	0.06%	134	2.32%
19B	DSSC	0.00%	272	4.72%
19B	PWRTRACK	0.00%	432	7.49%
19B	SABRS	4.74%	2,548	44.17%
	TOTAL LINE 19B	**100.00%**	**5,768**	**100.00%**

The appendix contains a report generated from the transaction history file on the SABRS mainframe.

6.0 MATERIALITY ANALYSIS

The calculation of materiality is used as a basis for beginning audit scoping and planning and assessing the comfort level associated with the controls around the balances presented on the financial statements.

The USMC began producing standalone financial statements in Fiscal Year 2006. The SBR represents the budgetary resources and the status of those resources for the USMC entity. The figure below represents the USMC SBR presented in a format that shows each line item as a percentage of the total budgetary resources or the total status of budgetary resources.

Department of Defense
Marine Corps - Marine Corps GF
COMBINED STATEMENT OF BUDGETARY RESOURCES
Planning Materiality Threshold

Materiality Calculation:
Presented are the financial statements prepared by United States Marine Corps (USMC) General Fund as of June 30, 2008. Total Budgetary Resources has been identified to be the most significant category in the statement of Budegtary Resources. USMC Budgetary Resources for the third quarter ending were $36,424,029,873.19. As such, materiality calculations are as follow:

$36,424,029,873.19	Total Budgetary Resources (area of significance)
$0.75	Financial Statement Time period (3 QTRS)
$27,318,022,404.89	Materiality Base
$819,540,672.15	Planning Materiality (3% of Materiality Base)
$273,180,224.05	Design/Testing Materiality (1/3 of Planning Materiality)

The testing materiality has been determined to be $273,180,224.05. The following accounts in the combined Statement of Budgetary Resources have been identified as being above the Design/Testing Materiality threshold. The percent of Budgetary Resources that each account takes up has also been included. The corresponding accounts are linked to the Combined Statement of Budgetary Resources on Tab1:

	% of Budgetary Resources	2008 Combined
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	9.34%	$3,400,874,568.08
2. Recoveries of prior year unpaid obligations	4.67%	$1,699,965,320.04
3. Budget authority		
3.A. Appropriation	80.64%	$29,371,397,985.07
3.E. Subtotal	80.64%	$29,371,397,985.07
4. Nonexpenditure transfers, net, anticipated and actual	5.51%	$2,007,333,000.00
7. Total Budgetary Resources	**100.00%**	**$36,424,029,873.19**
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	61.50%	$22,400,402,981.03
8.C. Subtotal	62.67%	$22,825,688,713.06
9. Unobligated balance:		
9.A. Apportioned	23.96%	$8,726,217,743.50
9.C. Subtotal	23.96%	$8,726,217,743.50
10. Unobligated balance not available	13.38%	$4,872,123,416.63
11. Total status of budgetary resources	**100.00%**	**$36,424,029,873.19**
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	38.00%	$13,841,236,244.00
12.C. Total unpaid obligated balance	37.58%	$13,686,989,734.76
13. Obligations incurred net (+/-)	62.67%	$22,825,688,713.06
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	33.69%	$12,269,834,707.57
18.C. Total, unpaid obligated balance, net, end of period	32.82%	$11,956,055,563.54
19. Net Outlays:		
19.A. Gross outlays	62.31%	$22,697,124,929.45
19.D. Net Outlays	61.35%	$22,346,474,658.52

Figure 2: Statement of Budgetary Resources Materiality Analysis

APPENDIX A - GLOSSARY OF ACRONYMS

Acronym	Acronym Expansion
CFO	Chief Financial Officer
DDRS	Defense Departmental Reporting System
DDRS-AFS	Defense Departmental Reporting System - Audited Financial Statements
DFAS	Defense Finance and Accounting Service
DFAS-CL	Defense Finance Accounting Service - Cleveland
DoD	Department of Defense
DON	Department of the Navy
FY	Fiscal Year
GPRA	General Performance and Results Act of 1993
HQMC	Headquarters, Marine Corps
OMB	Office of Management and Budget
RFA	Accounting and Financial Systems Branch
SABRS	Standard Accounting and Budgeting Reporting System
SFFAS	Statements of Federal Financial Accounting Standards
SOP	Standard Operating Procedures
USSGL	United States Standard General Ledger

APPENDIX B – RECONCILIATIONS

This Appendix consists of the following:

- Quarterly Statement of Budgetary Reconciliations
- SBR and the Report on Budget Execution (SF-122) Reconciliation

The following table, ***Quarterly Statement of Budgetary Reconciliations***, presents the reconciliation activities required by DFAS for the Marine Corps quarterly financial statements.

Quarterly Financial Statement		Quarterly Financial Statement	
Statement of Budgetary Resources (SBR)		**Statement of Budgetary Resources**	
FY 2006 Unobligated Balance - Beginning of the Period	Line 1	FY 2005 Unobligated Balances – Available FY 2005 Unobligated Balances – Not Available	Line 9A + 9B + 9C Plus Line 10
Total Budgetary Resources	Line 7	Total, Status of Budgetary Resources	Line 11
FY 2006 Obligated Balance, Net – Beginning of Period	Line 12A	FY 2005 Obligated Balance, Net – End of Period	Lines 18C
Statement of Budgetary Resources			
Obligations Incurred	Line B8C N8C	**Statement of Budgetary Resources**	
Spending Authority from Offsetting Collections Subtotal Anticipated for rest of year , without Advances Recoveries of Prior Year Obligations	Line 3E. **LESS** Line 3D3. **PLUS** Line 2	Offsetting Receipts	Line 19C

The following reconciliation requirements: ***Statement of Budgetary Resources Reconciliations*** presents the reconciliation activities required by DFAS for the Marine Corps Statement of Budgetary Resources with the Report on Budget Execution (SF-133).

Quarterly Financial Statement		**Quarterly Financial Statement**	
Unobligated Balance: Beginning of Period	Line 1	Unobligated Balance: Brought forward, October 1	Line 1A
Recoveries of Prior Year Obligations	Line 2	Recoveries of Prior Year Obligations Actual Anticipated	 Line 2A **PLUS** Line 2B
Budget Authority: Appropriation Borrowing Authority Contract Authority	 Line 3A Line 3B Line 3C	Budget Authority: Appropriation Borrowing Authority Contract Authority	 Line 3A Line 3B Line 3C
Spending Authority Offsetting Collections: Earned: Collected Change in Receivable from Federal sources Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Without Advance From Federal Sources	Line 3D1a **PLUS** Line 3D1b Line 3D2a. Line 3D2b.	Spending Authority Offsetting Collections: Earned: Collected Change in Receivable from Federal sources Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Without Advance From Federal Sources	Line 3D1a **PLUS** Line 3D1b Line 3D2a Line 3D2b
Spending Authority Offsetting Collections Anticipated for Rest of Year, w/o Advance	Line 3D3.	Spending Authority Offsetting Collections Anticipated for Rest of Year, w/o Advance	Line 3D3

Quarterly Financial Statement		Quarterly Financial Statement	
Spending Authority Offsetting Collections: Previously unavailable	Line 3D4.	Spending Authority Offsetting Collections: Previously unavailable	Line 3D4
Spending Authority Offsetting Collections : Expenditure transfers from Trust Funds	Line 3D5.	Spending Authority Offsetting Collections : Expenditure Transfers from Trust Funds: Collected Anticipated	Line 3D5a **PLUS** Line 3D5c
Subtotal	Line 3E.	Spending Authority Offsetting Collections: Earned: Collected Change in Receivable from Federal sources Spending Authority Offsetting Collections: Change in Unfilled Customer Orders: Advance Received Without Advance From Federal Sources Spending Authority Offsetting Collections Anticipated for the rest of year, w/o Advances Spending Authority Offsetting Collections: Previously unavailable Spending Authority Offsetting Collections : Expenditure Transfers from Trust Funds: Collected Anticipated	Line 3D1a **PLUS** Line 3D1b **PLUS** Line 3D2a **PLUS** Line 3D2b **PLUS** Line 3D3 **PLUS** Line 3D4 **PLUS** Line 3D5a **PLUS** Line 3D5c

Quarterly Financial Statement		Quarterly Financial Statement	
Non-expenditure transfers, net, anticipated and actual	Line 4	Non-expenditure transfers: Actual transfers, budget authority Anticipated transfers, budget authority Actual transfers, unobligated balances Anticipated transfers, unobligated balances	 Line 4A Line 4B Line 4C Line 4D
Temporarily Not Available Pursuant to Public Law	Line 5	Temporarily Not Available Pursuant to Public Law	Line 5
Permanently not available	Line 6	Permanently not available: Cancellations of Expired and No-Year Accounts Enacted Rescissions Capital Transfers and Redemption of Debt Other Authority Withdrawn Pursuant to Public Law Anticipated Rest of Year	 Line 6A **PLUS** Line 6B **PLUS** Line 6C **PLUS** Line 6D **PLUS** Line 6E **PLUS** Line 6F
Total Budgetary Resources	Line 7	Total Budgetary Resources	Line 7
Obligations Incurred: Direct	Line 8A	Obligations Incurred: Direct: Category A Total, Category B Exempt from Apportionment	 Line 8A1 **PLUS** Line 8A2 **PLUS** Line 8A3
Obligations Incurred: Reimbursable	Line 8B	Obligations Incurred: Reimbursable: Category A Total, Category B Exempt from Apportionment	 Line 8B1 **PLUS** Line 8B2 **PLUS** Line 8B3

Quarterly Financial Statement		Quarterly Financial Statement	
Unobligated Balance: Exempt from Apportionment	Line 9.b	Unobligated Balance: Exempt from Apportionment Balance, Currently Available Anticipated	 Line 9B1 **PLUS** Line 9B2
Unobligated Balances Not Available	Line 10	Unobligated Balance Not Available: Deferred Withheld Pending Rescission Other	 Line 10A **PLUS** Line 10B **PLUS** Line 10C **PLUS**
Total Status of Budgetary Resources	Line 11	Total Status of Budgetary Resources	Line 11
Obligated Balance, Net, Beginning of Period Unpaid obligations, brought forward, October 1. Less: Uncollected customer payments from Federal sources, brought forward, October 1.	 Line 12A. Line 12B.	Obligated Balance, Net as of 1 October Unpaid obligations, brought forward, October 1. Less: Uncollected customer payments from Federal sources, brought forward, October 1.	 Line 12A. Line 12B.
Obligations Incurred net	Line 13	Obligations Incurred	Line 13
Less: Gross outlays	Line 14.	Gross Outlays (-) (Opposite Sign)	Line 14.
Obligated Balance Transferred, Net (+ or -): Actual Transfers – unexpended obligations Actual Transfers, uncollected customer payments from Federal Sources	 Line 15A **PLUS** Line 15B	Obligated Balance Transferred, Net (+ or -)	Line 15
Recoveries of prior year unpaid obligations	Line 16	Recoveries of prior year unpaid obligations	Line 16

Quarterly Financial Statement		Quarterly Financial Statement	
Change in uncollected customer payments from Federal sources	Line 17	Change in uncollected customer payments from Federal sources	Line 17
Obligation balance, net end of period Unpaid obligations Less: Uncollected customer payments from Federal sources	 Line 18.A. Line 18.B.	Obligation balance, net end of period Unpaid obligations Less: Uncollected customer payments from Federal sources	 Line 18.A. Line 18.B.
Net Outlays Gross outlays Offsetting Collections	 Line 19A. Line 19B.	Net Outlays Gross outlays Offsetting Collections	 Line 19A. Line 19B

APPENDIX C – SOURCE DOCUMENTS

This Appendix consists of the following:

- Combined Statement of Budgetary Resources
- SF 133 – Report of Budget Execution and Budgetary Resources

Department of Defense
Marine Corps Shared Stand Alone General Fund - MCSGF_SSA
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2008 and 2007

DRAFT

	2008 Combined	2007 Combined
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	$ 3,400,874,568.08	$ 2,582,128,254.86
2. Recoveries of prior year unpaid obligations	1,699,965,320.04	1,673,776,724.64
3. Budget authority		
3.A. Appropriation	28,836,361,173.00	28,814,997,224.00
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	374,902,973.27	427,688,243.26
3.D.1.b. Change in receivables from Federal sources	(4,722,422.88)	(8,619,810.21)
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	601,204.01	0.00
3.D.2.b. Without advance from Federal sources	164,255,057.67	55,176,517.74
3.E. Subtotal	29,371,397,985.07	29,289,242,174.79
4. Nonexpenditure transfers, net, anticipated and actual	2,007,333,000.00	(22,215,000.00)
6. Permanently not available	(55,541,000.00)	(17,975,000.00)
7. Total Budgetary Resources	$ 36,424,029,873.19	$ 33,504,957,154.29

The accompanying notes are an integral part of these statements. Page 1 Date: 07/29/2008 Time: 10:59 AM

Figure 3: Combined Statement of Budgetary Resources

Department of Defense
Marine Corps Shared Stand Alone General Fund - MCSGF_SSA
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2008 and 2007 **DRAFT**

	2008 Combined	2007 Combined
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	$ 22,400,402,981.03	$ 22,185,578,050.60
8.B. Reimbursable	425,285,732.03	370,835,534.67
8.C. Subtotal	22,825,688,713.06	22,556,413,585.27
9. Unobligated balance:		
9.A. Apportioned	8,726,217,743.50	10,293,571,476.64
9.C. Subtotal	8,726,217,743.50	10,293,571,476.64
10. Unobligated balance not available	4,872,123,416.63	654,972,092.38
11. Total status of budgetary resources	$ 36,424,029,873.19	$ 33,504,957,154.29
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	13,841,236,244.00	10,418,539,448.03
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	$ (154,246,509.24)	$ (207,649,841.20)
12.C. Total unpaid obligated balance	13,686,989,734.76	10,210,889,606.83
13. Obligations incurred net (+/-)	$ 22,825,688,713.06	$ 22,556,413,585.27
14. Less: Gross outlays	(22,697,124,929.45)	(18,082,069,222.14)
15. Obligated balance transferred, net payments from Federal sources (+/-)		
16. Less: Recoveries of prior year unpaid obligations, actual	(1,699,965,320.04)	(1,673,776,724.64)
17. Change in uncollected customer payments from Federal sources (+/-)	(159,532,634.79)	(46,556,707.53)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	12,269,834,707.57	13,219,107,086.52
18.B. Less: Uncollected customer payments (+/-) from Federal sources (-)	(313,779,144.03)	(254,206,548.73)
18.C. Total, unpaid obligated balance, net, end of period	11,956,055,563.54	12,964,900,537.79
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	22,697,124,929.45	18,082,069,222.14
19.B. Less: Offsetting collections	(375,504,177.28)	(427,688,243.26)
19.C. Less: Distributed Offsetting receipts	24,853,906.35	20,283,474.76
19.D. Net Outlays	$ 22,346,474,658.52	$ 17,674,664,453.64

The accompanying notes are an integral part of these statements. Page 2 Date: 07/29/2008 Time: 10:59 AM

Figure 3: Combined Statement of Budgetary Resources (cont)

Department of Defense
Marine Corps Shared Stand Alone General Fund - MCSGF_SSA
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2008 and 2007

DRAFT

	2008 Combined	2007 Combined
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
3. Budget authority		
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.2 Change in unfilled customer orders		

The accompanying notes are an integral part of these statements. Page 3 Date: 07/29/2008 Time: 10:59 AM

Figure 3: Combined Statement of Budgetary Resources (cont)

Department of Defense
Marine Corps Shared Stand Alone General Fund - MCSGF_SSA
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2008 and 2007 **DRAFT**

	2008 Combined	2007 Combined
Status of Budgetary Resources:		
8. Obligations incurred:		
9. Unobligated balance:		
Change in Obligated Balance:		
12. Obligated balance, net		
from Federal sources, brought forward, October 1		
15. Obligated balance transferred, net		
payments from Federal sources (+/-)		
payments from Federal sources (+/-)		
18. Obligated balance, net, end of period		
from Federal sources (-)		
Net Outlays		
19. Net Outlays:		

The accompanying notes are an integral part of these statements. Page 4 Date: 07/29/2008 Time: 10:59 AM

Figure 3: Combined Statement of Budgetary Resources (cont)

SF 133 Report on Budget Execution and Budgetary Resources

June 2008 **Certified**

Agency: AT17AC2_1106 - 1106 (1160/2116) Operations and Maintenance, Marine Corps

Appropriation Title and Symbol: OPERATIONS AND MAINTENANCE, MARINE CORPS 17*1106

	XXXX/XXXX	2008/2008	2007/2007	2006/2006	2005/2005	2004/2005
BUDGETARY RESOURCES						
1. Unobligated Balance	$121,419.73		$4,520,928.37	$41,380,583.67	$39,914,385.15	
A. Brought forward, October 1 (+/-)	$121,419.73		$4,520,928.37	$41,380,583.67	$39,914,385.15	
B. Adj to unobligated balance brought forward , Oct 1 (+ or -)						
2. Recoveries of Prior Year Unpaid Obligations:			$700,777,979.64	$183,119,935.97	$30,740,291.86	$1,890,000.00
A. Actual			$700,777,979.64	$183,119,935.97	$30,740,291.86	$1,890,000.00
B. Anticipated						
3. Budget Authority		$9,423,772,788.85	($9,226,975.61)	($10,311,829.57)	($390,494.20)	
A. Appropriation:		$8,917,749,000.00				
1. Actual		$8,917,749,000.00				
2. Anticipated						
B. Borrowing Authority						
C. Contract Authority						
D. Spending authority from offsetting collections (gross):		$506,023,788.85	($9,226,975.61)	($10,311,829.57)	($390,494.20)	
1. Earned		$293,231,774.89	$40,987,909.75	($7,157,691.67)	$223,252.29	
a. Collected		$237,262,823.09	$103,554,618.70	($6,430,661.99)	($439,480.26)	
b. Change in Receivables From Federal Sources		$55,968,951.80	($62,566,708.95)	($727,029.68)	$662,732.55	
2. Change in Unfilled Customer Orders (+/-)		$212,792,013.96	($50,214,885.36)	($3,154,137.90)	($613,746.49)	
a. Advance Received		$596,291.93				
b. Without Advance From Federal Sources		$212,195,722.03	($50,214,885.36)	($3,154,137.90)	($613,746.49)	
3. Anticipated For Rest of Year, Without Advances						
4. Previously Unavailable						
5. Expenditure transfers from trust funds:						
a. Collected						
b. Change in receivables from trust funds						
c. Anticipated						
4. Nonexpenditure transfers, net:		$436,614,000.00		($20,000,000.00)		
A. Actual transfers, budget authority (+/-)		$316,614,000.00				
B. Anticipated transfers, budget authority (+/-)						
C. Actual transfers, unobligated balances (+/-)		$120,000,000.00		($20,000,000.00)		
D. Anticipated transfers, unobligated balance (+/-)						
5. Temporarily Not Available Pursuant to Public Law (-)						
6. Permanently Not Available (-)		($23,780,000.00)				
A. Cancellations of Expired and No-Year Accounts (-)						
B. Enacted Reductions (-)		($23,780,000.00)				
C. Capital Transfers and Redemption of Debt (-)						
D. Other Authority Withdrawn (-)						
E. Pursuant to Public Law (-)						
F. Anticipated for Rest of Year (-)						
7. Total Budgetary Resources	$121,419.73	$9,836,606,788.85	$696,071,932.40	$194,188,690.07	$70,264,182.81	$1,890,000.00
STATUS OF BUDGETARY RESOURCES						
8. Obligations Incurred		$6,649,082,409.93	$635,299,365.88	$131,018,919.98	$17,534,591.32	$1,890,000.00
A. Direct		$6,272,322,886.83	$612,744,187.58	$129,319,379.79	$17,335,351.58	$1,890,000.00
1. Category A		$6,272,322,886.83	$612,744,187.58	$129,319,379.79	$17,335,351.58	$1,890,000.00
2. Category B						
3. Exempt from Apportionment						
B. Reimbursable		$376,759,523.10	$22,555,178.30	$1,699,540.19	$199,239.74	
1. Category A						
2. Category B		$376,759,523.10	$22,555,178.30	$1,699,540.19	$199,239.74	
3. Exempt from Apportionment						
9. Unobligated Balance	$121,419.73	$3,027,624,378.92				
A. Apportioned	$121,419.73	$3,027,624,378.92				
1. Balance, Currently Available	$121,419.73	$1,785,809,378.92				
2. Apportioned for Subsequent Periods		$1,241,815,000.00				
3. Anticipated (+or-)						
B. Exempt From Apportionment						
1. Balance, currently available						
2. Anticipated (+/-)						
10. Unobligated Balance Not Available		$159,900,000.00	$60,772,566.52	$63,169,770.09	$52,729,591.49	
A. Deferred						
B. Withheld Pending Rescission						
C. Other		$159,900,000.00	$60,772,566.52	$63,169,770.09	$52,729,591.49	
11. Total Status of Budgetary Resources	$121,419.73	$9,836,606,788.85	$696,071,932.40	$194,188,690.07	$70,264,182.81	$1,890,000.00
CHANGE IN OBLIGATED BALANCES						
12. Obligated balance, net:	$71,789.05		$3,120,159,557.46	$551,668,025.96	$97,497,199.16	$4,040,166.42
A. Unpaid obligations, start of year:	$71,789.05		$3,246,425,682.08	$559,342,149.15	$101,342,362.25	$4,040,166.42
1. Unpaid obligations, brought forward, October 1 (+)	$71,789.05		$3,246,425,682.08	$559,342,149.15	$101,342,362.25	$4,040,166.42
2. Adj to unpaid obligations, brought forward, Oct 1 (+ or -)						
B. Uncollected customer payments from Federal sources, start of year:			($126,266,124.62)	($7,674,123.19)	($3,845,163.09)	
1. Uncollected customer payments from Federal sources, brought forward, October 1 (-)			($126,266,124.62)	($7,674,123.19)	($3,845,163.09)	
2. Adj to Uncollected customer payment from Federal sources, brought forward, Oct 1 (+ or -)						
13. Obligations incurred (+)		$6,649,082,409.93	$635,299,365.88	$131,018,919.98	$17,534,591.32	$1,890,000.00
14. Gross outlays (-)	$252,574.39	($3,646,628,989.42)	($2,416,142,433.27)	($296,046,953.10)	($30,449,134.60)	$239,508.48
15. Obligated Balance Transferred, Net (+/-)						
A. Actual transfers, unpaid obligations (+/-)						
B. Actual transfers, uncollected customer payments from Federal sources (+/-)						
16. Recoveries of prior year unpaid obligations, actual (-)			($700,777,979.64)	($183,119,935.97)	($30,740,291.86)	($1,890,000.00)
17. Change in uncollected customer payments from Federal sources		($268,164,673.83)	$112,781,594.31	$3,881,167.58	($48,986.06)	
18. Obligated Balance, Net, End of Period	$324,363.44	$2,734,288,746.68	$751,320,104.74	$207,401,224.45	$53,793,377.96	$4,279,674.90
A. Unpaid Obligation (+)	$324,363.44	$3,002,453,420.51	$764,804,635.05	$211,194,180.06	$57,687,527.11	$4,279,674.90
B. Uncollected Customer Payments from Federal Sources (-)		($268,164,673.83)	($13,484,530.31)	($3,792,955.61)	($3,894,149.15)	
NET OUTLAYS						
19. Net outlays:	($252,574.39)	$3,408,769,874.40	$2,312,587,814.57	$302,477,615.09	$30,888,614.86	($239,508.48)
A. Gross outlays (+)	($252,574.39)	$3,646,628,989.42	$2,416,142,433.27	$296,046,953.10	$30,449,134.60	($239,508.48)
B. Offsetting collections (-)		($237,859,115.02)	($103,554,618.70)	$6,430,661.99	$439,480.26	

Version 31 07/10/2008 04:14 PM Page 1 of 2 Printed 09/04/2008 07:28 AM

Figure 4: SF 133 – Report of Budget Execution and Budgetary Resources

SF 133 Report on Budget Execution and Budgetary Resources

June 2008 **Certified**

Agency: AT17AC2_1106 - 1106 (1160/2116) Operations and Maintenance, Marine Corps

Appropriation Title and Symbol: OPERATIONS AND MAINTENANCE, MARINE CORPS 17*1106

	2004/2004	2003/2003	Total
BUDGETARY RESOURCES			
1. Unobligated Balance	$68,050,536.93	$60,446,706.65	$214,434,560.50
A. Brought forward, October 1 (+/-)	$68,050,536.93	$60,446,706.65	$214,434,560.50
B. Adj to unobligated balance brought forward , Oct 1 (+ or -)			
2. Recoveries of Prior Year Unpaid Obligations:	$25,577,071.62	$11,656,480.78	$953,761,759.87
A. Actual	$25,577,071.62	$11,656,480.78	$953,761,759.87
B. Anticipated			
3. Budget Authority	($288,288.26)	($104,132.53)	$9,403,451,068.68
A. Appropriation:			$8,917,749,000.00
1. Actual			$8,917,749,000.00
2. Anticipated			
B. Borrowing Authority			
C. Contract Authority			
D. Spending authority from offsetting collections (gross):	($288,288.26)	($104,132.53)	$485,702,068.68
1. Earned	$11,361.59	($114,902.72)	$327,181,704.13
a. Collected	($89,577.92)	($41,664.63)	$333,816,056.99
b. Change in Receivables From Federal Sources	$100,939.51	($73,238.09)	($6,634,352.86)
2. Change in Unfilled Customer Orders (+/-)	($299,649.85)	$10,770.19	$158,520,364.55
a. Advance Received			$596,291.93
b. Without Advance From Federal Sources	($299,649.85)	$10,770.19	$157,924,072.62
3. Anticipated For Rest of Year, Without Advances			
4. Previously Unavailable			
5. Expenditure transfers from trust funds:			
a. Collected			
b. Change in receivables from trust funds			
c. Anticipated			
4. Nonexpenditure transfers, net:			$416,614,000.00
A. Actual transfers, budget authority (+/-)			$316,614,000.00
B. Anticipated transfers, budget authority (+/-)			
C. Actual transfers, unobligated balances (+/-)			$100,000,000.00
D. Anticipated transfers, unobligated balance (+/-)			
5. Temporarily Not Available Pursuant to Public Law (-)			
6. Permanently Not Available (-)			($23,780,000.00)
A. Cancellations of Expired and No-Year Accounts (-)			
B. Enacted Reductions (-)			($23,780,000.00)
C. Capital Transfers and Redemption of Debt (-)			
D. Other Authority Withdrawn (-)			
E. Pursuant to Public Law (-)			
F. Anticipated for Rest of Year (-)			
7. Total Budgetary Resources	$93,339,320.29	$71,999,054.90	$10,964,481,389.05
STATUS OF BUDGETARY RESOURCES			
8. Obligations Incurred	$3,636,114.67	$4,042,006.65	$7,442,503,408.43
A. Direct	$3,577,178.47	$3,477,221.20	$7,040,666,205.45
1. Category A	$3,577,178.47	$3,477,221.20	$7,040,666,205.45
2. Category B			
3. Exempt from Apportionment			
B. Reimbursable	$58,936.20	$564,785.45	$401,837,202.98
1. Category A			
2. Category B	$58,936.20	$564,785.45	$401,837,202.98
3. Exempt from Apportionment			
9. Unobligated Balance			$3,027,745,798.65
A. Apportioned			$3,027,745,798.65
1. Balance, Currently Available			$1,785,930,798.65
2. Apportioned for Subsequent Periods			$1,241,815,000.00
3. Anticipated (+or-)			
B. Exempt From Apportionment			
1. Balance, currently available			
2. Anticipated (+/-)			
10. Unobligated Balance Not Available	$89,703,205.62	$67,957,048.25	$494,232,181.97
A. Deferred			
B. Withheld Pending Rescission			
C. Other	$89,703,205.62	$67,957,048.25	$494,232,181.97
11. Total Status of Budgetary Resources	$93,339,320.29	$71,999,054.90	$10,964,481,389.05
CHANGE IN OBLIGATED BALANCES			
12. Obligated balance, net:	$39,593,321.21	$16,958,907.14	$3,829,988,966.40
A. Unpaid obligations, start of year:	$41,318,862.84	$18,113,035.68	$3,970,654,047.47
1. Unpaid obligations, brought forward, October 1 (+)	$41,318,862.84	$18,113,035.68	$3,970,654,047.47
2. Adj to unpaid obligations, brought forward, Oct 1 (+ or -)			
B. Uncollected customer payments from Federal sources, start of year:	($1,725,541.63)	($1,154,128.54)	($140,665,081.07)
1. Uncollected customer payments from Federal sources, brought forward, October 1 (-)	($1,725,541.63)	($1,154,128.54)	($140,665,081.07)
2. Adj to Uncollected customer payment from Federal sources, brought forward, Oct 1 (+ or -)			
13. Obligations incurred (+)	$3,636,114.67	$4,042,006.65	$7,442,503,408.43
14. Gross outlays (-)	($3,479,473.53)	$4,665,691.04	($6,387,589,210.01)
15. Obligated Balance Transferred, Net (+/-)			
A. Actual transfers, unpaid obligations (+/-)			
B. Actual transfers, uncollected customer payments from Federal sources (+/-)			
16. Recoveries of prior year unpaid obligations, actual (-)	($25,577,071.62)	($11,656,480.78)	($953,761,759.87)
17. Change in uncollected customer payments from Federal sources	$198,710.34	$62,467.90	($151,289,719.76)
18. Obligated Balance, Net, End of Period	$14,371,601.07	$14,072,591.95	$3,779,851,685.19
A. Unpaid Obligation (+)	$15,898,432.36	$15,164,252.59	$4,071,806,486.02
B. Uncollected Customer Payments from Federal Sources (-)	($1,526,831.29)	($1,091,660.64)	($291,954,800.83)
NET OUTLAYS			
19. Net outlays:	$3,569,051.45	($4,624,026.41)	$6,053,176,861.09
A. Gross outlays (+)	$3,479,473.53	($4,665,691.04)	$6,387,589,210.01
B. Offsetting collections (-)	$89,577.92	$41,664.63	($334,412,348.92)

Version 31 07/10/2008 04:14 PM Page 2 of 2 Printed 09/04/2008 07:28 AM

Figure 4: SF 133 – Report of Budget Execution and Budgetary Resources (cont)

APPENDIX D –Analysis of SBR Line Items

This Appendix consists of the following:

- Marine Corps Financial Statement Line By Document Identifier Code
- Marine Corps Financial Statement Line By System
- Marine Corps SABRS GLA Crosswalk to the SBR

Note: While these reports are generated for both the Balance Sheet and the SBR, only the reports representing the SBR are presented in this SOP.

MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 1
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
10	ADG	ADV ACCEPTANCE OF REIM WORK REQUEST	-2,867,719.90	204
10	ALL	COMMIT, OBL, EXP, AND LIQ	95,813.70	542
10	AL1	ALLOT RECIPIENT AUTH DIRECT	28,308,258.00	74
10	AL3	SUBALLOT RECIP AUTH DIRECT	16,738,750.00	208
10	APO	APPORTIONMENT	8,064,155,566.00	22
10	AXF	APPN TRANSFER CY/PY	104,098,000.00	8
10	COB	COMMITMENT AND OBLIGATION	22,473,339.96	4012
10	COE	COMMIT OBLIGATION AND EXPENSE	4,268,716.02	2394
10	CRO	COMMIT OBL MILSTRIP	904.44	2
10	DAA	ALLOT AUTH ISSUE DIRECT	8,913,454.62	14
10	FRA	FUND REIMBURSABLE AUTHORIZATION	-87,235,237.14	1868
10	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	-30,466,426.00	28
10	JV3	JV TRANSACTION, PERMANENT	30,418,860.00	18
10	OBL	OBLIGATION	-148,550.28	164
10	OEX	ADJUST OBLIGATION & EXPENSE	25,491.64	4
10	SA2	SYSTEM ADJUSTED OBLIGATION	2,180,891.92	8906
10	WAR	TREASURY WARRANT	-8,168,206,000.00	12
TOTAL LINE 10			-7,245,887.02	18480
13	ADV	TRAVEL ADVANCE	0.00	26016
13	ALL	COMMIT, OBL, EXP, AND LIQ	-183,862,436.46	154920
13	COB	COMMITMENT AND OBLIGATION	-1,732,577,945.26	266990
13	COE	COMMIT OBLIGATION AND EXPENSE	-2,518,973,464.92	340878
13	CRO	COMMIT OBL MILSTRIP	-4,417,772.44	990
13	DX0	DCERPS/MCERRS EXPENDITURE	0.00	533064
13	EXP	EXPENSE	0.00	589840
13	FA1	BILL ISSUE FROM STOCK (CHARGE)	0.00	361356
13	FA2	BILL ISSUE FROM STOCK (CREDIT)	-50,474.26	524
13	FB1	BILL DIR DELIV STOCK ITEM CHRG	0.00	75088
13	FB2	BILL DIR DELIV STOCK ITEM CR	-37,495.36	1198
13	FC1	BILL DECEN NCAT NSTK ITEM CHRG	0.00	31628
13	FC2	BILL DECEN NCAT NSTK ITEM CR	-1,929.10	188
13	FD1	CR EXCESS MATL RTN REVERSAL	0.00	48
13	FD2	CR EXCESS MATL RTN (NO CHRG)	0.00	4524
13	FG1	GSA SSVC STORE CSC BILL CHRG	0.00	104408
13	FG2	GSA SSVC STORE CSC BILL CR	-5,793.16	706
13	FJ1	BILL BULK PETROLEUM (CHRG)	0.00	106776

13	FJ2	BILL BULK PETROLEUM (CR)	-2,824.06	292
13	FN1	ACCESSORY OTHER MISC BILL CHRG	0.00	24144
13	FN2	ACCESSORY OTHER MISC BILL CR	0.00	2592
13	FP1	BILL INTO-PLANE ISSUE CHRG	0.00	172
13	FQ1	BILL TRNSP CHRG	0.00	2044
13	FQ2	BILL TRNSP CR	0.00	2488
13	INX	INVENTORY INCREASE (D6 TRANSACTION)	0.00	61660
13	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	115,725.84	246
13	JV3	JV TRANSACTION, PERMANENT	0.00	24
13	OBL	OBLIGATION	-631,726,709.42	9344
13	OEX	ADJUST OBLIGATION & EXPENSE	-43,535,597.34	2122

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 2
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
13	RRE	REFUND RECEIVABLE	190.00	1842
13	SA2	SYSTEM ADJUSTED OBLIGATION	312,587,214.84	371718
13	SA3	SYSTEM ADJUSTED EXPENSE	0.00	657828
13	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	447256
13	WOS	WRITE OFF RRE AT THE SRI LEVEL	0.00	12
TOTAL LINE 13			-4,802,489,311.10	4182926
14	ADV	TRAVEL ADVANCE	-988,776.70	13008
14	ALL	COMMIT, OBL, EXP, AND LIQ	-183,710,342.26	155132
14	DX0	DCERPS/MCERRS EXPENDITURE	-4,476,557,522.98	266532
14	FA1	BILL ISSUE FROM STOCK (CHARGE)	-179,743,836.42	180678
14	FA2	BILL ISSUE FROM STOCK (CREDIT)	435,003.24	270
14	FB1	BILL DIR DELIV STOCK ITEM CHRG	-26,286,336.02	37544
14	FB2	BILL DIR DELIV STOCK ITEM CR	112,592.84	610
14	FC1	BILL DECEN NCAT NSTK ITEM CHRG	-33,236,242.72	15814
14	FC2	BILL DECEN NCAT NSTK ITEM CR	2,227,907.02	102
14	FD1	CR EXCESS MATL RTN REVERSAL	-384,244.70	24
14	FD2	CR EXCESS MATL RTN (NO CHRG)	10,343,011.98	2262
14	FG1	GSA SSVC STORE CSC BILL CHRG	-10,122,222.20	52204
14	FG2	GSA SSVC STORE CSC BILL CR	179,285.52	356
14	FJ1	BILL BULK PETROLEUM (CHRG)	-28,460,096.82	53388
14	FJ2	BILL BULK PETROLEUM (CR)	15,831,021.36	148
14	FN1	ACCESSORY OTHER MISC BILL CHRG	-618,887.46	12072
14	FN2	ACCESSORY OTHER MISC BILL CR	64,230.92	1296
14	FP1	BILL INTO-PLANE ISSUE CHRG	-212,385.90	86
14	FQ1	BILL TRNSP CHRG	-67,859.66	1022
14	FQ2	BILL TRNSP CR	36,376.70	1244
14	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	5,805,318.17	37
14	JV3	JV TRANSACTION, PERMANENT	299,728.30	22
14	RRE	REFUND RECEIVABLE	0.00	1844
14	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	223628
14	WOS	WRITE OFF RRE AT THE SRI LEVEL	0.00	12
TOTAL LINE 14			-4,905,054,277.79	1019335
16	COB	COMMITMENT AND OBLIGATION	47,589,211.64	1732
16	COE	COMMIT OBLIGATION AND EXPENSE	3,847,257.86	728
16	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	-3,352.48	2
16	OBL	OBLIGATION	584,688.22	108
16	SA2	SYSTEM ADJUSTED OBLIGATION	21,790,110.84	3728
TOTAL LINE 16			73,807,916.08	6298
17	ALL	COMMIT, OBL, EXP, AND LIQ	0.00	22148
17	COB	COMMITMENT AND OBLIGATION	-123,503.40	26

17	COE	COMMIT OBLIGATION AND EXPENSE	-48,277.64	24020
17	DCA	DCERPSMCERRS REIM COLL MAJRSCA	-1,832,905.98	20
17	DCE	DCERPSMCERRS REIM COLL MAJRSCE	-161,119.88	38
17	DC1	DCERPSMCERRS REIM COLL MAJRSC1	-3,482,066.94	188
17	DC3	DCERPSMCERRS REIM COLL MAJRSC3	-76,945,932.68	1706
17	DC6	DCERPSMCERRS REIM COLL MAJRSC6	-4,430,160.62	510
17	DC8	DCERPSMCERRS REIM COLL MAJRSC8	-6,274.10	22

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 3
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
17	EXP	EXPENSE	0.00	8160
17	FRA	FUND REIMBURSABLE AUTHORIZATION	101,500,837.12	1862
17	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	-3,340,792.16	94
17	OBL	OBLIGATION	-55,610.52	4
17	OEX	ADJUST OBLIGATION & EXPENSE	0.00	248
17	SA2	SYSTEM ADJUSTED OBLIGATION	-1,253,212.98	122
17	SA3	SYSTEM ADJUSTED EXPENSE	0.00	8012
TOTAL LINE 17			9,820,980.22	67180
18A	ADV	TRAVEL ADVANCE	988,776.70	13008
18A	COB	COMMITMENT AND OBLIGATION	-1,684,988,733.62	268722
18A	COE	COMMIT OBLIGATION AND EXPENSE	-2,515,126,207.06	341606
18A	CRO	COMMIT OBL MILSTRIP	-4,417,772.44	990
18A	DX0	DCERPS/MCERRS EXPENDITURE	4,476,557,522.98	266532
18A	EXP	EXPENSE	0.00	589840
18A	FA1	BILL ISSUE FROM STOCK (CHARGE)	179,743,836.42	180678
18A	FA2	BILL ISSUE FROM STOCK (CREDIT)	-435,003.24	270
18A	FB1	BILL DIR DELIV STOCK ITEM CHRG	26,286,336.02	37544
18A	FB2	BILL DIR DELIV STOCK ITEM CR	-112,592.84	610
18A	FC1	BILL DECEN NCAT NSTK ITEM CHRG	33,236,242.72	15814
18A	FC2	BILL DECEN NCAT NSTK ITEM CR	-2,227,907.02	102
18A	FD1	CR EXCESS MATL RTN REVERSAL	384,244.70	24
18A	FD2	CR EXCESS MATL RTN (NO CHRG)	-10,343,011.98	2262
18A	FG1	GSA SSVC STORE CSC BILL CHRG	10,122,222.20	52204
18A	FG2	GSA SSVC STORE CSC BILL CR	-179,285.52	356
18A	FJ1	BILL BULK PETROLEUM (CHRG)	28,460,096.82	53388
18A	FJ2	BILL BULK PETROLEUM (CR)	-15,831,021.36	148
18A	FN1	ACCESSORY OTHER MISC BILL CHRG	618,887.46	12072
18A	FN2	ACCESSORY OTHER MISC BILL CR	-64,230.92	1296
18A	FP1	BILL INTO-PLANE ISSUE CHRG	212,385.90	86
18A	FQ1	BILL TRNSP CHRG	67,859.66	1022
18A	FQ2	BILL TRNSP CR	-36,376.70	1244
18A	INX	INVENTORY INCREASE (D6 TRANSACTION)	0.00	61660
18A	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	5,917,691.53	277
18A	JV3	JV TRANSACTION, PERMANENT	299,728.30	14
18A	OBL	OBLIGATION	-631,142,021.20	9452
18A	OEX	ADJUST OBLIGATION & EXPENSE	-43,535,597.34	2122
18A	SA2	SYSTEM ADJUSTED OBLIGATION	334,377,325.68	375446
18A	SA3	SYSTEM ADJUSTED EXPENSE	0.00	657828
18A	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	223628
TOTAL LINE 18A			188,833,395.85	3170245

18B	ADG	ADV ACCEPTANCE OF REIM WORK REQUEST	-2,867,719.90	204
18B	ALL	COMMIT, OBL, EXP, AND LIQ	39,986,115.86	36066
18B	CMT	COMMITMENT	79,686,502.64	382
18B	COB	COMMITMENT AND OBLIGATION	23,241,268.62	4238
18B	COE	COMMIT OBLIGATION AND EXPENSE	6,759,800.10	37018
18B	DCA	DCERPSMCERRS REIM COLL MAJRSCA	-1,832,905.98	20
18B	DCE	DCERPSMCERRS REIM COLL MAJRSCE	-161,119.88	38

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 4
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
18B	DC1	DCERPSMCERRS REIM COLL MAJRSC1	-3,482,066.94	188
18B	DC3	DCERPSMCERRS REIM COLL MAJRSC3	-76,945,932.68	1706
18B	DC6	DCERPSMCERRS REIM COLL MAJRSC6	-4,430,160.62	510
18B	DC8	DCERPSMCERRS REIM COLL MAJRSC8	-6,274.10	22
18B	EXP	EXPENSE	0.00	8160
18B	FRA	FUND REIMBURSABLE AUTHORIZATION	10,343,857.06	3852
18B	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	72,016,927.84	98
18B	JV3	JV TRANSACTION, PERMANENT	-104,397,720.00	10
18B	OBL	OBLIGATION	-49,300.52	8
18B	OEX	ADJUST OBLIGATION & EXPENSE	0.00	248
18B	SA1	SYSTEM ADJUSTED COMMITTMENT	-50,238,710.22	4496
18B	SA2	SYSTEM ADJUSTED OBLIGATION	-1,241,994.62	142
18B	SA3	SYSTEM ADJUSTED EXPENSE	0.00	8012
TOTAL LINE 18B			-13,619,433.34	105418
19A	ADV	TRAVEL ADVANCE	-988,776.70	13008
19A	ALL	COMMIT, OBL, EXP, AND LIQ	-183,862,436.46	154920
19A	DX0	DCERPS/MCERRS EXPENDITURE	-4,476,557,522.98	266532
19A	FA1	BILL ISSUE FROM STOCK (CHARGE)	-179,743,836.42	180678
19A	FA2	BILL ISSUE FROM STOCK (CREDIT)	384,528.98	254
19A	FB1	BILL DIR DELIV STOCK ITEM CHRG	-26,286,336.02	37544
19A	FB2	BILL DIR DELIV STOCK ITEM CR	75,097.48	588
19A	FC1	BILL DECEN NCAT NSTK ITEM CHRG	-33,236,242.72	15814
19A	FC2	BILL DECEN NCAT NSTK ITEM CR	2,225,977.92	86
19A	FD1	CR EXCESS MATL RTN REVERSAL	-384,244.70	24
19A	FD2	CR EXCESS MATL RTN (NO CHRG)	10,343,011.98	2262
19A	FG1	GSA SSVC STORE CSC BILL CHRG	-10,122,222.20	52204
19A	FG2	GSA SSVC STORE CSC BILL CR	173,492.36	350
19A	FJ1	BILL BULK PETROLEUM (CHRG)	-28,460,096.82	53388
19A	FJ2	BILL BULK PETROLEUM (CR)	15,828,197.30	144
19A	FN1	ACCESSORY OTHER MISC BILL CHRG	-618,887.46	12072
19A	FN2	ACCESSORY OTHER MISC BILL CR	64,230.92	1296
19A	FP1	BILL INTO-PLANE ISSUE CHRG	-212,385.90	86
19A	FQ1	BILL TRNSP CHRG	-67,859.66	1022
19A	FQ2	BILL TRNSP CR	36,376.70	1244
19A	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	5,805,318.17	37
19A	JV3	JV TRANSACTION, PERMANENT	299,728.30	22
19A	RRE	REFUND RECEIVABLE	0.00	1844
19A	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	223628
19A	WOS	WRITE OFF RRE AT THE SRI LEVEL	0.00	12
TOTAL LINE 19A			-4,905,304,887.93	1019059

19B	ADG	ADV ACCEPTANCE OF REIM WORK REQUEST	2,867,719.90	204
19B	ALL	COMMIT, OBL, EXP, AND LIQ	152,094.20	2248
19B	COE	COMMIT OBLIGATION AND EXPENSE	0.00	720
19B	DCA	DCERPSMCERRS REIM COLL MAJRSCA	1,832,905.98	20
19B	DCE	DCERPSMCERRS REIM COLL MAJRSCE	161,119.88	38
19B	DC1	DCERPSMCERRS REIM COLL MAJRSC1	3,482,066.94	188
19B	DC3	DCERPSMCERRS REIM COLL MAJRSC3	76,945,932.68	1706

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 5
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
19B	DC6	DCERPSMCERRS REIM COLL MAJRSC6	4,430,160.62	510
19B	DC8	DCERPSMCERRS REIM COLL MAJRSC8	6,274.10	22
19B	EXP	EXPENSE	0.00	24
19B	FA2	BILL ISSUE FROM STOCK (CREDIT)	50,474.26	16
19B	FB2	BILL DIR DELIV STOCK ITEM CR	37,495.36	22
19B	FC2	BILL DECEN NCAT NSTK ITEM CR	1,929.10	16
19B	FG2	GSA SSVC STORE CSC BILL CR	5,793.16	6
19B	FJ2	BILL BULK PETROLEUM (CR)	2,824.06	4
19B	SA3	SYSTEM ADJUSTED EXPENSE	0.00	24
TOTAL LINE 19B			89,976,790.24	5768
2	COB	COMMITMENT AND OBLIGATION	47,589,211.64	1732
2	COE	COMMIT OBLIGATION AND EXPENSE	3,847,257.86	728
2	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	-3,352.48	2
2	OBL	OBLIGATION	584,688.22	108
2	SA2	SYSTEM ADJUSTED OBLIGATION	21,790,110.84	3728
TOTAL LINE 2			73,807,916.08	6298
3A	ADW	APPROVED ALLOCATION WITHHELD	0.00	24
3A	ALW	ALLOCATIONS WITHHELD	0.00	8
3A	AL1	ALLOT RECIPIENT AUTH DIRECT	0.00	1700
3A	APB	APPROVED PROGRAM BASE	0.00	248
3A	APO	APPORTIONMENT	-8,064,155,566.00	22
3A	DAA	ALLOT AUTH ISSUE DIRECT	0.00	1416
3A	IAA	INITIAL APPROVED ALLOCATION	-13,446,503,566.00	864
3A	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	47,566.00	24
3A	JV3	JV TRANSACTION, PERMANENT	0.00	8
3A	WAR	TREASURY WARRANT	8,168,206,000.00	12
TOTAL LINE 3A			-13,342,405,566.00	4326
3D1A	ALL	COMMIT, OBL, EXP, AND LIQ	6,001,400.04	1018
3D1A	COE	COMMIT OBLIGATION AND EXPENSE	36,085.08	360
3D1A	DCA	DCERPSMCERRS REIM COLL MAJRSCA	1,832,905.98	20
3D1A	DCE	DCERPSMCERRS REIM COLL MAJRSCE	161,119.88	38
3D1A	DC1	DCERPSMCERRS REIM COLL MAJRSC1	3,482,066.94	188
3D1A	DC3	DCERPSMCERRS REIM COLL MAJRSC3	76,945,932.68	1706
3D1A	DC6	DCERPSMCERRS REIM COLL MAJRSC6	4,430,160.62	510
3D1A	DC8	DCERPSMCERRS REIM COLL MAJRSC8	6,274.10	22
3D1A	EXP	EXPENSE	97,616.16	12
3D1A	SA3	SYSTEM ADJUSTED EXPENSE	611,304.96	12
TOTAL LINE 3D1A			93,604,866.44	3886
3D1B	ALL	COMMIT, OBL, EXP, AND LIQ	31,823,194.66	11074
3D1B	COE	COMMIT OBLIGATION AND EXPENSE	6,299,115.70	12014

3D1B	DCA	DCERPSMCERRS REIM COLL MAJRSCA	-1,832,905.98	20
3D1B	DCE	DCERPSMCERRS REIM COLL MAJRSCE	-161,119.88	38
3D1B	DC1	DCERPSMCERRS REIM COLL MAJRSC1	-3,482,066.94	188
3D1B	DC3	DCERPSMCERRS REIM COLL MAJRSC3	-76,945,932.68	1706
3D1B	DC6	DCERPSMCERRS REIM COLL MAJRSC6	-4,430,160.62	510
3D1B	DC8	DCERPSMCERRS REIM COLL MAJRSC8	-6,274.10	22
3D1B	EXP	EXPENSE	38,173,941.96	4080

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 6
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
3D1B	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	-4,011,590.80	84
3D1B	OEX	ADJUST OBLIGATION & EXPENSE	217,332.00	124
3D1B	SA3	SYSTEM ADJUSTED EXPENSE	-16,196,664.22	4006
TOTAL LINE 3D1B			-30,553,130.90	33866
3D2A	ADG	ADV ACCEPTANCE OF REIM WORK REQUEST	2,867,719.90	204
3D2A	ALL	COMMIT, OBL, EXP, AND LIQ	-6,001,400.04	1018
3D2A	COE	COMMIT OBLIGATION AND EXPENSE	-36,085.08	360
3D2A	EXP	EXPENSE	-97,616.16	12
3D2A	SA3	SYSTEM ADJUSTED EXPENSE	-611,304.96	12
TOTAL LINE 3D2A			-3,878,686.34	1606
3D2B	ALL	COMMIT, OBL, EXP, AND LIQ	-31,823,194.66	11074
3D2B	COB	COMMITMENT AND OBLIGATION	-123,503.40	26
3D2B	COE	COMMIT OBLIGATION AND EXPENSE	-6,347,393.34	12006
3D2B	EXP	EXPENSE	-38,173,941.96	4080
3D2B	FRA	FUND REIMBURSABLE AUTHORIZATION	101,500,837.12	1862
3D2B	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	670,798.64	10
3D2B	OBL	OBLIGATION	-55,610.52	4
3D2B	OEX	ADJUST OBLIGATION & EXPENSE	-217,332.00	124
3D2B	SA2	SYSTEM ADJUSTED OBLIGATION	-1,253,212.98	122
3D2B	SA3	SYSTEM ADJUSTED EXPENSE	16,196,664.22	4006
TOTAL LINE 3D2B			40,374,111.12	33314
4	AXF	APPN TRANSFER CY/PY	-104,098,000.00	8
4	JV3	JV TRANSACTION, PERMANENT	0.00	4
TOTAL LINE 4			-104,098,000.00	12
8A	ADV	TRAVEL ADVANCE	0.00	25820
8A	ALL	COMMIT, OBL, EXP, AND LIQ	-143,855,752.80	141012
8A	COB	COMMITMENT AND OBLIGATION	-1,709,213,173.24	262778
8A	COE	COMMIT OBLIGATION AND EXPENSE	-2,512,165,387.18	327880
8A	CRO	COMMIT OBL MILSTRIP	-4,417,772.44	990
8A	DX0	DCERPS/MCERRS EXPENDITURE	0.00	522764
8A	EXP	EXPENSE	0.00	581484
8A	FA1	BILL ISSUE FROM STOCK (CHARGE)	0.00	358696
8A	FA2	BILL ISSUE FROM STOCK (CREDIT)	-2,410.26	510
8A	FB1	BILL DIR DELIV STOCK ITEM CHRG	0.00	74516
8A	FB2	BILL DIR DELIV STOCK ITEM CR	-37,495.36	1198
8A	FC1	BILL DECEN NCAT NSTK ITEM CHRG	0.00	30436
8A	FC2	BILL DECEN NCAT NSTK ITEM CR	-1,929.10	184
8A	FD1	CR EXCESS MATL RTN REVERSAL	0.00	48
8A	FD2	CR EXCESS MATL RTN (NO CHRG)	0.00	4524
8A	FG1	GSA SSVC STORE CSC BILL CHRG	0.00	97400

8A	FG2	GSA SSVC STORE CSC BILL CR	-2,514.28	660
8A	FJ1	BILL BULK PETROLEUM (CHRG)	0.00	102820
8A	FJ2	BILL BULK PETROLEUM (CR)	-2,824.06	292
8A	FN1	ACCESSORY OTHER MISC BILL CHRG	0.00	24124
8A	FN2	ACCESSORY OTHER MISC BILL CR	0.00	2592
8A	FP1	BILL INTO-PLANE ISSUE CHRG	0.00	172
8A	FQ1	BILL TRNSP CHRG	0.00	1940

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 7
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
8A	FQ2	BILL TRNSP CR	0.00	2488
8A	INX	INVENTORY INCREASE (D6 TRANSACTION)	0.00	61660
8A	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	112,373.36	200
8A	JV3	JV TRANSACTION, PERMANENT	0.00	20
8A	OBL	OBLIGATION	-588,995,596.62	9110
8A	OEX	ADJUST OBLIGATION & EXPENSE	-43,370,438.20	1990
8A	RRE	REFUND RECEIVABLE	0.00	1776
8A	SA2	SYSTEM ADJUSTED OBLIGATION	266,156,972.64	367428
8A	SA3	SYSTEM ADJUSTED EXPENSE	0.00	649432
8A	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	443424
8A	WOS	WRITE OFF RRE AT THE SRI LEVEL	0.00	12
TOTAL LINE 8A			-4,735,795,947.54	4100380
8B	ADV	TRAVEL ADVANCE	0.00	196
8B	ALL	COMMIT, OBL, EXP, AND LIQ	-40,006,683.66	13908
8B	COB	COMMITMENT AND OBLIGATION	-23,364,772.02	4212
8B	COE	COMMIT OBLIGATION AND EXPENSE	-6,808,077.74	12998
8B	DX0	DCERPS/MCERRS EXPENDITURE	0.00	10300
8B	EXP	EXPENSE	0.00	8356
8B	FA1	BILL ISSUE FROM STOCK (CHARGE)	0.00	2660
8B	FA2	BILL ISSUE FROM STOCK (CREDIT)	-48,064.00	14
8B	FB1	BILL DIR DELIV STOCK ITEM CHRG	0.00	572
8B	FC1	BILL DECEN NCAT NSTK ITEM CHRG	0.00	1192
8B	FC2	BILL DECEN NCAT NSTK ITEM CR	0.00	4
8B	FG1	GSA SSVC STORE CSC BILL CHRG	0.00	7008
8B	FG2	GSA SSVC STORE CSC BILL CR	-3,278.88	46
8B	FJ1	BILL BULK PETROLEUM (CHRG)	0.00	3956
8B	FN1	ACCESSORY OTHER MISC BILL CHRG	0.00	20
8B	FQ1	BILL TRNSP CHRG	0.00	104
8B	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	3,352.48	46
8B	JV3	JV TRANSACTION, PERMANENT	0.00	4
8B	OBL	OBLIGATION	-42,731,112.80	234
8B	OEX	ADJUST OBLIGATION & EXPENSE	-165,159.14	132
8B	RRE	REFUND RECEIVABLE	0.00	68
8B	SA2	SYSTEM ADJUSTED OBLIGATION	46,430,242.20	4290
8B	SA3	SYSTEM ADJUSTED EXPENSE	0.00	8396
8B	SA4	SYSTEM ADJUSTED LIQUIDATION	0.00	3832
TOTAL LINE 8B			-66,693,553.56	82548
9A	ADG	ADV ACCEPTANCE OF REIM WORK REQUEST	-2,867,719.90	204
9A	ADW	APPROVED ALLOCATION WITHHELD	0.00	24
9A	ALL	COMMIT, OBL, EXP, AND LIQ	183,614,528.56	154590

9A	AL1	ALLOT RECIPIENT AUTH DIRECT	-222,957,646.00	776
9A	AL3	SUBALLOT RECIP AUTH DIRECT	-1,268,192,951.04	1912
9A	APB	APPROVED PROGRAM BASE	0.00	248
9A	APO	APPORTIONMENT	-8,064,155,566.00	22
9A	CMT	COMMITMENT	0.00	27536
9A	COB	COMMITMENT AND OBLIGATION	1,662,644,333.62	264682
9A	COE	COMMIT OBLIGATION AND EXPENSE	2,510,905,768.68	339204

PROGRAM: JNRPTVF STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 8
MARINE CORPS FINANCIAL STATEMENT LINE BY DOCUMENT IDENTIFIER CODE
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	DIC		GLA AMOUNT	RECORD CNT
9A	CRO	COMMIT OBL MILSTRIP	4,416,868.00	988
9A	DAA	ALLOT AUTH ISSUE DIRECT	-7,894,605,794.00	694
9A	FRA	FUND REIMBURSABLE AUTHORIZATION	-91,156,980.06	1990
9A	JV1	JV TRANSACTION, MONTHLY, TEMPORARY	8,272,298,912.64	22
9A	JV3	JV TRANSACTION, PERMANENT	-104,397,720.00	10
9A	OBL	OBLIGATION	631,346,182.00	9284
9A	OEX	ADJUST OBLIGATION & EXPENSE	43,510,105.70	2106
9A	SA1	SYSTEM ADJUSTED COMMITTMENT	0.00	752600
9A	SA2	SYSTEM ADJUSTED OBLIGATION	-335,237,333.30	366408
TOTAL LINE 9A			-4,674,835,011.10	1923300

MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM

PROGRAM JNRPTVE STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 1
MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
10	CRC	57,989.56	142
10	DCAS	-6,080.88	24
10	DCPS	141,984.90	404
10	DSSC	-2,324.00	2
10	DTS	14,281.80	336
10	E&C	-26,684.82	10
10	EMP	0.00	4
10	IDBDAASC	1,451,619.80	872
10	MCTFS	175,492.12	218
10	PWRTRACK	35,411.44	182
10	ROWS	1,271,556.32	414
10	SABRS	-13,831,471.96	14884
10	SASSY	-857,607.84	730
10	SPS	4,304,454.90	254
10	WAWF	25,491.64	4
TOTAL LINE 10		-7,245,887.02	18480
13	BSME	-31,551,456.12	53004
13	CRC	-23,771,422.28	56108
13	DCAS	26,501.26	1184422
13	DCPS	-182,691,298.16	100816
13	DSSC	-26,713,382.28	121982
13	DTS	-52,570,871.46	76122
13	E&C	19,470,925.58	24950
13	EMP	-4,010,993.38	1576
13	IDBDAASC	-21,661,618.58	35674
13	MCTFS	-1,935,324,951.80	1246
13	PWRTRACK	-11,579,295.60	30880
13	RHICS	-45,220.28	66
13	ROWS	-18,048,648.72	18584
13	SABRS	-1,875,976,100.42	1776278
13	SABRSAEX	0.00	427904
13	SAB1TRVL	-2,993,221.44	1512
13	SASSY	-141,622,616.00	227350
13	SPS	-442,820,985.44	10580
13	UADPS	-511,058.64	708
13	UDMIPS	-6,558,000.00	17578

13	WAWF	-43,535,597.34	15586
TOTAL LINE 13		-4,802,489,311.10	4182926
14	DCAS	-3,339,660,558.64	592338
14	DCPS	-182,636,102.30	100950
14	DTS	0.00	1344
14	E&C	1,270,953.36	10862
14	MCTFS	-737,063,386.88	468
14	SABRS	-646,965,183.33	313373
TOTAL LINE 14		-4,905,054,277.79	1019335
16	CRC	35,306.38	40
16	DCAS	6,080.88	24

PROGRAM JNRPTVE STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 2
MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
16	DSSC	2,324.00	2
16	DTS	107,634.24	112
16	E&C	26,684.82	10
16	EMP	84,885.58	2
16	IDBDAASC	19,491.70	8
16	MCTFS	191,448.52	80
16	PWRTRACK	55,026.40	62
16	ROWS	148,495.54	64
16	SABRS	63,771,684.92	5032
16	SASSY	1,104,752.64	694
16	SPS	8,254,100.46	168
TOTAL LINE 16		73,807,916.08	6298
17	BSME	0.00	1200
17	CRC	0.00	1932
17	DCAS	-85,553,942.76	2306
17	DCPS	0.00	7036
17	DSSC	0.00	14660
17	E&C	0.00	8
17	PWRTRACK	0.00	948
17	SABRS	95,449,123.50	33998
17	SABRSAEX	0.00	3924
17	SASSY	0.00	596
17	SPS	-74,200.52	8
17	WAWF	0.00	564
TOTAL LINE 17		9,820,980.22	67180
18A	BSME	-31,551,456.12	53004
18A	CRC	-23,736,115.90	56148
18A	DCAS	3,339,791,656.72	592168
18A	DSSC	-26,711,058.28	121984
18A	DTS	-52,463,427.22	74892
18A	E&C	18,226,657.04	14098
18A	EMP	-3,926,107.80	1578
18A	IDBDAASC	-21,642,126.88	35682
18A	MCTFS	-1,198,070,116.40	858
18A	PWRTRACK	-11,524,269.20	30942
18A	RHICS	-45,220.28	66
18A	ROWS	-17,900,153.18	18648
18A	SABRS	-1,152,932,240.89	1468097
18A	SABRSAEX	0.00	427904
18A	SAB1TRVL	-2,993,221.44	1512

18A	SASSY	-140,517,863.36	228044
18A	SPS	-434,566,884.98	10748
18A	UADPS	-511,058.64	708
18A	UDMIPS	-6,558,000.00	17578
18A	WAWF	-43,535,597.34	15586
TOTAL LINE 18A		188,833,395.85	3170245
18B	BSME	201,187.06	2062

PROGRAM JNRPTVE STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 3
MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
18B	CRC	434,390.52	2994
18B	DCAS	-85,553,942.76	2306
18B	DCPS	5,279,540.06	11130
18B	DSSC	637,540.12	22180
18B	DTS	1,584,450.94	2314
18B	E&C	-23,007.30	12
18B	EMP	288,199.72	90
18B	PRB	6,014,809.64	142
18B	PWRTRACK	204,942.10	1638
18B	ROWS	-3,894.00	2
18B	SABRS	55,546,134.50	54938
18B	SABRSAEX	0.00	3924
18B	SAB1TRVL	560,387.00	18
18B	SASSY	20,271.12	708
18B	SPS	988,998.16	50
18B	UADPS	166,509.90	342
18B	WAWF	34,049.88	568
TOTAL LINE 18B		-13,619,433.34	105418
19A	DCAS	-3,339,759,074.58	592278
19A	DCPS	-182,691,298.16	100816
19A	DTS	0.00	1344
19A	E&C	1,270,953.36	10862
19A	MCTFS	-737,063,386.88	468
19A	SABRS	-647,062,081.67	313291
TOTAL LINE 19A		-4,905,304,887.93	1019059
19B	CRC	0.00	16
19B	DCAS	85,652,458.70	2366
19B	DCPS	55,195.86	134
19B	DSSC	0.00	272
19B	PWRTRACK	0.00	432
19B	SABRS	4,269,135.68	2548
TOTAL LINE 19B		89,976,790.24	5768
2	CRC	35,306.38	40
2	DCAS	6,080.88	24
2	DSSC	2,324.00	2
2	DTS	107,634.24	112
2	E&C	26,684.82	10
2	EMP	84,885.58	2
2	IDBDAASC	19,491.70	8
2	MCTFS	191,448.52	80

2	PWRTRACK	55,026.40	62
2	ROWS	148,495.54	64
2	SABRS	63,771,684.92	5032
2	SASSY	1,104,752.64	694
2	SPS	8,254,100.46	168
TOTAL LINE 2		73,807,916.08	6298
3A	SABRS	-13,342,405,566.00	4326

PROGRAM JNRPTVE STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 4
MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
TOTAL LINE 3A		-13,342,405,566.00	4326
3D1A	CRC	10,012.62	8
3D1A	DCAS	85,553,942.76	2306
3D1A	DSSC	25,713.28	136
3D1A	PWRTRACK	359.18	216
3D1A	SABRS	8,014,838.60	1220
TOTAL LINE 3D1A		93,604,866.44	3886
3D1B	BSME	166,077.62	600
3D1B	CRC	342,167.38	966
3D1B	DCAS	-85,553,942.76	2306
3D1B	DCPS	4,686,592.50	3518
3D1B	DSSC	596,689.04	7330
3D1B	E&C	-23,007.30	4
3D1B	PWRTRACK	204,582.92	474
3D1B	SABRS	45,393,042.78	16126
3D1B	SABRSAEX	2,106,565.58	1962
3D1B	SASSY	945,660.76	298
3D1B	WAWF	582,440.58	282
TOTAL LINE 3D1B		-30,553,130.90	33866
3D2A	CRC	-10,012.62	8
3D2A	DSSC	-25,713.28	136
3D2A	PWRTRACK	-359.18	216
3D2A	SABRS	-3,842,601.26	1246
TOTAL LINE 3D2A		-3,878,686.34	1606
3D2B	BSME	-166,077.62	600
3D2B	CRC	-342,167.38	966
3D2B	DCPS	-4,686,592.50	3518
3D2B	DSSC	-596,689.04	7330
3D2B	E&C	23,007.30	4
3D2B	PWRTRACK	-204,582.92	474
3D2B	SABRS	50,056,080.72	17872
3D2B	SABRSAEX	-2,106,565.58	1962
3D2B	SASSY	-945,660.76	298
3D2B	SPS	-74,200.52	8
3D2B	WAWF	-582,440.58	282
TOTAL LINE 3D2B		40,374,111.12	33314
4	SABRS	-104,098,000.00	12
TOTAL LINE 4		-104,098,000.00	12
8A	BSME	-31,350,269.06	52142
8A	CRC	-23,337,031.76	55046

8A	DCAS	77,844.14	1159286
8A	DCPS	-177,411,758.10	96722
8A	DSSC	-26,075,842.16	114462
8A	DTS	-50,986,610.52	73750
8A	E&C	19,447,918.28	24806
8A	EMP	-3,722,793.66	1486
8A	IDBDAASC	-21,661,618.58	35674

PROGRAM JNRPTVE STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM PAGE: 5
MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0 FOR PERIOD ENDED: 30 JUNE 2008

LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
8A	MCTFS	-1,935,324,951.80	1246
8A	PWRTRACK	-11,374,353.50	30190
8A	RHICS	-45,220.28	66
8A	ROWS	-18,052,542.72	18582
8A	SABRS	-1,820,401,950.88	1741412
8A	SABRSAEX	0.00	423980
8A	SAB1TRVL	-2,432,834.44	1494
8A	SASSY	-141,602,344.88	226642
8A	SPS	-441,268,600.68	10392
8A	UADPS	-344,548.74	366
8A	UDMIPS	-6,558,000.00	17578
8A	WAWF	-43,370,438.20	15058
TOTAL LINE 8A		-4,735,795,947.54	4100380
8B	BSME	-201,187.06	862
8B	CRC	-434,390.52	1062
8B	DCAS	-51,342.88	25136
8B	DCPS	-5,279,540.06	4094
8B	DSSC	-637,540.12	7520
8B	DTS	-1,584,450.94	2374
8B	E&C	23,007.30	144
8B	EMP	-288,199.72	90
8B	PWRTRACK	-204,942.10	690
8B	ROWS	3,894.00	2
8B	SABRS	-55,574,149.54	34866
8B	SABRSAEX	0.00	3924
8B	SAB1TRVL	-560,387.00	18
8B	SASSY	-20,271.12	708
8B	SPS	-1,552,384.76	188
8B	UADPS	-166,509.90	342
8B	WAWF	-165,159.14	528
TOTAL LINE 8B		-66,693,553.56	82548
9A	BSME	31,551,456.12	53004
9A	CRC	23,678,126.34	56006
9A	DCAS	-125,017.20	146
9A	DCPS	182,494,117.40	100546
9A	DSSC	26,713,382.28	121982
9A	DTS	52,449,145.42	74556
9A	E&C	-19,470,925.58	3226
9A	EMP	3,926,107.80	1574
9A	IDBDAASC	20,190,507.08	34810

9A	MCTFS	1,934,958,011.16	172
9A	PRB	0.00	12600
9A	PWRTRACK	11,488,857.76	30760
9A	RHICS	45,220.28	66
9A	ROWS	16,628,596.86	18234
9A	SABRS	-7,584,647,084.40	1276218
9A	SAB1TRVL	2,993,221.44	1512

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PROGRAM  JNRPTVE                  STANDARD ACCOUNTING BUDGETING & REPORTING SYSTEM                                PAGE:      6
                                  MARINE CORPS FINANCIAL STATEMENT LINE BY SYSTEM
                                          FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES
0                                           FOR PERIOD ENDED: 30 JUNE 2008
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LNE NO.	SYSTEM	GLA AMOUNT	RECORD CNT
9A	SASSY	141,375,471.20	105842
9A	SPS	430,336,630.60	10486
9A	UADPS	511,058.64	708
9A	UDMIPS	6,558,000.00	17578
9A	WAWF	43,510,105.70	3274
TOTAL LINE 9A		-4,674,835,011.10	1923300

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	1	4122	4122
SBR	1	4126	4126
SBR	1	4127	4127
SBR	1	4136	4136
SBR	1	4137	4137
SBR	1	4139	4139
SBR	1	4149	4149
SBR	1	4166	4166
SBR	1	4171	4171
SBR	1	4172	4172
SBR	1	4201A	4201
SBR	1	4201C01	4201
SBR	1	4201C02	4201
SBR	1	4201C03	4201
SBR	1	4201C04	4201
SBR	1	4201C05	4201
SBR	1	4201C06	4201
SBR	1	4201C07	4201
SBR	1	4201C08	4201
SBR	1	4201C09	4201
SBR	1	4201C10	4201
SBR	1	4201C11	4201
SBR	1	4201C13	4201
SBR	1	4201C14	4201
SBR	1	4201C15	4201
SBR	1	4201D	4201
SBR	1	4201R01	4201
SBR	1	4201R02	4201
SBR	1	4201R03	4201
SBR	1	4201R04	4201
SBR	1	4201R05	4201
SBR	1	4201R06	4201
SBR	1	4201R07	4201
SBR	1	4201R08	4201
SBR	1	4201R09	4201
SBR	1	4201R10	4201
SBR	1	4201R11	4201
SBR	1	4201R13	4201
SBR	1	4201R14	4201
SBR	1	4201R15	4201
SBR	1	4221A01	4221
SBR	1	4221A03	4221
SBR	1	4221A06	4221
SBR	1	4221A08	4221
SBR	1	4221A10	4221
SBR	1	4221A13	4221

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	1	4221A14	4221
SBR	1	4222A01	4222
SBR	1	4222A03	4222
SBR	1	4222A06	4222
SBR	1	4222A06	4222
SBR	1	4222A08	4222
SBR	1	4222A10	4222
SBR	1	4222A13	4222
SBR	1	4222A14	4222
SBR	1	4225	4225
SBR	1	4251A01	4251
SBR	1	4251A03	4251
SBR	1	4251A06	4251
SBR	1	4251A08	4251
SBR	1	4251A10	4251
SBR	1	4251A13	4251
SBR	1	4251A14	4251
SBR	1	4251X17	4251
SBR	1	4281	4281
SBR	1	4283	4283
SBR	1	4285	4285
SBR	1	4286	4286
SBR	1	4287	4287
SBR	1	4384	4384
SBR	1	4393	4393
SBR	1	4397	4397
SBR	1	4398	4398
SBR	1	48011	4801
SBR	1	4801201	4801
SBR	1	4801202	4801
SBR	1	4801203	4801
SBR	1	4801204	4801
SBR	1	4801205	4801
SBR	1	4801206	4801
SBR	1	4801207	4801
SBR	1	4801208	4801
SBR	1	4801209	4801
SBR	1	4801210	4801
SBR	1	4801211	4801
SBR	1	4801213	4801
SBR	1	4801214	4801
SBR	1	4801215	4801
SBR	1	48021	4802
SBR	1	4802201	4802
SBR	1	4802202	4802
SBR	1	4802203	4802

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	1	4802204	4802
SBR	1	4802206	4802
SBR	1	4802207	4802
SBR	1	4802208	4802
SBR	1	4802209	4802
SBR	1	4802210	4802
SBR	1	4802211	4802
SBR	1	4802213	4802
SBR	1	4802214	4802
SBR	1	4802215	4802
SBR	1	49011	4901
SBR	1	4901201	4901
SBR	1	4901202	4901
SBR	1	4901203	4901
SBR	1	4901204	4901
SBR	1	4901205	4901
SBR	1	4901206	4901
SBR	1	4901207	4901
SBR	1	4901208	4901
SBR	1	4901209	4901
SBR	1	4901210	4901
SBR	1	4901211	4901
SBR	1	4901213	4901
SBR	1	4901214	4901
SBR	1	4901215	4901
SBR	1	4901X-(49011+49012***)	4901
SBR	1	4908	4908
SBR	2	4310	4310
SBR	2	4871D	4871
SBR	2	4871R01	4871
SBR	2	4871R02	4871
SBR	2	4871R03	4871
SBR	2	4871R04	4871
SBR	2	4871R05	4871
SBR	2	4871R06	4871
SBR	2	4871R07	4871
SBR	2	4871R08	4871
SBR	2	4871R09	4871
SBR	2	4871R09	4871
SBR	2	4871R10	4871
SBR	2	4871R11	4871
SBR	2	4871R13	4871
SBR	2	4871R14	4871
SBR	2	4871R15	4871
SBR	2	4971D	4971
SBR	2	4971R01	4971

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	2	4971R02	4971
SBR	2	4971R03	4971
SBR	2	4971R04	4971
SBR	2	4971R05	4971
SBR	2	4971R06	4971
SBR	2	4971R07	4971
SBR	2	4971R08	4971
SBR	2	4971R09	4971
SBR	2	4971R10	4971
SBR	2	4971R11	4971
SBR	2	4971R12	4971
SBR	2	4971R13	4971
SBR	2	4971R14	4971
SBR	2	4971R15	4971
SBR	3A	4114	4114
SBR	3A	4119	4119
SBR	3A	4530	4119
SBR	3B	4042	4042
SBR	3B	4141	4141
SBR	3C	4032	4032
SBR	3C	4131	4131
SBR	3D1A	4252A01	4252
SBR	3D1A	4252A03	4252
SBR	3D1A	4252A06	4252
SBR	3D1A	4252A08	4252
SBR	3D1A	4252A10	4252
SBR	3D1A	4252A13	4252
SBR	3D1A	4252A14	4252
SBR	3D1A	4252S02	4252
SBR	3D1A	4252S04	4252
SBR	3D1A	4252S05	4252
SBR	3D1A	4252S07	4252
SBR	3D1A	4252S09	4252
SBR	3D1A	4252S11	4252
SBR	3D1A	4252S15	4252
SBR	3D1A	4261	4261
SBR	3D1A	4262	4262
SBR	3D1A	4263	4263
SBR	3D1A	4264	4264
SBR	3D1A	4265	4265
SBR	3D1A	4266	4266
SBR	3D1A	4267	4267
SBR	3D1A	4271	4271
SBR	3D1A	4273	4273
SBR	3D1A	4275	4275
SBR	3D1A	4276	4276

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	3D1A	4277	4277
SBR	3D1B	4251A01	4251
SBR	3D1B	4251A03	4251
SBR	3D1B	4251A06	4251
SBR	3D1B	4251A08	4251
SBR	3D1B	4251A10	4251
SBR	3D1B	4251A13	4251
SBR	3D1B	4251A14	4251
SBR	3D1B	4251S02	4251
SBR	3D1B	4251S04	4251
SBR	3D1B	4251S05	4251
SBR	3D1B	4251S07	4251
SBR	3D1B	4251S09	4251
SBR	3D1B	4251S11	4251
SBR	3D1B	4251S15	4251
SBR	3D1B	4240	4251
SBR	3D1B	4287	4287
SBR	3D2A	4222A01	4222
SBR	3D2A	4222A03	4222
SBR	3D2A	4222A06	4222
SBR	3D2A	4222A08	4222
SBR	3D2A	4222A10	4222
SBR	3D2A	4222A13	4222
SBR	3D2A	4222A14	4222
SBR	3D2A	4222S02	4222
SBR	3D2A	4222S04	4222
SBR	3D2A	4222S05	4222
SBR	3D2A	4222S07	4222
SBR	3D2A	4222S09	4222
SBR	3D2A	4222S11	4222
SBR	3D2A	4222S15	4222
SBR	3D2B	4614001	4221
SBR	3D2B	4614002	4221
SBR	3D2B	4614003	4221
SBR	3D2B	4614004	4221
SBR	3D2B	4614005	4221
SBR	3D2B	4614006	4221
SBR	3D2B	4614007	4221
SBR	3D2B	4614008	4221
SBR	3D2B	4614009	4221
SBR	3D2B	4614010	4221
SBR	3D2B	4614011	4221
SBR	3D2B	4614012	4221
SBR	3D2B	4614013	4221
SBR	3D2B	4614014	4221
SBR	3D2B	4614015	4221

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	3D2B	4221A01	4221
SBR	3D2B	4221A03	4221
SBR	3D2B	4221A06	4221
SBR	3D2B	4221A08	4221
SBR	3D2B	4221A10	4221
SBR	3D2B	4221A13	4221
SBR	3D2B	4221A14	4221
SBR	3D2B	4221S02	4221
SBR	3D2B	4221S04	4221
SBR	3D2B	4221S05	4221
SBR	3D2B	4221S07	4221
SBR	3D2B	4221S09	4221
SBR	3D2B	4221S11	4221
SBR	3D2B	4221S15	4221
SBR	3D3	4060	4060
SBR	3D3	4070	4070
SBR	3D4	4123	4123
SBR	3D4	4158	4158
SBR	3D5	4215	4215
SBR	3D5	4225	4225
SBR	4	4137	4137
SBR	4	4160	4160
SBR	4	4165	4165
SBR	4	4166	4166
SBR	4	4167	4167
SBR	4	4168	4168
SBR	4	4170	4170
SBR	4	4171	4171
SBR	4	4172	4172
SBR	4	4173	4173
SBR	4	4175	4175
SBR	4	4176	4176
SBR	4	4180	4180
SBR	4	4190	4190
SBR	4	4191	4191
SBR	4	4530 (Prior Year APPN Only)	4191
SBR	4	4192	4192
SBR	4	4199	4199
SBR	4	4320	4320
SBR	5	4382	4382
SBR	5	4383	4383
SBR	5	4387	4387
SBR	5	4388	4388
SBR	5	4395	4395
SBR	5	4397	4397
SBR	5	4398	4398

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	5	4399	4399
SBR	6	4034	4034
SBR	6	4044	4044
SBR	6	4047	4047
SBR	6	4130	4130
SBR	6	4132	4132
SBR	6	4133	4133
SBR	6	4134	4134
SBR	6	4135	4135
SBR	6	4136	4136
SBR	6	4140	4140
SBR	6	4143	4143
SBR	6	4144	4144
SBR	6	4146	4146
SBR	6	4147	4147
SBR	6	4151	4151
SBR	6	4152	4152
SBR	6	4350	4350
SBR	6	4391	4391
SBR	6	4392	4392
SBR	6	4393	4393
SBR	6	4395	4393
SBR	8A	48011	4801D
SBR	8A	48021	4802D
SBR	8A	4802201	4802D
SBR	8A	4802210	4802D
SBR	8A	4881D	4881D
SBR	8A	4882D	4882D
SBR	8A	49011	4901D
SBR	8A	49021	4902D
SBR	8A	490210	4902D
SBR	8A	4972D	4902D
SBR	8A	4908	4908D
SBR	8A	4981D	4981D
SBR	8A	4982D	4982D
SBR	8B	4801201	4801R
SBR	8B	4801202	4801R
SBR	8B	4801203	4801R
SBR	8B	4801204	4801R
SBR	8B	4801205	4801R
SBR	8B	4801206	4801R
SBR	8B	4801207	4801R
SBR	8B	4801208	4801R
SBR	8B	4801209	4801R
SBR	8B	4801210	4801R
SBR	8B	4801211	4801R

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	8B	4801213	4801R
SBR	8B	4801214	4801R
SBR	8B	4801215	4801R
SBR	8B	4802201	4802R
SBR	8B	4802202	4802R
SBR	8B	4802203	4802R
SBR	8B	4802204	4802R
SBR	8B	4802205	4802R
SBR	8B	4802206	4802R
SBR	8B	4802207	4802R
SBR	8B	4802208	4802R
SBR	8B	4802209	4802R
SBR	8B	4802210	4802R
SBR	8B	4802211	4802R
SBR	8B	4802213	4802R
SBR	8B	4802214	4802R
SBR	8B	4802215	4802R
SBR	8B	4881R01	4881R
SBR	8B	4881R02	4881R
SBR	8B	4881R03	4881R
SBR	8B	4881R04	4881R
SBR	8B	4881R05	4881R
SBR	8B	4881R06	4881R
SBR	8B	4881R07	4881R
SBR	8B	4881R08	4881R
SBR	8B	4881R09	4881R
SBR	8B	4881R10	4881R
SBR	8B	4881R11	4881R
SBR	8B	4881R13	4881R
SBR	8B	4881R14	4881R
SBR	8B	4881R15	4881R
SBR	8B	4882	4882R
SBR	8B	4901201	4901R
SBR	8B	4901202	4901R
SBR	8B	4901203	4901R
SBR	8B	4901204	4901R
SBR	8B	4901205	4901R
SBR	8B	4901206	4901R
SBR	8B	4901207	4901R
SBR	8B	4901208	4901R
SBR	8B	4901209	4901R
SBR	8B	4901210	4901R
SBR	8B	4901210	4901R
SBR	8B	4901211	4901R
SBR	8B	4901213	4901R
SBR	8B	4901214	4901R

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	8B	4901215	4901R
SBR	8B	490220	4902R
SBR	8B	4902201	4902R
SBR	8B	4902202	4902R
SBR	8B	4902203	4902R
SBR	8B	4902204	4902R
SBR	8B	4902205	4902R
SBR	8B	4902206	4902R
SBR	8B	4902207	4902R
SBR	8B	4902208	4902R
SBR	8B	4902209	4902R
SBR	8B	4902210	4902R
SBR	8B	4902211	4902R
SBR	8B	4902213	4902R
SBR	8B	4902214	4902R
SBR	8B	4902215	4902R
SBR	8B	4902R01	4902R
SBR	8B	4902R02	4902R
SBR	8B	4902R03	4902R
SBR	8B	4902R04	4902R
SBR	8B	4902R05	4902R
SBR	8B	4902R06	4902R
SBR	8B	4902R07	4902R
SBR	8B	4902R08	4902R
SBR	8B	4902R09	4902R
SBR	8B	4902R10	4902R
SBR	8B	4902R11	4902R
SBR	8B	4902R13	4902R
SBR	8B	4902R14	4902R
SBR	8B	4902R15	4902R
SBR	8B	4981R01	4981R
SBR	8B	4981R02	4981R
SBR	8B	4981R03	4981R
SBR	8B	4981R04	4981R
SBR	8B	4981R05	4981R
SBR	8B	4981R06	4981R
SBR	8B	4981R07	4981R
SBR	8B	4981R08	4981R
SBR	8B	4981R09	4981R
SBR	8B	4981R10	4981R
SBR	8B	4981R11	4981R
SBR	8B	4981R13	4981R
SBR	8B	4981R14	4981R
SBR	8B	4981R15	4981R
SBR	8B	4982R01	4982R
SBR	8B	4982R02	4982R

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	8B	4982R03	4982R
SBR	8B	4982R04	4982R
SBR	8B	4982R05	4982R
SBR	8B	4982R06	4982R
SBR	8B	4982R07	4982R
SBR	8B	4982R08	4982R
SBR	8B	4982R09	4982R
SBR	8B	4982R10	4982R
SBR	8B	4982R11	4982R
SBR	8B	4982R13	4982R
SBR	8B	4982R14	4982R
SBR	8B	4982R15	4982R
SBR	9A	4511	4510
SBR	9A	4512	4510
SBR	9A	4513	4510
SBR	9A	4514	4510
SBR	9A	4515	4510
SBR	9A	4516	4510
SBR	9A	4517	4510
SBR	9A	4518	4510
SBR	9A	4541	4610
SBR	9A	4542	4610
SBR	9A	4561	4610
SBR	9A	4571	4610
SBR	9A	4586	4610
SBR	9A	4611	4610
SBR	9A	4612	4610
SBR	9A	4613	4610
SBR	9A	4614001	4610
SBR	9A	4614002	4610
SBR	9A	4614003	4610
SBR	9A	4614004	4610
SBR	9A	4614005	4610
SBR	9A	4614006	4610
SBR	9A	4614007	4610
SBR	9A	4614008	4610
SBR	9A	4614009	4610
SBR	9A	4614010	4610
SBR	9A	4614011	4610
SBR	9A	4614013	4610
SBR	9A	4614014	4610
SBR	9A	4614015	4610
SBR	9A	4616001	4610
SBR	9A	4616002	4610
SBR	9A	4616003	4610
SBR	9A	4616004	4610

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	9A	4616005	4610
SBR	9A	4616006	4610
SBR	9A	4616007	4610
SBR	9A	4616008	4610
SBR	9A	4616009	4610
SBR	9A	4616010	4610
SBR	9A	4616011	4610
SBR	9A	4616013	4610
SBR	9A	4616014	4610
SBR	9A	4616015	4610
SBR	9A	4710	4700
SBR	9A	4713001	4700
SBR	9A	4713002	4700
SBR	9A	4713003	4700
SBR	9A	4713004	4700
SBR	9A	4713005	4700
SBR	9A	4713006	4700
SBR	9A	4713007	4700
SBR	9A	4713008	4700
SBR	9A	4713009	4700
SBR	9A	4713010	4700
SBR	9A	4713011	4700
SBR	9A	4713013	4700
SBR	9A	4713014	4700
SBR	9A	4713015	4700
SBR	9B	4620	4620
SBR	9B	4690	4690
SBR	9B	4720	4720
SBR	9B	4721	4721
SBR	9B	4722	4722
SBR	10	4211A01	4210
SBR	10	4211A03	4210
SBR	10	4211A06	4210
SBR	10	4211A08	4210
SBR	10	4211A10	4210
SBR	10	4211A13	4210
SBR	10	4211A14	4210
SBR	10	4211S02	4210
SBR	10	4211S04	4210
SBR	10	4211S05	4210
SBR	10	4211S07	4210
SBR	10	4211S09	4210
SBR	10	4211S11	4210
SBR	10	4211S15	4210
SBR	10	4310	4310
SBR	10	4630	4630

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	10	4420	4420
SBR	10	4430	4430
SBR	10	4450	4450
SBR	10	4511	4650
SBR	10	4541	4650
SBR	10	4561	4650
SBR	10	4571	4650
SBR	10	4586	4650
SBR	10	4611	4650
SBR	10	4650	4650
SBR	12A	48011	4801
SBR	12A	4801201	4801
SBR	12A	4801202	4801
SBR	12A	4801203	4801
SBR	12A	4801204	4801
SBR	12A	4801205	4801
SBR	12A	4801206	4801
SBR	12A	4801207	4801
SBR	12A	4801208	4801
SBR	12A	4801209	4801
SBR	12A	4801210	4801
SBR	12A	4801211	4801
SBR	12A	4801213	4801
SBR	12A	4801214	4801
SBR	12A	4801215	4801
SBR	12A	49011	4901
SBR	12A	4901201	4901
SBR	12A	4901202	4901
SBR	12A	4901203	4901
SBR	12A	4901204	4901
SBR	12A	4901205	4901
SBR	12A	4901206	4901
SBR	12A	4901207	4901
SBR	12A	4901208	4901
SBR	12A	4901209	4901
SBR	12A	4901210	4901
SBR	12A	4901211	4901
SBR	12A	4901213	4901
SBR	12A	4901214	4901
SBR	12A	4901215	4901
SBR	12B	4221A01	4221
SBR	12B	4221A03	4221
SBR	12B	4221A06	4221
SBR	12B	4221A08	4221
SBR	12B	4221A10	4221
SBR	12B	4221A13	4221

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	12B	4221A14	4221
SBR	12B	4225	4225
SBR	12B	4251A01	4251
SBR	12B	4251A03	4251
SBR	12B	4251A06	4251
SBR	12B	4251A08	4251
SBR	12B	4251A10	4251
SBR	12B	4251A13	4251
SBR	12B	4251A14	4251
SBR	12B	4281	4281
SBR	12B	4283	4283
SBR	12B	4285	4285
SBR	12B	4286	4286
SBR	12B	4287	4287
SBR	12B	4614001	4610
SBR	12B	4614003	4610
SBR	12B	4614005	4610
SBR	12B	4614006	4610
SBR	12B	4614007	4610
SBR	12B	4614008	4610
SBR	12B	4614009	4610
SBR	12B	4614010	4610
SBR	12B	4614014	4610
SBR	13	48011	4801
SBR	13	4801201	4801
SBR	13	4801203	4801
SBR	13	4801205	4801
SBR	13	4801206	4801
SBR	13	4801207	4801
SBR	13	4801208	4801
SBR	13	4801209	4801
SBR	13	4801210	4801
SBR	13	4801214	4801
SBR	13	48021	4802
SBR	13	4802201	4802
SBR	13	4802203	4802
SBR	13	4802206	4802
SBR	13	4802210	4802
SBR	13	4881D	4881
SBR	13	4881R01	4881
SBR	13	4881R03	4881
SBR	13	4881R05	4881
SBR	13	4881R06	4881
SBR	13	4881R07	4881
SBR	13	4881R08	4881
SBR	13	4881R09	4881

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	13	4881R10	4881
SBR	13	4881R14	4881
SBR	13	49011	4901
SBR	13	4901201	4901
SBR	13	4901202	4901
SBR	13	4901203	4901
SBR	13	4901205	4901
SBR	13	4901206	4901
SBR	13	4901207	4901
SBR	13	4901208	4901
SBR	13	4901209	4901
SBR	13	4901210	4901
SBR	13	4901214	4901
SBR	13	49021	4902
SBR	13	490210	4902
SBR	13	4902201	4902
SBR	13	4902202	4902
SBR	13	4902203	4902
SBR	13	4902205	4902
SBR	13	4902206	4902
SBR	13	4902207	4902
SBR	13	4902208	4902
SBR	13	4902209	4902
SBR	13	4902210	4902
SBR	13	4902214	4902
SBR	13	4902R03	4902
SBR	13	4981D	4981
SBR	13	4981R01	4981
SBR	13	4981R03	4981
SBR	13	4981R06	4981
SBR	13	4981R07	4981
SBR	13	4981R10	4981
SBR	13	4981R14	4981
SBR	14	48021	4802
SBR	14	4802201	4802
SBR	14	4802202	4802
SBR	14	4802203	4802
SBR	14	4802204	4802
SBR	14	4802206	4802
SBR	14	4802207	4802
SBR	14	4802208	4802
SBR	14	4802209	4802
SBR	14	4802210	4802
SBR	14	4802211	4802
SBR	14	4802213	4802
SBR	14	4802214	4802

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	14	4802215	4802
SBR	14	4882D	4882
SBR	14	4882R01	4882
SBR	14	4882R02	4882
SBR	14	4882R03	4882
SBR	14	4882R04	4882
SBR	14	4882R05	4882
SBR	14	4882R06	4882
SBR	14	4882R07	4882
SBR	14	4882R08	4882
SBR	14	4882R09	4882
SBR	14	4882R10	4882
SBR	14	4882R11	4882
SBR	14	4882R13	4882
SBR	14	4882R14	4882
SBR	14	4882R15	4882
SBR	14	49021	4902
SBR	14	490210	4902
SBR	14	4902201	4902
SBR	14	4902202	4902
SBR	14	4902203	4902
SBR	14	4902204	4902
SBR	14	4902205	4902
SBR	14	4902206	4902
SBR	14	4902207	4902
SBR	14	4902208	4902
SBR	14	4902209	4902
SBR	14	4902210	4902
SBR	14	4902211	4902
SBR	14	4902213	4902
SBR	14	4902214	4902
SBR	14	4902215	4902
SBR	14	4902R01	4902
SBR	14	4902R02	4902
SBR	14	4902R03	4902
SBR	14	4902R04	4902
SBR	14	4902R05	4902
SBR	14	4902R06	4902
SBR	14	4902R07	4902
SBR	14	4902R08	4902
SBR	14	4902R09	4902
SBR	14	4902R10	4902
SBR	14	4902R11	4902
SBR	14	4902R13	4902
SBR	14	4902R14	4902
SBR	14	4902R15	4902

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	14	4908	4908
SBR	14	4972D	4902
SBR	14	4972R01	4902
SBR	14	4972R02	4902
SBR	14	4972R03	4902
SBR	14	4972R04	4902
SBR	14	4972R05	4902
SBR	14	4972R06	4902
SBR	14	4972R07	4902
SBR	14	4972R08	4902
SBR	14	4972R09	4902
SBR	14	4972R10	4902
SBR	14	4972R11	4902
SBR	14	4972R13	4902
SBR	14	4972R14	4902
SBR	14	4972R15	4902
SBR	14	4982D	4982
SBR	14	4982R01	4982
SBR	14	4982R02	4982
SBR	14	4982R03	4982
SBR	14	4982R04	4982
SBR	14	4982R05	4982
SBR	14	4982R06	4982
SBR	14	4982R07	4982
SBR	14	4982R08	4982
SBR	14	4982R09	4982
SBR	14	4982R10	4982
SBR	14	4982R11	4982
SBR	14	4982R13	4982
SBR	14	4982R14	4982
SBR	14	4982R15	4982
SBR	15A	4831	4831
SBR	15A	4931	4931
SBR	15B	4230	4230
SBR	15B	4232	4232
SBR	15B	4233	4233
SBR	15B	4234	4234
SBR	16	4871D	4871
SBR	16	4871R01	4871
SBR	16	4871R02	4871
SBR	16	4871R03	4871
SBR	16	4871R04	4871
SBR	16	4871R05	4871
SBR	16	4871R06	4871
SBR	16	4871R07	4871
SBR	16	4871R08	4871

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	16	4871R09	4871
SBR	16	4871R09	4871
SBR	16	4871R11	4871
SBR	16	4871R13	4871
SBR	16	4871R14	4871
SBR	16	4871R15	4871
SBR	17	4614001	4221
SBR	17	4614002	4221
SBR	17	4614003	4221
SBR	17	4614004	4221
SBR	17	4614005	4221
SBR	17	4614006	4221
SBR	17	4614007	4221
SBR	17	4614008	4221
SBR	17	4614009	4221
SBR	17	4614010	4221
SBR	17	4614011	4221
SBR	17	4614013	4221
SBR	17	4614014	4221
SBR	17	4614015	4221
SBR	17	4221A01	4221
SBR	17	4221A03	4221
SBR	17	4221A06	4221
SBR	17	4221A08	4221
SBR	17	4221A10	4221
SBR	17	4221A13	4221
SBR	17	4221A14	4221
SBR	17	4221S02	4221
SBR	17	4221S04	4221
SBR	17	4221S05	4221
SBR	17	4221S07	4221
SBR	17	4221S09	4221
SBR	17	4221S11	4221
SBR	17	4221S15	4221
SBR	17	4225	4225
SBR	17	4251A01	4251
SBR	17	4251A03	4251
SBR	17	4251A06	4251
SBR	17	4251A08	4251
SBR	17	4251A10	4251
SBR	17	4251A13	4251
SBR	17	4251A14	4251
SBR	17	4251S02	4251
SBR	17	4251S04	4251
SBR	17	4251S05	4251
SBR	17	4251S07	4251

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	17	4251S09	4251
SBR	17	4251S11	4251
SBR	17	4251S15	4251
SBR	17	4281	4281
SBR	17	4283	4283
SBR	17	4285	4285
SBR	17	4286	4286
SBR	17	4287	4287
SBR	18A	48011	4801
SBR	18A	4801201	4801
SBR	18A	4801203	4801
SBR	18A	4801204	4801
SBR	18A	4801205	4801
SBR	18A	4801206	4801
SBR	18A	4801207	4801
SBR	18A	4801208	4801
SBR	18A	4801209	4801
SBR	18A	4801210	4801
SBR	18A	4801211	4801
SBR	18A	4801213	4801
SBR	18A	4801214	4801
SBR	18A	4801215	4801
SBR	18A	4831	4831
SBR	18A	4871D	4871
SBR	18A	4871R01	4871
SBR	18A	4871R02	4871
SBR	18A	4871R03	4871
SBR	18A	4871R04	4871
SBR	18A	4871R05	4871
SBR	18A	4871R06	4871
SBR	18A	4871R07	4871
SBR	18A	4871R08	4871
SBR	18A	4871R09	4871
SBR	18A	4871R10	4871
SBR	18A	4871R11	4871
SBR	18A	4871R13	4871
SBR	18A	4871R14	4871
SBR	18A	4871R15	4871
SBR	18A	4881D	4881
SBR	18A	4881R01	4881
SBR	18A	4881R03	4881
SBR	18A	4881R05	4881
SBR	18A	4881R06	4881
SBR	18A	4881R07	4881
SBR	18A	4881R08	4881
SBR	18A	4881R09	4881

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	18A	4881R10	4881
SBR	18A	4881R14	4881
SBR	18A	49011	4901
SBR	18A	4901201	4901
SBR	18A	4901202	4901
SBR	18A	4901203	4901
SBR	18A	4901204	4901
SBR	18A	4901205	4901
SBR	18A	4901206	4901
SBR	18A	4901207	4901
SBR	18A	4901208	4901
SBR	18A	4901209	4901
SBR	18A	4901210	4901
SBR	18A	4901211	4901
SBR	18A	4901213	4901
SBR	18A	4901214	4901
SBR	18A	4901215	4901
SBR	18A	4931	4931
SBR	18A	4971D	4971
SBR	18A	4971R01	4971
SBR	18A	4971R02	4971
SBR	18A	4971R03	4971
SBR	18A	4971R04	4971
SBR	18A	4971R05	4971
SBR	18A	4971R06	4971
SBR	18A	4971R07	4971
SBR	18A	4971R08	4971
SBR	18A	4971R09	4971
SBR	18A	4971R10	4971
SBR	18A	4971R11	4971
SBR	18A	4971R12	4971
SBR	18A	4971R13	4971
SBR	18A	4971R14	4971
SBR	18A	4971R15	4971
SBR	18A	4981D	4981
SBR	18A	4981R01	4981
SBR	18A	4981R02	4981
SBR	18A	4981R03	4981
SBR	18A	4981R04	4981
SBR	18A	4981R05	4981
SBR	18A	4981R06	4981
SBR	18A	4981R07	4981
SBR	18A	4981R08	4981
SBR	18A	4981R09	4981
SBR	18A	4981R10	4981
SBR	18A	4981R11	4981

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	18A	4981R13	4981
SBR	18A	4981R14	4981
SBR	18A	4981R15	4981
SBR	18B	4199	4199
SBR	18B	4614001	4221
SBR	18B	4614002	4221
SBR	18B	4614003	4221
SBR	18B	4614004	4221
SBR	18B	4614005	4221
SBR	18B	4614006	4221
SBR	18B	4614007	4221
SBR	18B	4614008	4221
SBR	18B	4614009	4221
SBR	18B	4614010	4221
SBR	18B	4614011	4221
SBR	18B	4614013	4221
SBR	18B	4614014	4221
SBR	18B	4614015	4221
SBR	18B	4221A01	4221
SBR	18B	4221A03	4221
SBR	18B	4221A06	4221
SBR	18B	4221A08	4221
SBR	18B	4221A10	4221
SBR	18B	4221A13	4221
SBR	18B	4221A14	4221
SBR	18B	4221S02	4221
SBR	18B	4221S04	4221
SBR	18B	4221S05	4221
SBR	18B	4221S07	4221
SBR	18B	4221S09	4221
SBR	18B	4221S11	4221
SBR	18B	4221S15	4221
SBR	18B	4225	4225
SBR	18B	4230	4230
SBR	18B	4232	4232
SBR	18B	4233	4233
SBR	18B	4251A01	4251
SBR	18B	4251A03	4251
SBR	18B	4251A06	4251
SBR	18B	4251A08	4251
SBR	18B	4251A10	4251
SBR	18B	4251A13	4251
SBR	18B	4251A14	4251
SBR	18B	4251S02	4251
SBR	18B	4251S04	4251
SBR	18B	4251S05	4251

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	18B	4251S07	4251
SBR	18B	4251S09	4251
SBR	18B	4251S11	4251
SBR	18B	4251S15	4251
SBR	18B	4281	4281
SBR	18B	4283	4283
SBR	18B	4285	4285
SBR	18B	4286	4286
SBR	18B	4287	4287
SBR	19A	48021	4802
SBR	19A	4802201	4802
SBR	19A	4802202	4802
SBR	19A	4802203	4802
SBR	19A	4802204	4802
SBR	19A	4802206	4802
SBR	19A	4802207	4802
SBR	19A	4802208	4802
SBR	19A	4802209	4802
SBR	19A	4802210	4802
SBR	19A	4802211	4802
SBR	19A	4802213	4802
SBR	19A	4802214	4802
SBR	19A	4802215	4802
SBR	19A	4882D	4882
SBR	19A	4882R01	4882
SBR	19A	4882R02	4882
SBR	19A	4882R03	4882
SBR	19A	4882R04	4882
SBR	19A	4882R05	4882
SBR	19A	4882R06	4882
SBR	19A	4882R07	4882
SBR	19A	4882R08	4882
SBR	19A	4882R09	4882
SBR	19A	4882R10	4882
SBR	19A	4882R11	4882
SBR	19A	4882R13	4882
SBR	19A	4882R14	4882
SBR	19A	4882R15	4882
SBR	19A	49021	4902
SBR	19A	490210	4902
SBR	19A	4902201	4902
SBR	19A	4902202	4902
SBR	19A	4902203	4902
SBR	19A	4902204	4902
SBR	19A	4902205	4902
SBR	19A	4902206	4902

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	19A	4902207	4902
SBR	19A	4902208	4902
SBR	19A	4902209	4902
SBR	19A	4902210	4902
SBR	19A	4902211	4902
SBR	19A	4902213	4902
SBR	19A	4902214	4902
SBR	19A	4902215	4902
SBR	19A	4902R01	4902
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SBR	19A	4902R03	4902
SBR	19A	4902R04	4902
SBR	19A	4902R05	4902
SBR	19A	4902R06	4902
SBR	19A	4902R07	4902
SBR	19A	4902R08	4902
SBR	19A	4902R09	4902
SBR	19A	4902R10	4902
SBR	19A	4902R11	4902
SBR	19A	4902R13	4902
SBR	19A	4902R14	4902
SBR	19A	4902R15	4902
SBR	19A	4908	4908
SBR	19A	4982D	4982
SBR	19A	4982R01	4982
SBR	19A	4982R02	4982
SBR	19A	4982R03	4982
SBR	19A	4982R04	4982
SBR	19A	4982R05	4982
SBR	19A	4982R06	4982
SBR	19A	4982R07	4982
SBR	19A	4982R08	4982
SBR	19A	4982R09	4982
SBR	19A	4982R10	4982
SBR	19A	4982R11	4982
SBR	19A	4982R13	4982
SBR	19A	4982R14	4982
SBR	19A	4982R15	4982
SBR	19B	4872D	4872
SBR	19B	4872R01	4872
SBR	19B	4872R02	4872
SBR	19B	4872R03	4872
SBR	19B	4872R04	4872
SBR	19B	4872R05	4872
SBR	19B	4872R06	4872
SBR	19B	4872R07	4872

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	SBR Line #	SABRS GLA	DDRS (USSGL)
SBR	19B	4872R08	4872
SBR	19B	4872R09	4872
SBR	19B	4872R10	4872
SBR	19B	4872R11	4872
SBR	19B	4872R13	4872
SBR	19B	4872R14	4872
SBR	19B	4872R15	4872
SBR	19B	4972D	4972
SBR	19B	4972R01	4972
SBR	19B	4972R02	4972
SBR	19B	4972R03	4972
SBR	19B	4972R04	4972
SBR	19B	4972R05	4972
SBR	19B	4972R06	4972
SBR	19B	4972R07	4972
SBR	19B	4972R08	4972
SBR	19B	4972R09	4972
SBR	19B	4972R10	4972
SBR	19B	4972R11	4972
SBR	19B	4972R13	4972
SBR	19B	4972R14	4972
SBR	19B	4212	4212
SBR	19B	4222A01	4222
SBR	19B	4222A03	4222
SBR	19B	4222A06	4222
SBR	19B	4222A08	4222
SBR	19B	4222A10	4222
SBR	19B	4222A13	4222
SBR	19B	4222A14	4222
SBR	19B	4222S02	4222
SBR	19B	4222S04	4222
SBR	19B	4222S05	4222
SBR	19B	4222S07	4222
SBR	19B	4222S09	4222
SBR	19B	4222S11	4222
SBR	19B	4222S15	4222
SBR	19B	4252A01	4252
SBR	19B	4252A03	4252
SBR	19B	4252A06	4252
SBR	19B	4252A08	4252
SBR	19B	4252A10	4252
SBR	19B	4252A13	4252
SBR	19B	4252A14	4252
SBR	19B	4252S02	4252
SBR	19B	4252S02	4252
SBR	19B	4252S04	4252

Marine Corps SABRS GLA Crosswalk to the SBR			
Financial Statement	**SBR Line #**	**SABRS GLA**	**DDRS (USSGL)**
SBR	19B	4252S05	4252
SBR	19B	4252S07	4252
SBR	19B	4252S09	4252
SBR	19B	4252S11	4252
SBR	19B	4252S15	4252
SBR	19B	4255	4255
SBR	19B	4260	4260
SBR	19B	4261	4261
SBR	19B	4262	4262
SBR	19B	4263	4263
SBR	19B	4264	4264
SBR	19B	4265	4265
SBR	19B	4266	4266
SBR	19B	4267	4267
SBR	19B	4271	4271
SBR	19B	4273	4273
SBR	19B	4275	4275
SBR	19B	4276	4276
SBR	19B	4277	4277

US Marine Corps
Fiscal Year 2008 Q1 - Q3
Statement of Budgetary Resources - Process flows

Section 0A. Objective

The process flows provide a graphical depiction of the processes that have an impact on the Statement of Budgetary Resources. The process flows also depict the key controls identified in the processes.

Section 0A. Methodology

These process flows were developed through observations, interviews, and inquiries of the RFA staff and the DFAS-CL staff.

Data Source:

RFA staff
DFAS staff
Marine Corps Funds Execution Manual
DOD FMR 7000.14R ,Volume 6B, Chapter 7

Section 0C. Results

Section B.3 of Tab B of the SBR segment package contains the process flows of accounting activities through the transaction lifecycle from Funds Management to the Reconciliation process as follows:

1. Funds Management
2. Funds Distribution
3. Funds Execution
4. Liquidations
5. Collections
6. Reconciliation

See SBR Process Flows

SBR Process Flow Symbols Legend

Indicates a process

Indicates a decision

Indicates a document

Indicates an automated process

Indicates a system

Indicates continuation of the process on the same page

Indicates continuation of the process on another page

Indicates the start/ end of a process

Indicates the simultaneous action between swim lanes

Indicates the direction of the process

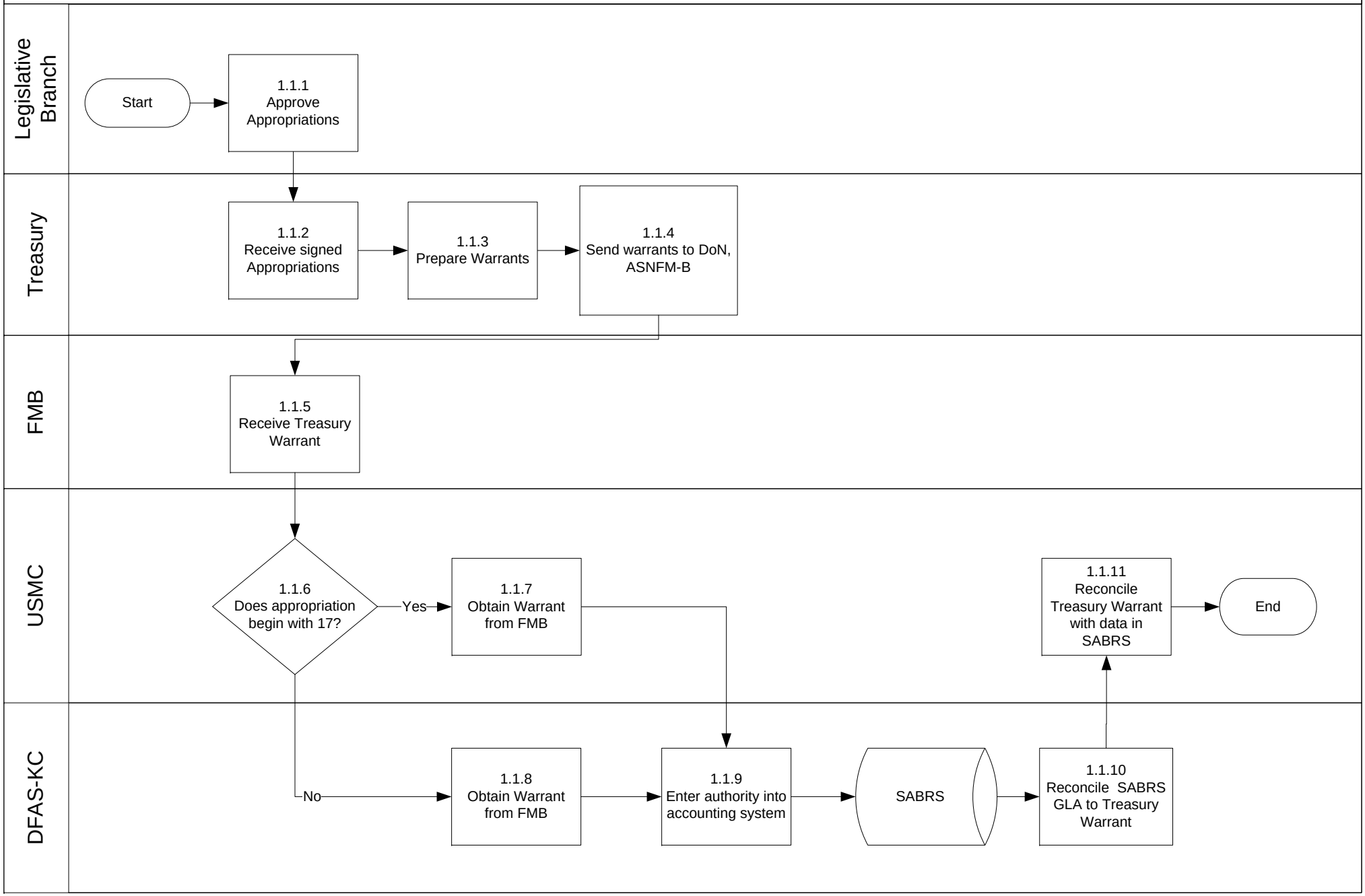
Indicates a control point

Process Flow Index

Process		Page #
1. Funds Management		
PFA-0001	Receive and Record Treasury Warrant	1
PFA-0002	Receive and Record Apportionment	2
PFA-0004	Receive and Record Allocation	3

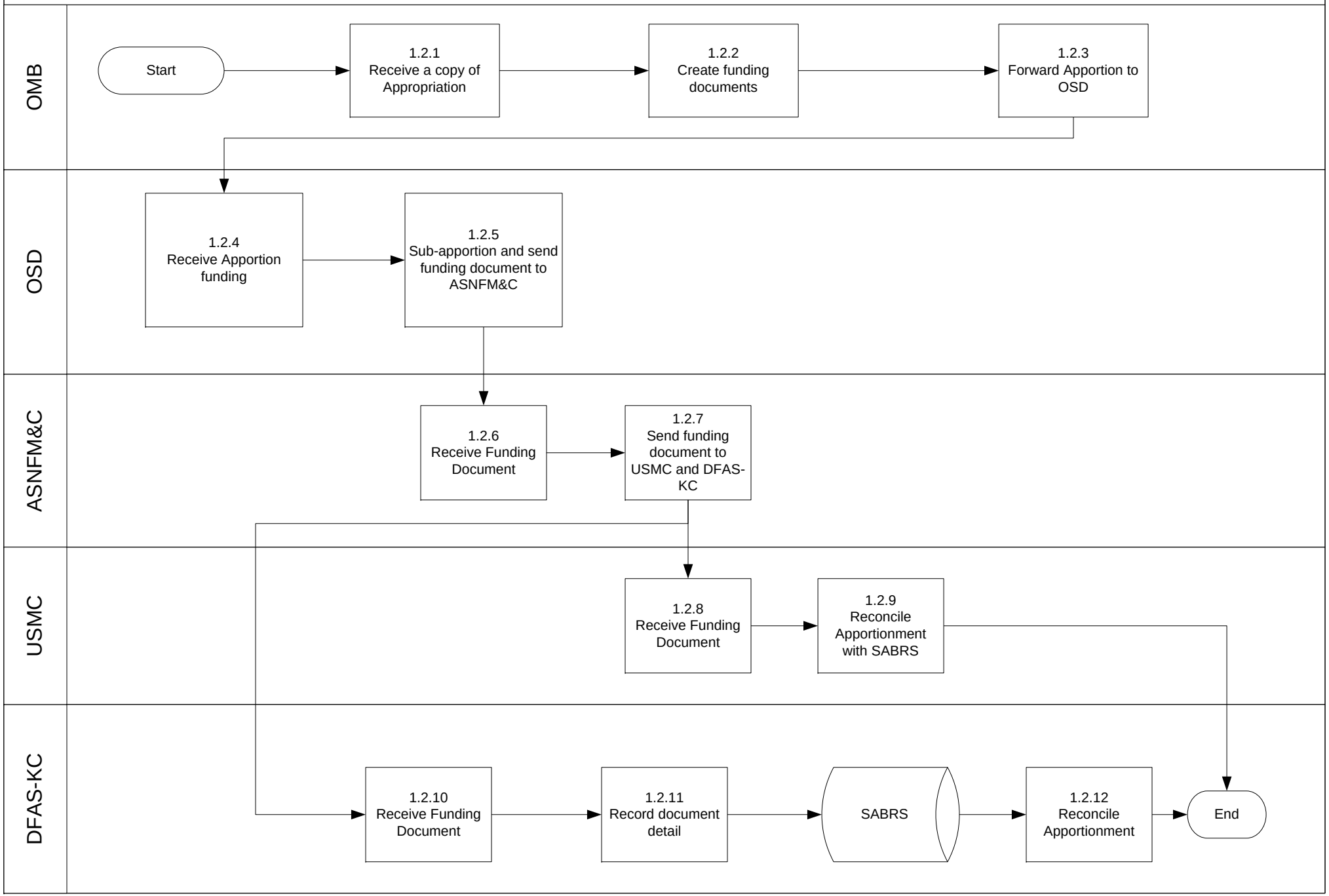
1. Funds Management
1.1 Receive and Record Treasury Warrant

PFA-0001



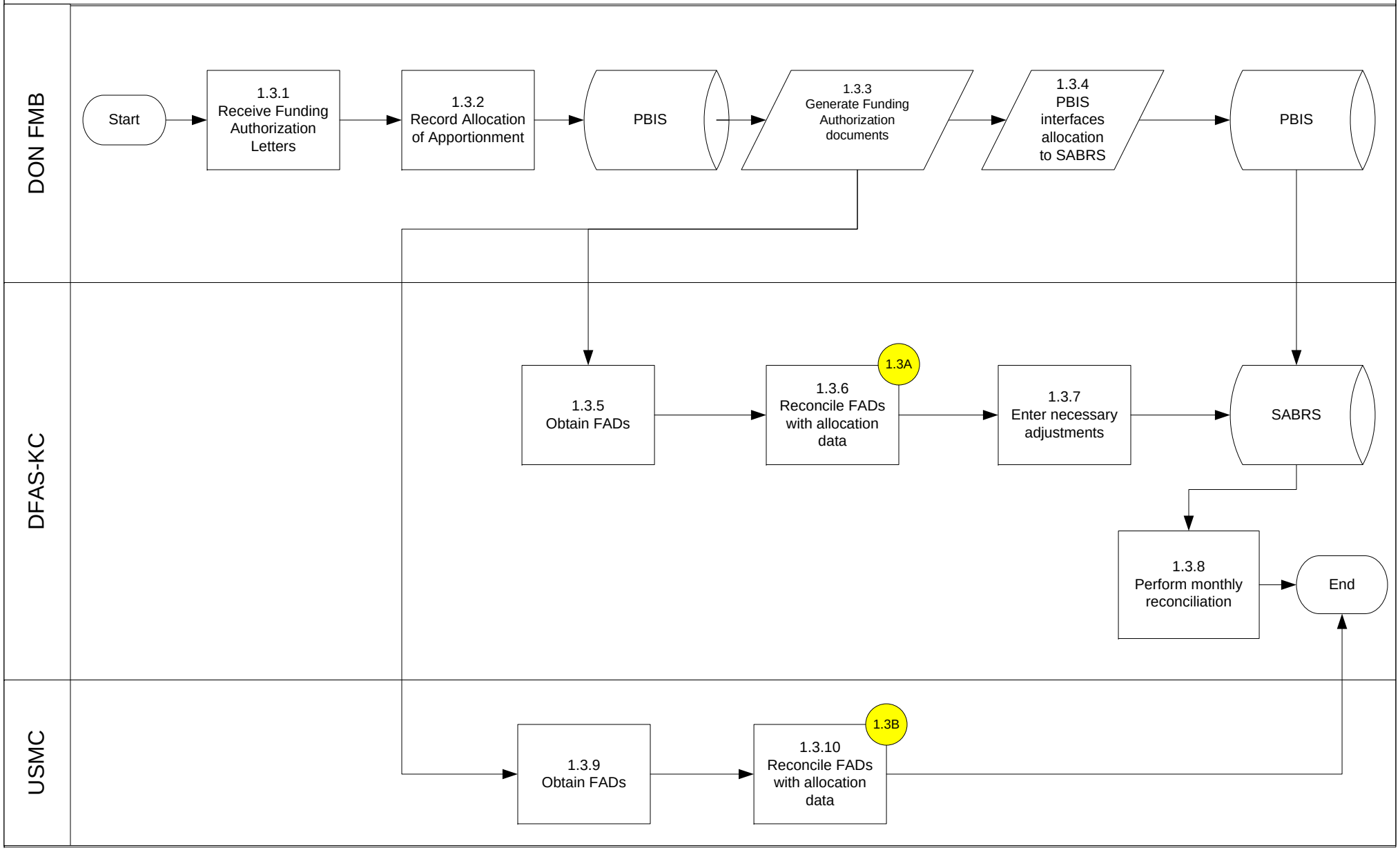
1. Funds Management
1.2 Receive and Record Apportionment

PFA-0002



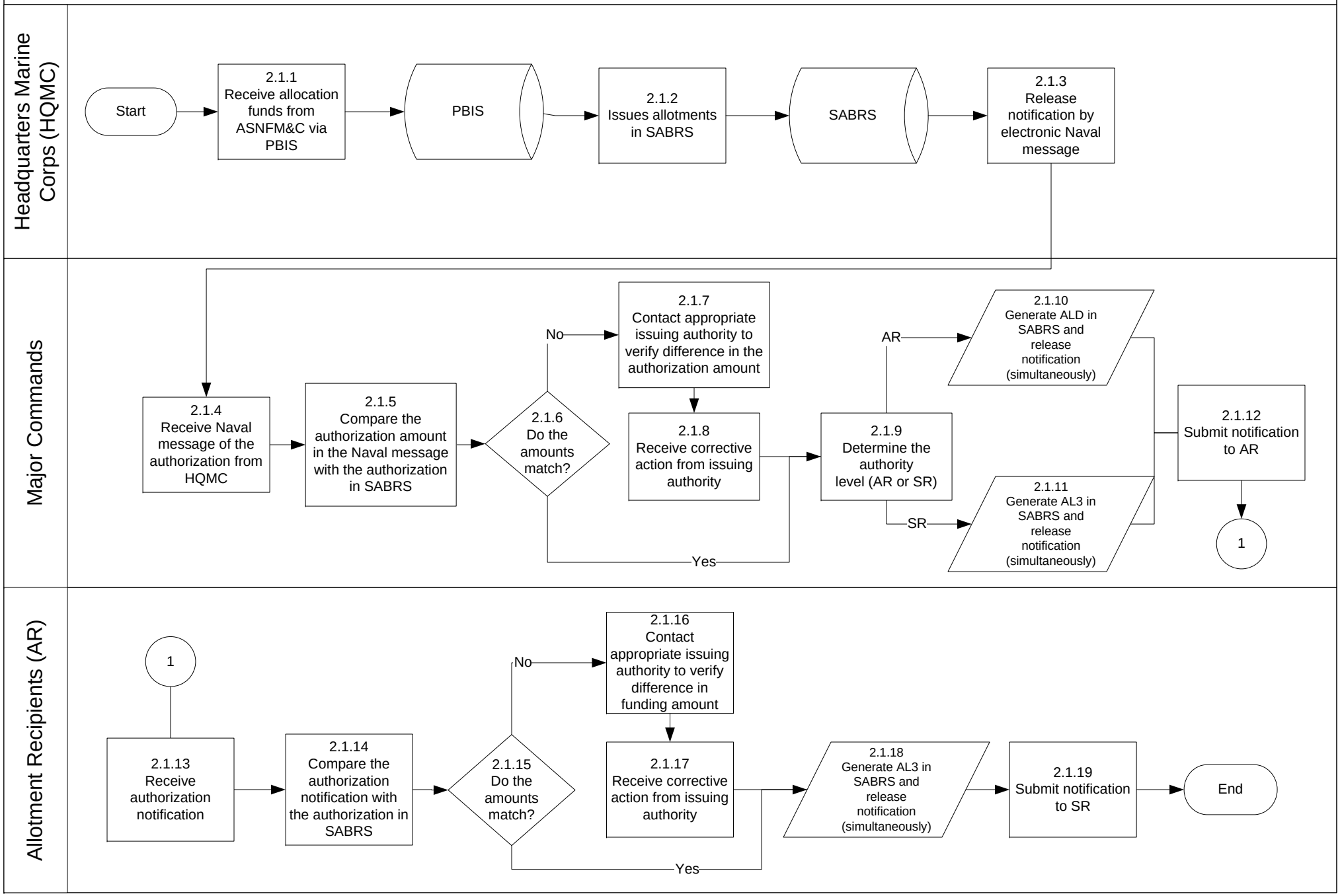
1. Funds Management
1.3 Receive and Record Allocation

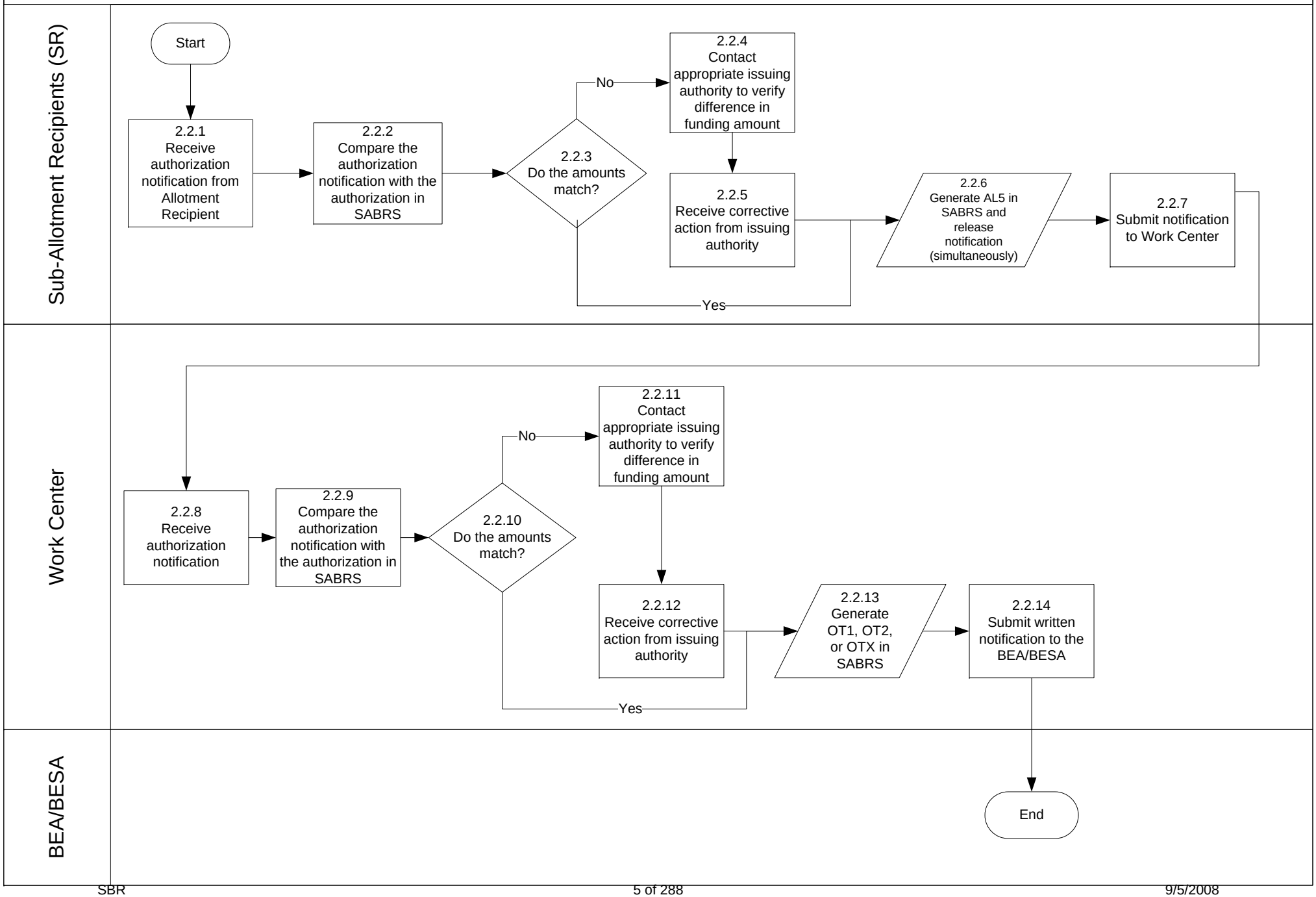
PFA-0004



Process Flow Index

Process		Page #
2. Funds Distribution		
PFA-0005	Issue Allotments	4
PFA-0006	Issue Sub-Allotments	5


Headquarters Marine Corps (HQMC)
Start
2.1.1 Receive allocation funds from ASNFM&C via PBIS
PBIS
2.1.2 Issues allotments in SABRS
SABRS
2.1.3 Release notification by electronic Naval message
Major Commands
2.1.4 Receive Naval message of the authorization from HQMC
2.1.5 Compare the authorization amount in the Naval message with the authorization in SABRS
2.1.6 Do the amounts match?
No
2.1.7 Contact appropriate issuing authority to verify difference in the authorization amount
2.1.8 Receive corrective action from issuing authority
Yes
2.1.9 Determine the authority level (AR or SR)
AR
2.1.10 Generate ALD in SABRS and release notification (simultaneously)
SR
2.1.11 Generate AL3 in SABRS and release notification (simultaneously)
2.1.12 Submit notification to AR
1
Allotment Recipients (AR)
1
2.1.13 Receive authorization notification
2.1.14 Compare the authorization notification with the authorization in SABRS
2.1.15 Do the amounts match?
No
2.1.16 Contact appropriate issuing authority to verify difference in funding amount
2.1.17 Receive corrective action from issuing authority
Yes
2.1.18 Generate AL3 in SABRS and release notification (simultaneously)
2.1.19 Submit notification to SR
End


Sub-Allotment Recipients (SR)
Start
2.2.1 Receive authorization notification from Allotment Recipient
2.2.2 Compare the authorization notification with the authorization in SABRS
2.2.3 Do the amounts match?
No
2.2.4 Contact appropriate issuing authority to verify difference in funding amount
2.2.5 Receive corrective action from issuing authority
Yes
2.2.6 Generate AL5 in SABRS and release notification (simultaneously)
2.2.7 Submit notification to Work Center
Work Center
2.2.8 Receive authorization notification
2.2.9 Compare the authorization notification with the authorization in SABRS
2.2.10 Do the amounts match?
No
2.2.11 Contact appropriate issuing authority to verify difference in funding amount
2.2.12 Receive corrective action from issuing authority
Yes
2.2.13 Generate OT1, OT2, or OTX in SABRS
2.2.14 Submit written notification to the BEA/BESA
BEA/BESA
End

Process Flow Index

Process **Page #**

3. Funds Execution

PFB-0001	Receive and Record Commitment (Non-PR-Builder)	6
PFB-0002	Receive and Record Commitment (PR-Builder)	7
PFB-0002	Commit Funds and Create Obligation	8
PFD-0005	Commit Funds and Create Obligation for Miscellaneous Documents	14
PFC-0002	Create Contract (PR-Builder)	16
PFD-0006	Materials & Services (SASSY)	17
PFC-0007	Materials & Services (DAMES)	18
PFC-0008	Training Authorization	20
PFC-0009	Transportation of Persons	21
PFC-0010	Ammunition	24
PFC-0001	Materials & Services (Reimbursables)	29
PFC-0011	Transportation of Things	31
PFC-0012	Travel (ROWS)	33
PFC-0009	Uniform Clothing	34
CPG-0001	Civilian Pay (Gains – Vacancies)	35
CPL-0001	Civilian Pay (Losses – Separation & Retirement)	37
CPS-0001	Civilian Pay (Sustainment – CPS)	38
CPS-0003	Civilian Pay (Sustainment – Time & Attendance)	39
CPS-0004	Civilian Pay (Sustainment – Exception – Centralized)	40
CPS-0005	Civilian Pay (Sustainment – Exception – Decentralized)	41
CPS-0006	Civilian Pay (Sustainment – Performance Awards)	42
CPS-0007	Civilian Pay (Sustainment – Promotion – Vacancies)	43
CPS-0009	Civilian Pay (Sustainment – Reconciliation – Centralized Time Recording)	44
CPS-0011	Civilian Pay (Sustainment – Reconciliation – Decentralized Time Keeping)	46
CPS-0012	Civilian Pay (Sustainment – Reconciliation – DCPDS to DCPS)	47
CPS-0013	Civilian Pay (Sustainment – Reconciliation – DCPS (Gross) to SABRS)	48
CPS-0014	Civilian Pay (Sustainment – Reconciliation – DCPS to SLDCADA)	49
CPS-0015	Civilian Pay (Sustainment – Reconciliation – New Record Establishment)	50
CPS-0016	Civilian Pay (Sustainment – Reconciliation – Work Year Personnel Cost (WYPC)	51
PFF-0003	Fuel – Voyager	52
PFF-0007	Fuel – DLA FAS	53
PFF-0002	Supplies (DSSC)	54

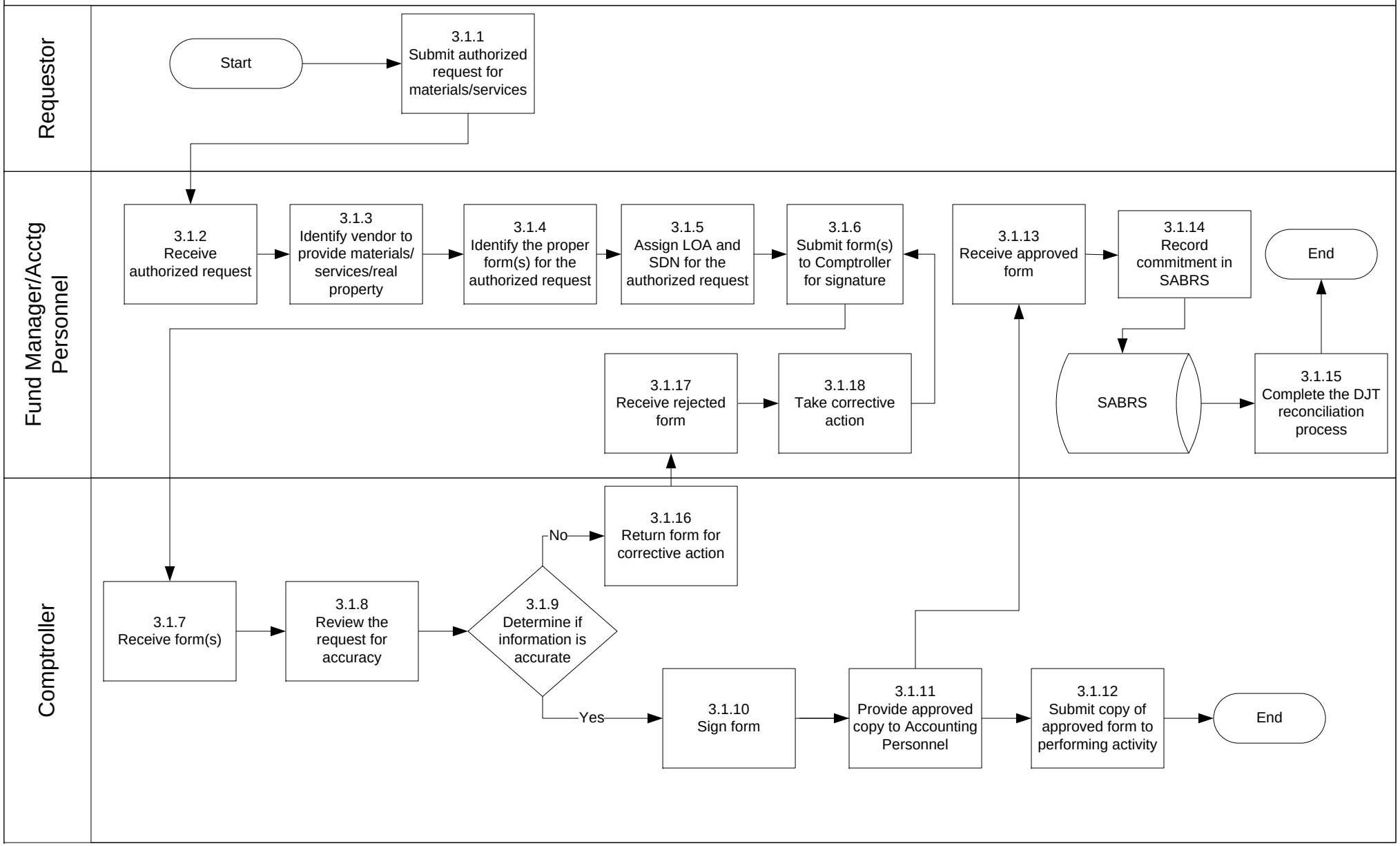
PFF-0004	Create Commitment-Obligation – Materials & Supplies (GCPC)	55
PFF-0006	UFM-MCCS	56
PFF-0001	Business Expense Incurred	57
PFF-0005	Transportation of Things (Power Track)	58
PFE-0004	Expense – Materials & Services via 2-in1 Invoice (WAWF-RA)	59
PFE-0005	Expense – Materials & Services (WAWF-RA)	60
PFF-0010	Civilian Labor Accrual for Retired Pay (Accrual Payment)	61
PFF-0011	Civilian Labor Accruals	62
PFF-0012	MREs	63
PFF-00012	College Fund (Reserve & Active)	64
PFF-00014	Miscellaneous HQMC (To Include Clothing Issue and Reserve Pay)	66
PFF-00015	Repairable Issue Point (Float) Activity	67
PFF-0015	Materials and Services	72
PFE-0001	Receive Materials and Services and Expense Funds	75
PFE-0003	Expense Funds for Supplies Received	76
CPS-0017	Civilian Pay (Salary Change)	77
CPS-0018	Civilian Pay (Re-assignment)	78
MPG-001 to 005	Accession	79
MPG-006/007	Join	83
MPL-001	Separations and Discharges	86
MPS-036	Separation Payment	88
MPL-005/007	Officer Retirement	93
MPL-002 to 004	PCS Order Writing	95
MPL-002 to 004	Obligation (COB) for PCS Move	100
MPS-004/006/007	Officer Promotion	101
MPS-018	Legal Administrative Reduction	102
MPS-019	Legal – Court Martial	103
MPS-002	Leave – Manual	105
MPS-021/023 to 025	Contract Management	106
MPS-029	Deployment – Unit	112
MPS-020	Legal – Non Judicial Punishment	114
MPS-003	Leave – Marine On-Line (MOL)	117
MPS-037	Status Change	118
MPS-032	Adjustment – DTMS	119
MPS-033	Special – Payment	122
MPS-034	Adjustment – Joinee Audit	125
MPS-035	Adjustment – Cash Collection	127
MPS-009	Enlisted Promotion – Non-Commissioned Officer	129
MPS-011	Promotion Recommendation Status	132
MPS-012	Final Promotion Decision	134
MPS-014	Enlisted Promotion – Board for Corrections of	

	Naval Records (BCNR)	136
MPS-008	Enlisted Promotion – Staff Non-Commissioned Officer (SNCO)	138
MPS-016	Enlisted Promotion – Request Remedial Promotion	141
MPS-015	Enlisted Promotion – Meritorious – Staff Non-Commissioned Officer (SNCO)	144
MPS-017	Enlisted Promotion – Enlisted to Officer Conversion	145
MPS-001	Personnel Administration	147
MPS-037	UD/MIPS MCTFS Interface	151
MPS-038	MCTFS SABRS Interface	157

3. Funds Execution

3.1 Receive and Record Commitment (Non-PR Builder)

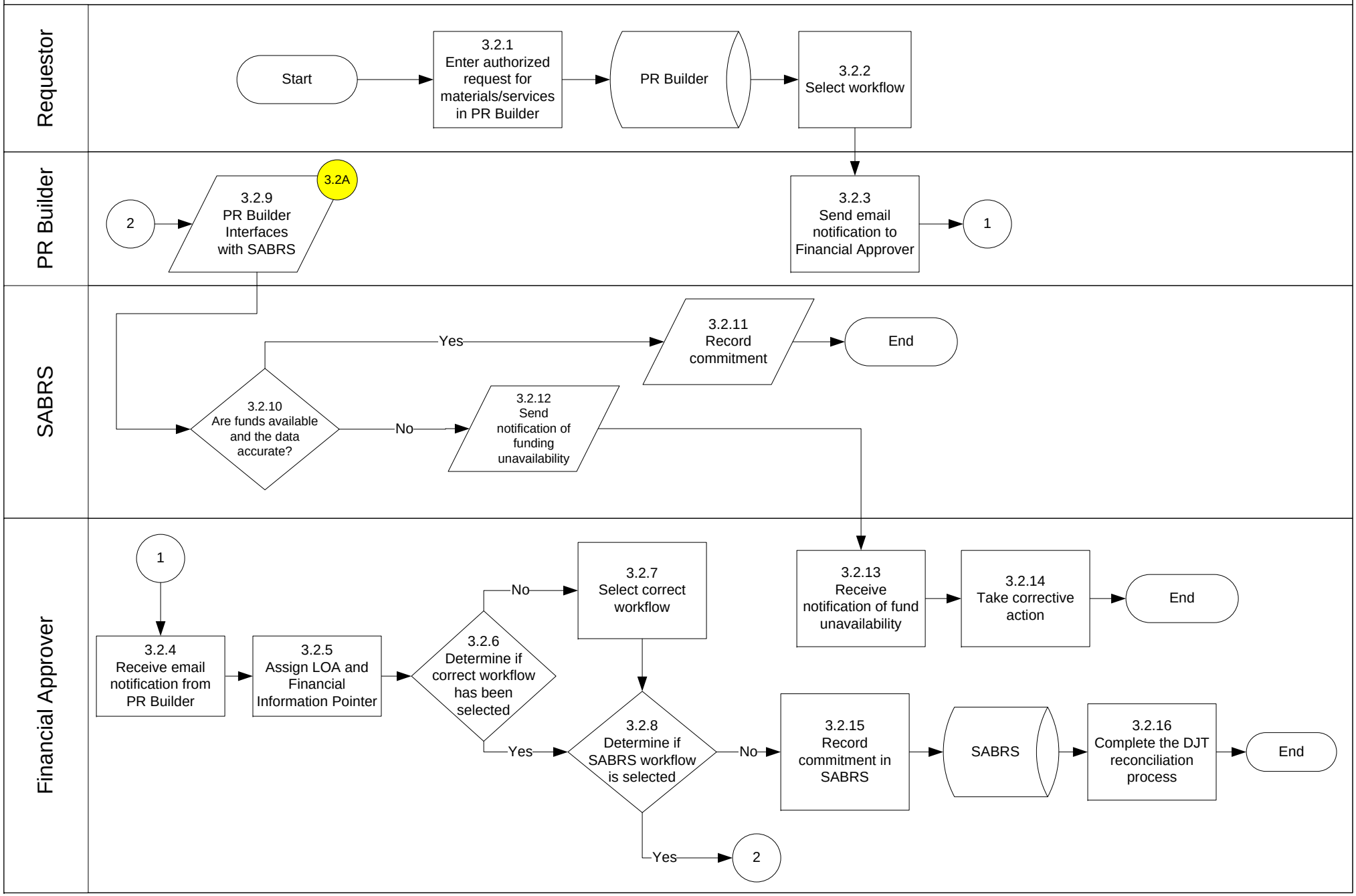
PFB-0001



3. Funds Execution

3.2 Receive and Record Commitment (PR Builder)

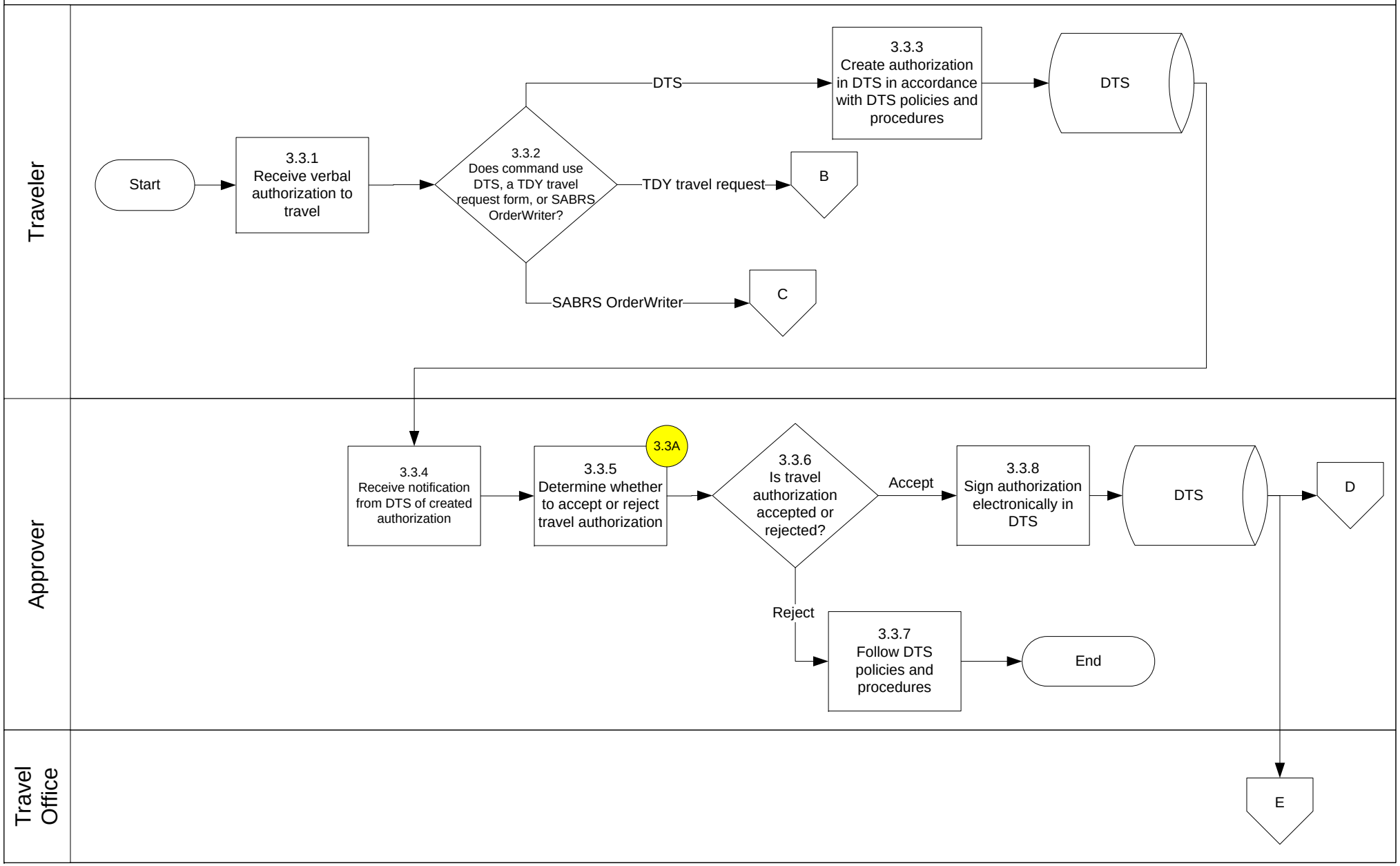
PFB-0002



3. Funds Execution

3.3 Commit Funds and Create Obligation for TAD Travel, Page 1

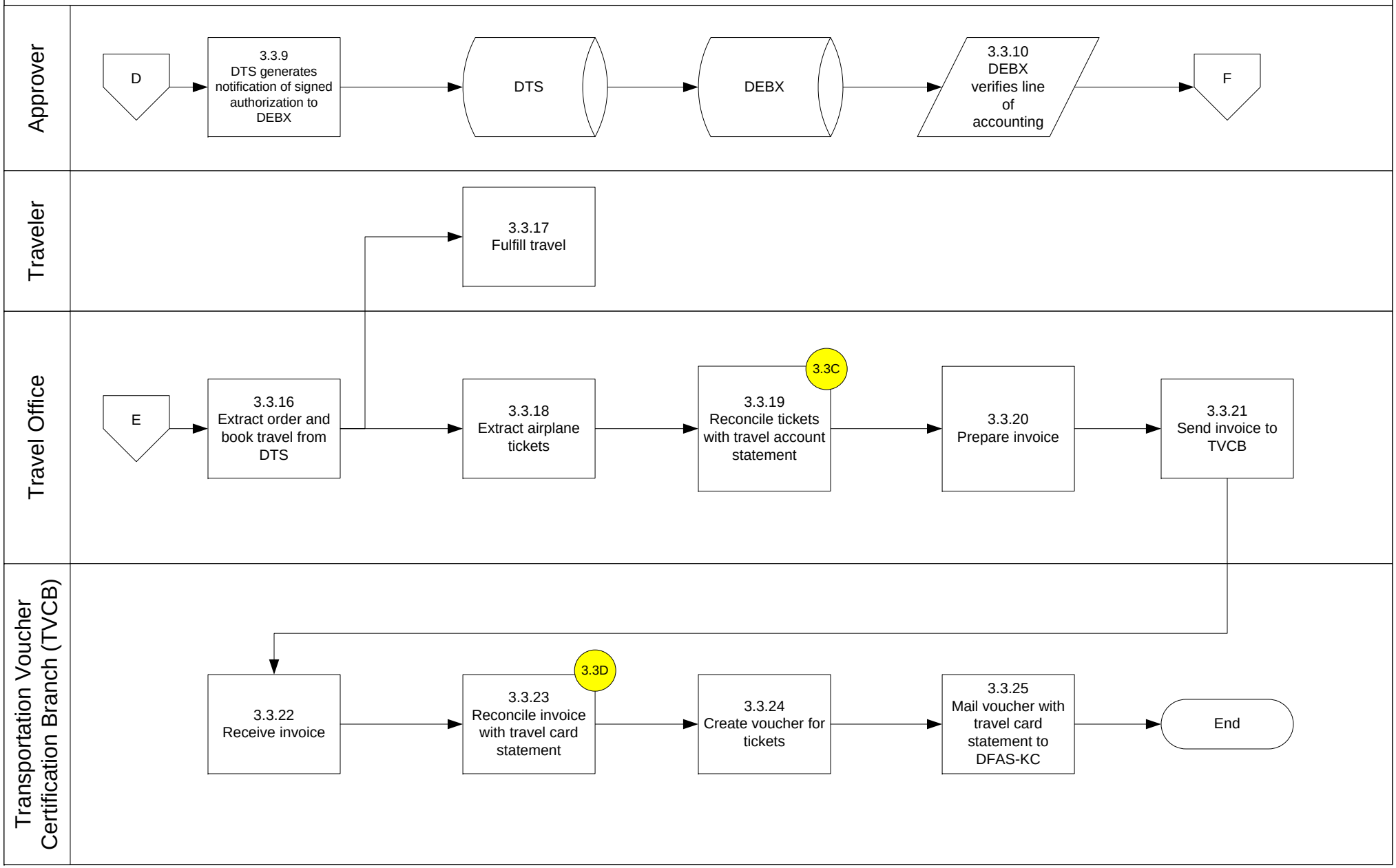
PFD-0002

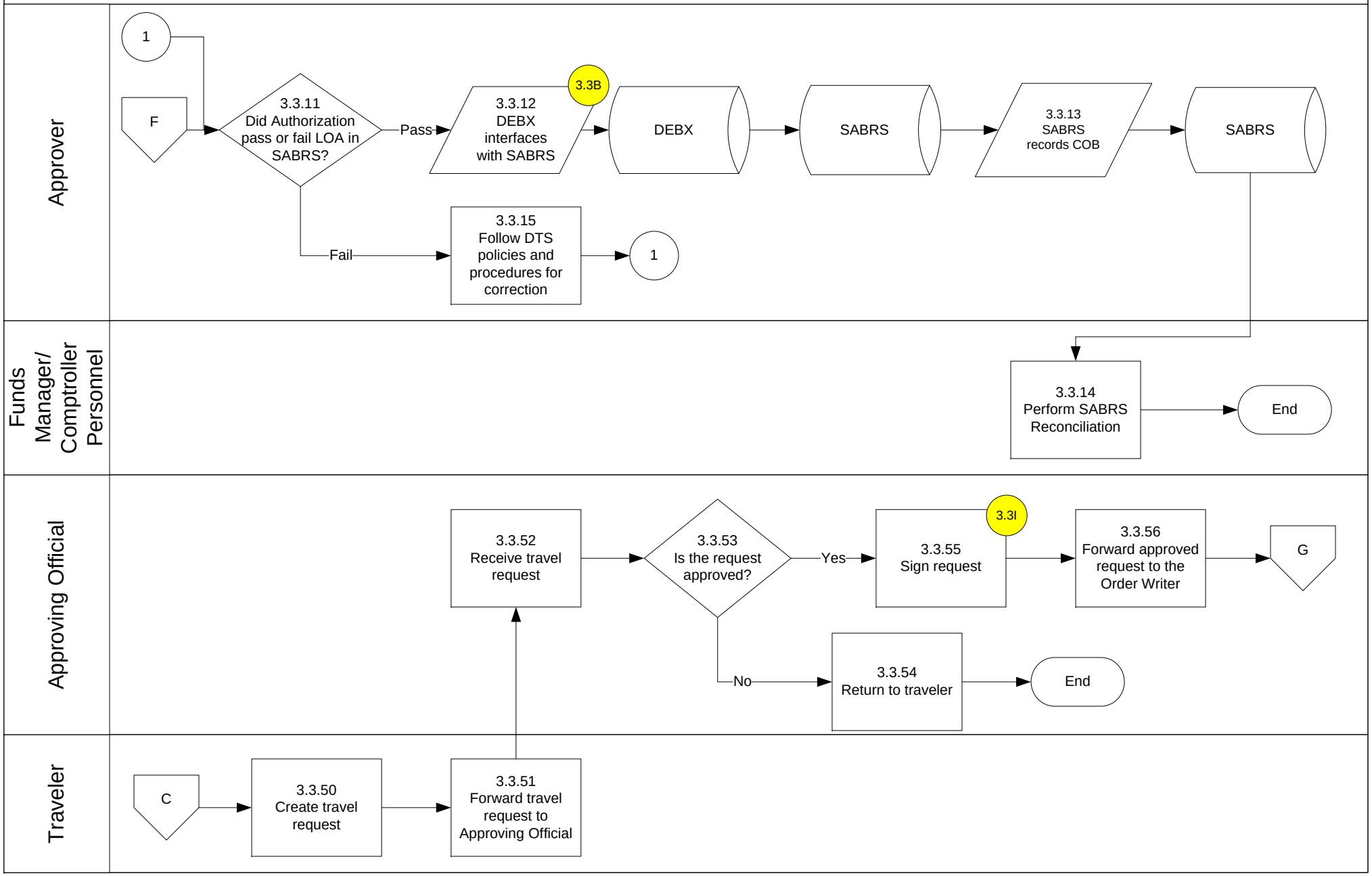


3. Funds Execution

3.3 Commit Funds and Create Obligation for TAD Travel, Page 2

PFD-0002

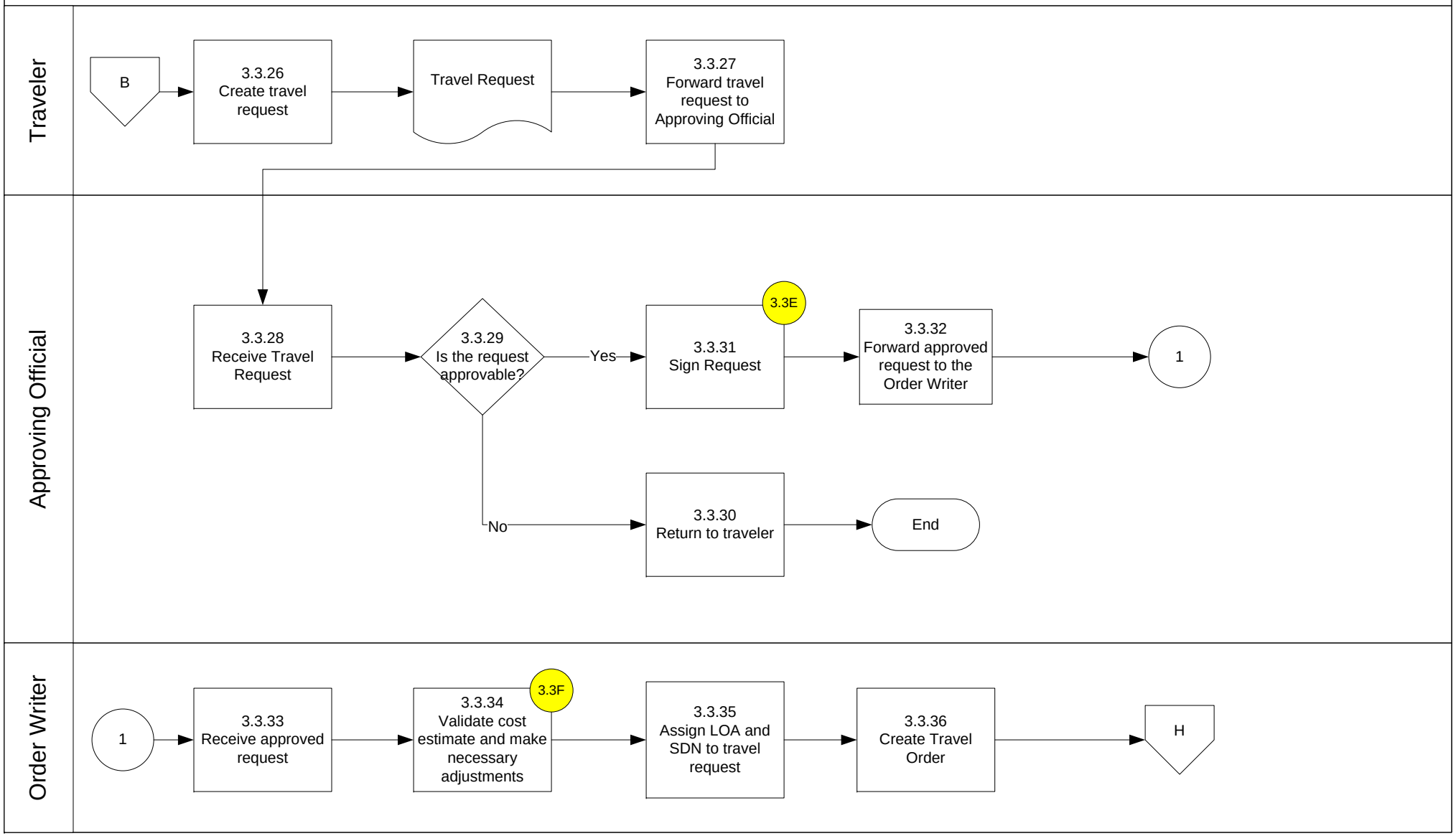



Approver
1
F
3.3.11 Did Authorization pass or fail LOA in SABRS?
Pass
3.3.12 DEBX interfaces with SABRS
3.3B
DEBX
SABRS
3.3.13 SABRS records COB
SABRS
Fail
3.3.15 Follow DTS policies and procedures for correction
1
Funds Manager/ Comptroller Personnel
3.3.14 Perform SABRS Reconciliation
End
Approving Official
3.3.52 Receive travel request
3.3.53 Is the request approved?
Yes
3.3.55 Sign request
3.3I
3.3.56 Forward approved request to the Order Writer
G
No
3.3.54 Return to traveler
End
Traveler
C
3.3.50 Create travel request
3.3.51 Forward travel request to Approving Official

3. Funds Execution

3.3 Commit Funds and Create Obligation for TAD Travel, Page 4

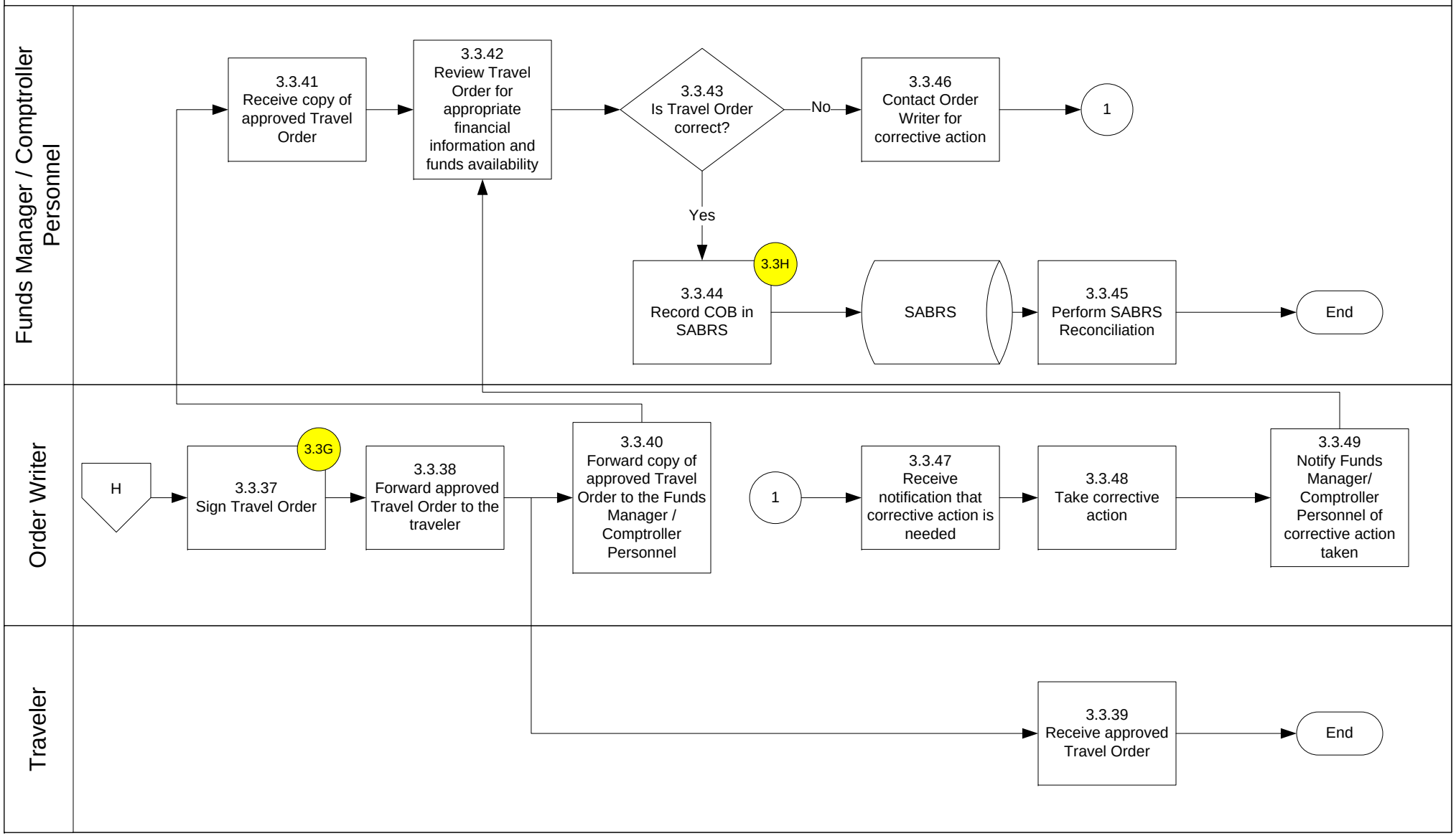
PFD-0002

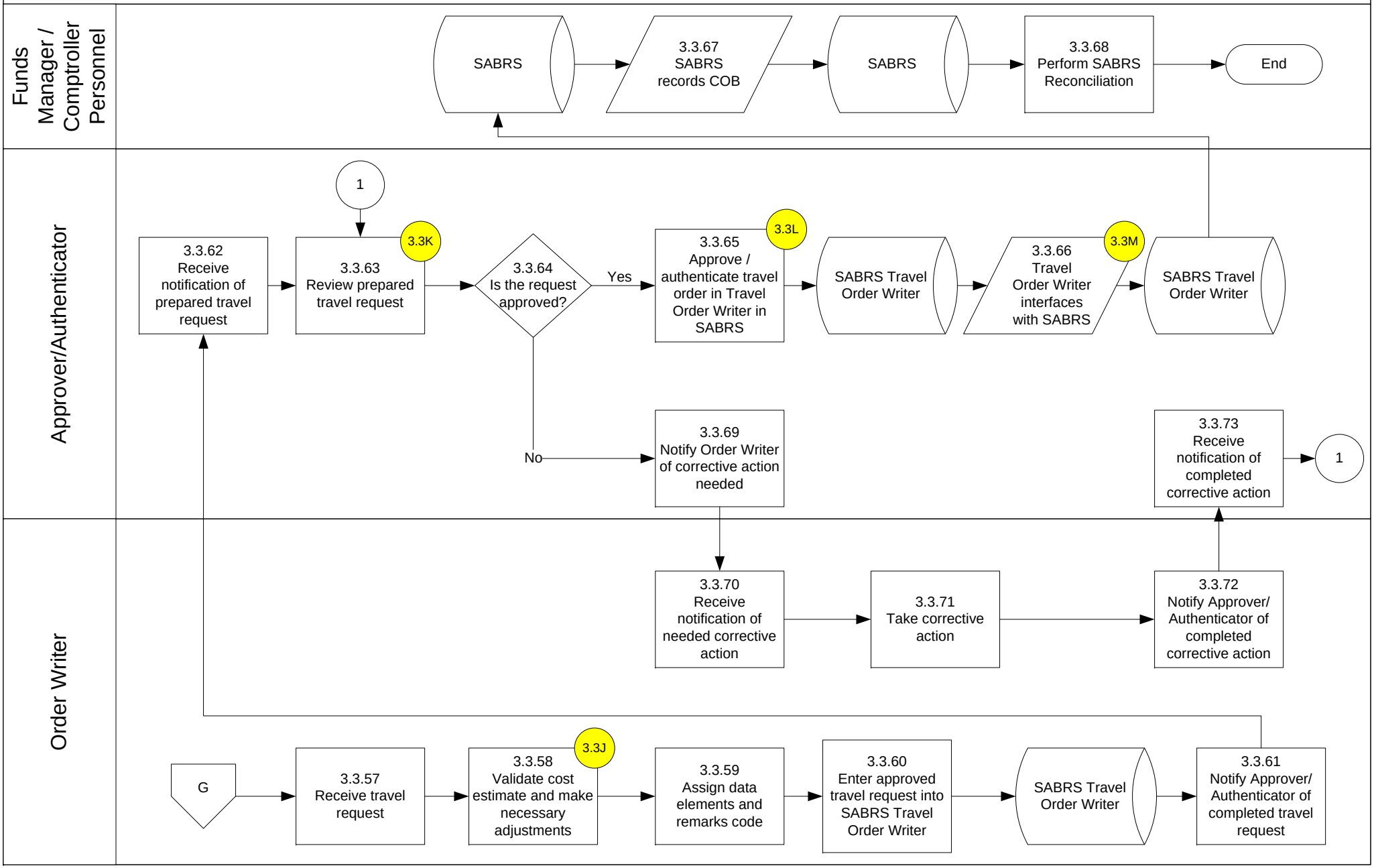


3. Funds Execution

3.3 Commit Funds and Create Obligation for TAD Travel, Page 5

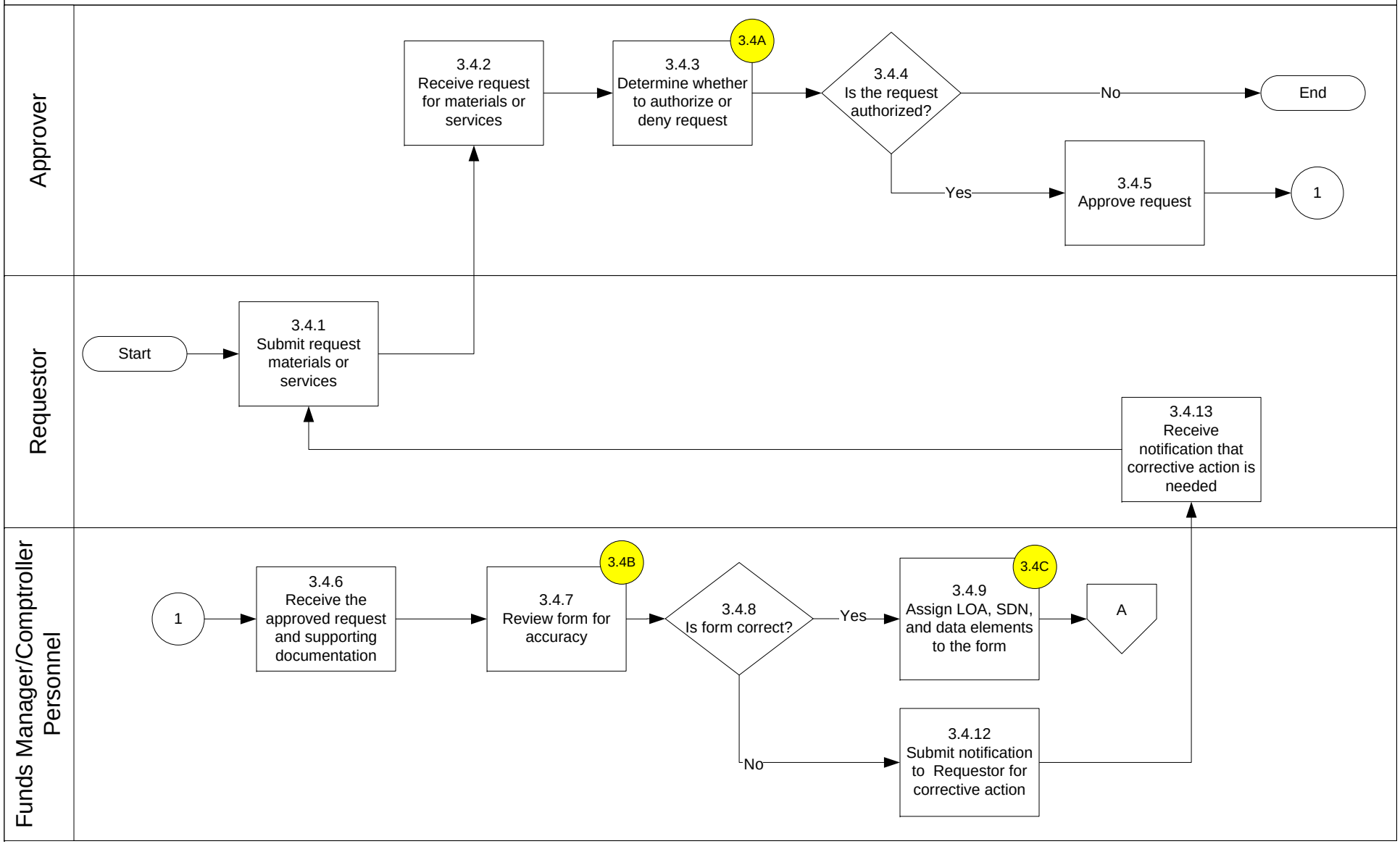
PFD-0002



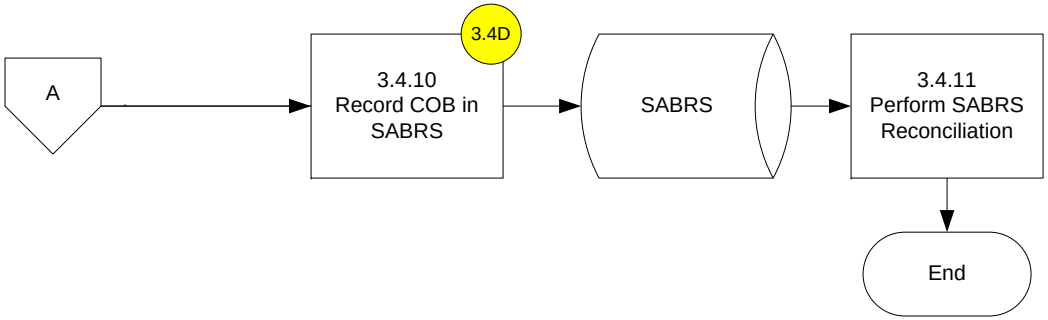

Funds Manager / Comptroller Personnel
SABRS
3.3.67 SABRS records COB
SABRS
3.3.68 Perform SABRS Reconciliation
End
Approver/Authenticator
1
3.3.62 Receive notification of prepared travel request
3.3.63 Review prepared travel request
3.3K
3.3.64 Is the request approved?
Yes
3.3.65 Approve / authenticate travel order in Travel Order Writer in SABRS
3.3L
SABRS Travel Order Writer
3.3.66 Travel Order Writer interfaces with SABRS
3.3M
SABRS Travel Order Writer
No
3.3.69 Notify Order Writer of corrective action needed
3.3.73 Receive notification of completed corrective action
1
Order Writer
3.3.70 Receive notification of needed corrective action
3.3.71 Take corrective action
3.3.72 Notify Approver/ Authenticator of completed corrective action
G
3.3.57 Receive travel request
3.3.58 Validate cost estimate and make necessary adjustments
3.3J
3.3.59 Assign data elements and remarks code
3.3.60 Enter approved travel request into SABRS Travel Order Writer
SABRS Travel Order Writer
3.3.61 Notify Approver/ Authenticator of completed travel request

3. Funds Execution

3.4 COB – Commit Funds and Create Obligation for Miscellaneous Documents, Page 1 PFD-0005



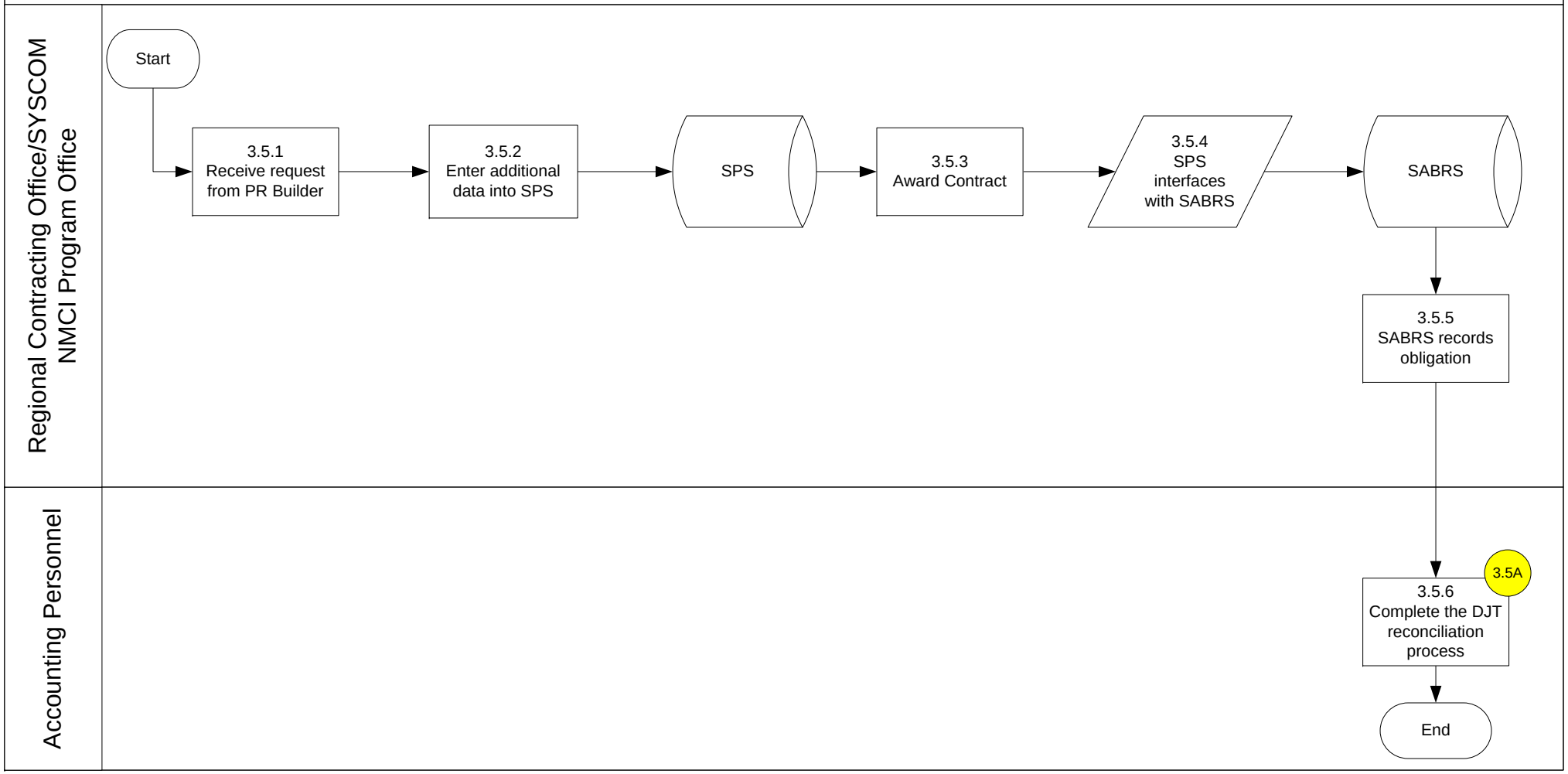
Funds Manager/Comptroller Personnel



3. Funds Execution

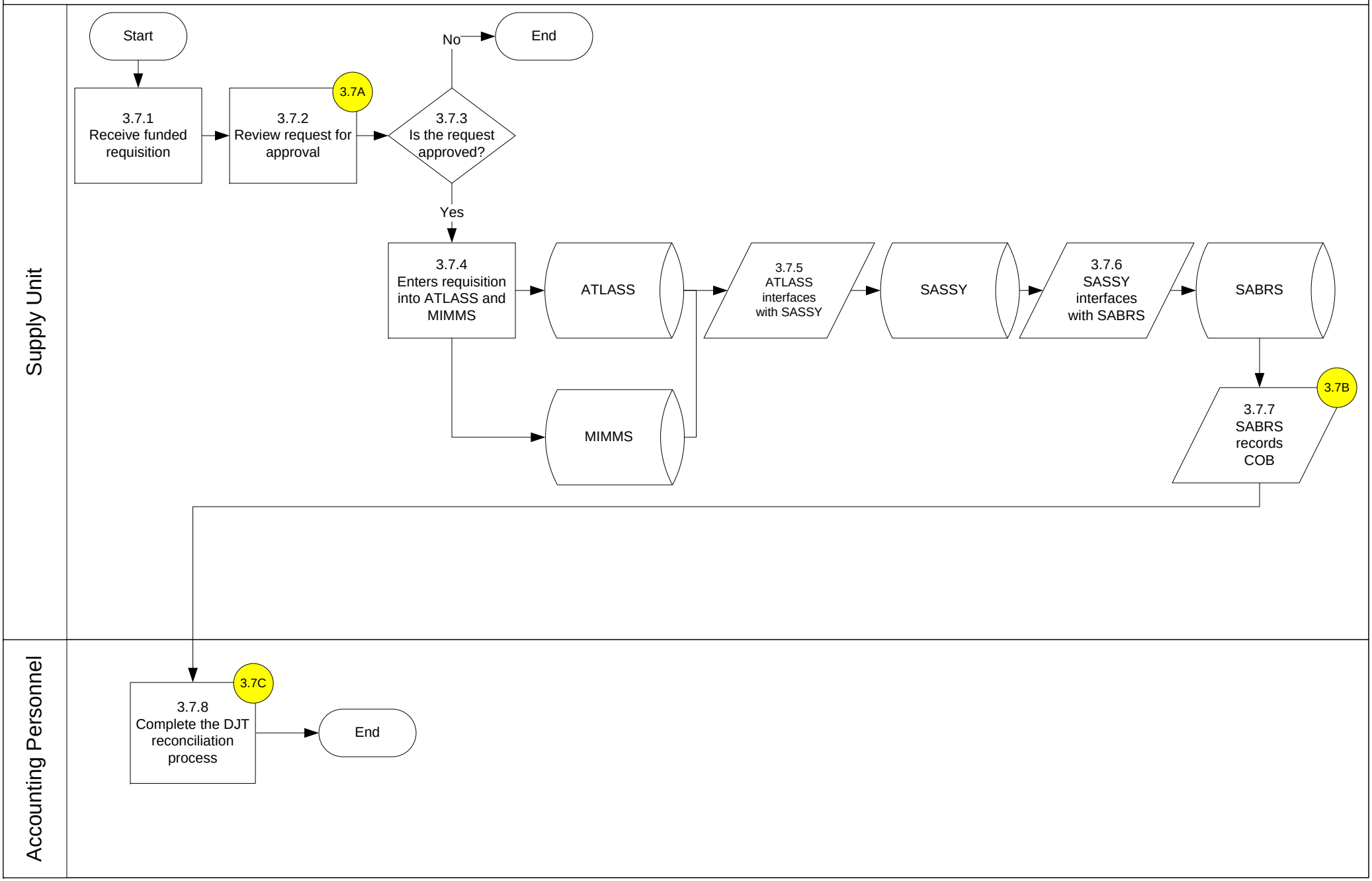
3.5 Obligation - Create Contract, (PR-Builder)

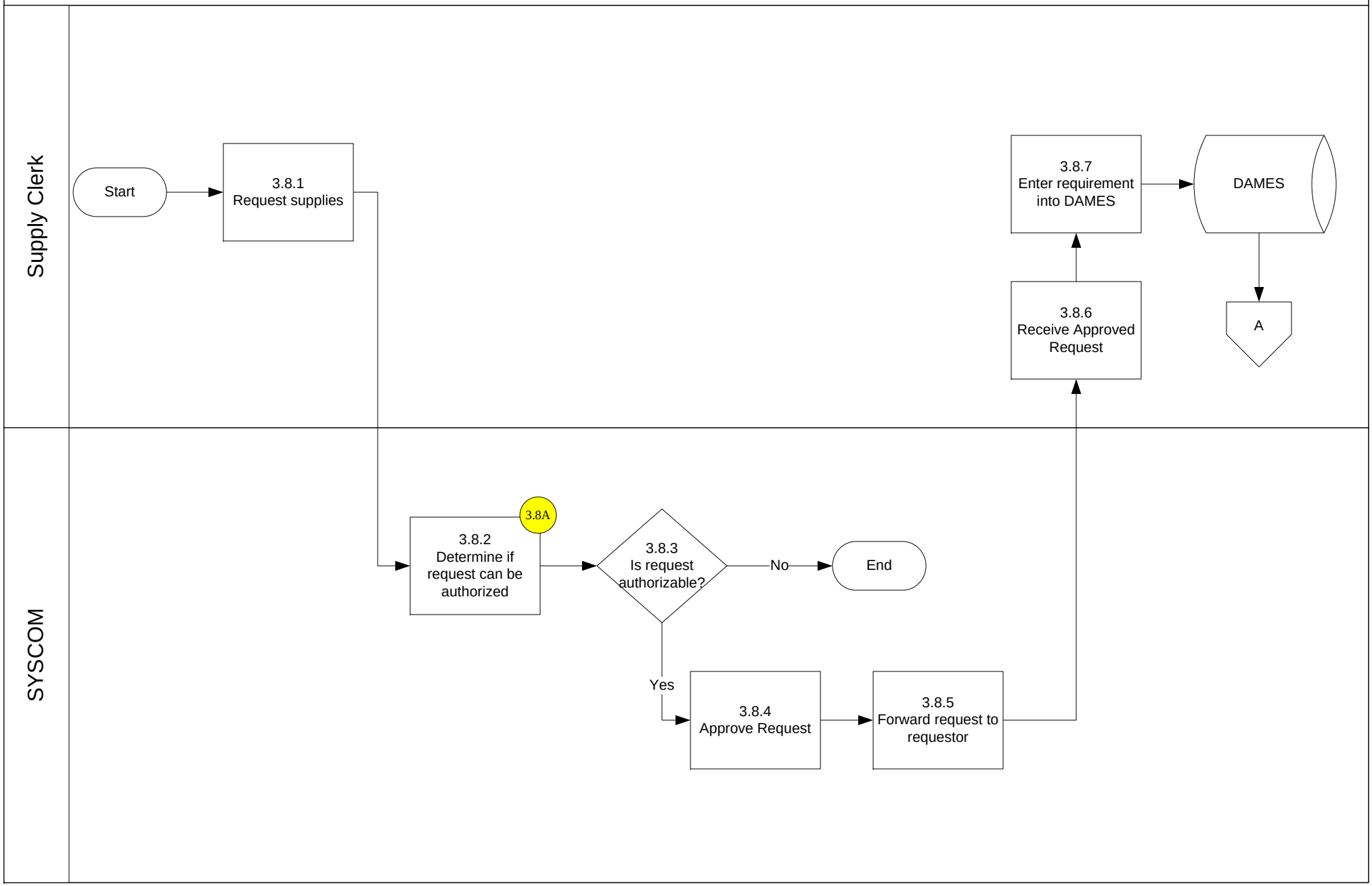
PFC-0002

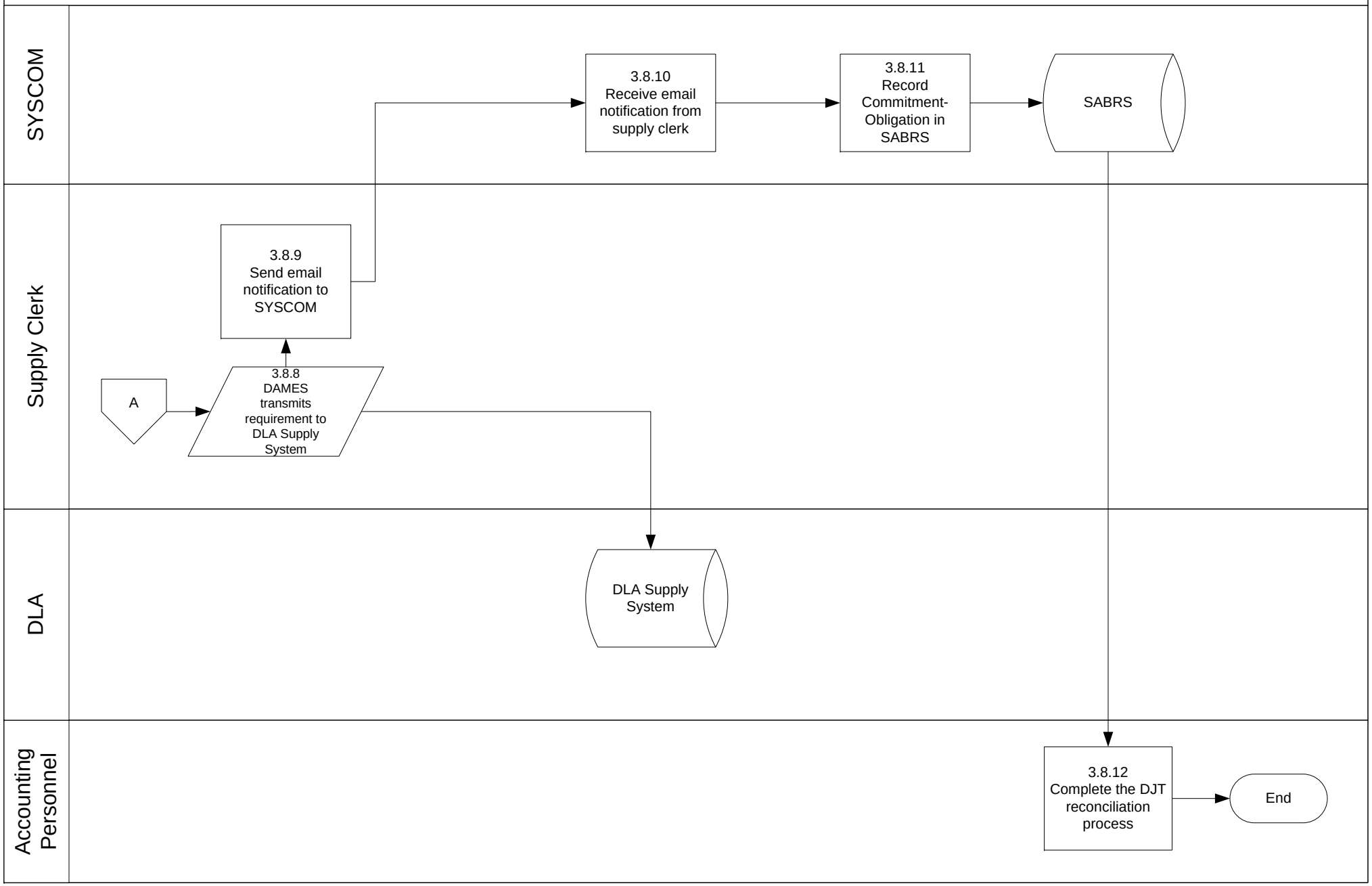


3. Funds Execution
3.7 COB - Materials & Supplies - SASSY

PFD-0006



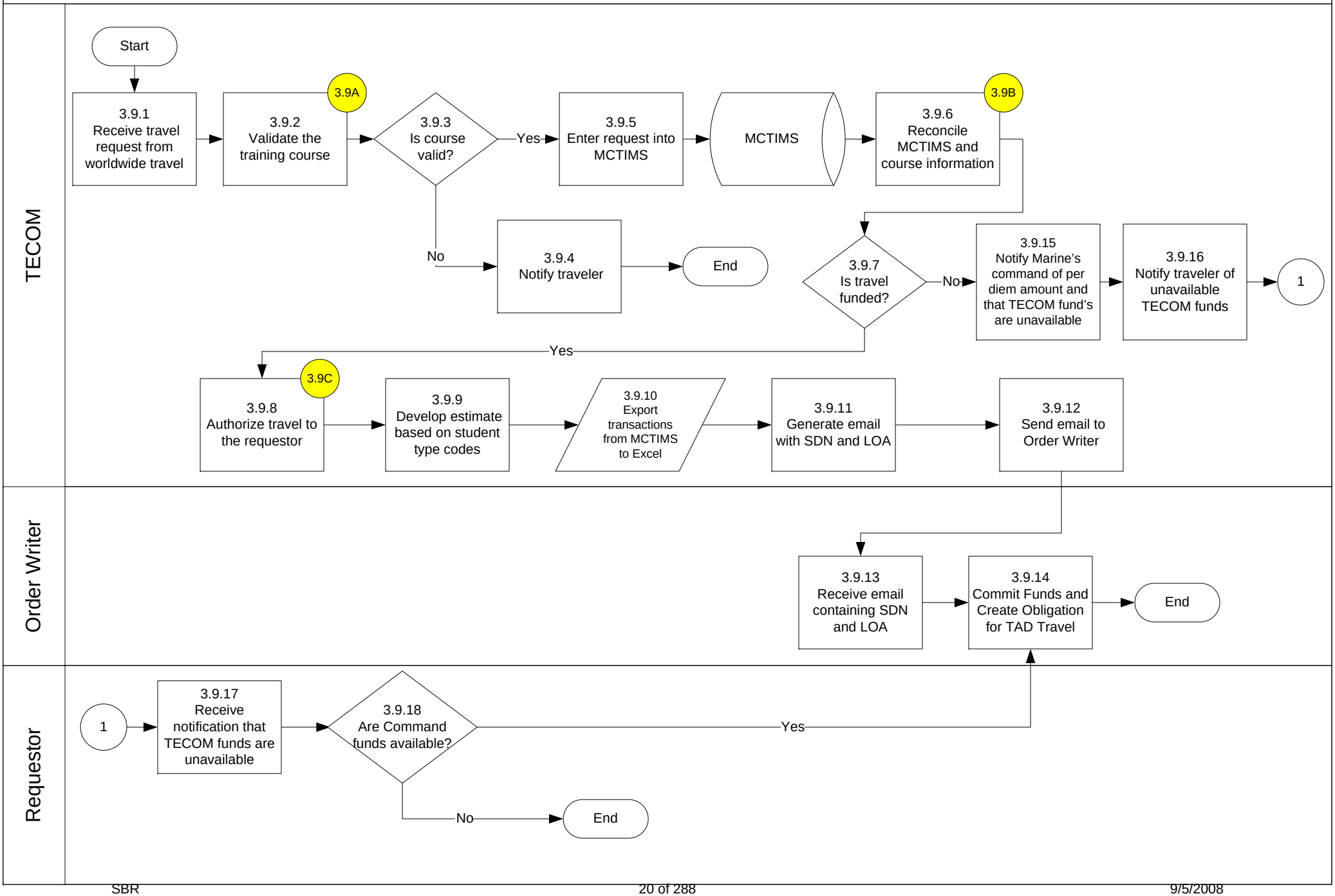

Supply Clerk
SYSCOM
Start
3.8.1
Request supplies
3.8A
3.8.2
Determine if request can be authorized
3.8.3
Is request authorizable?
No
End
Yes
3.8.4
Approve Request
3.8.5
Forward request to requestor
3.8.6
Receive Approved Request
3.8.7
Enter requirement into DAMES
DAMES
A

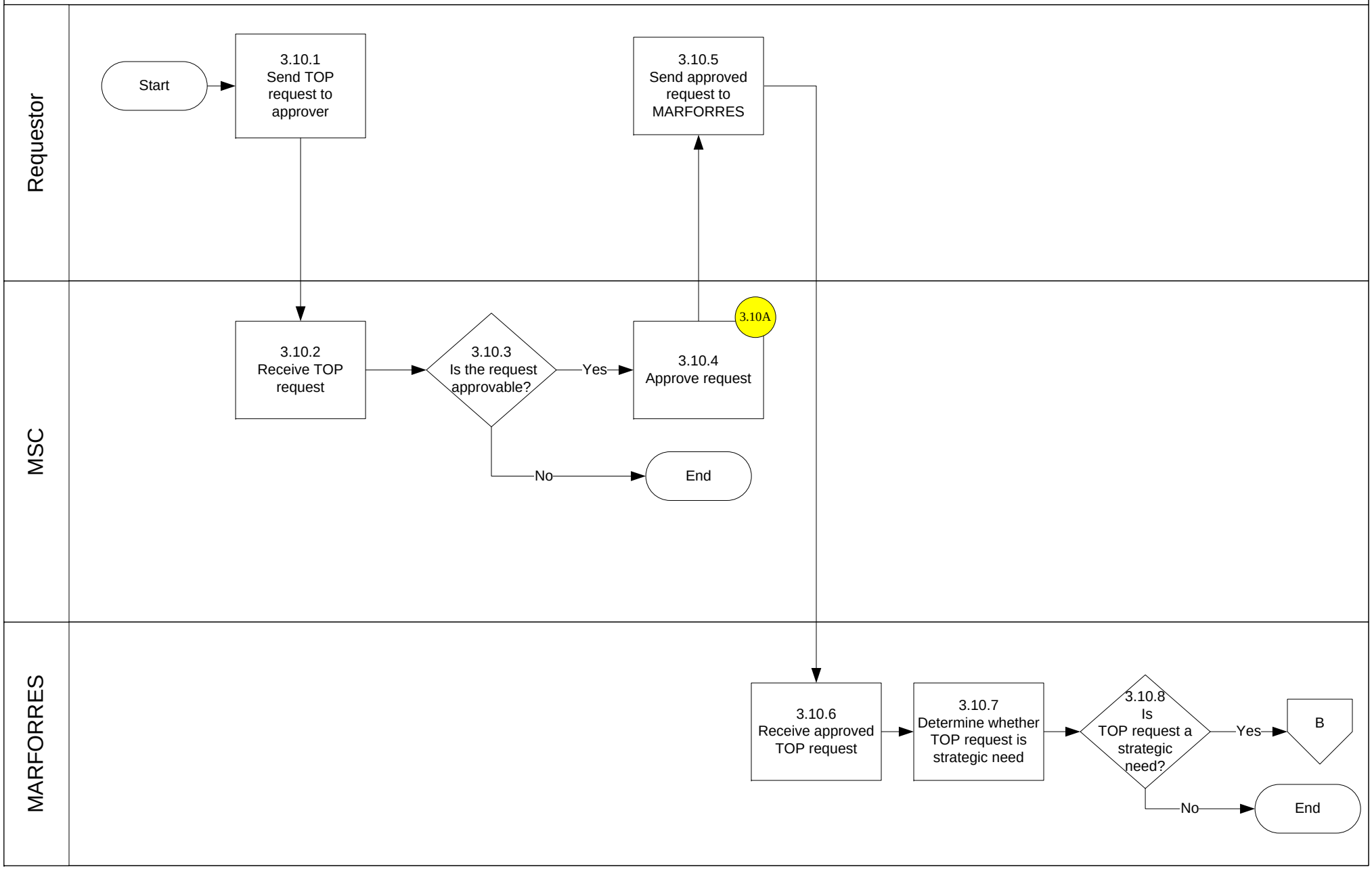

SYSCOM
Supply Clerk
DLA
Accounting Personnel
3.8.10 Receive email notification from supply clerk
3.8.11 Record Commitment-Obligation in SABRS
SABRS
3.8.9 Send email notification to SYSCOM
A
3.8.8 DAMES transmits requirement to DLA Supply System
DLA Supply System
3.8.12 Complete the DJT reconciliation process
End

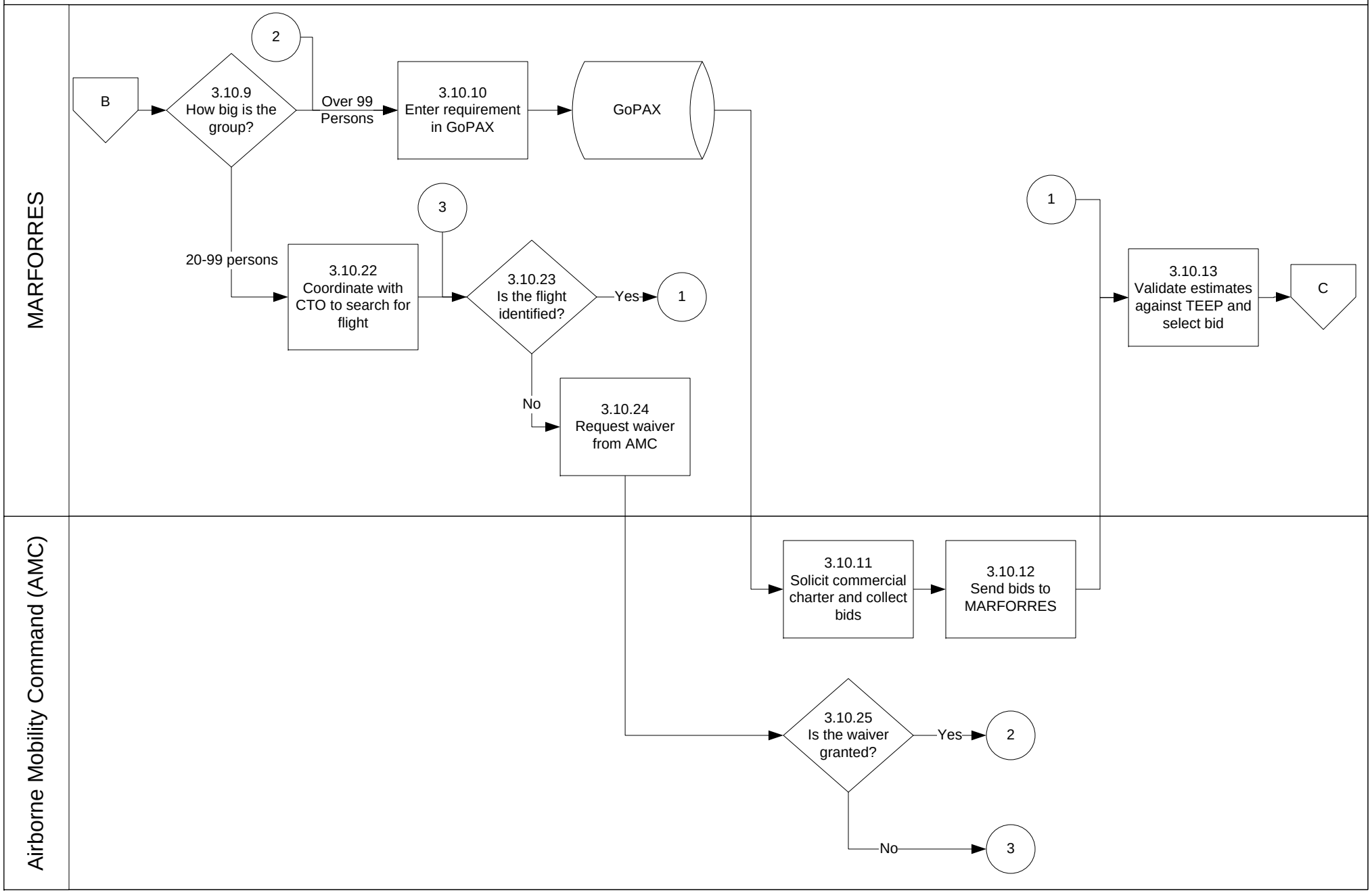
3. Funds Execution

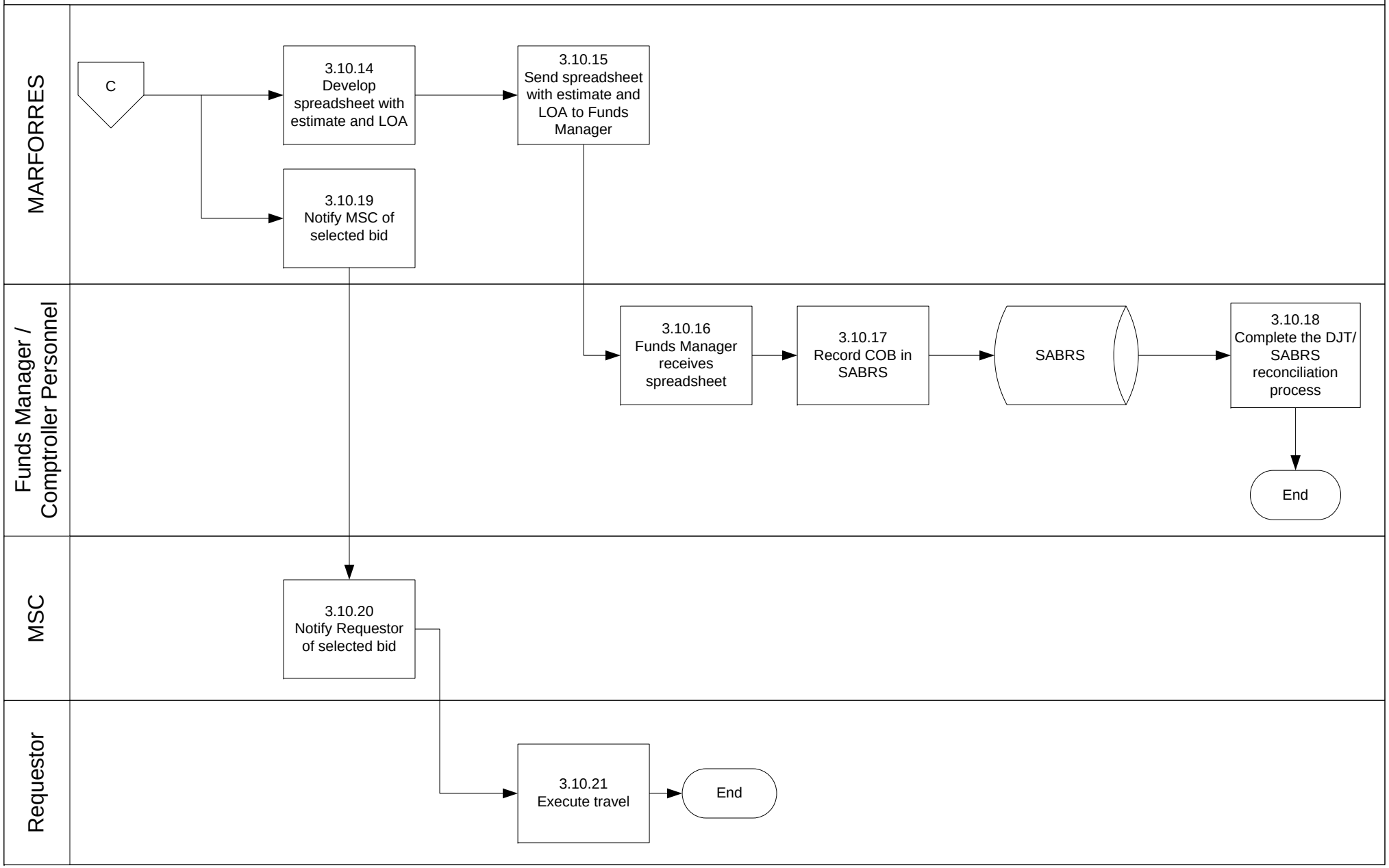
3.9 COB – Training Authorization

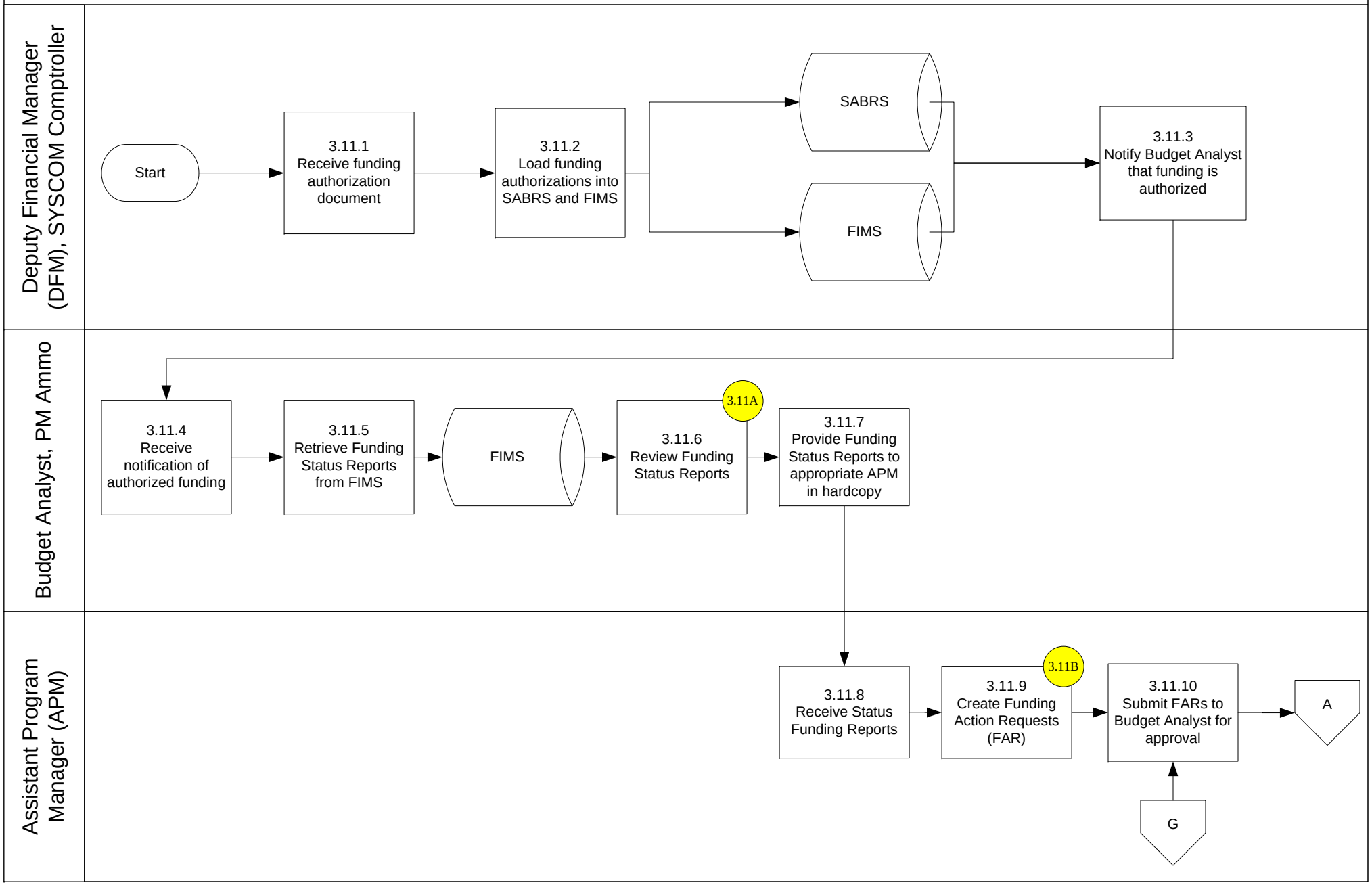
PFC - 0008

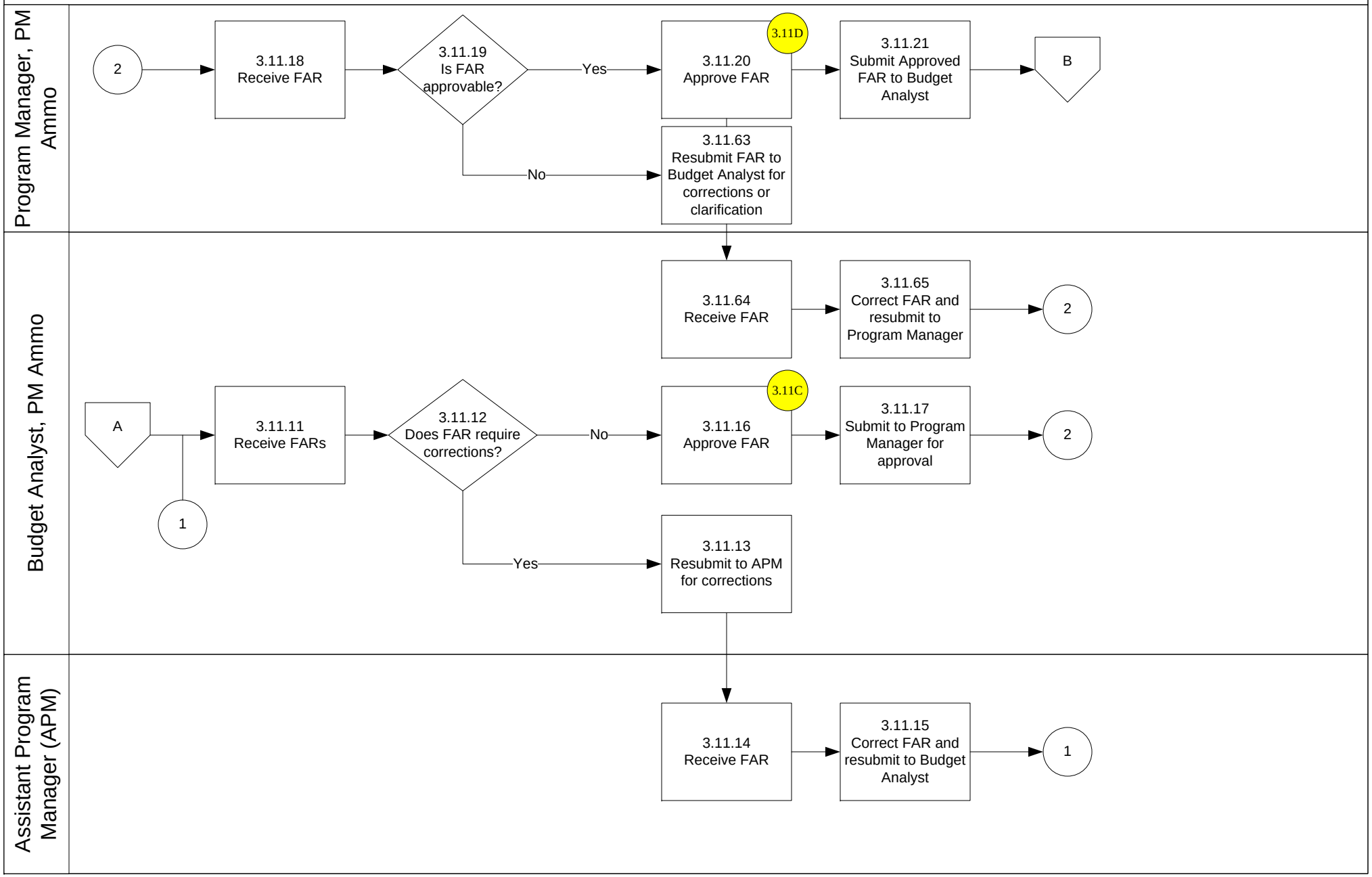


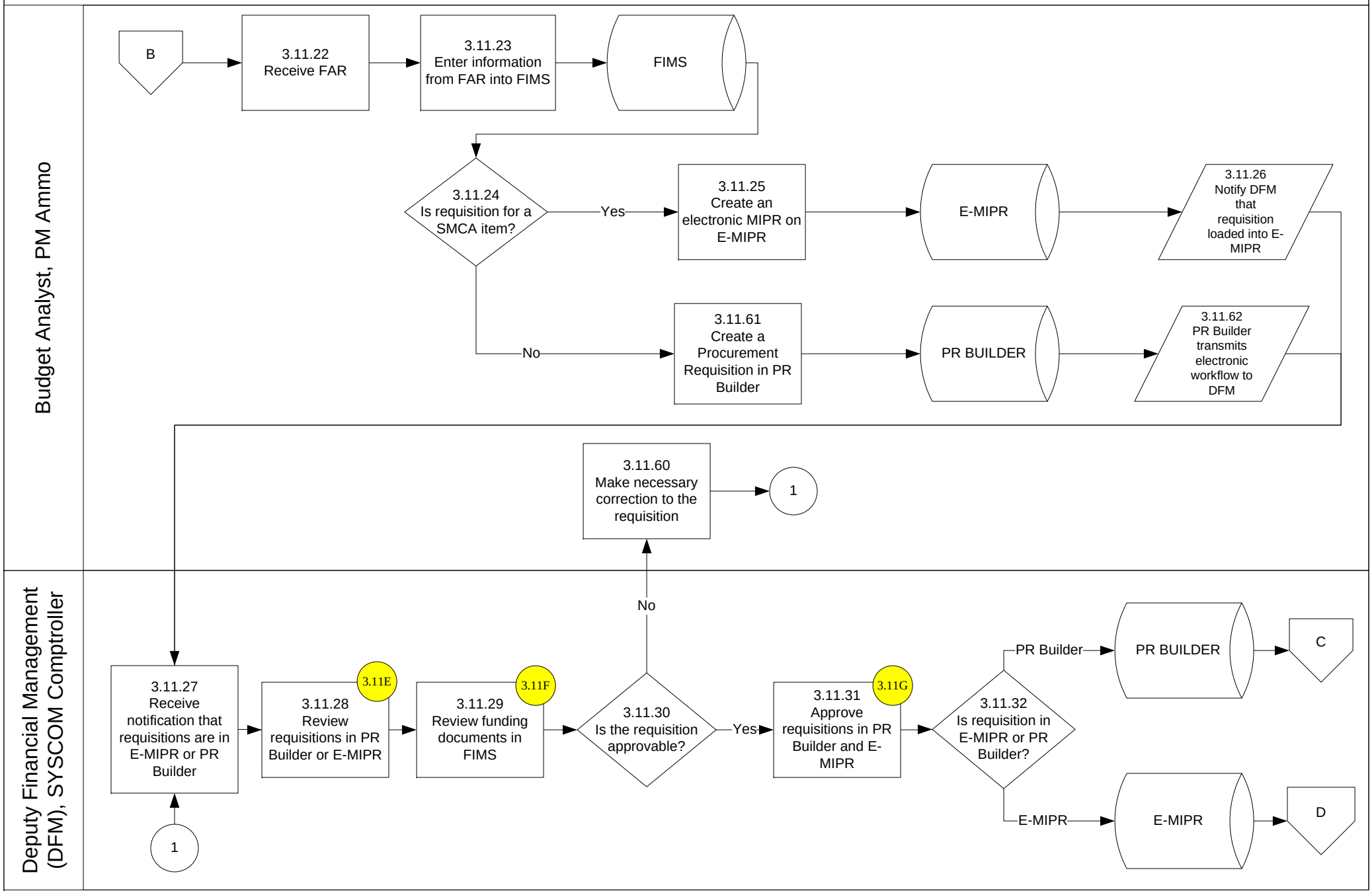

Requestor
MSC
MARFORRES
Start
3.10.1 Send TOP request to approver
3.10.5 Send approved request to MARFORRES
3.10.2 Receive TOP request
3.10.3 Is the request approvable?
Yes
No
3.10.4 Approve request
3.10A
End
3.10.6 Receive approved TOP request
3.10.7 Determine whether TOP request is strategic need
3.10.8 Is TOP request a strategic need?
Yes
No
B
End

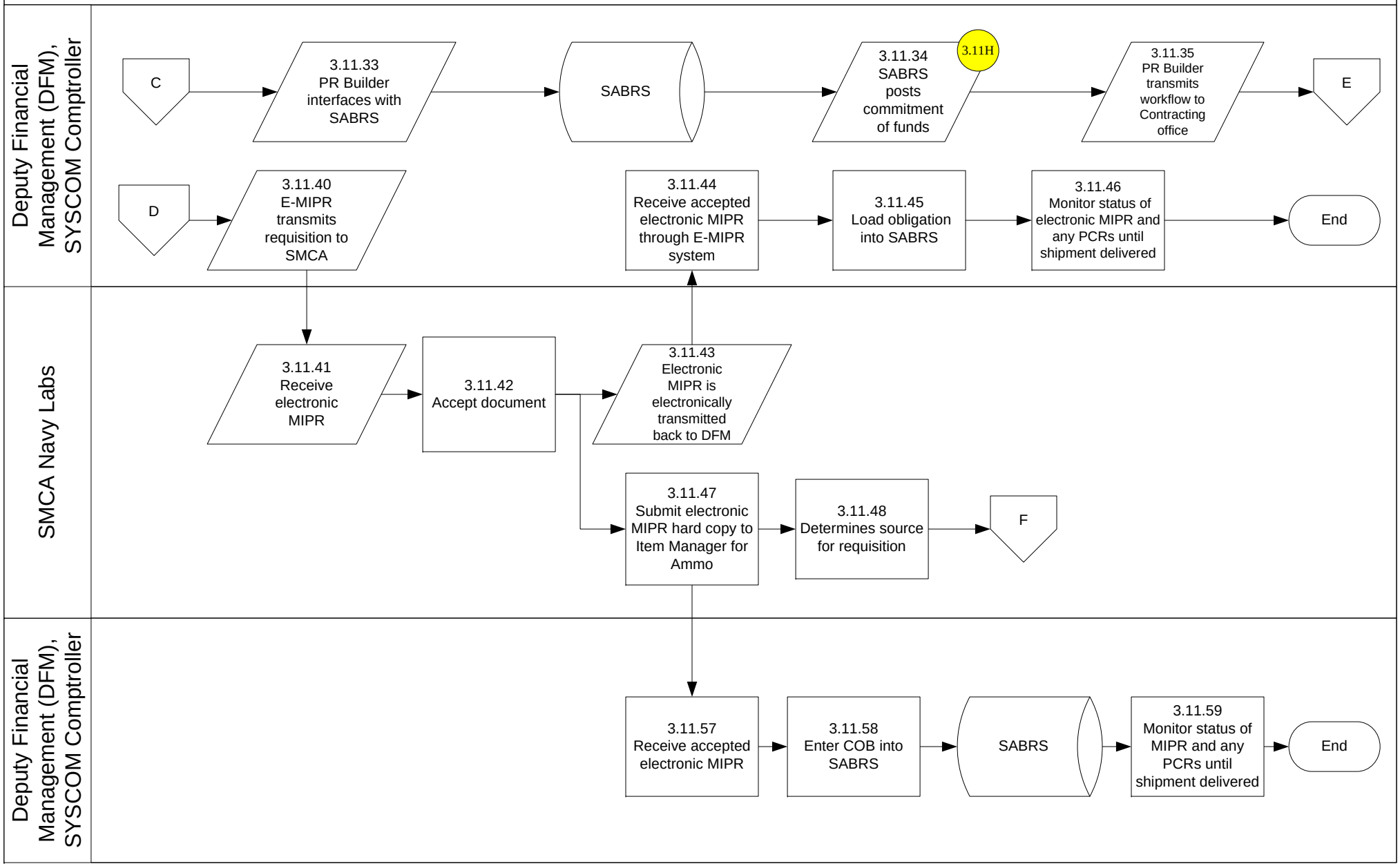

MARFORRES
Airborne Mobility Command (AMC)
B
3.10.9
How big is the group?
2
Over 99 Persons
3.10.10
Enter requirement in GoPAX
GoPAX
20-99 persons
3.10.22
Coordinate with CTO to search for flight
3
3.10.23
Is the flight identified?
Yes
1
No
3.10.24
Request waiver from AMC
1
3.10.13
Validate estimates against TEEP and select bid
C
3.10.11
Solicit commercial charter and collect bids
3.10.12
Send bids to MARFORRES
3.10.25
Is the waiver granted?
Yes
2
No
3

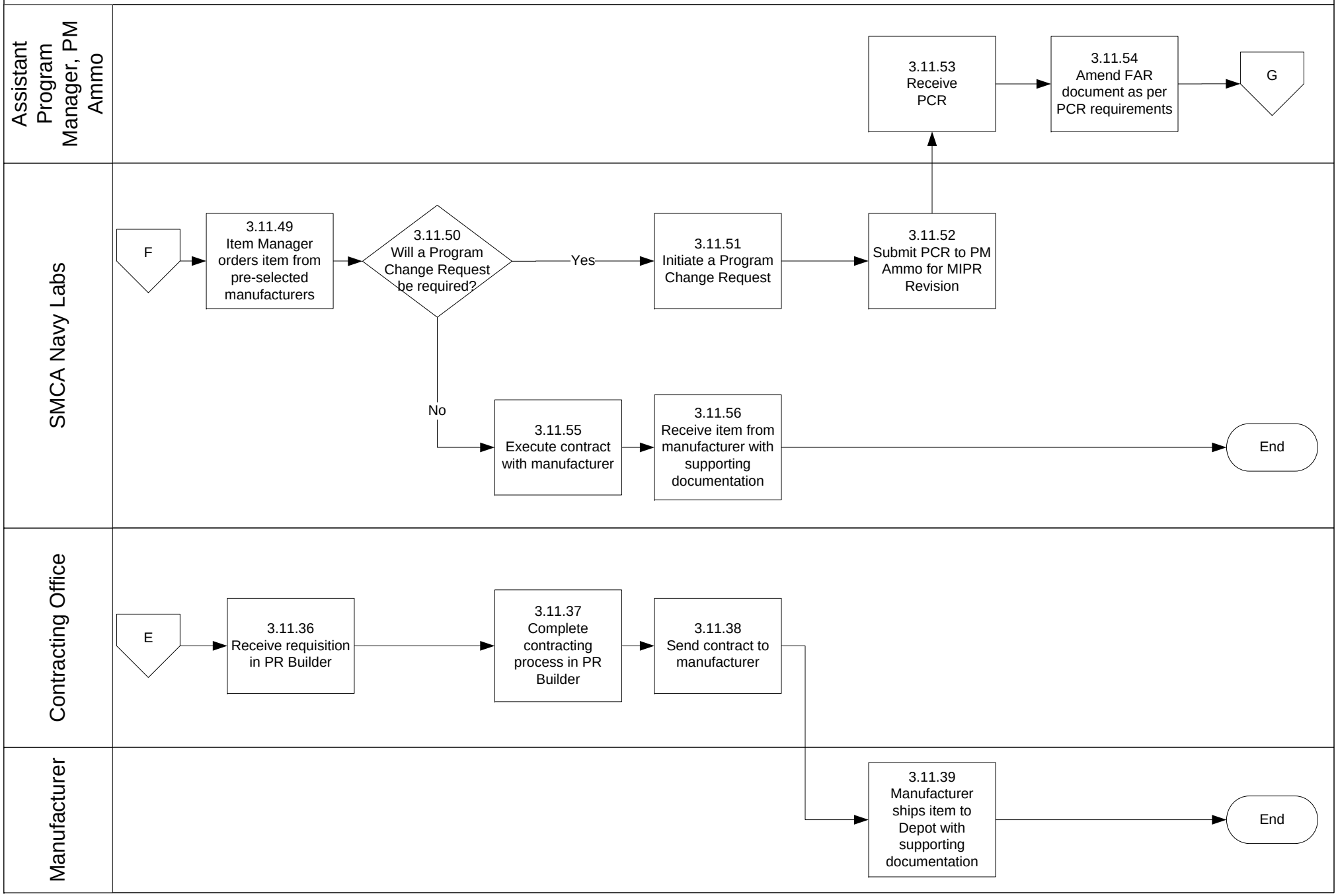

MARFORRES
Funds Manager / Comptroller Personnel
MSC
Requestor
C
3.10.14 Develop spreadsheet with estimate and LOA
3.10.15 Send spreadsheet with estimate and LOA to Funds Manager
3.10.19 Notify MSC of selected bid
3.10.16 Funds Manager receives spreadsheet
3.10.17 Record COB in SABRS
SABRS
3.10.18 Complete the DJT/ SABRS reconciliation process
End
3.10.20 Notify Requestor of selected bid
3.10.21 Execute travel
End


Deputy Financial Manager (DFM), SYSCOM Comptroller
Budget Analyst, PM Ammo
Assistant Program Manager (APM)
Start
3.11.1 Receive funding authorization document
3.11.2 Load funding authorizations into SABRS and FIMS
SABRS
FIMS
3.11.3 Notify Budget Analyst that funding is authorized
3.11.4 Receive notification of authorized funding
3.11.5 Retrieve Funding Status Reports from FIMS
FIMS
3.11A
3.11.6 Review Funding Status Reports
3.11.7 Provide Funding Status Reports to appropriate APM in hardcopy
3.11.8 Receive Status Funding Reports
3.11B
3.11.9 Create Funding Action Requests (FAR)
3.11.10 Submit FARs to Budget Analyst for approval
A
G


Program Manager, PM Ammo
Budget Analyst, PM Ammo
Assistant Program Manager (APM)
2
3.11.18 Receive FAR
3.11.19 Is FAR approvable?
Yes
No
3.11D
3.11.20 Approve FAR
3.11.21 Submit Approved FAR to Budget Analyst
B
3.11.63 Resubmit FAR to Budget Analyst for corrections or clarification
3.11.64 Receive FAR
3.11.65 Correct FAR and resubmit to Program Manager
2
A
1
3.11.11 Receive FARs
3.11.12 Does FAR require corrections?
No
Yes
3.11C
3.11.16 Approve FAR
3.11.17 Submit to Program Manager for approval
2
3.11.13 Resubmit to APM for corrections
3.11.14 Receive FAR
3.11.15 Correct FAR and resubmit to Budget Analyst
1


Budget Analyst, PM Ammo
B
3.11.22 Receive FAR
3.11.23 Enter information from FAR into FIMS
FIMS
3.11.24 Is requisition for a SMCA item?
Yes
3.11.25 Create an electronic MIPR on E-MIPR
E-MIPR
3.11.26 Notify DFM that requisition loaded into E-MIPR
No
3.11.61 Create a Procurement Requisition in PR Builder
PR BUILDER
3.11.62 PR Builder transmits electronic workflow to DFM
3.11.60 Make necessary correction to the requisition
1
Deputy Financial Management (DFM), SYSCOM Comptroller
1
3.11.27 Receive notification that requisitions are in E-MIPR or PR Builder
3.11E
3.11.28 Review requisitions in PR Builder or E-MIPR
3.11F
3.11.29 Review funding documents in FIMS
3.11.30 Is the requisition approvable?
No
Yes
3.11G
3.11.31 Approve requisitions in PR Builder and E-MIPR
3.11.32 Is requisition in E-MIPR or PR Builder?
PR Builder
PR BUILDER
C
E-MIPR
E-MIPR
D

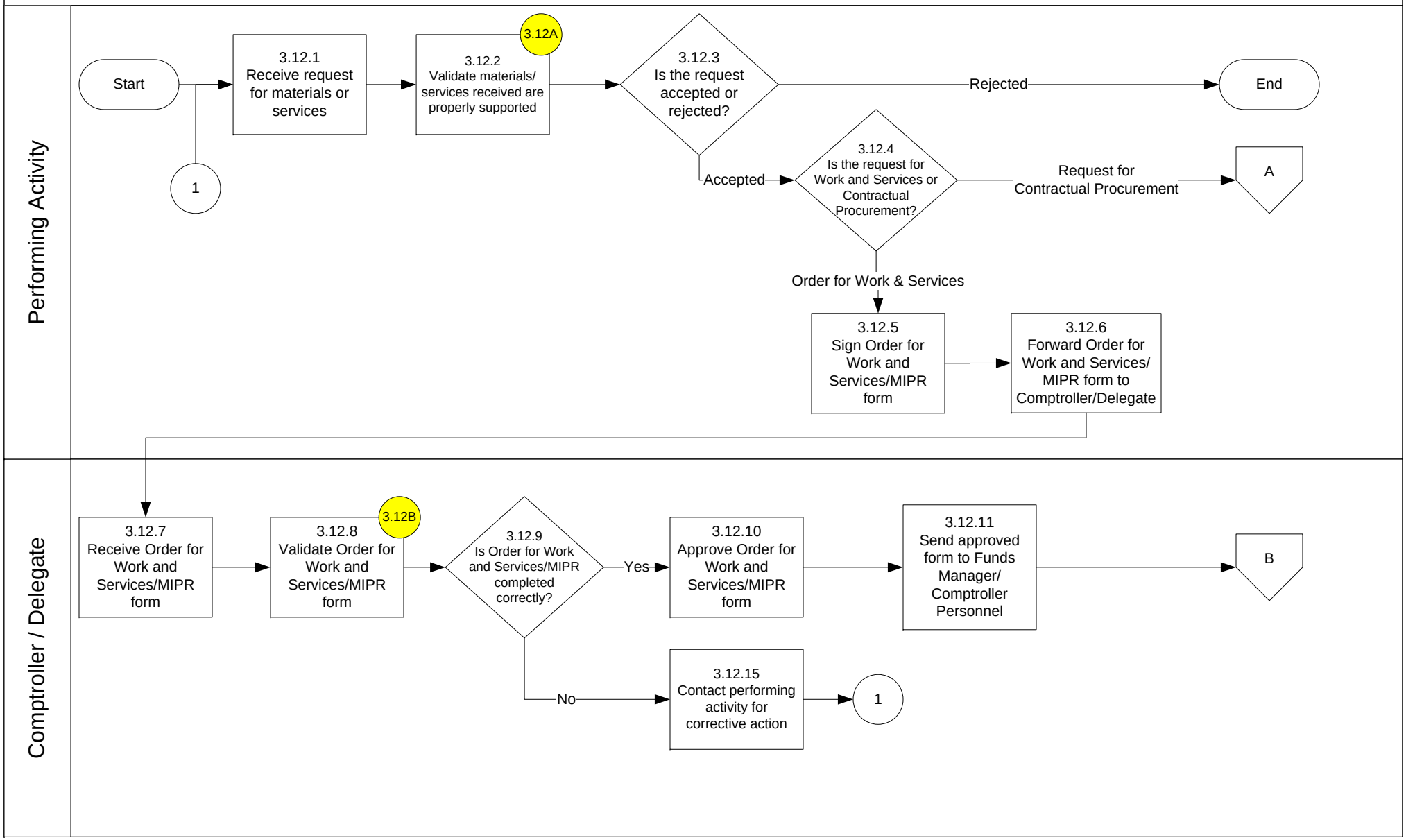

Deputy Financial Management (DFM), SYSCOM Comptroller
C
3.11.33 PR Builder interfaces with SABRS
SABRS
3.11.34 SABRS posts commitment of funds
3.11H
3.11.35 PR Builder transmits workflow to Contracting office
E
D
3.11.40 E-MIPR transmits requisition to SMCA
3.11.44 Receive accepted electronic MIPR through E-MIPR system
3.11.45 Load obligation into SABRS
3.11.46 Monitor status of electronic MIPR and any PCRs until shipment delivered
End
SMCA Navy Labs
3.11.41 Receive electronic MIPR
3.11.42 Accept document
3.11.43 Electronic MIPR is electronically transmitted back to DFM
3.11.47 Submit electronic MIPR hard copy to Item Manager for Ammo
3.11.48 Determines source for requisition
F
Deputy Financial Management (DFM), SYSCOM Comptroller
3.11.57 Receive accepted electronic MIPR
3.11.58 Enter COB into SABRS
SABRS
3.11.59 Monitor status of MIPR and any PCRs until shipment delivered
End

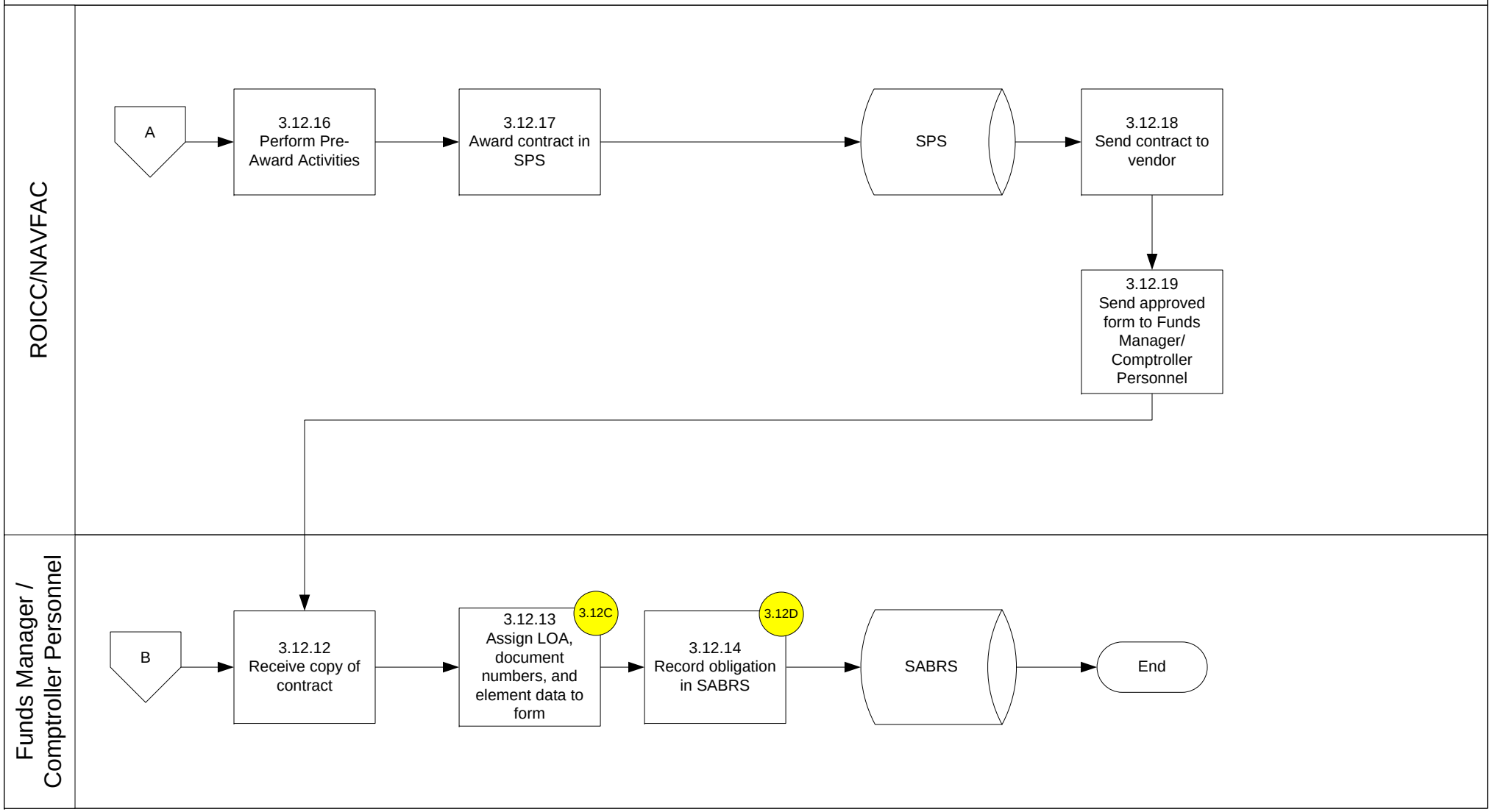

Assistant Program Manager, PM Ammo
SMCA Navy Labs
Contracting Office
Manufacturer
F
3.11.49 Item Manager orders item from pre-selected manufacturers
3.11.50 Will a Program Change Request be required?
Yes
No
3.11.51 Initiate a Program Change Request
3.11.52 Submit PCR to PM Ammo for MIPR Revision
3.11.53 Receive PCR
3.11.54 Amend FAR document as per PCR requirements
G
3.11.55 Execute contract with manufacturer
3.11.56 Receive item from manufacturer with supporting documentation
End
E
3.11.36 Receive requisition in PR Builder
3.11.37 Complete contracting process in PR Builder
3.11.38 Send contract to manufacturer
3.11.39 Manufacturer ships item to Depot with supporting documentation
End

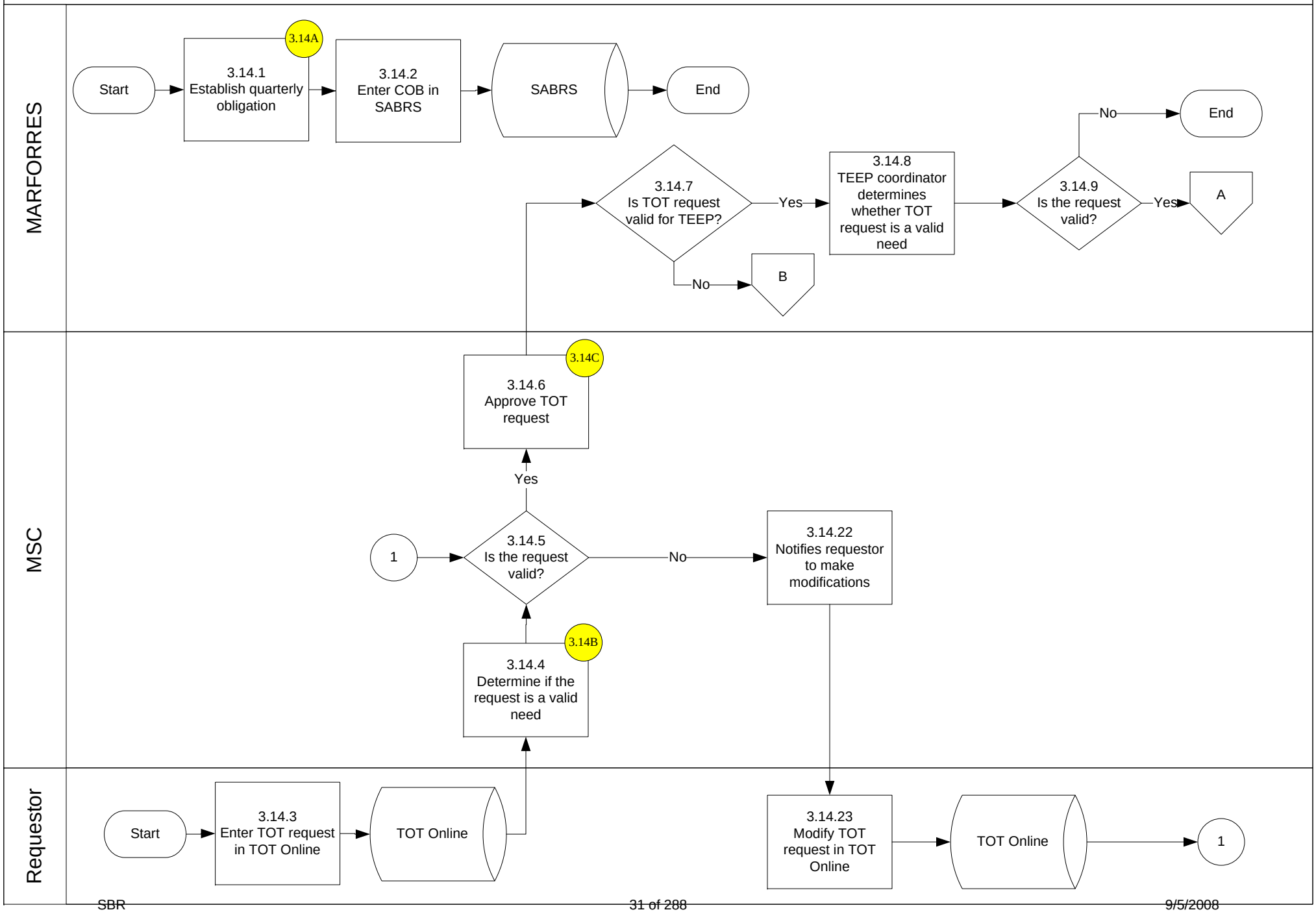
3. Funds Execution

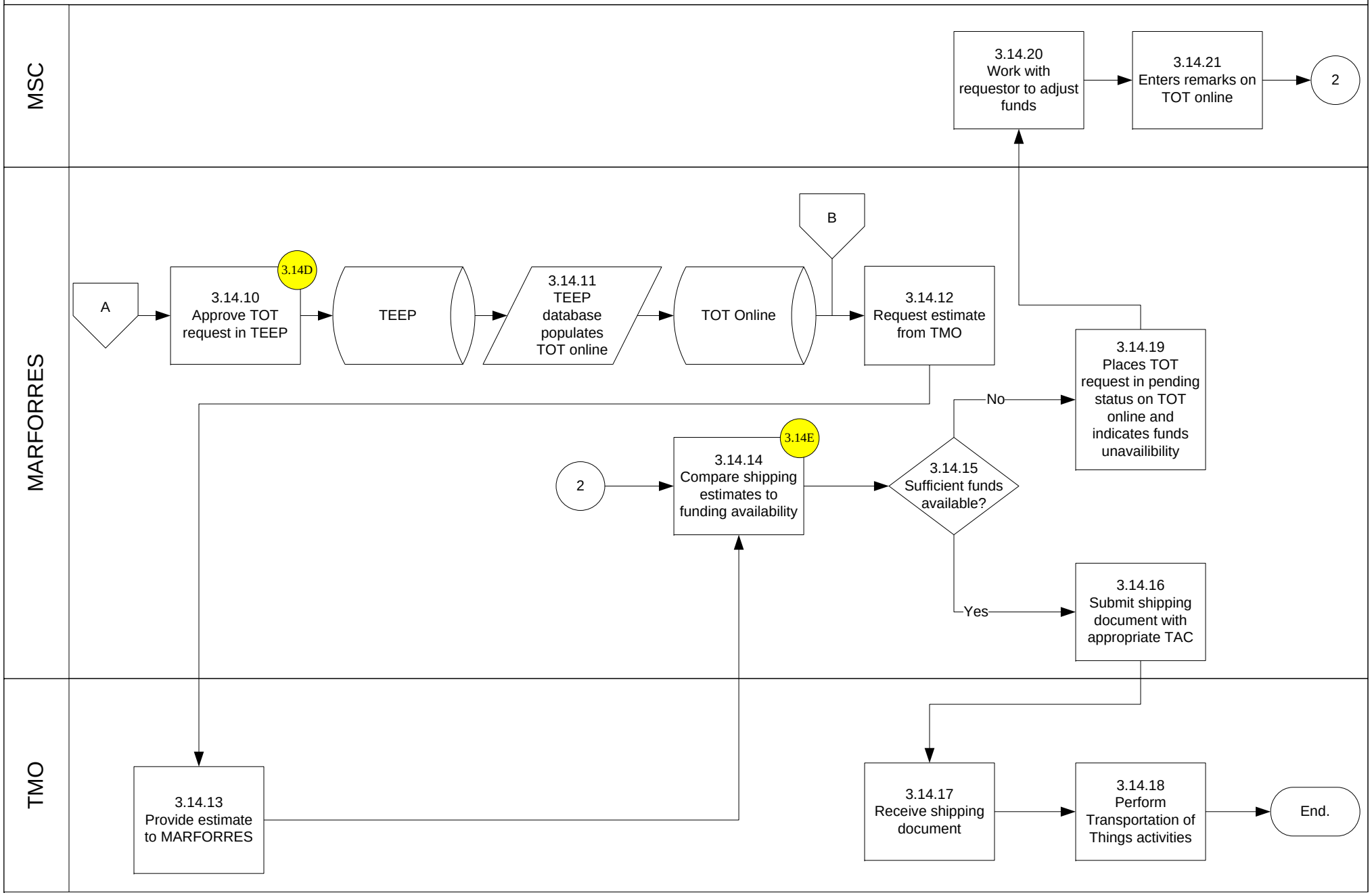
3.12 Obligation - Materials & Services (Reimbursables), Page 1

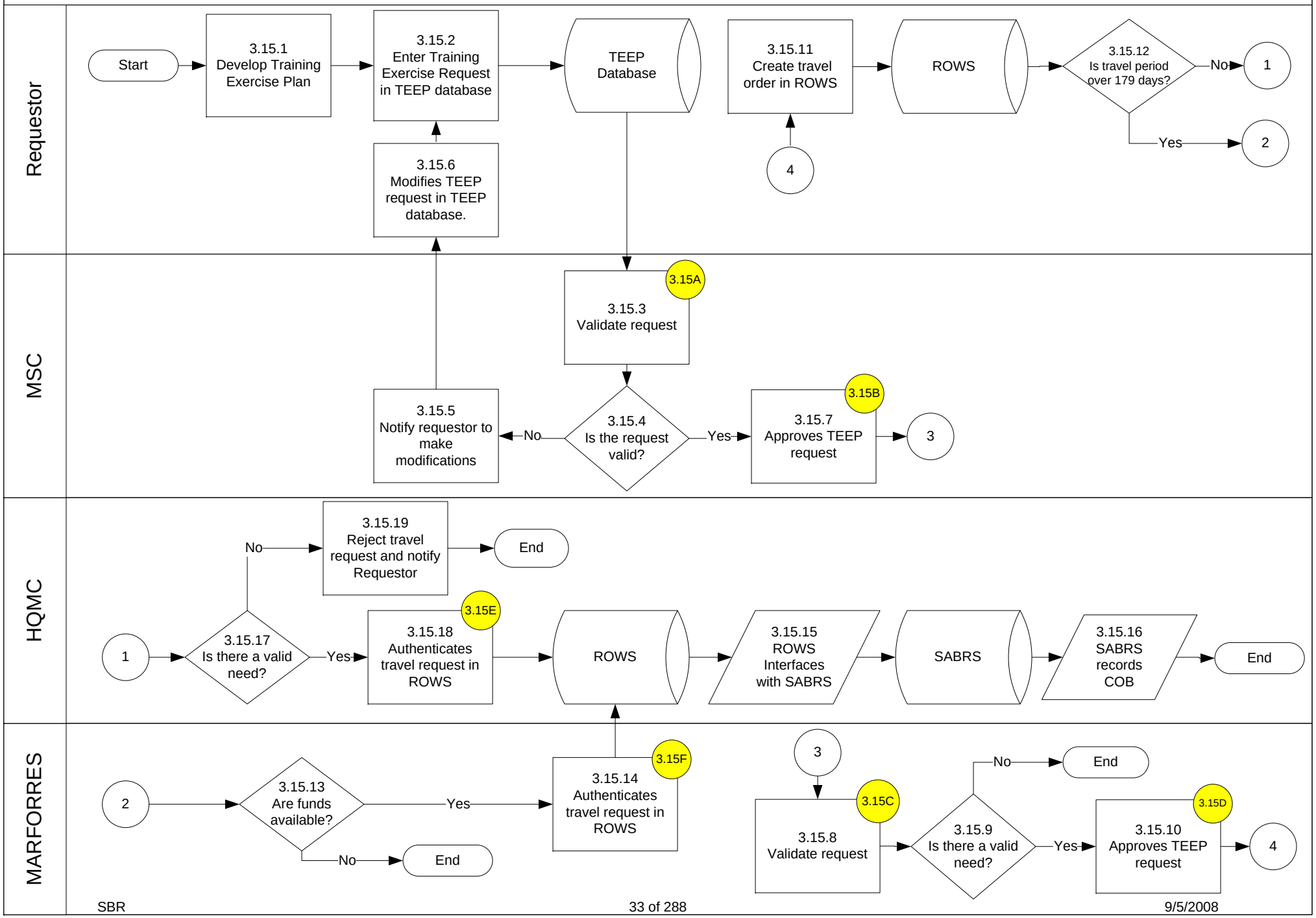
PFC-0001




ROICC/NAVFAC
A
3.12.16 Perform Pre-Award Activities
3.12.17 Award contract in SPS
SPS
3.12.18 Send contract to vendor
3.12.19 Send approved form to Funds Manager/ Comptroller Personnel
Funds Manager / Comptroller Personnel
B
3.12.12 Receive copy of contract
3.12.13 Assign LOA, document numbers, and element data to form
3.12C
3.12.14 Record obligation in SABRS
3.12D
SABRS
End

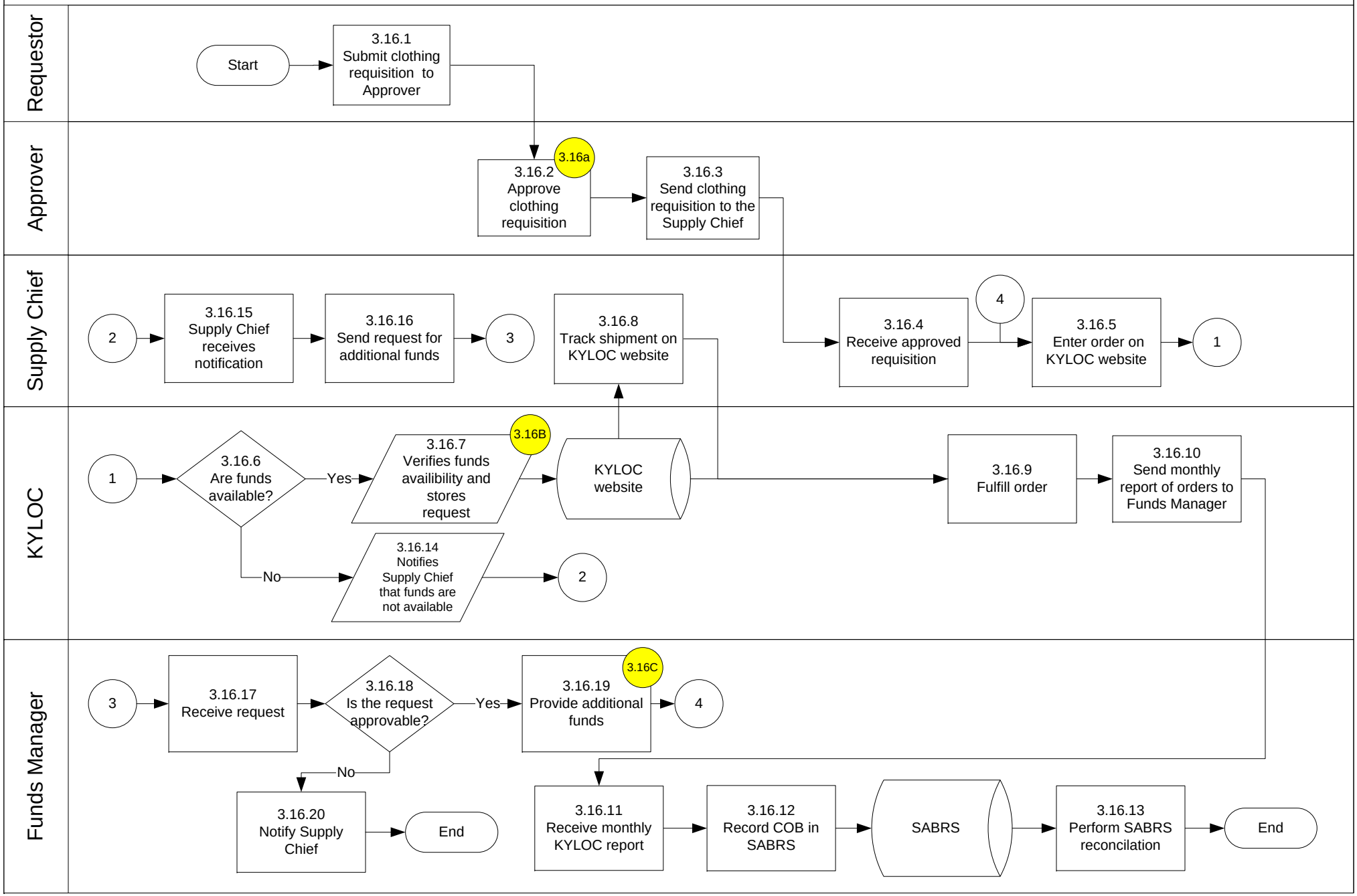

MARFORRES
MSC
Requestor
Start
3.14A
3.14.1 Establish quarterly obligation
3.14.2 Enter COB in SABRS
SABRS
End
3.14.7 Is TOT request valid for TEEP?
Yes
No
B
3.14.8 TEEP coordinator determines whether TOT request is a valid need
3.14.9 Is the request valid?
No
End
Yes
A
3.14C
3.14.6 Approve TOT request
Yes
1
3.14.5 Is the request valid?
No
3.14.22 Notifies requestor to make modifications
3.14B
3.14.4 Determine if the request is a valid need
Start
3.14.3 Enter TOT request in TOT Online
TOT Online
3.14.23 Modify TOT request in TOT Online
TOT Online
1

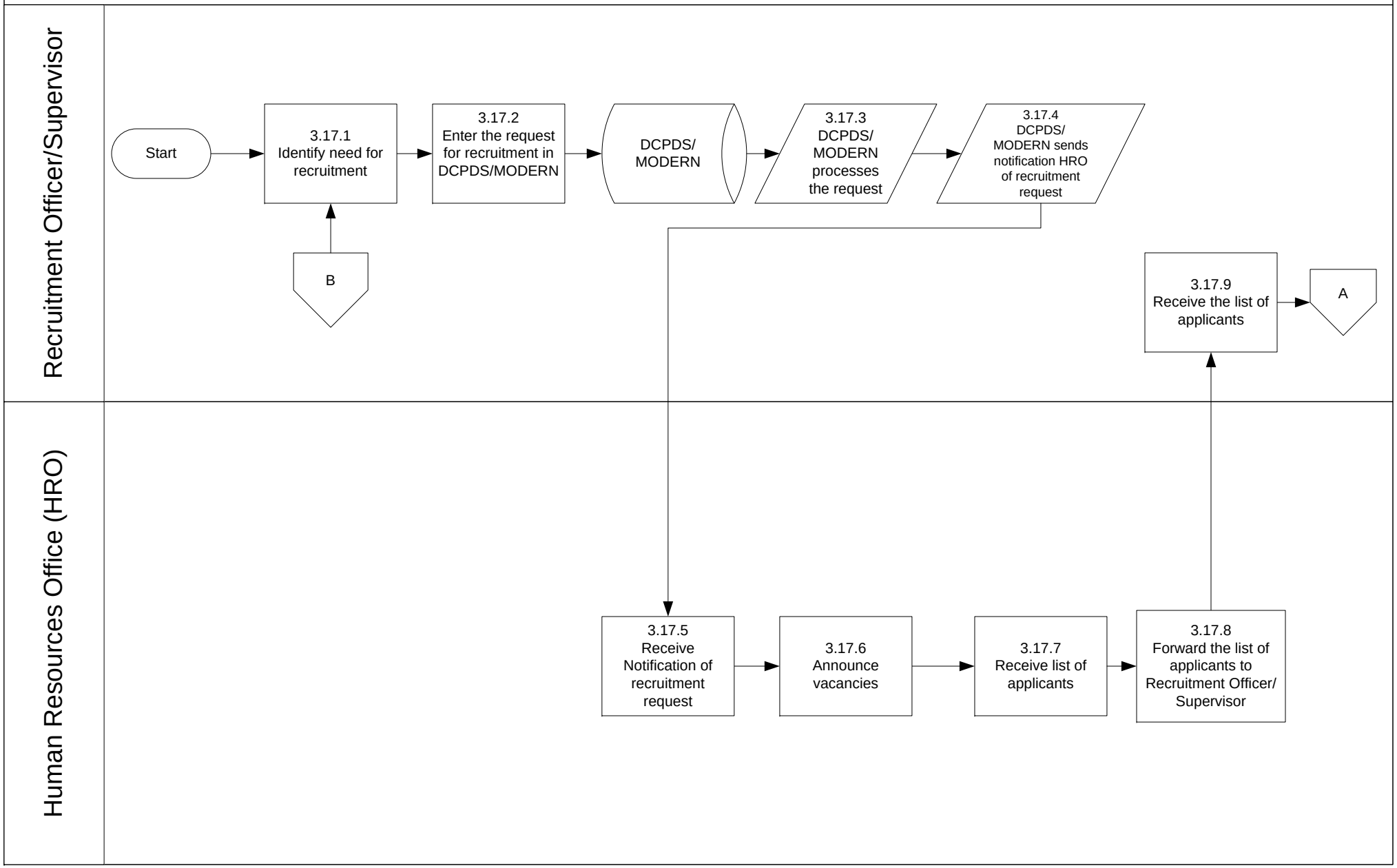

MSC
MARFORRES
TMO
3.14.20 Work with requestor to adjust funds
3.14.21 Enters remarks on TOT online
2
B
A
3.14D
3.14.10 Approve TOT request in TEEP
TEEP
3.14.11 TEEP database populates TOT online
TOT Online
3.14.12 Request estimate from TMO
3.14.19 Places TOT request in pending status on TOT online and indicates funds unavailibility
No
3.14E
2
3.14.14 Compare shipping estimates to funding availability
3.14.15 Sufficient funds available?
Yes
3.14.16 Submit shipping document with appropriate TAC
3.14.13 Provide estimate to MARFORRES
3.14.17 Receive shipping document
3.14.18 Perform Transportation of Things activities
End.

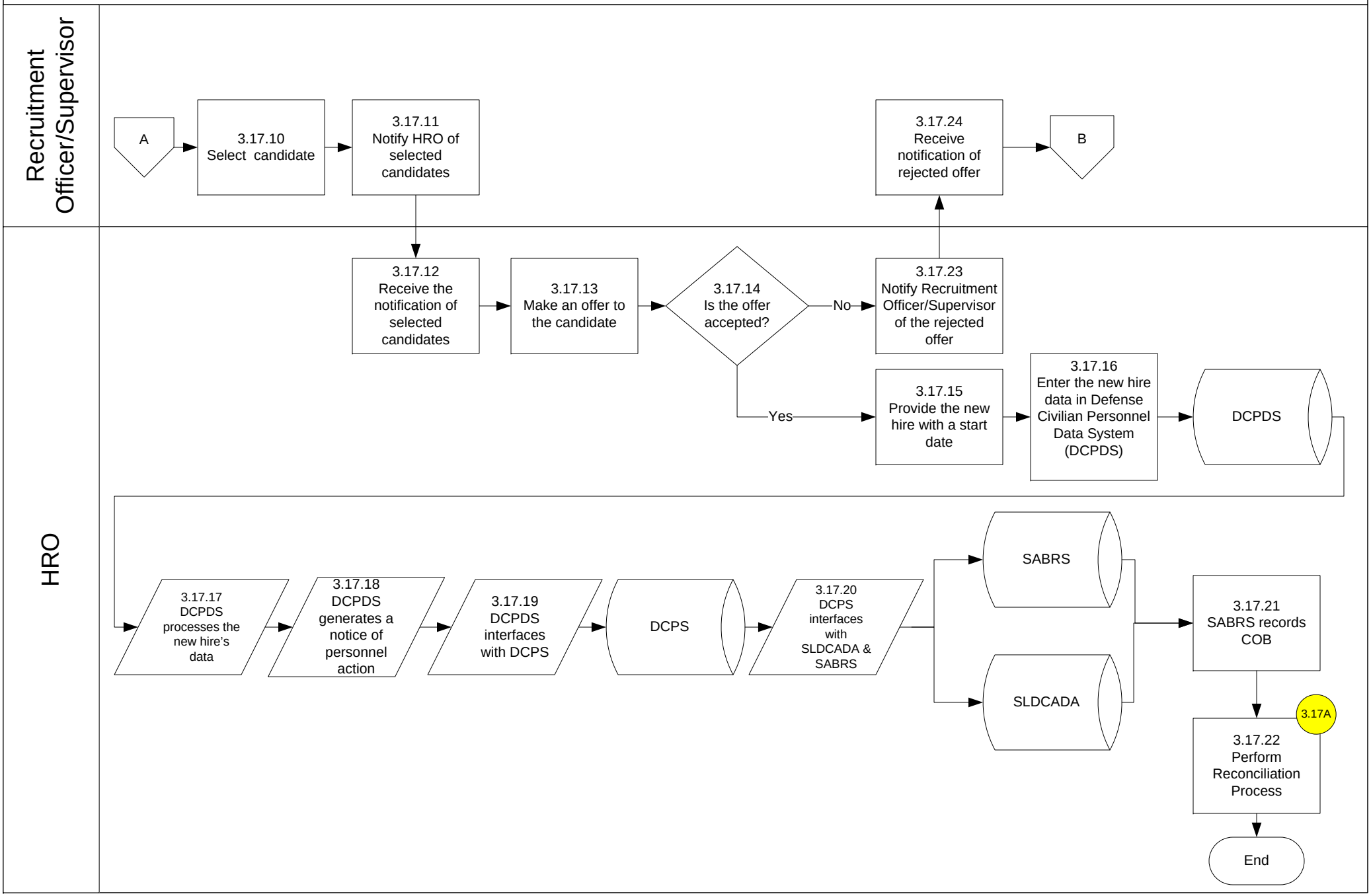

Requestor
MSC
HQMC
MARFORRES
Start
3.15.1 Develop Training Exercise Plan
3.15.2 Enter Training Exercise Request in TEEP database
TEEP Database
3.15.11 Create travel order in ROWS
ROWS
3.15.12 Is travel period over 179 days?
No
1
Yes
2
4
3.15.6 Modifies TEEP request in TEEP database.
3.15A
3.15.3 Validate request
3.15.5 Notify requestor to make modifications
No
3.15.4 Is the request valid?
Yes
3.15B
3.15.7 Approves TEEP request
3
3.15.19 Reject travel request and notify Requestor
End
No
1
3.15.17 Is there a valid need?
Yes
3.15E
3.15.18 Authenticates travel request in ROWS
ROWS
3.15.15 ROWS Interfaces with SABRS
SABRS
3.15.16 SABRS records COB
End
2
3.15.13 Are funds available?
Yes
No
End
3.15F
3.15.14 Authenticates travel request in ROWS
3
3.15C
3.15.8 Validate request
3.15.9 Is there a valid need?
No
End
Yes
3.15D
3.15.10 Approves TEEP request
4

3. Funds Execution
3.16 COB - Uniform Clothing

PFC-0009



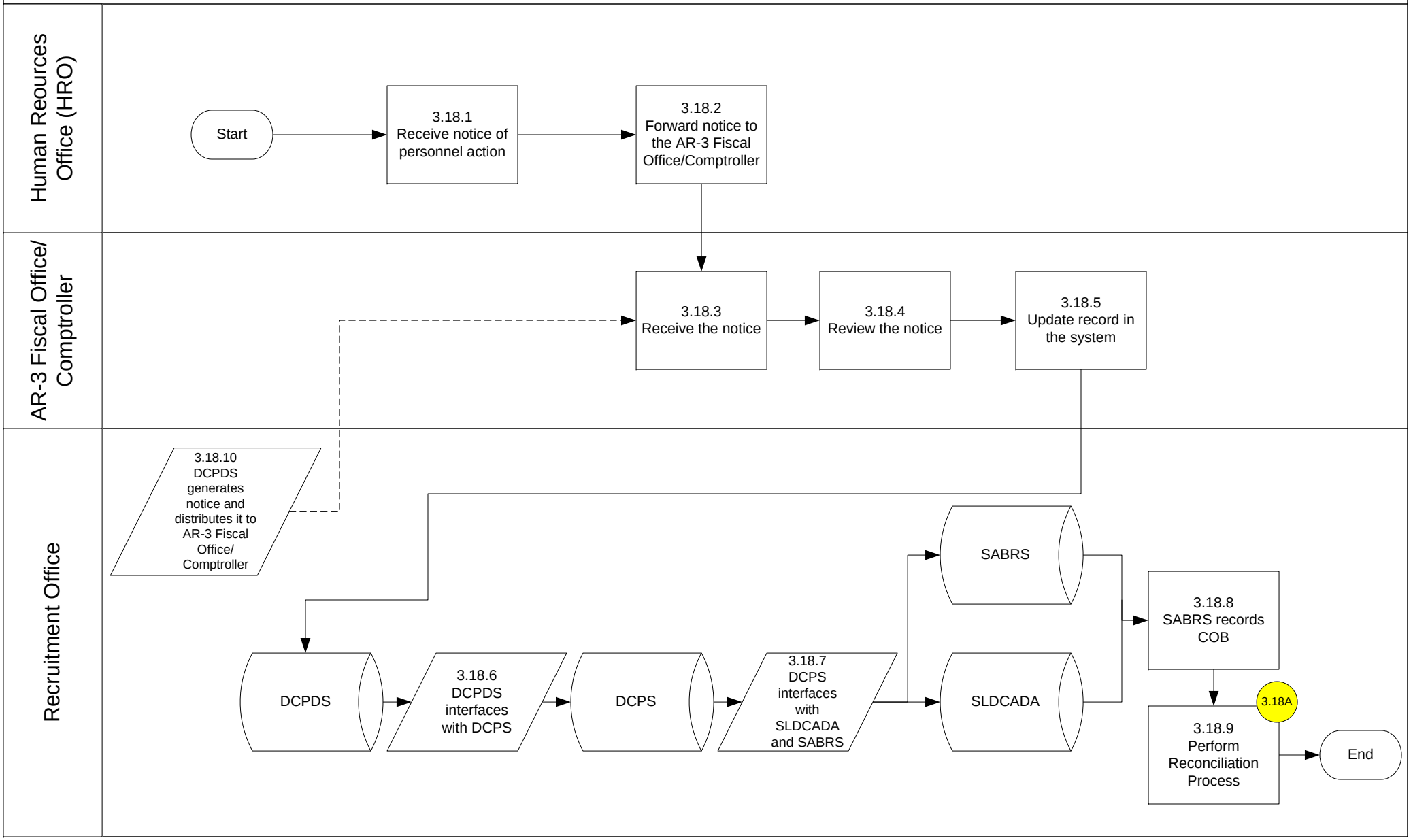

Recruitment Officer/Supervisor
Human Resources Office (HRO)
Start
3.17.1 Identify need for recruitment
3.17.2 Enter the request for recruitment in DCPDS/MODERN
DCPDS/ MODERN
3.17.3 DCPDS/ MODERN processes the request
3.17.4 DCPDS/ MODERN sends notification HRO of recruitment request
B
3.17.9 Receive the list of applicants
A
3.17.5 Receive Notification of recruitment request
3.17.6 Announce vacancies
3.17.7 Receive list of applicants
3.17.8 Forward the list of applicants to Recruitment Officer/ Supervisor

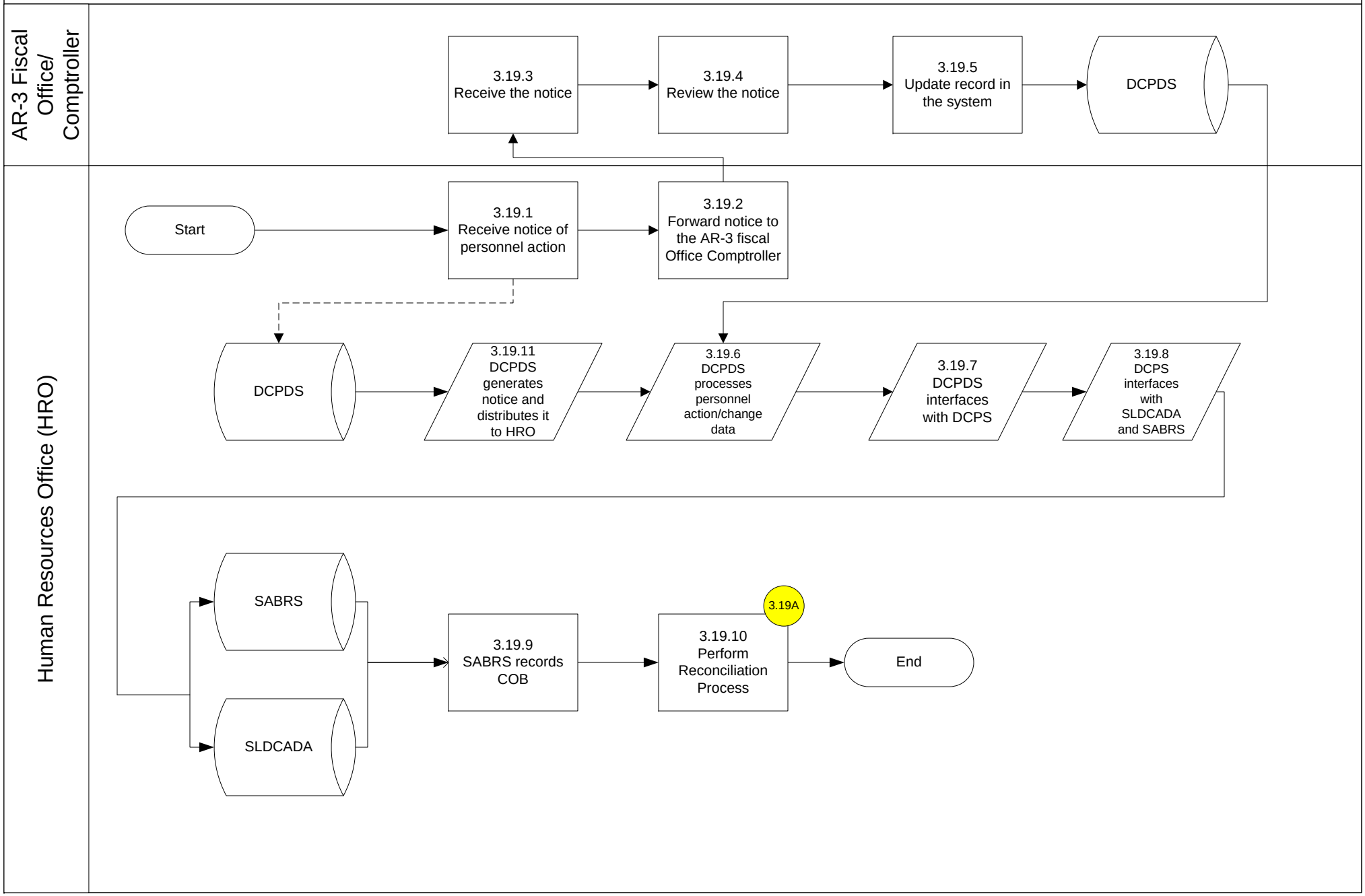

Recruitment Officer/Supervisor
HRO
A
3.17.10 Select candidate
3.17.11 Notify HRO of selected candidates
3.17.24 Receive notification of rejected offer
B
3.17.12 Receive the notification of selected candidates
3.17.13 Make an offer to the candidate
3.17.14 Is the offer accepted?
No
3.17.23 Notify Recruitment Officer/Supervisor of the rejected offer
Yes
3.17.15 Provide the new hire with a start date
3.17.16 Enter the new hire data in Defense Civilian Personnel Data System (DCPDS)
DCPDS
3.17.17 DCPDS processes the new hire's data
3.17.18 DCPDS generates a notice of personnel action
3.17.19 DCPDS interfaces with DCPS
DCPS
3.17.20 DCPS interfaces with SLDCADA & SABRS
SABRS
SLDCADA
3.17.21 SABRS records COB
3.17A
3.17.22 Perform Reconciliation Process
End

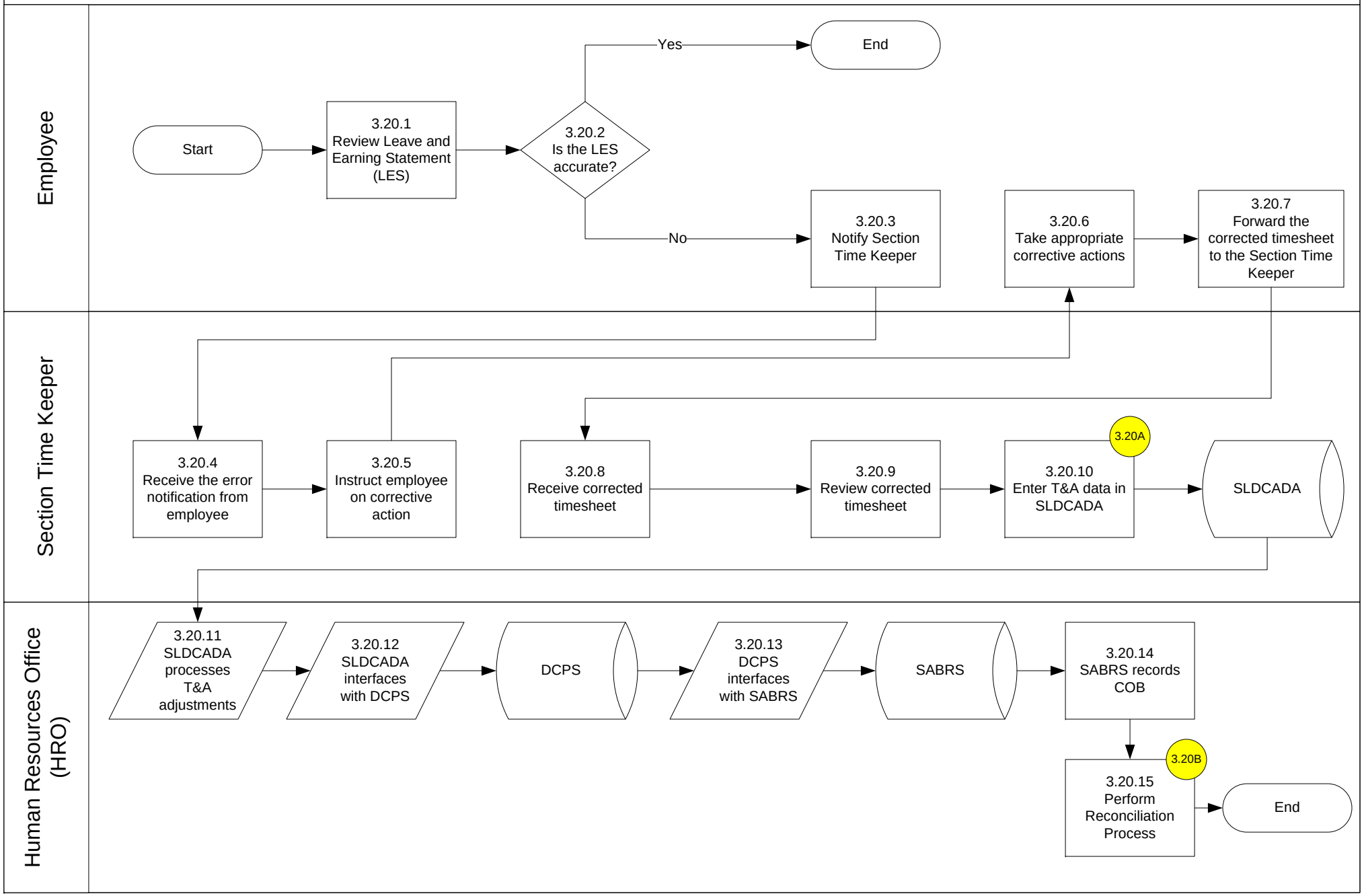
3. Funds Execution

3.18 COB – Civilian Pay (Losses - Separation & Retirement)

CPL-0001

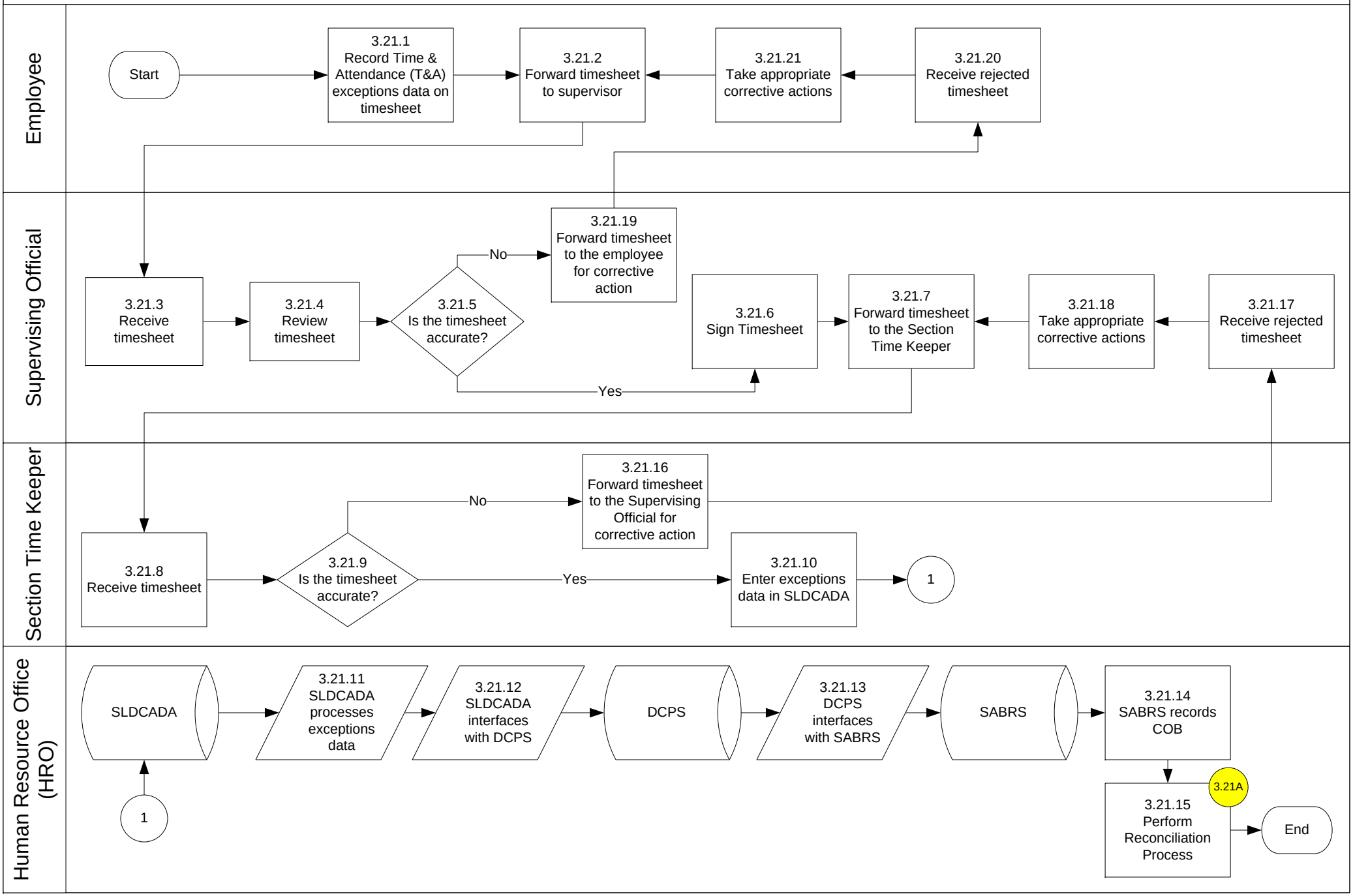



AR-3 Fiscal Office/ Comptroller
Human Resources Office (HRO)
3.19.3 Receive the notice
3.19.4 Review the notice
3.19.5 Update record in the system
DCPDS
Start
3.19.1 Receive notice of personnel action
3.19.2 Forward notice to the AR-3 fiscal Office Comptroller
DCPDS
3.19.11 DCPDS generates notice and distributes it to HRO
3.19.6 DCPDS processes personnel action/change data
3.19.7 DCPDS interfaces with DCPS
3.19.8 DCPS interfaces with SLDCADA and SABRS
SABRS
SLDCADA
3.19.9 SABRS records COB
3.19A
3.19.10 Perform Reconciliation Process
End


Employee
Start
3.20.1 Review Leave and Earning Statement (LES)
3.20.2 Is the LES accurate?
Yes
End
No
3.20.3 Notify Section Time Keeper
3.20.6 Take appropriate corrective actions
3.20.7 Forward the corrected timesheet to the Section Time Keeper
Section Time Keeper
3.20.4 Receive the error notification from employee
3.20.5 Instruct employee on corrective action
3.20.8 Receive corrected timesheet
3.20.9 Review corrected timesheet
3.20A
3.20.10 Enter T&A data in SLDCADA
SLDCADA
Human Resources Office (HRO)
3.20.11 SLDCADA processes T&A adjustments
3.20.12 SLDCADA interfaces with DCPS
DCPS
3.20.13 DCPS interfaces with SABRS
SABRS
3.20.14 SABRS records COB
3.20B
3.20.15 Perform Reconciliation Process
End

3.21 COB – Civilian Pay (Sustainment – Exceptions - Centralized)

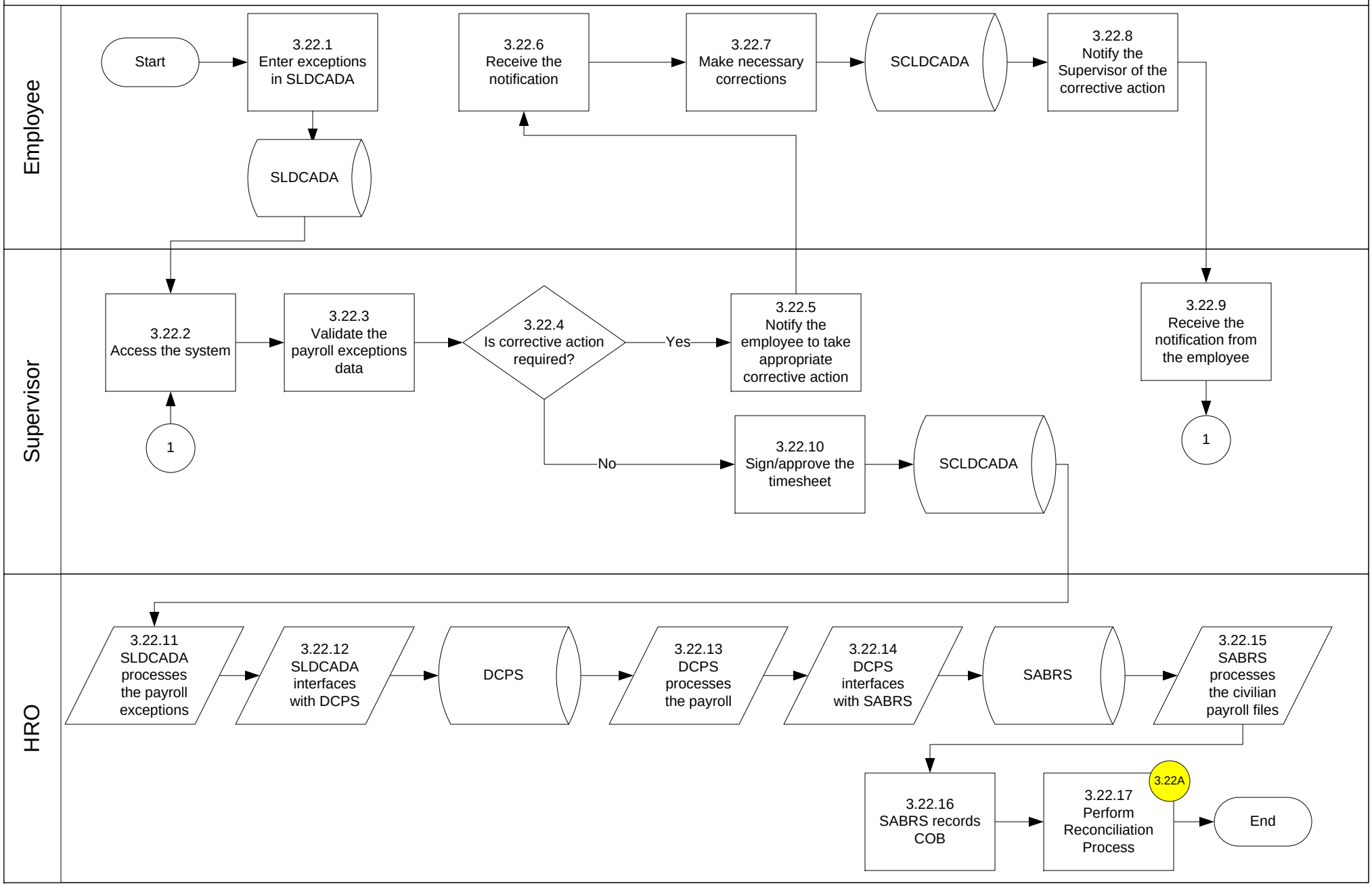
CPS-0004



3. Funds Execution

3.22 COB – Civilian Pay (Sustainment – Exception - Decentralized)

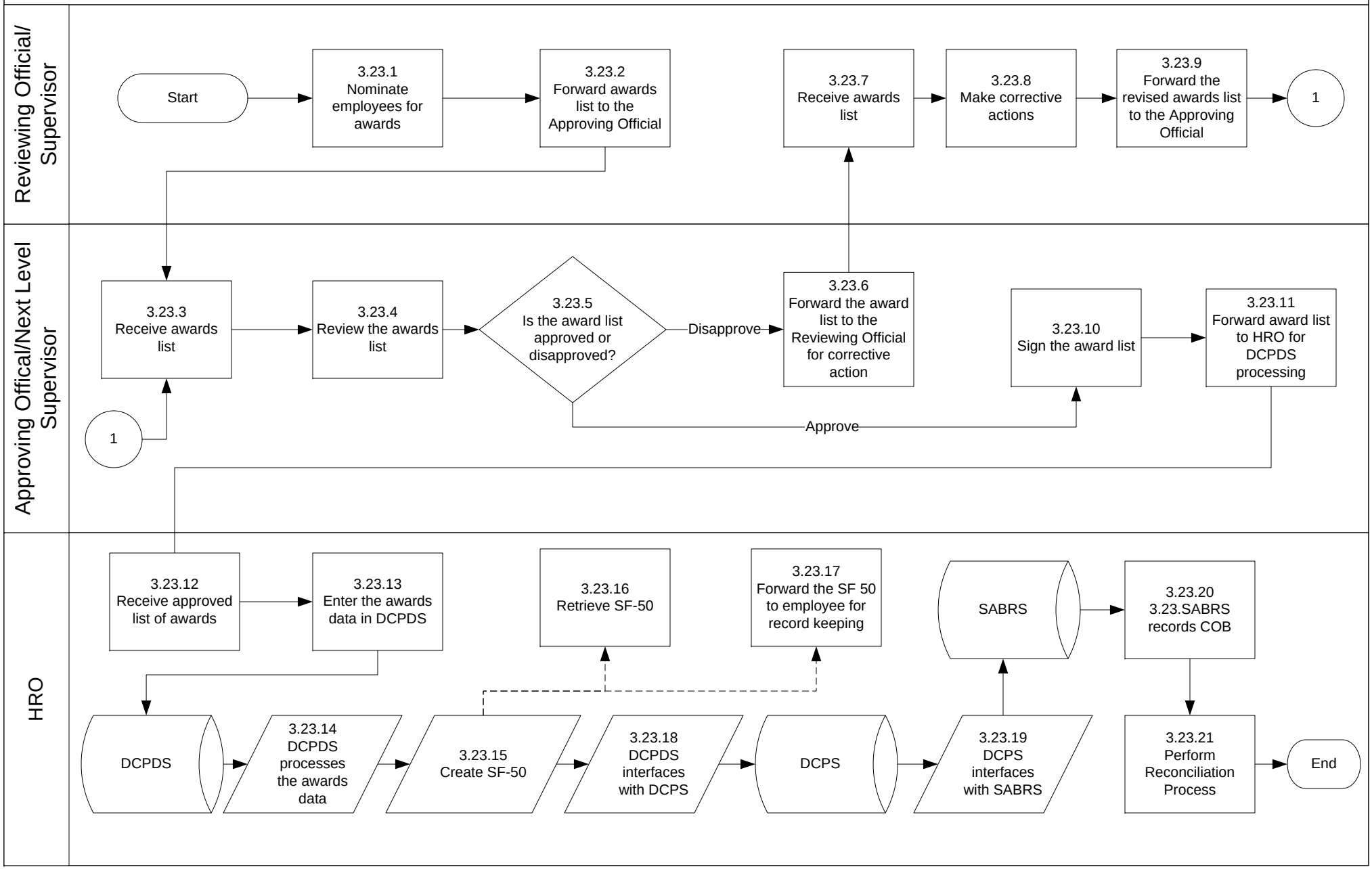
CPS-0005



3. Funds Execution

3.23 COB – Civilian Pay (Sustainment – Performance Awards)

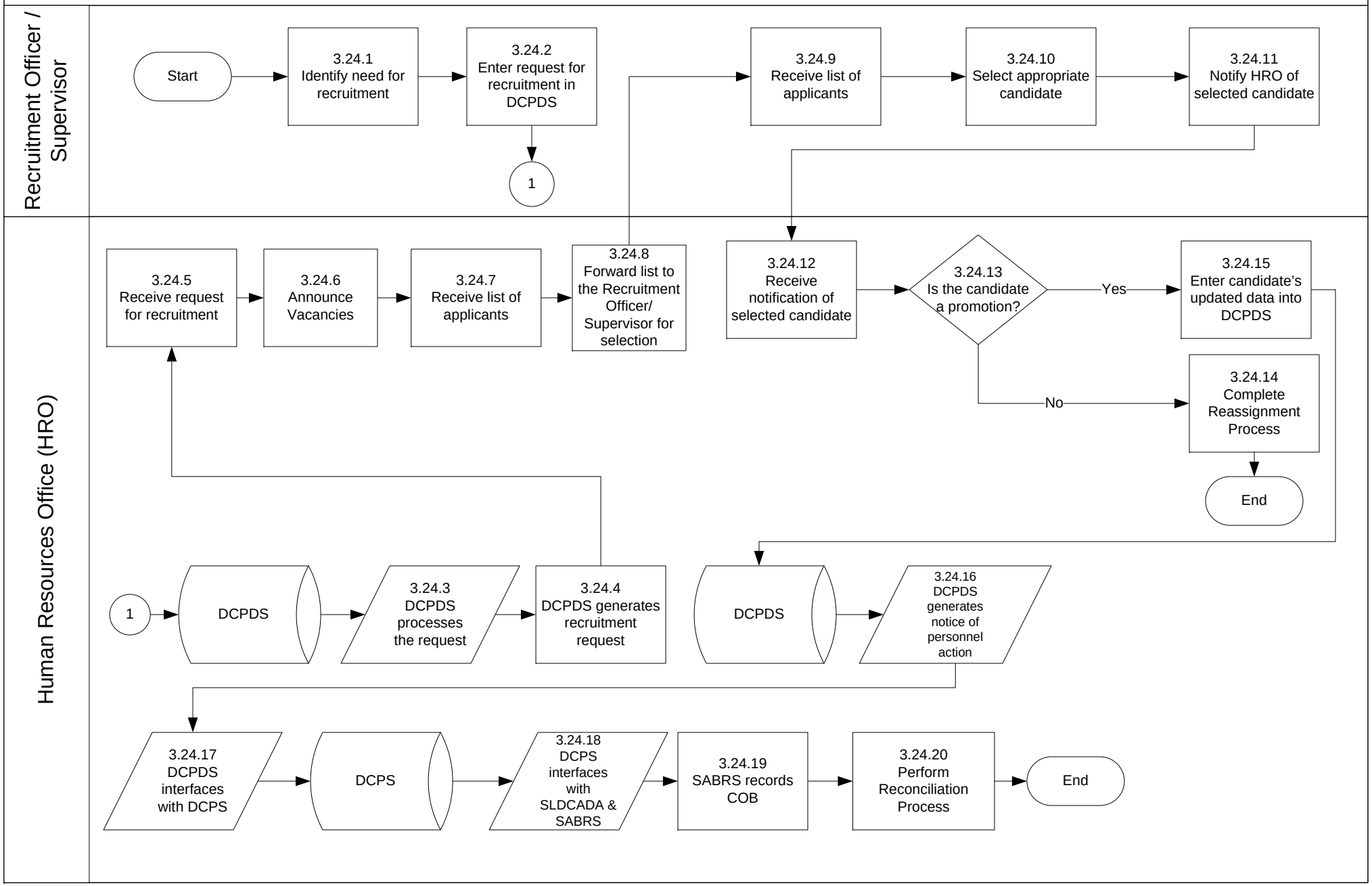
CPS-0006

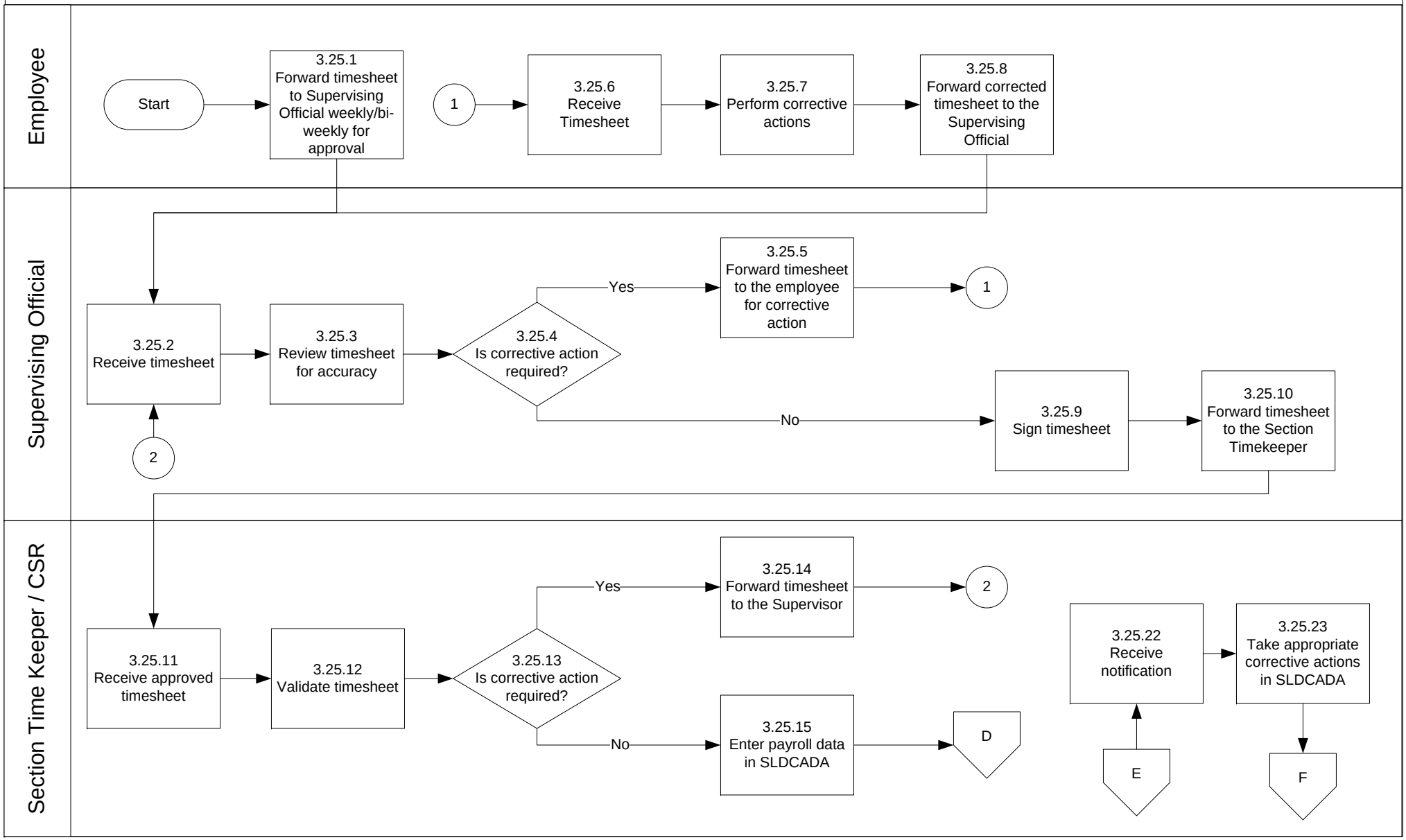


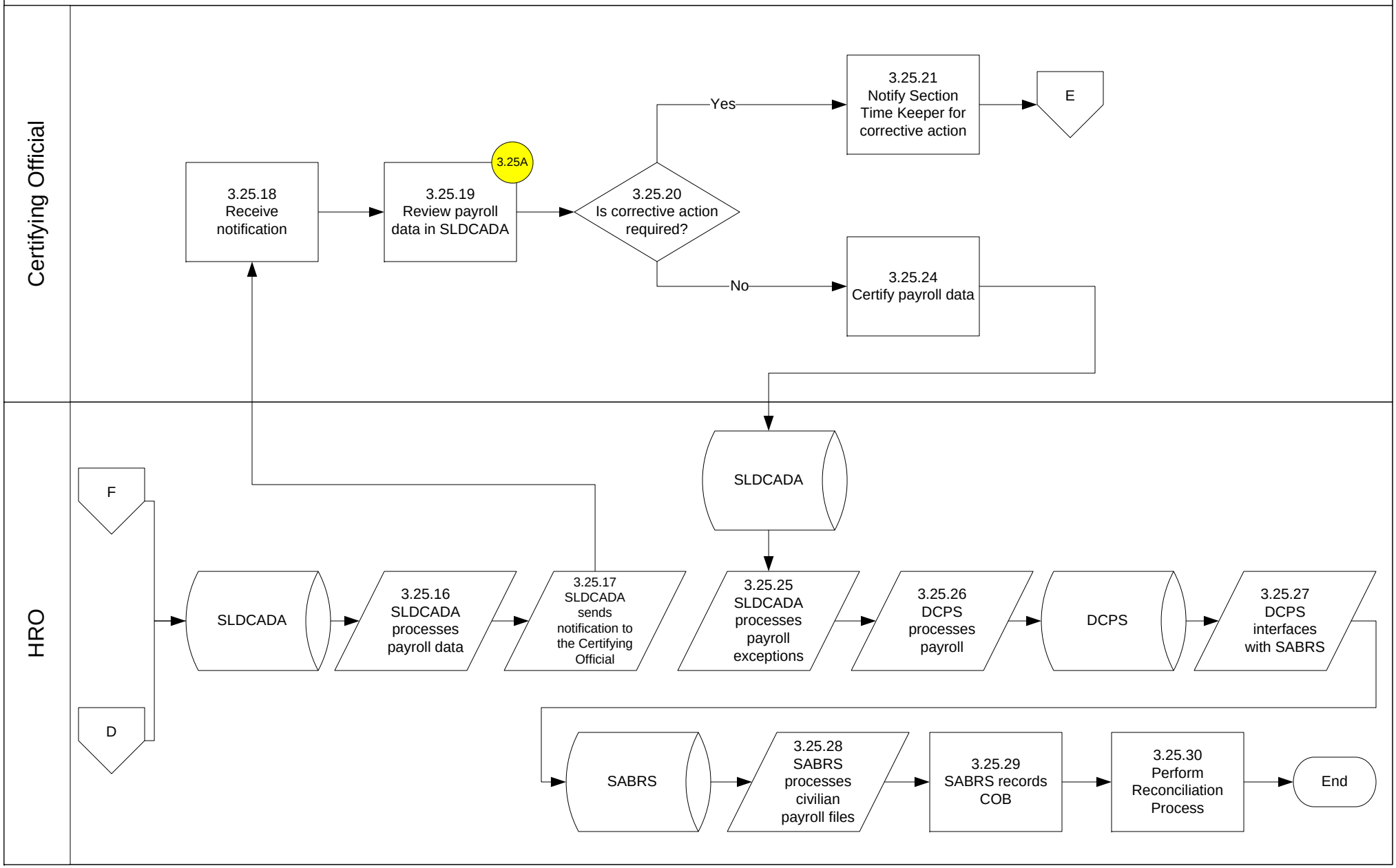
3. Funds Execution

3.24 COB – Civilian Pay (Sustainment – Promotion - Vacancies)

CPS-0007



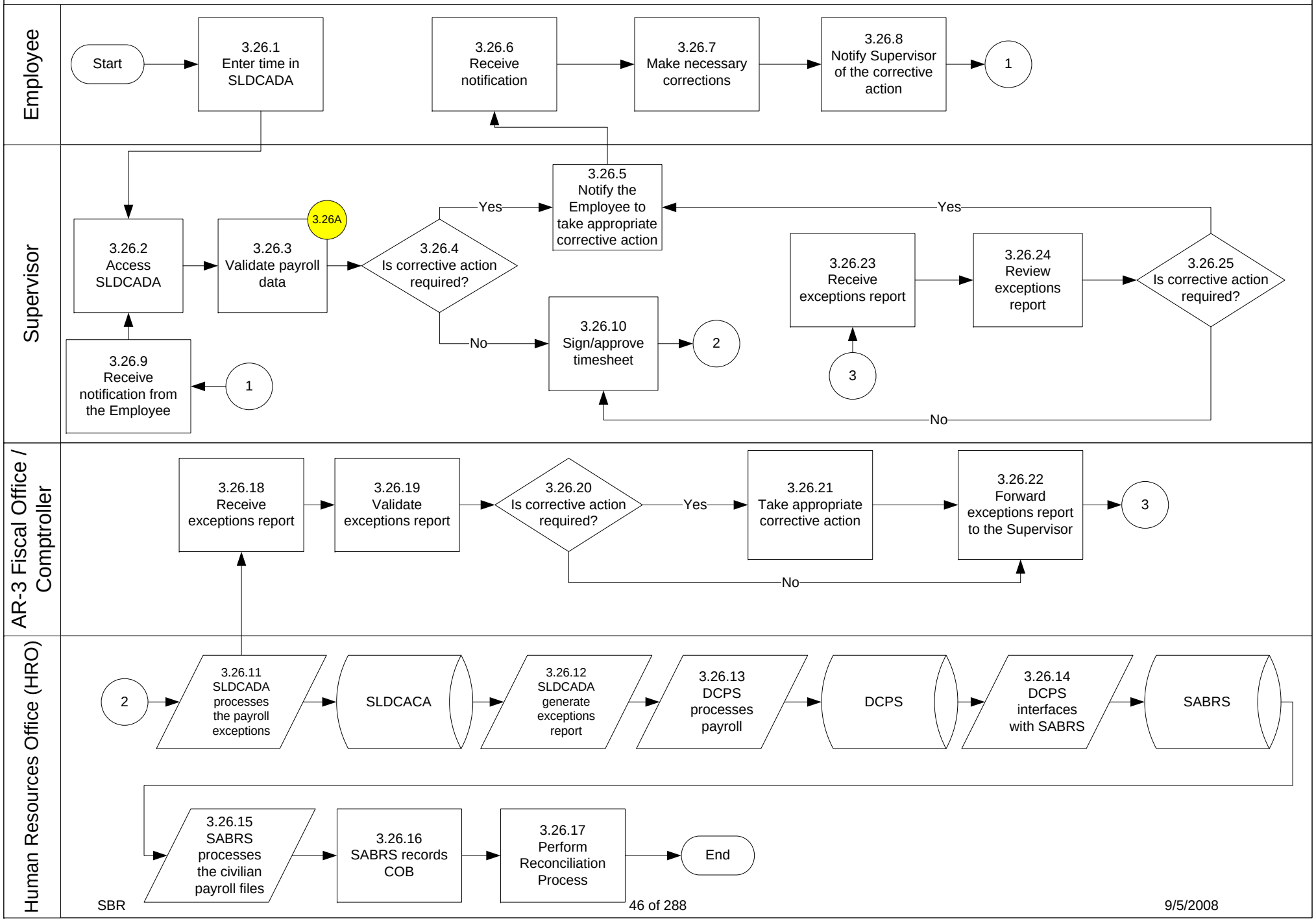

Employee
Supervising Official
Section Time Keeper / CSR
Start
3.25.1 Forward timesheet to Supervising Official weekly/bi-weekly for approval
1
3.25.6 Receive Timesheet
3.25.7 Perform corrective actions
3.25.8 Forward corrected timesheet to the Supervising Official
3.25.2 Receive timesheet
3.25.3 Review timesheet for accuracy
3.25.4 Is corrective action required?
Yes
3.25.5 Forward timesheet to the employee for corrective action
1
No
3.25.9 Sign timesheet
3.25.10 Forward timesheet to the Section Timekeeper
2
3.25.11 Receive approved timesheet
3.25.12 Validate timesheet
3.25.13 Is corrective action required?
Yes
3.25.14 Forward timesheet to the Supervisor
2
No
3.25.15 Enter payroll data in SLDCADA
D
3.25.22 Receive notification
3.25.23 Take appropriate corrective actions in SLDCADA
E
F


Certifying Official
HRO
3.25.18 Receive notification
3.25.19 Review payroll data in SLDCADA
3.25A
3.25.20 Is corrective action required?
Yes
No
3.25.21 Notify Section Time Keeper for corrective action
E
3.25.24 Certify payroll data
SLDCADA
F
D
SLDCADA
3.25.16 SLDCADA processes payroll data
3.25.17 SLDCADA sends notification to the Certifying Official
3.25.25 SLDCADA processes payroll exceptions
3.25.26 DCPS processes payroll
DCPS
3.25.27 DCPS interfaces with SABRS
SABRS
3.25.28 SABRS processes civilian payroll files
3.25.29 SABRS records COB
3.25.30 Perform Reconciliation Process
End

3. Funds Execution

3.26 COB – Civilian Pay (Sustainment – Reconciliation – Decentralized Time Keeping)

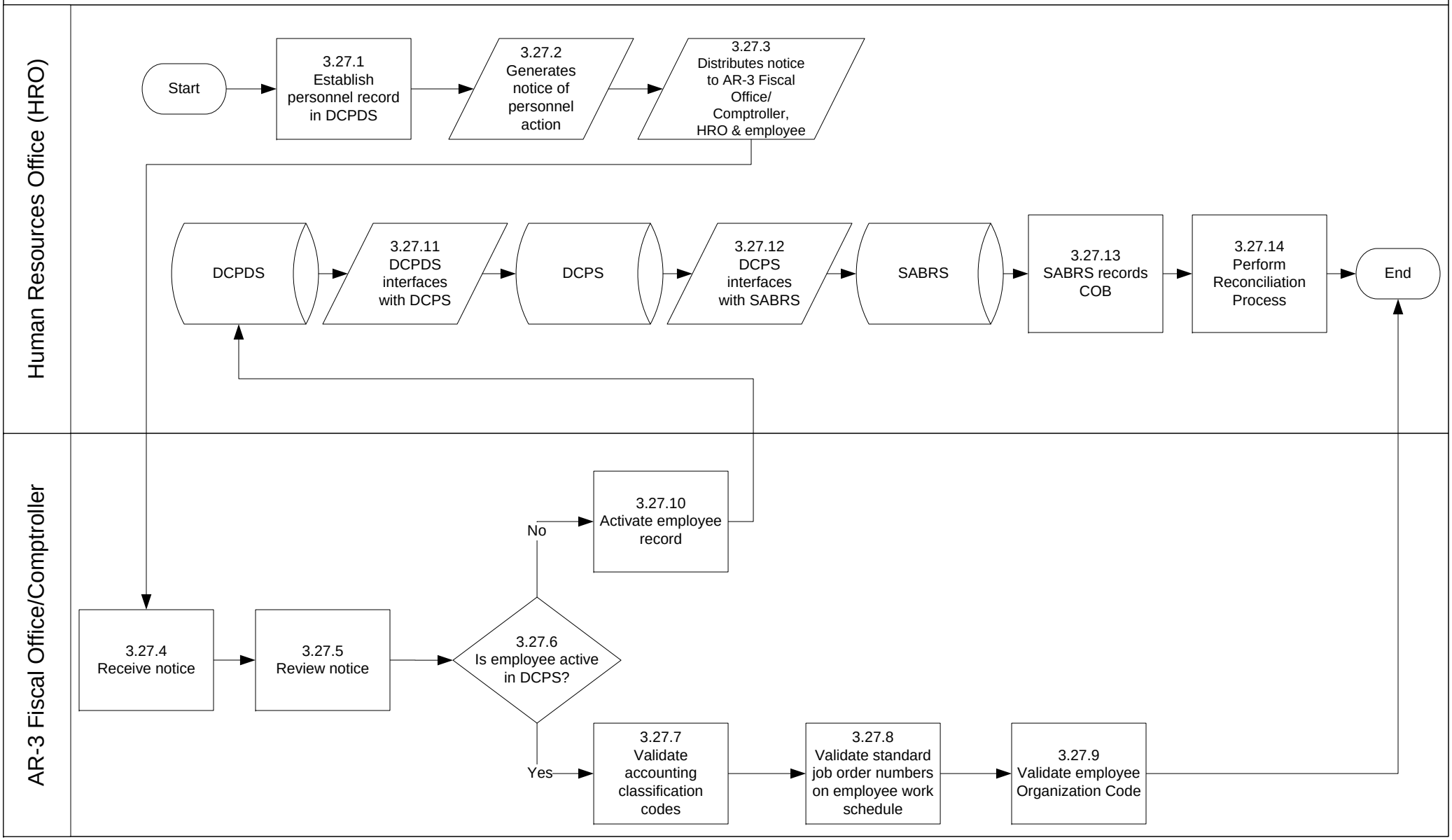
CPS-0011



3. Funds Execution

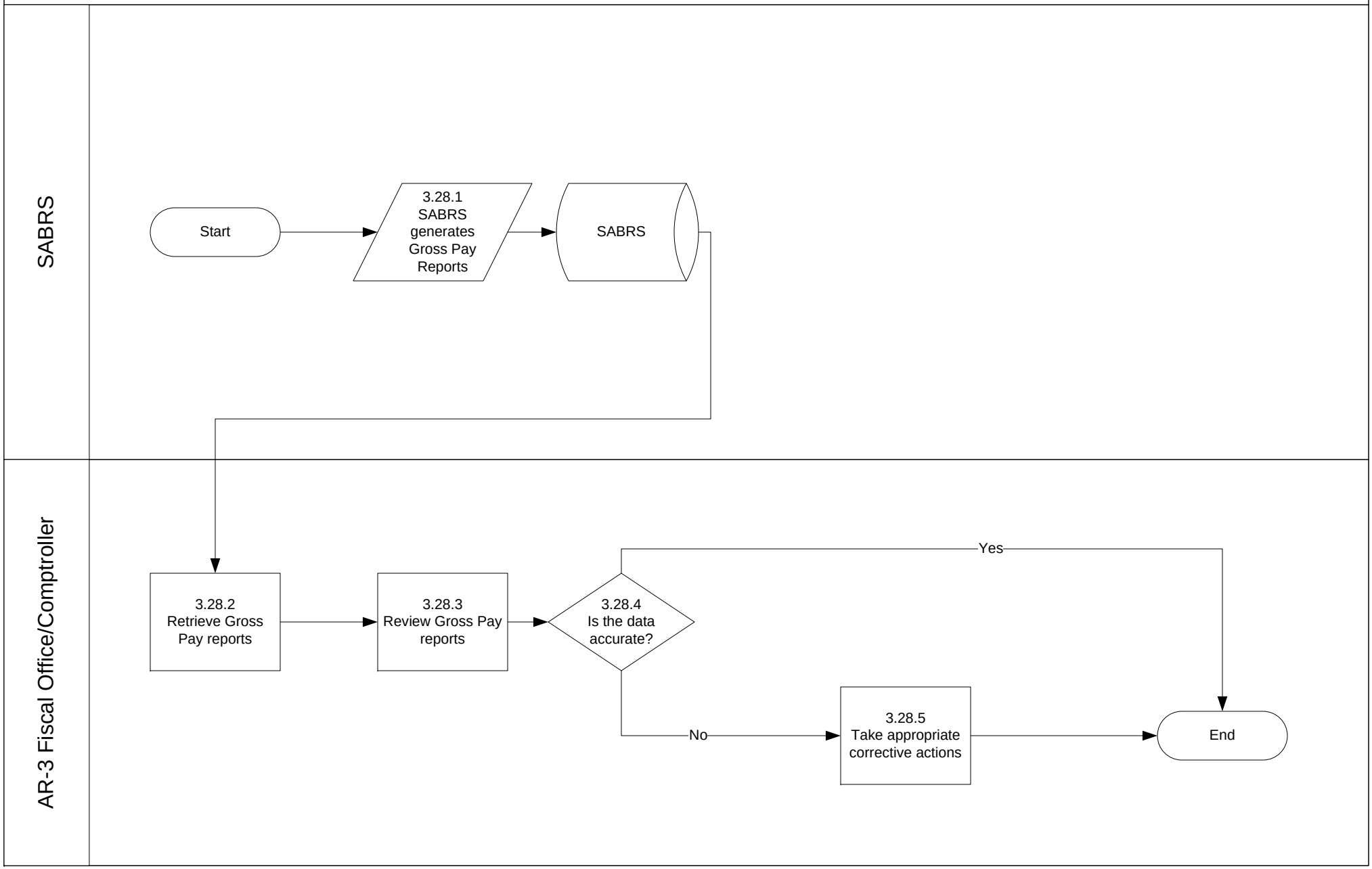
3.27 COB – Civilian Pay (Sustainment – Reconciliations – DCPDS to DCPS)

CPS-0012



3.28 COB – Civilian Pay (Sustainment – Reconciliation – DCPS (Gross) to SABRS)

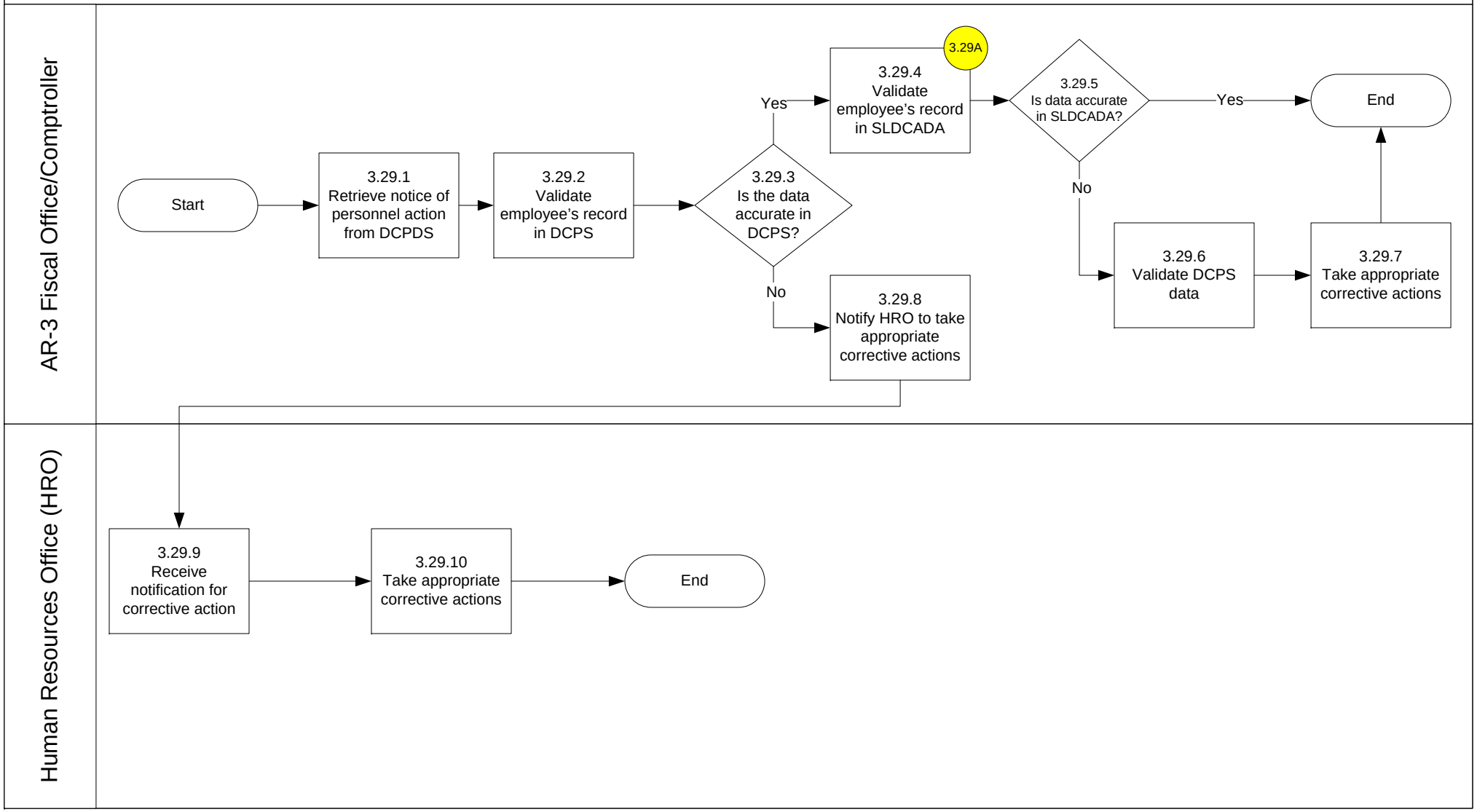
CPS-0013



3. Funds Execution

3.29 COB – Civilian Pay (Sustainment – Reconciliation – DCPS to SLDCADA)

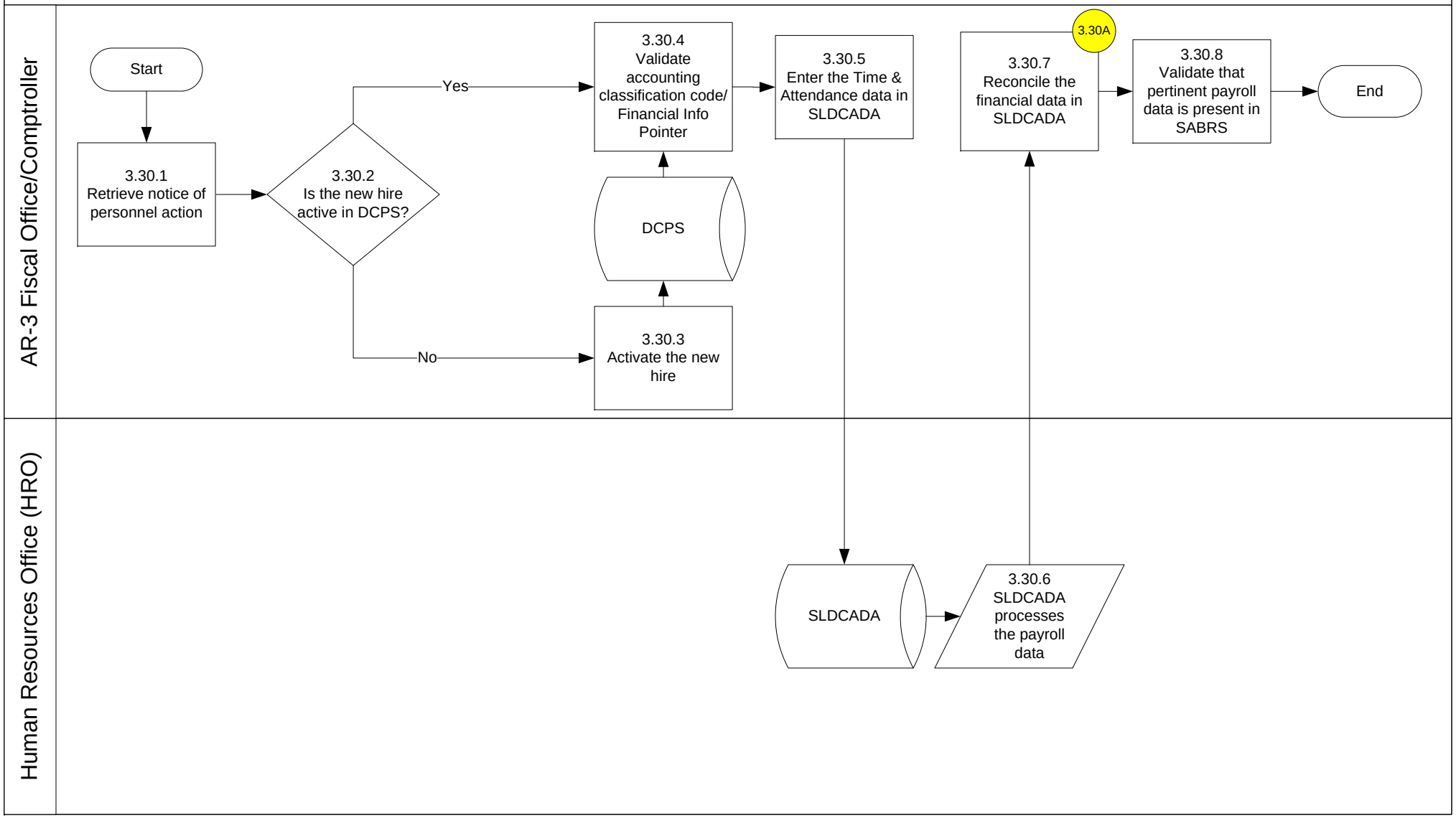
CPS-0014



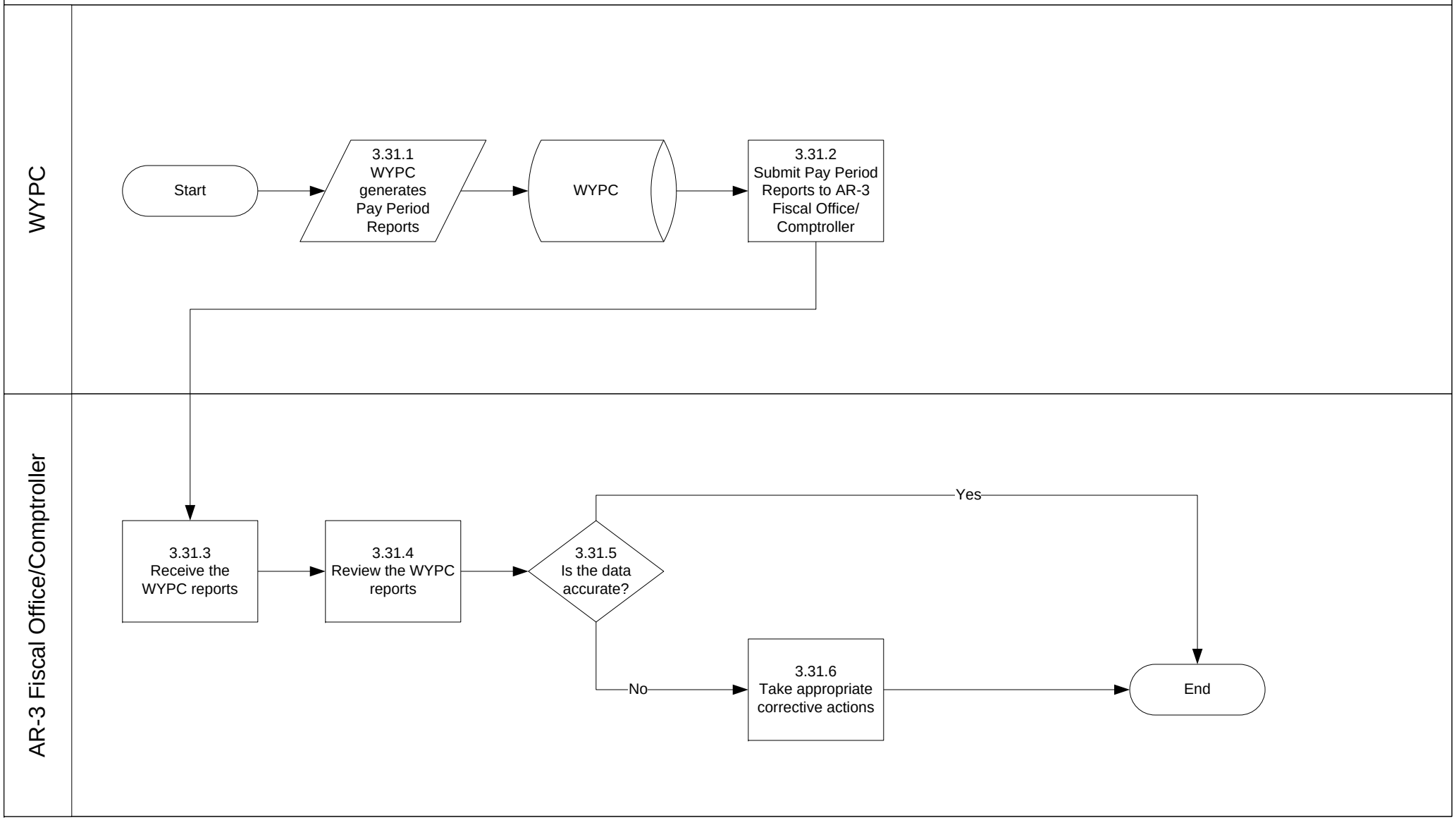
3. Funds Execution

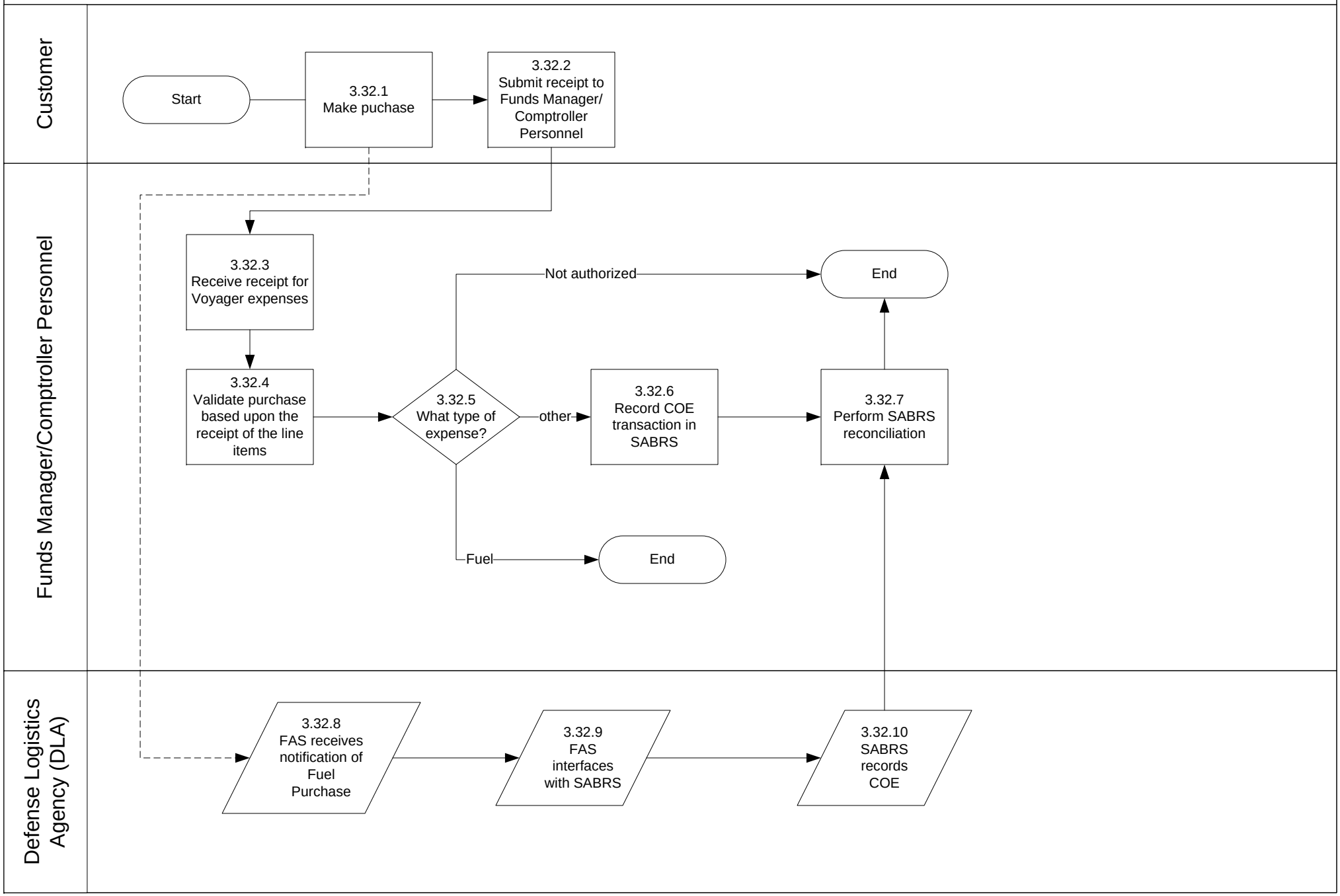
3.30 COB – Civilian Pay (Sustainment – Reconciliation New Record Establishment)

CPS-0015



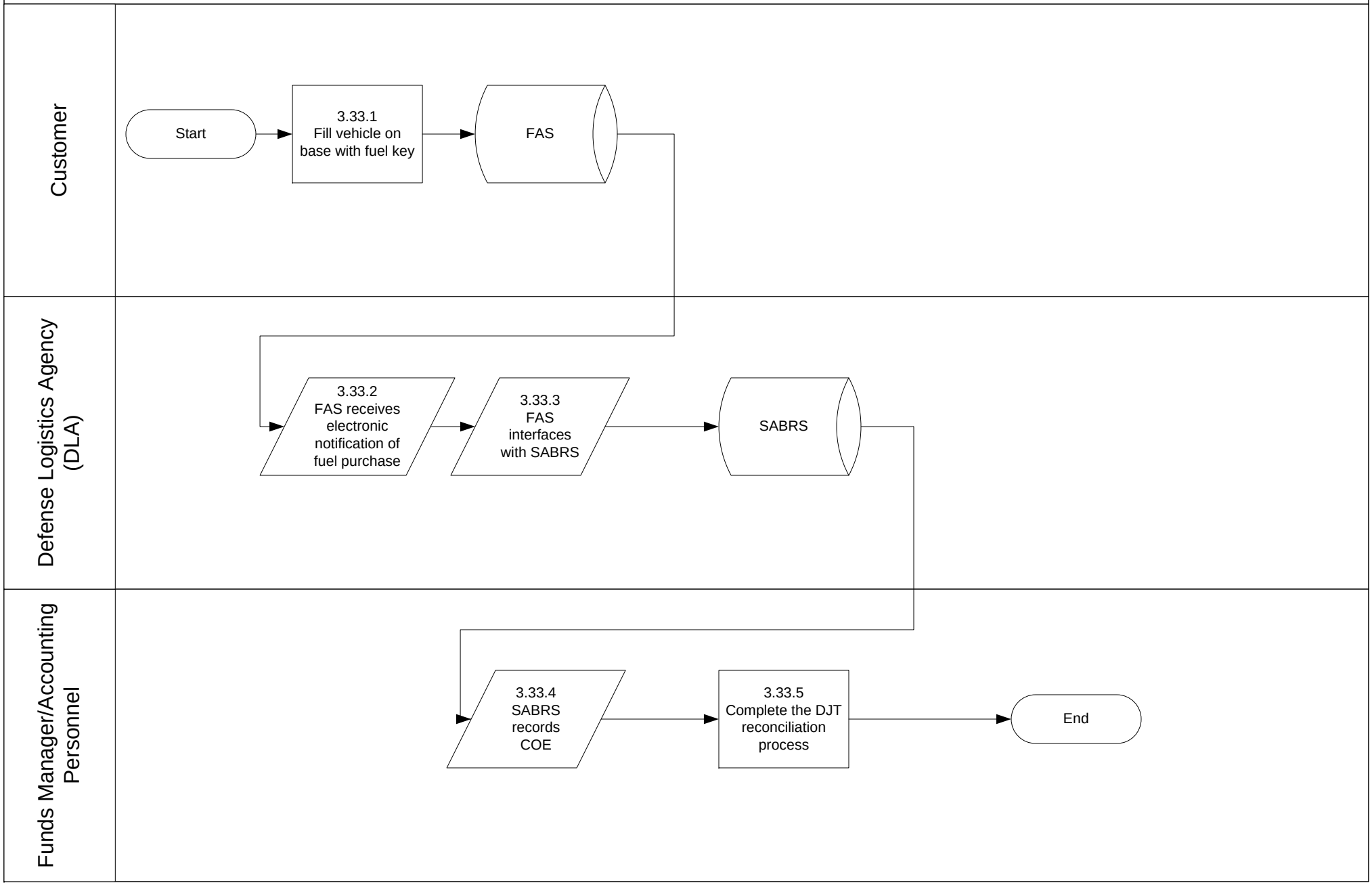
3.31 COB – Civilian Pay (Sustainment – Reconciliation – Work Year Personnel Cost (WYPC) to SABRS)

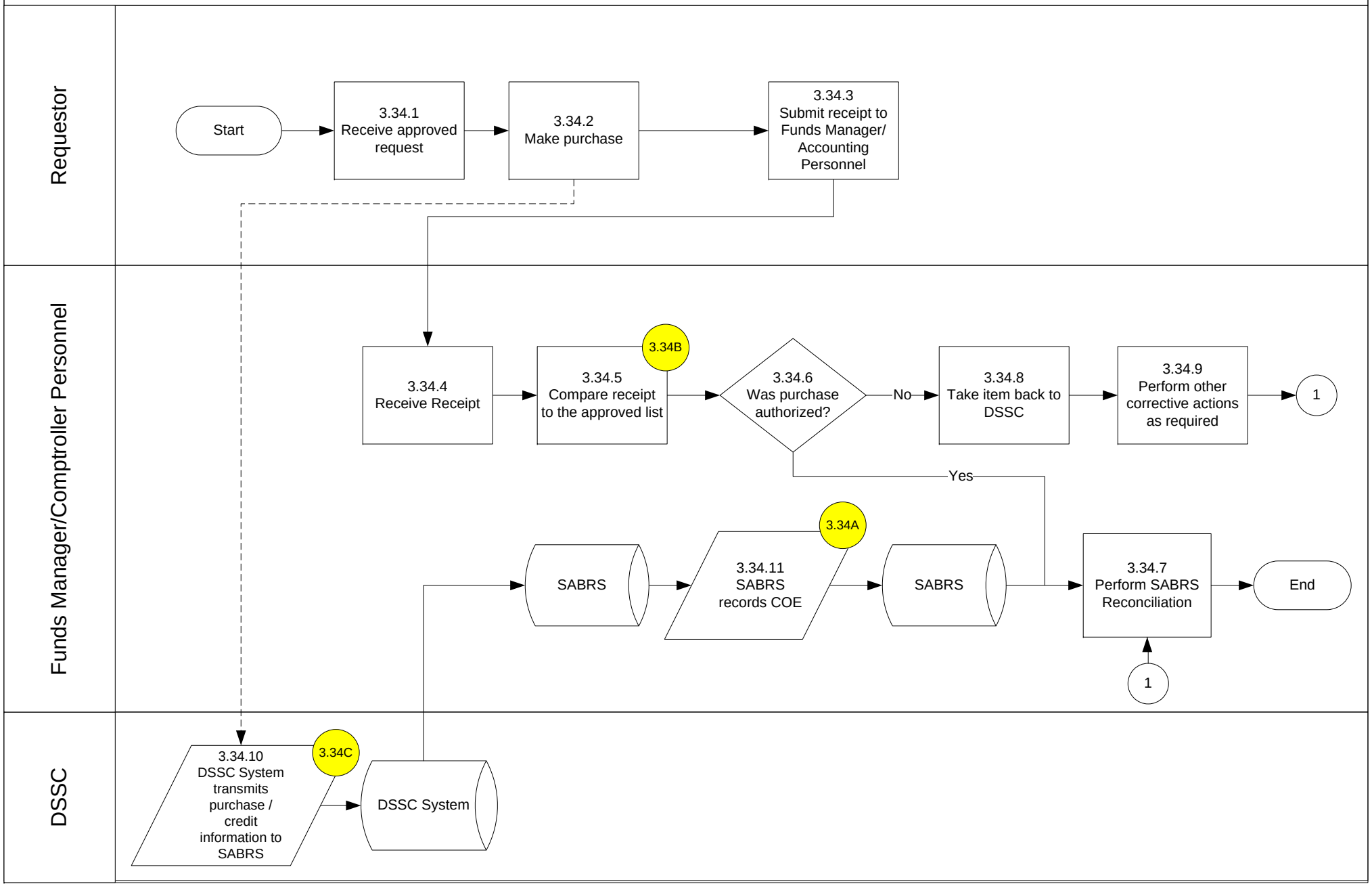



Customer
Funds Manager/Comptroller Personnel
Defense Logistics Agency (DLA)
Start
3.32.1 Make puchase
3.32.2 Submit receipt to Funds Manager/ Comptroller Personnel
3.32.3 Receive receipt for Voyager expenses
3.32.4 Validate purchase based upon the receipt of the line items
3.32.5 What type of expense?
Not authorized
End
other
3.32.6 Record COE transaction in SABRS
3.32.7 Perform SABRS reconciliation
Fuel
End
3.32.8 FAS receives notification of Fuel Purchase
3.32.9 FAS interfaces with SABRS
3.32.10 SABRS records COE

3. Funds Execution
3.33 COE Fuel – DLA/FAS

PFF-0007

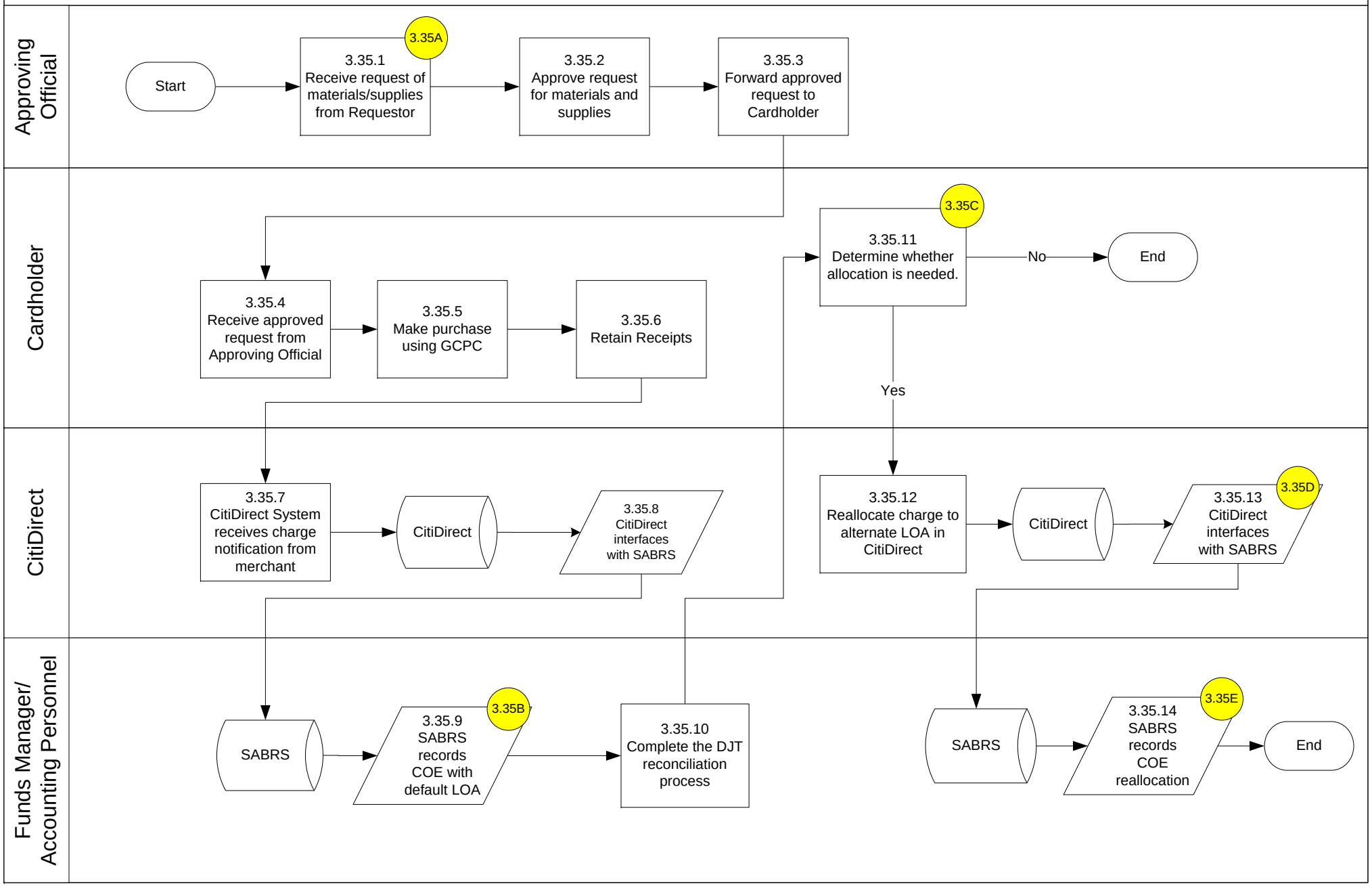



Requestor
Funds Manager/Comptroller Personnel
DSSC
Start
3.34.1 Receive approved request
3.34.2 Make purchase
3.34.3 Submit receipt to Funds Manager/ Accounting Personnel
3.34.4 Receive Receipt
3.34.5 Compare receipt to the approved list
3.34B
3.34.6 Was purchase authorized?
No
3.34.8 Take item back to DSSC
3.34.9 Perform other corrective actions as required
1
Yes
3.34A
SABRS
3.34.11 SABRS records COE
SABRS
3.34.7 Perform SABRS Reconciliation
End
1
3.34.10 DSSC System transmits purchase / credit information to SABRS
3.34C
DSSC System

3. Funds Execution

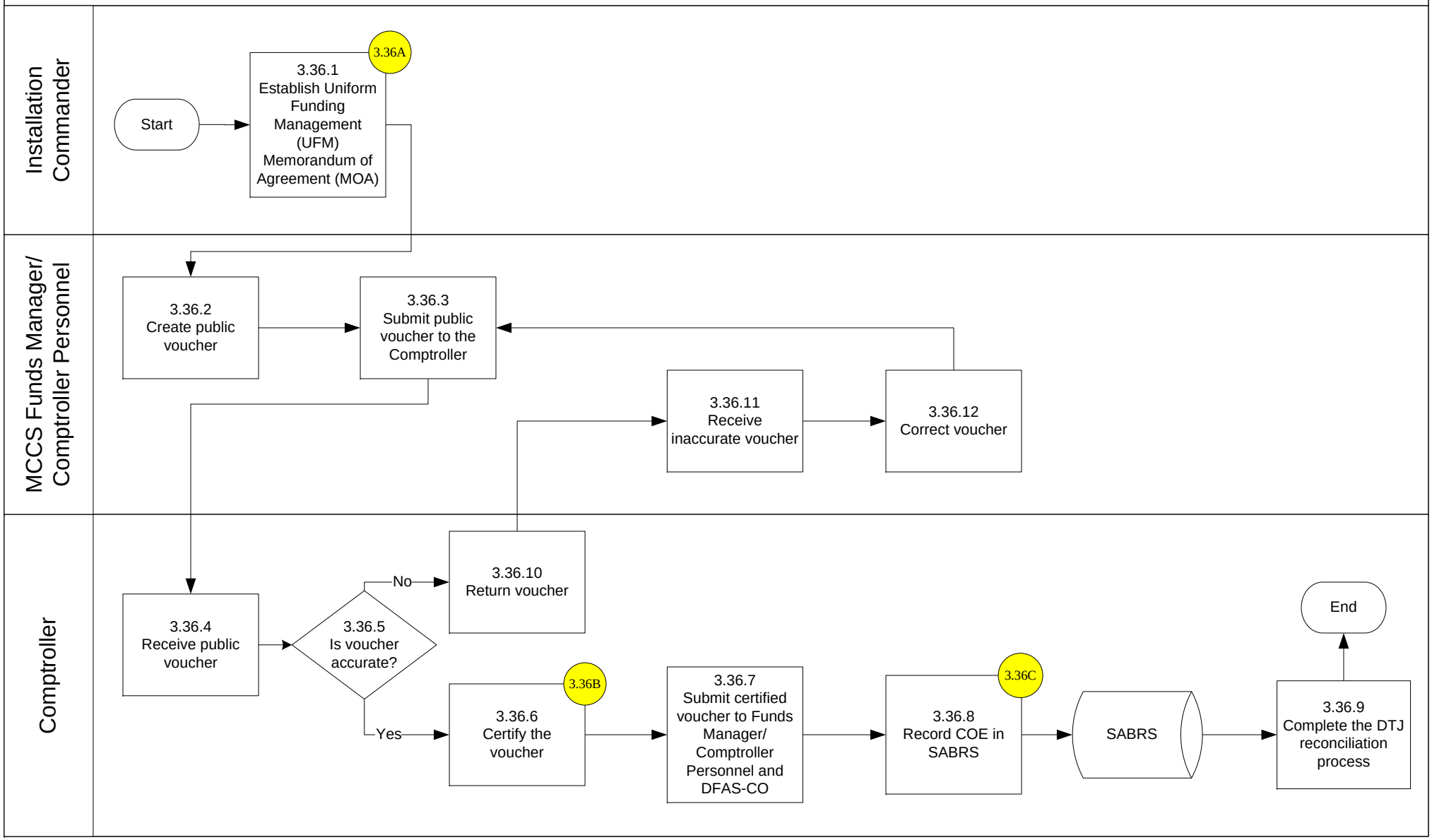
3.35 COE – Materials & Supplies – Government Commercial Purchase Card (GCPC)

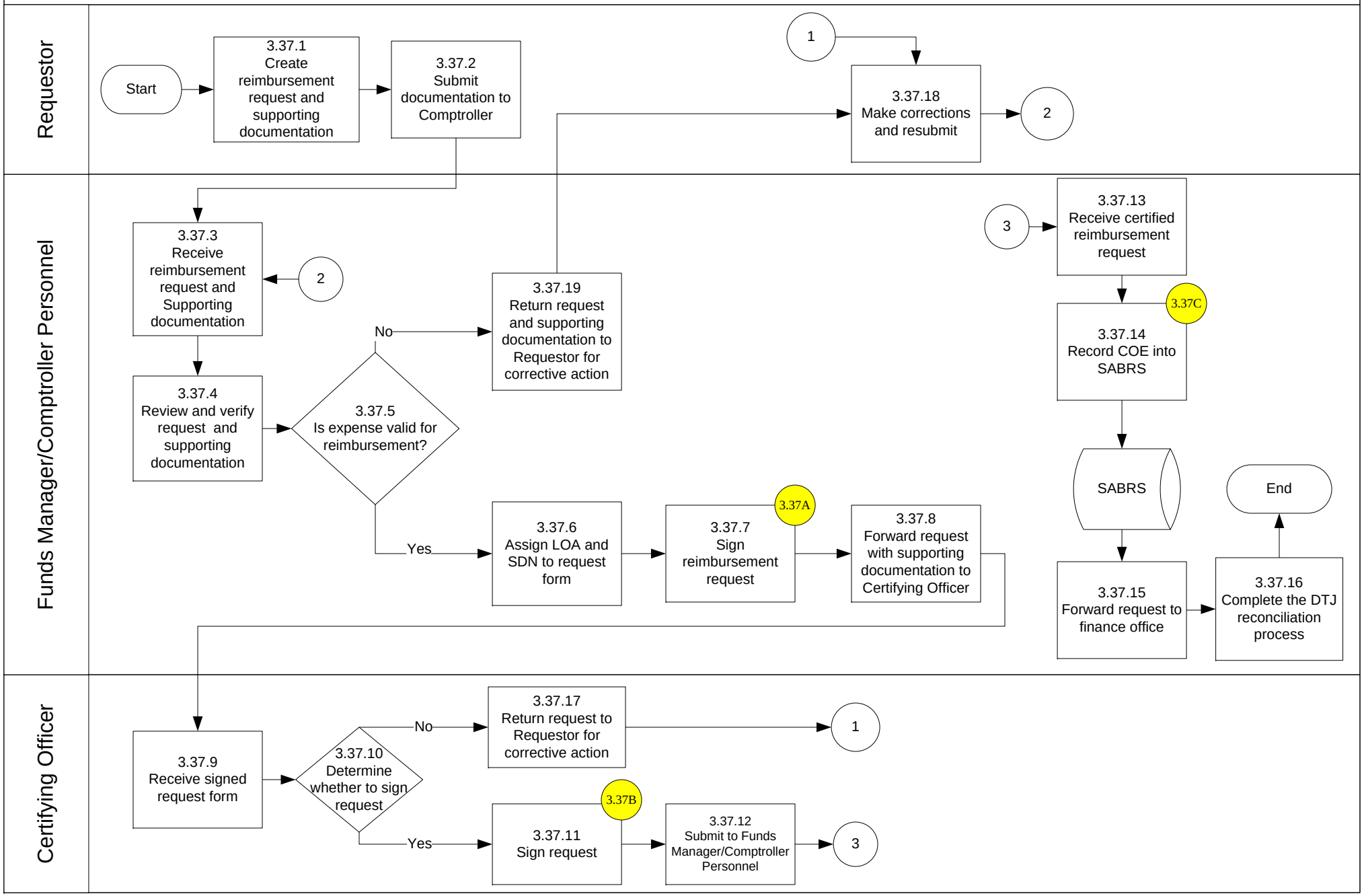
PFF-0004

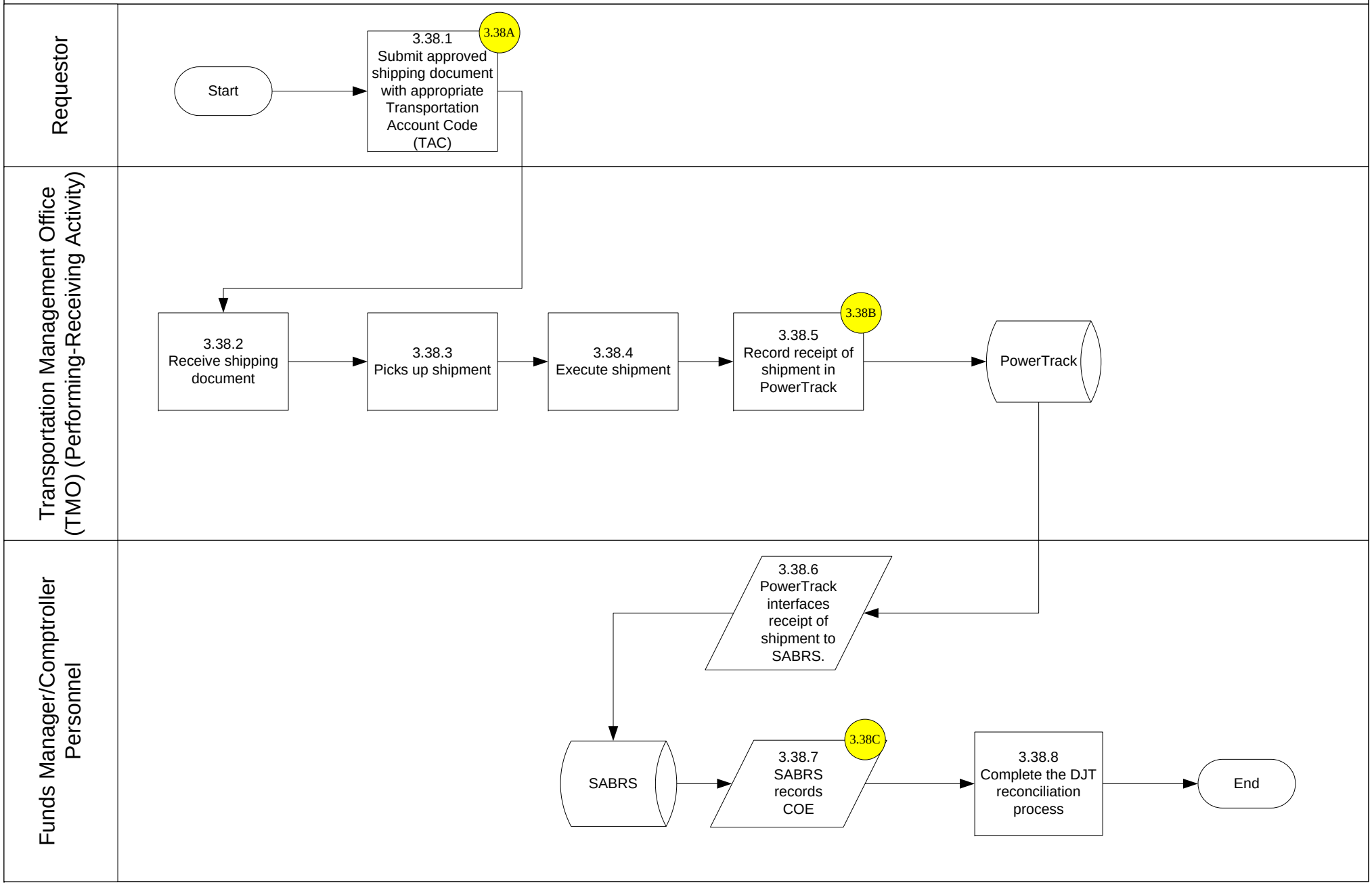


3. Funds Execution
3.36 COE – UFM/MCCS

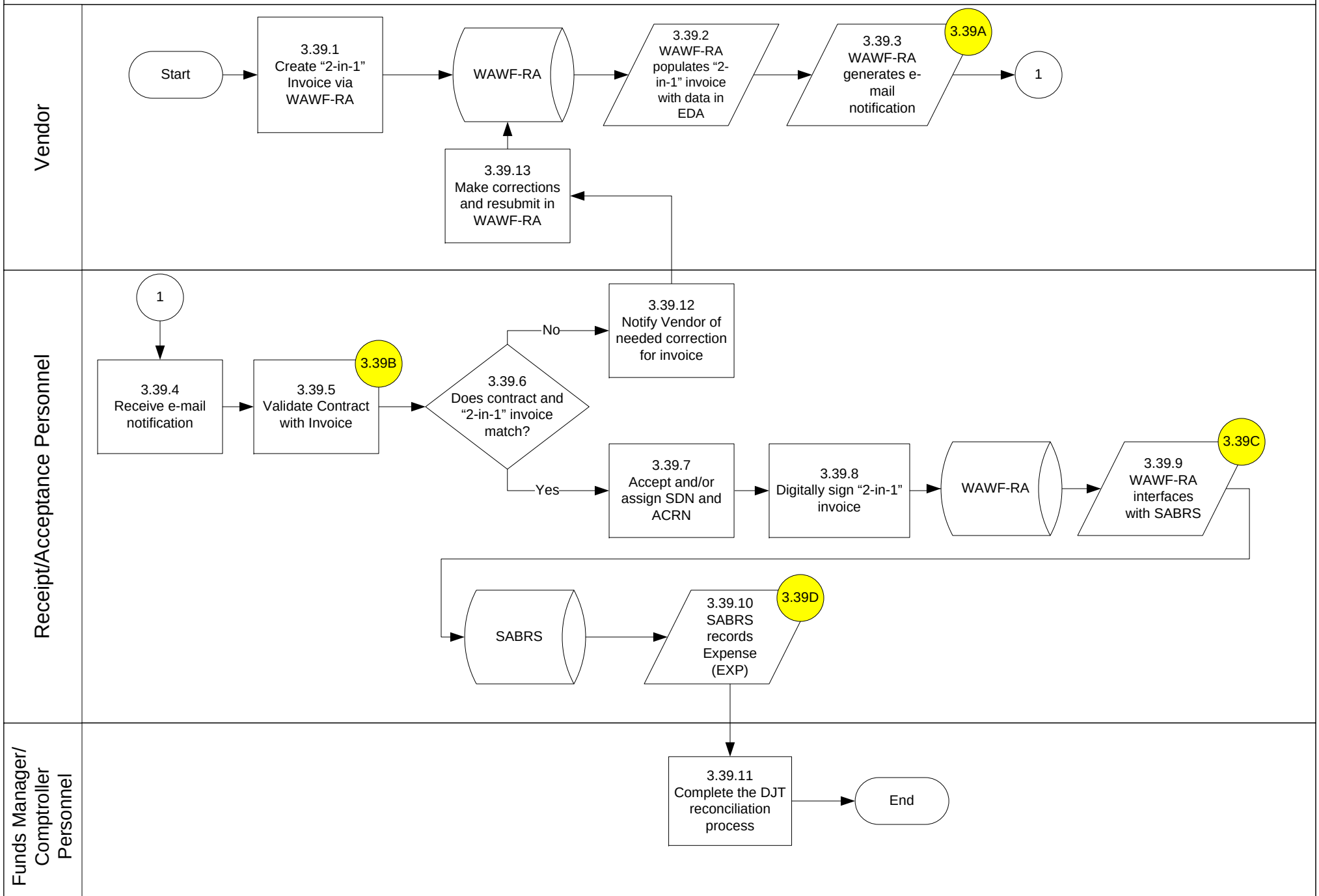
PFF-0006




Requestor
Funds Manager/Comptroller Personnel
Certifying Officer
Start
3.37.1 Create reimbursement request and supporting documentation
3.37.2 Submit documentation to Comptroller
1
3.37.18 Make corrections and resubmit
2
3.37.3 Receive reimbursement request and Supporting documentation
2
3.37.4 Review and verify request and supporting documentation
3.37.5 Is expense valid for reimbursement?
No
3.37.19 Return request and supporting documentation to Requestor for corrective action
Yes
3.37.6 Assign LOA and SDN to request form
3.37.7 Sign reimbursement request
3.37A
3.37.8 Forward request with supporting documentation to Certifying Officer
3
3.37.13 Receive certified reimbursement request
3.37C
3.37.14 Record COE into SABRS
SABRS
3.37.15 Forward request to finance office
3.37.16 Complete the DTJ reconciliation process
End
3.37.9 Receive signed request form
3.37.10 Determine whether to sign request
No
3.37.17 Return request to Requestor for corrective action
1
Yes
3.37.11 Sign request
3.37B
3.37.12 Submit to Funds Manager/Comptroller Personnel
3


Requestor
Transportation Management Office (TMO) (Performing-Receiving Activity)
Funds Manager/Comptroller Personnel
Start
3.38.1 Submit approved shipping document with appropriate Transportation Account Code (TAC)
3.38A
3.38.2 Receive shipping document
3.38.3 Picks up shipment
3.38.4 Execute shipment
3.38.5 Record receipt of shipment in PowerTrack
3.38B
PowerTrack
3.38.6 PowerTrack interfaces receipt of shipment to SABRS.
SABRS
3.38.7 SABRS records COE
3.38C
3.38.8 Complete the DJT reconciliation process
End

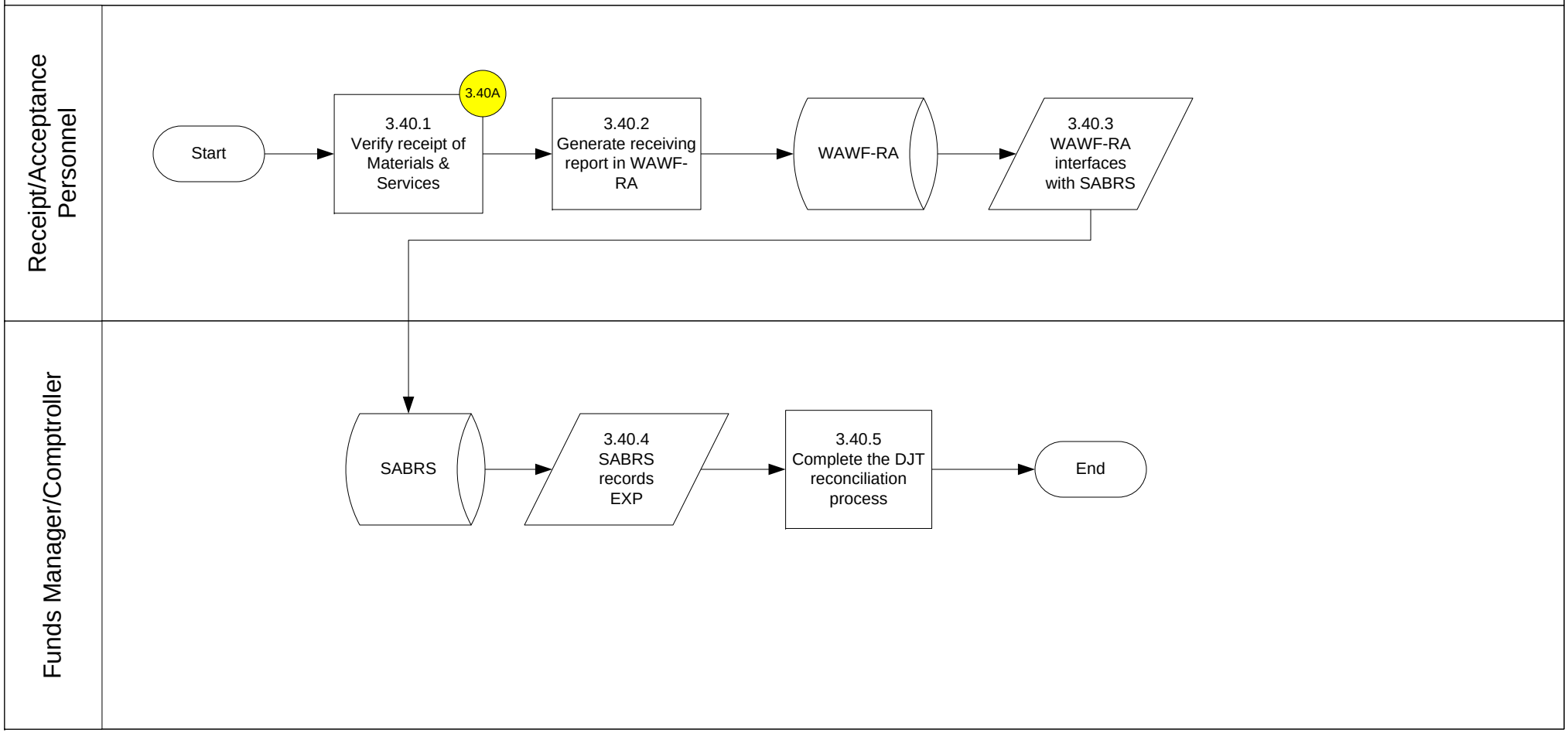
3.39 Expense – Materials & Services via “2-in-1” Invoice (WAWF-RA)

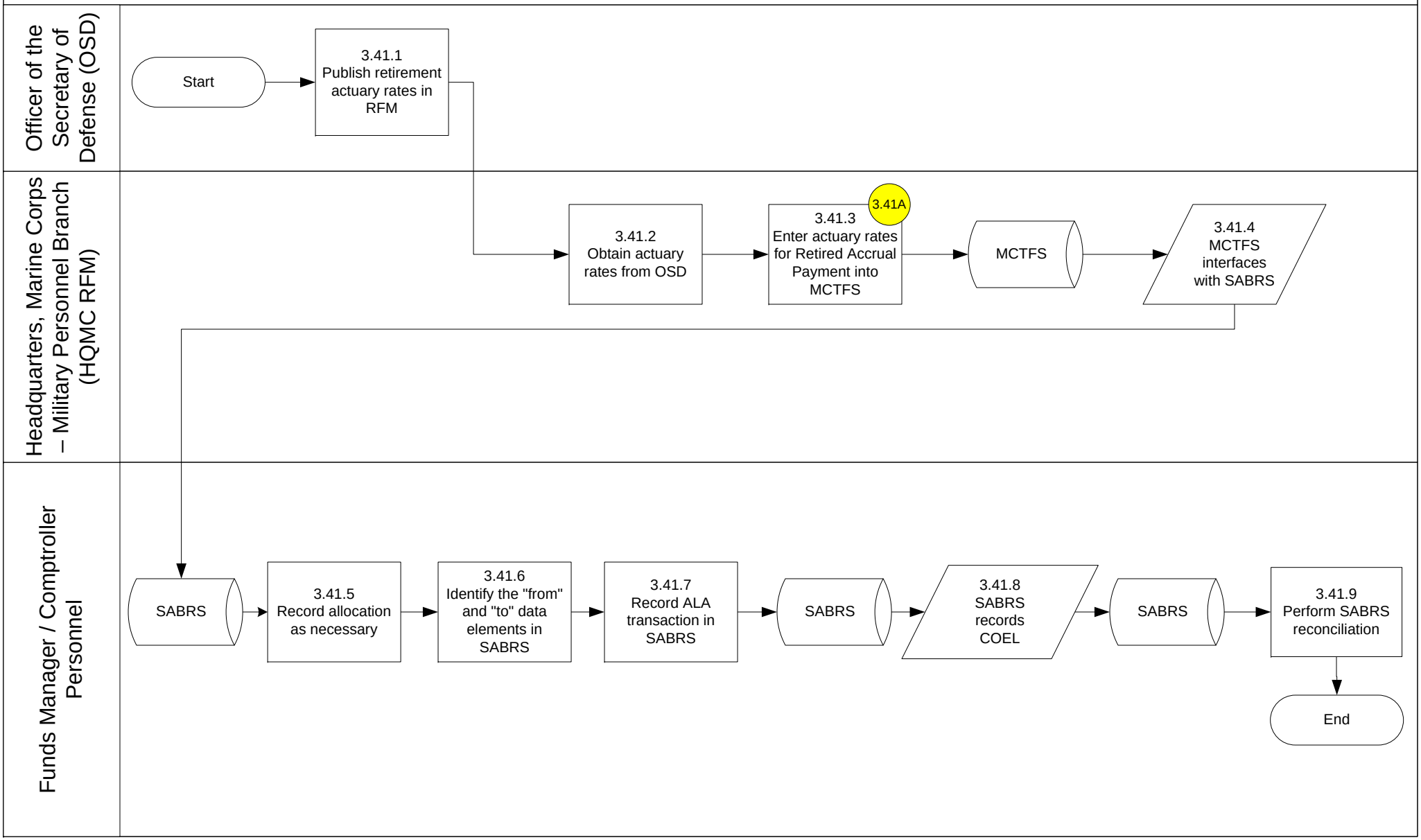


3. Funds Execution

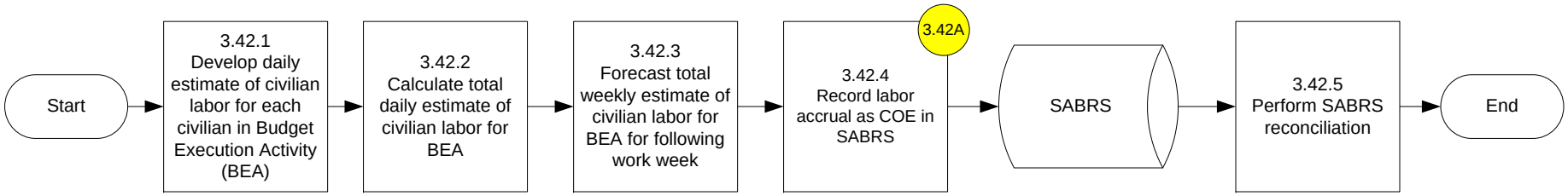
3.40 Expense – Materials & Services (WAWF-RA)

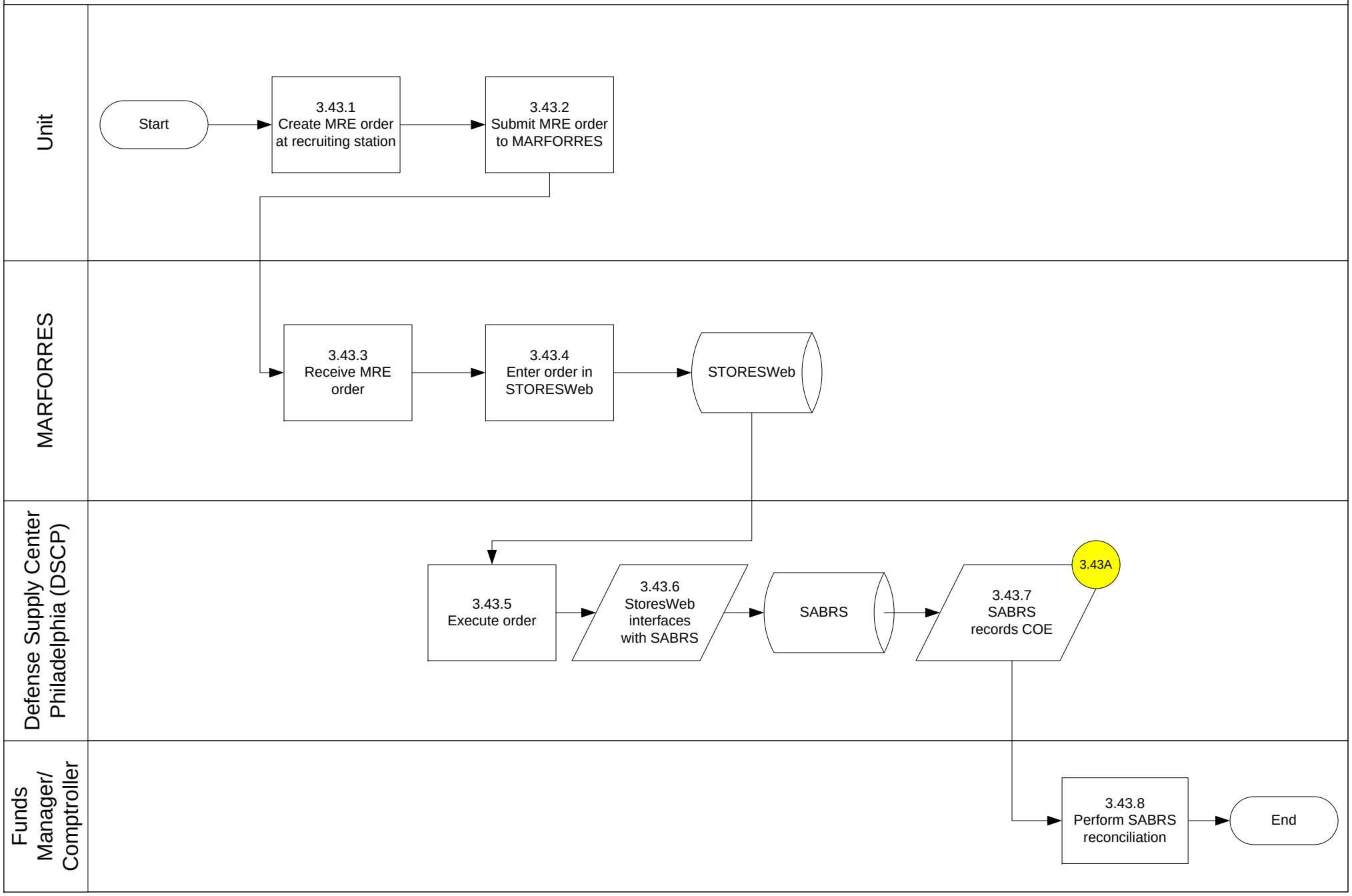
PFE-0005

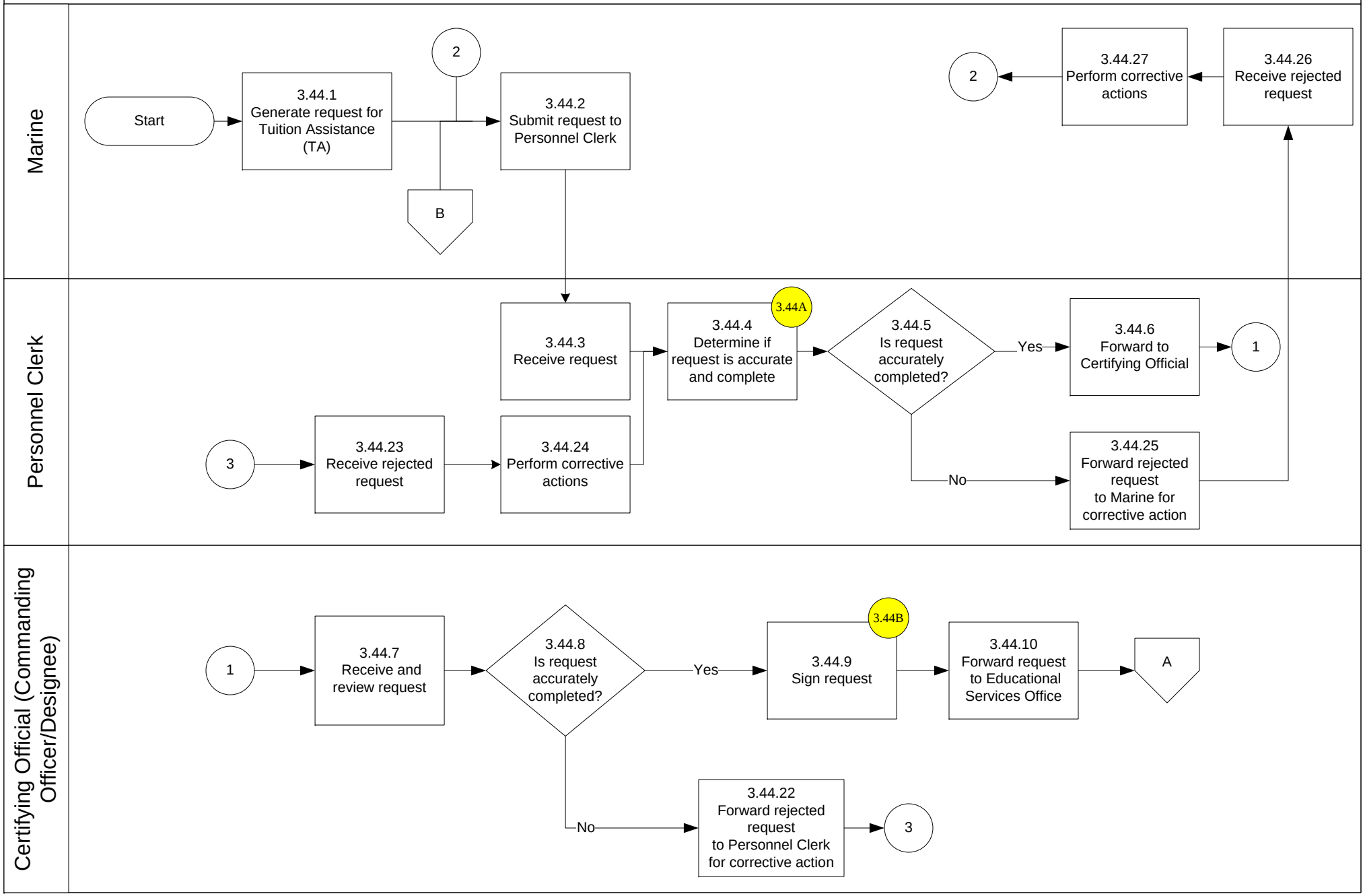



Officer of the Secretary of Defense (OSD)
Headquarters, Marine Corps – Military Personnel Branch (HQMC RFM)
Funds Manager / Comptroller Personnel
Start
3.41.1 Publish retirement actuary rates in RFM
3.41.2 Obtain actuary rates from OSD
3.41A
3.41.3 Enter actuary rates for Retired Accrual Payment into MCTFS
MCTFS
3.41.4 MCTFS interfaces with SABRS
SABRS
3.41.5 Record allocation as necessary
3.41.6 Identify the "from" and "to" data elements in SABRS
3.41.7 Record ALA transaction in SABRS
SABRS
3.41.8 SABRS records COEL
SABRS
3.41.9 Perform SABRS reconciliation
End

Comptroller Personnel



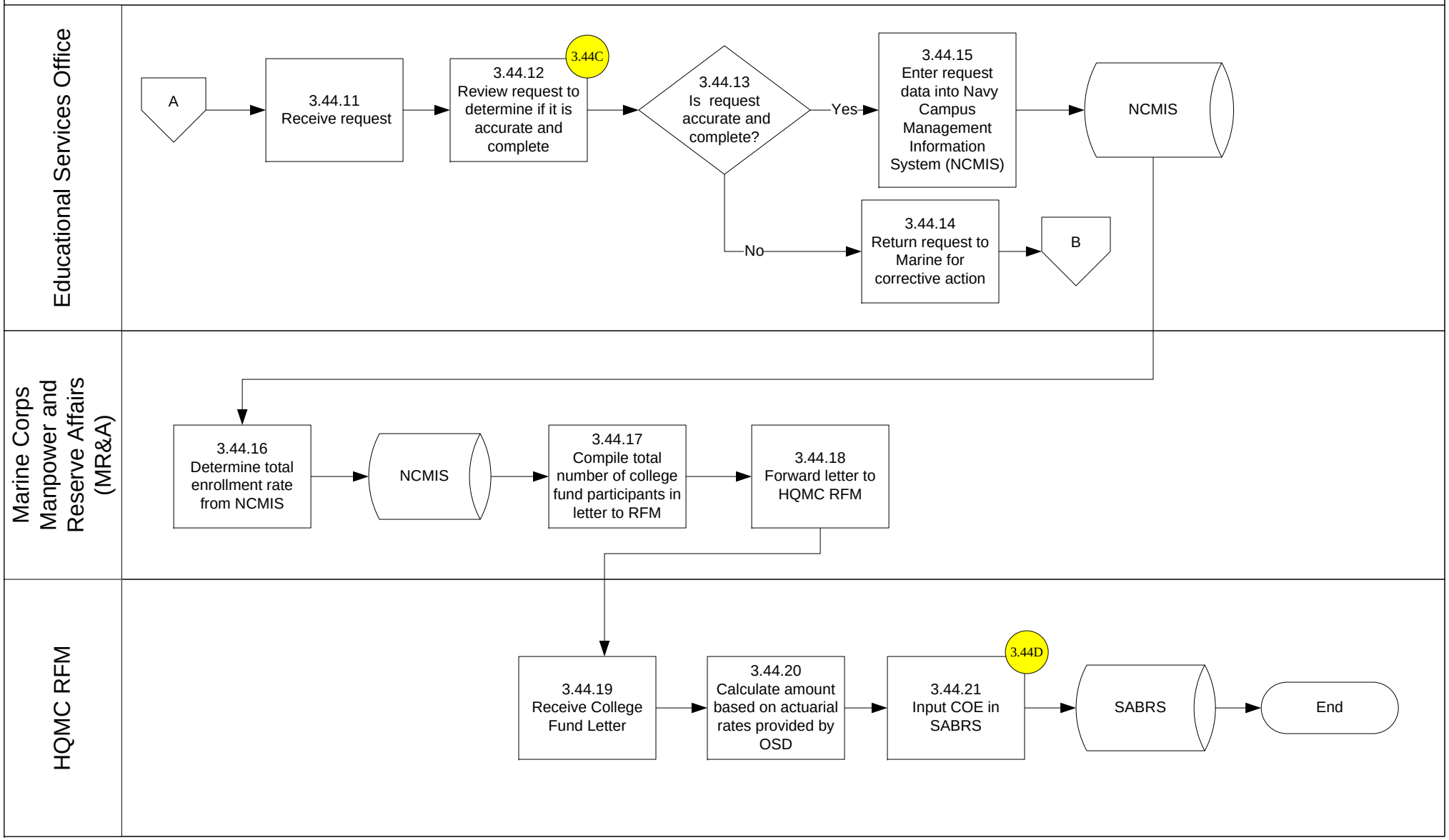

Unit
MARFORRES
Defense Supply Center Philadelphia (DSCP)
Funds Manager/ Comptroller
Start
3.43.1 Create MRE order at recruiting station
3.43.2 Submit MRE order to MARFORRES
3.43.3 Receive MRE order
3.43.4 Enter order in STORESWeb
STORESWeb
3.43.5 Execute order
3.43.6 StoresWeb interfaces with SABRS
SABRS
3.43.7 SABRS records COE
3.43A
3.43.8 Perform SABRS reconciliation
End


Marine
Personnel Clerk
Certifying Official (Commanding Officer/Designee)
Start
3.44.1 Generate request for Tuition Assistance (TA)
2
B
3.44.2 Submit request to Personnel Clerk
3.44.26 Receive rejected request
3.44.27 Perform corrective actions
2
3.44.3 Receive request
3.44.4 Determine if request is accurate and complete
3.44A
3.44.5 Is request accurately completed?
Yes
3.44.6 Forward to Certifying Official
1
No
3.44.25 Forward rejected request to Marine for corrective action
3
3.44.23 Receive rejected request
3.44.24 Perform corrective actions
1
3.44.7 Receive and review request
3.44.8 Is request accurately completed?
Yes
3.44B
3.44.9 Sign request
3.44.10 Forward request to Educational Services Office
A
No
3.44.22 Forward rejected request to Personnel Clerk for corrective action
3

3. Funds Execution

3.44 COE – College Fund (Reserve & Active), Page 2

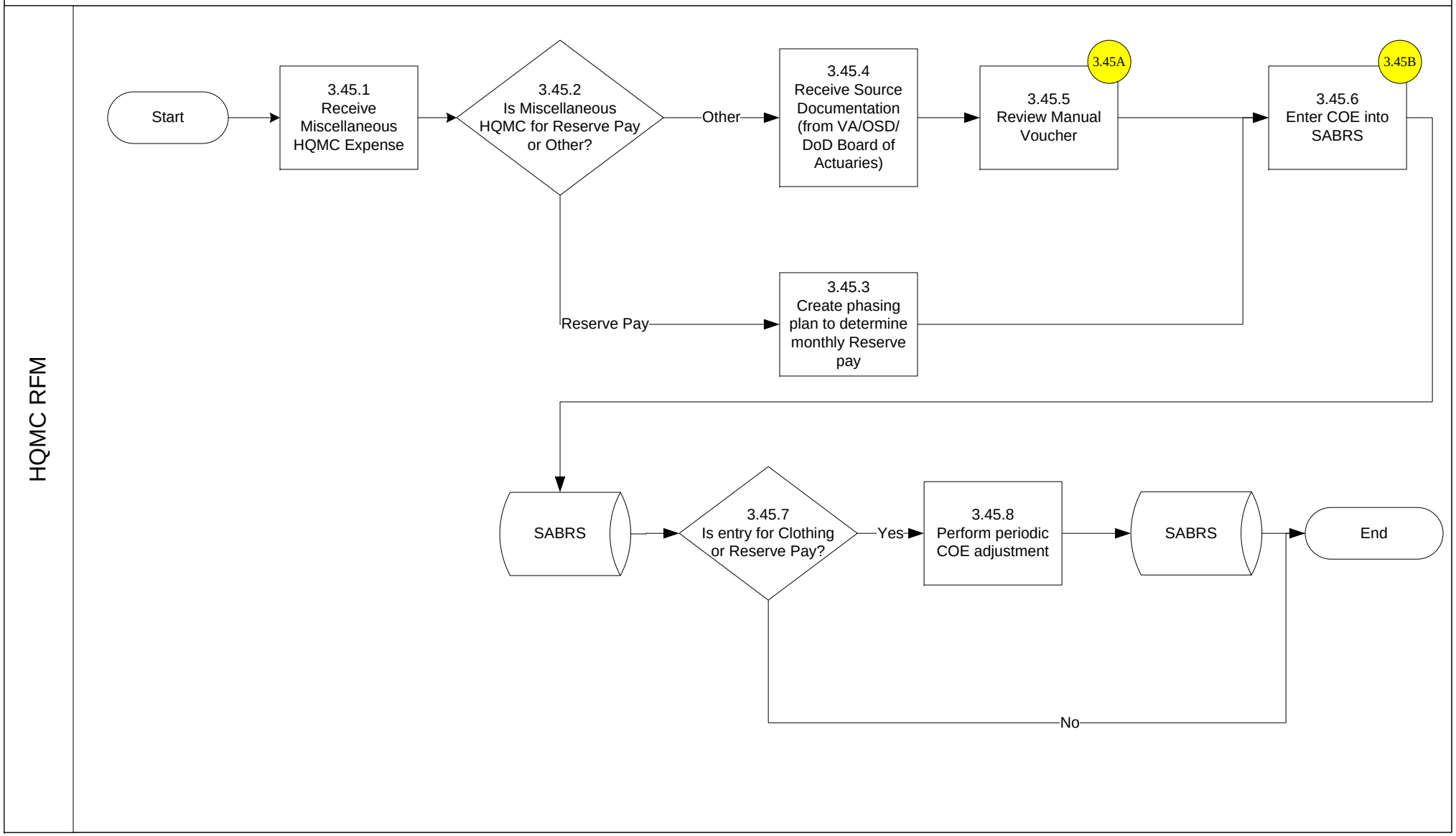
PFF-00013

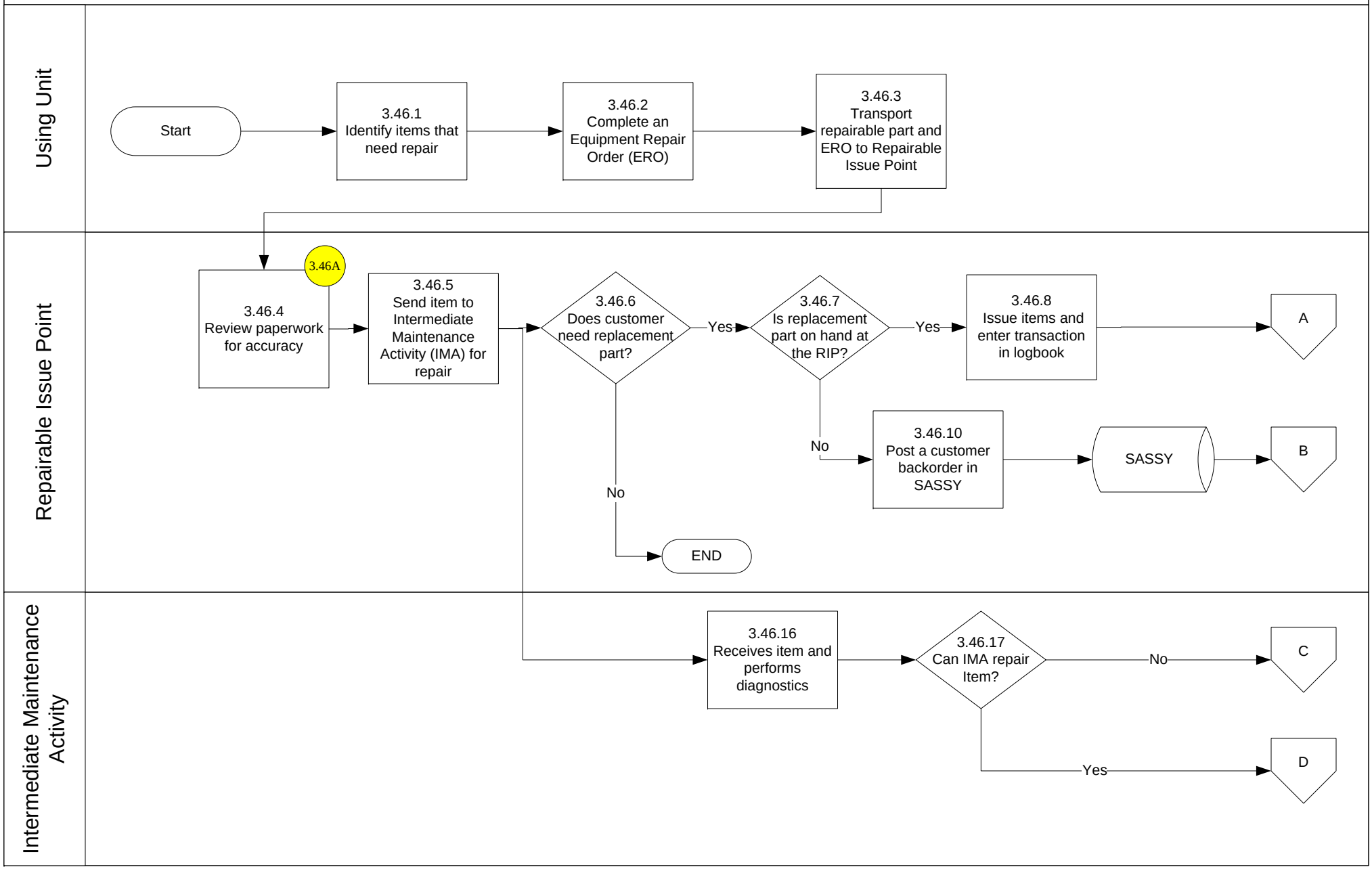


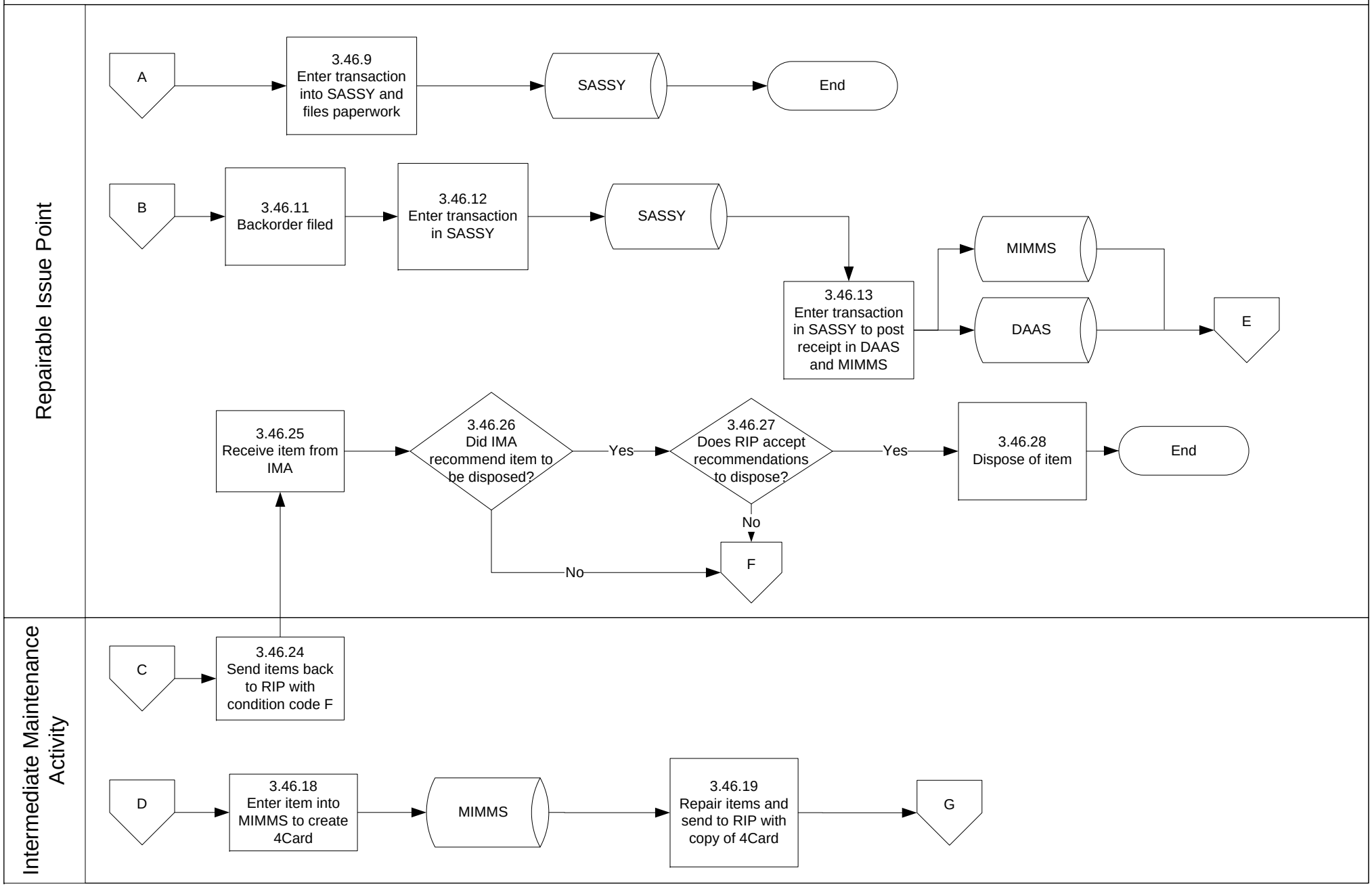
3. Funds Execution

3.45 COE – Miscellaneous HQMC (To Include Clothing Issue and Reserve Pay)

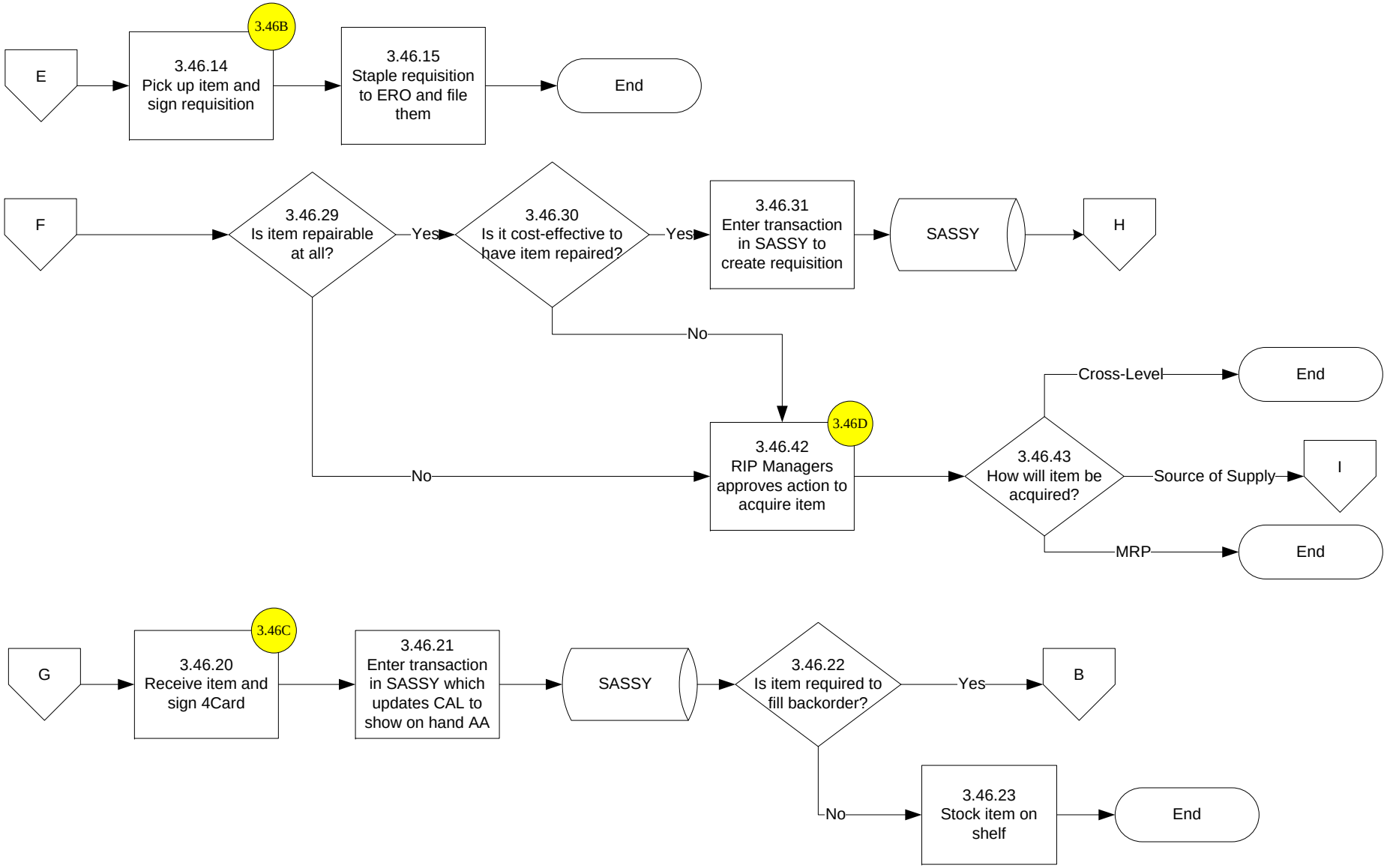
PFF-00014

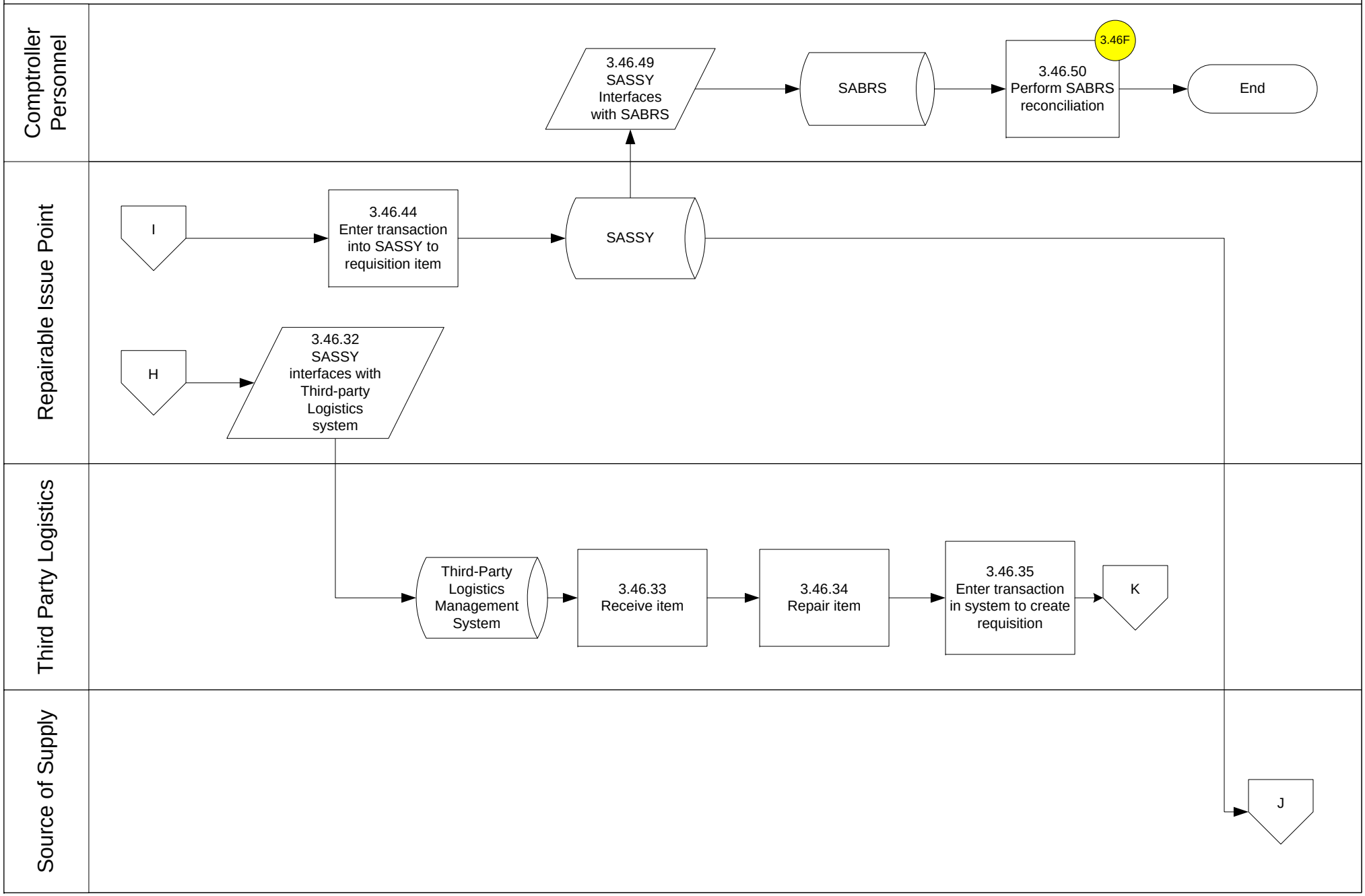


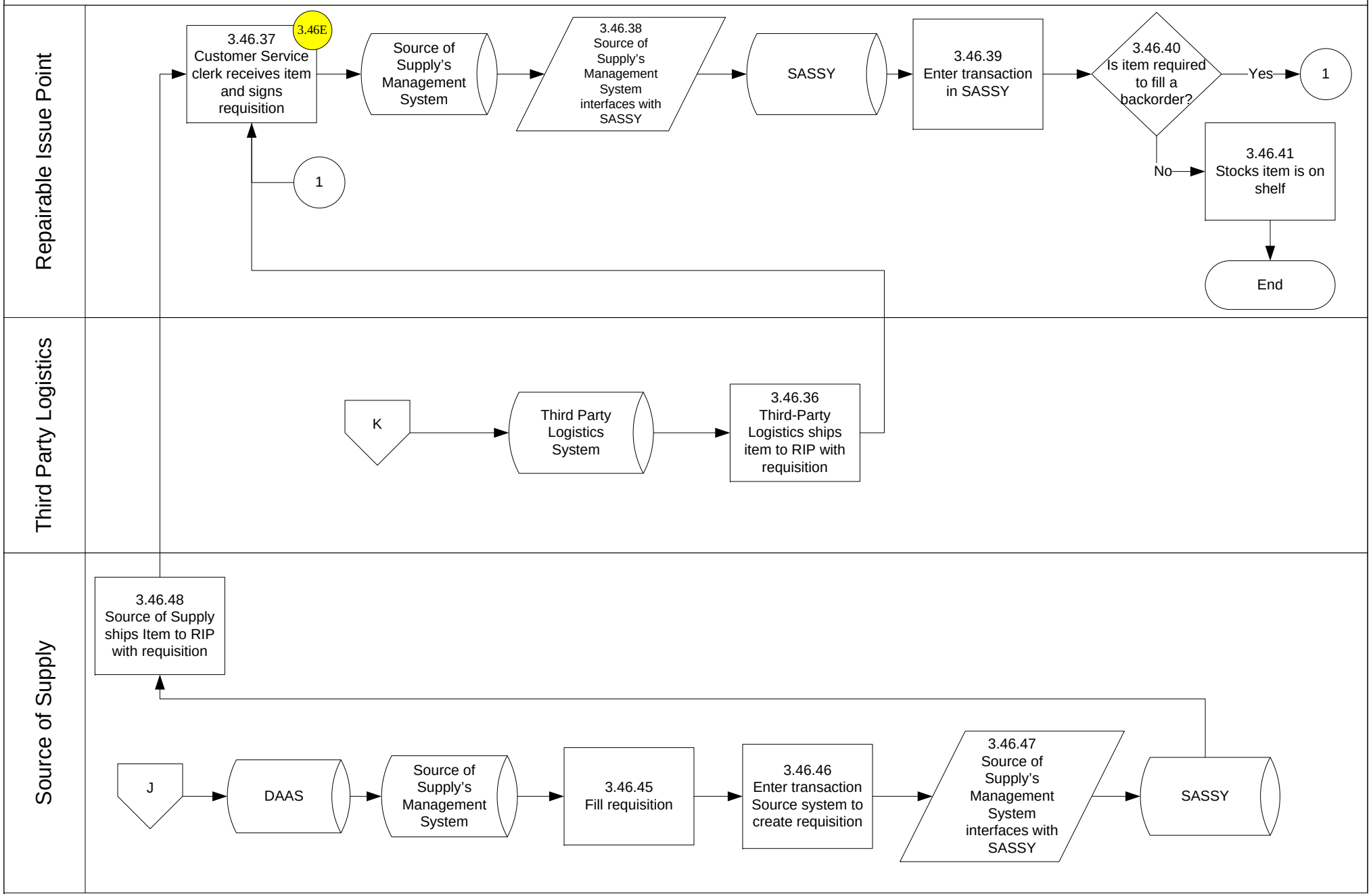

Using Unit
Repairable Issue Point
Intermediate Maintenance Activity
Start
3.46.1 Identify items that need repair
3.46.2 Complete an Equipment Repair Order (ERO)
3.46.3 Transport repairable part and ERO to Repairable Issue Point
3.46A
3.46.4 Review paperwork for accuracy
3.46.5 Send item to Intermediate Maintenance Activity (IMA) for repair
3.46.6 Does customer need replacement part?
Yes
No
END
3.46.7 Is replacement part on hand at the RIP?
Yes
No
3.46.8 Issue items and enter transaction in logbook
A
3.46.10 Post a customer backorder in SASSY
SASSY
B
3.46.16 Receives item and performs diagnostics
3.46.17 Can IMA repair Item?
No
C
Yes
D


Repairable Issue Point
Intermediate Maintenance Activity
A
3.46.9 Enter transaction into SASSY and files paperwork
SASSY
End
B
3.46.11 Backorder filed
3.46.12 Enter transaction in SASSY
SASSY
3.46.13 Enter transaction in SASSY to post receipt in DAAS and MIMMS
MIMMS
DAAS
E
3.46.25 Receive item from IMA
3.46.26 Did IMA recommend item to be disposed?
Yes
3.46.27 Does RIP accept recommendations to dispose?
Yes
3.46.28 Dispose of item
End
No
F
No
C
3.46.24 Send items back to RIP with condition code F
D
3.46.18 Enter item into MIMMS to create 4Card
MIMMS
3.46.19 Repair items and send to RIP with copy of 4Card
G

Repairable Issue Point



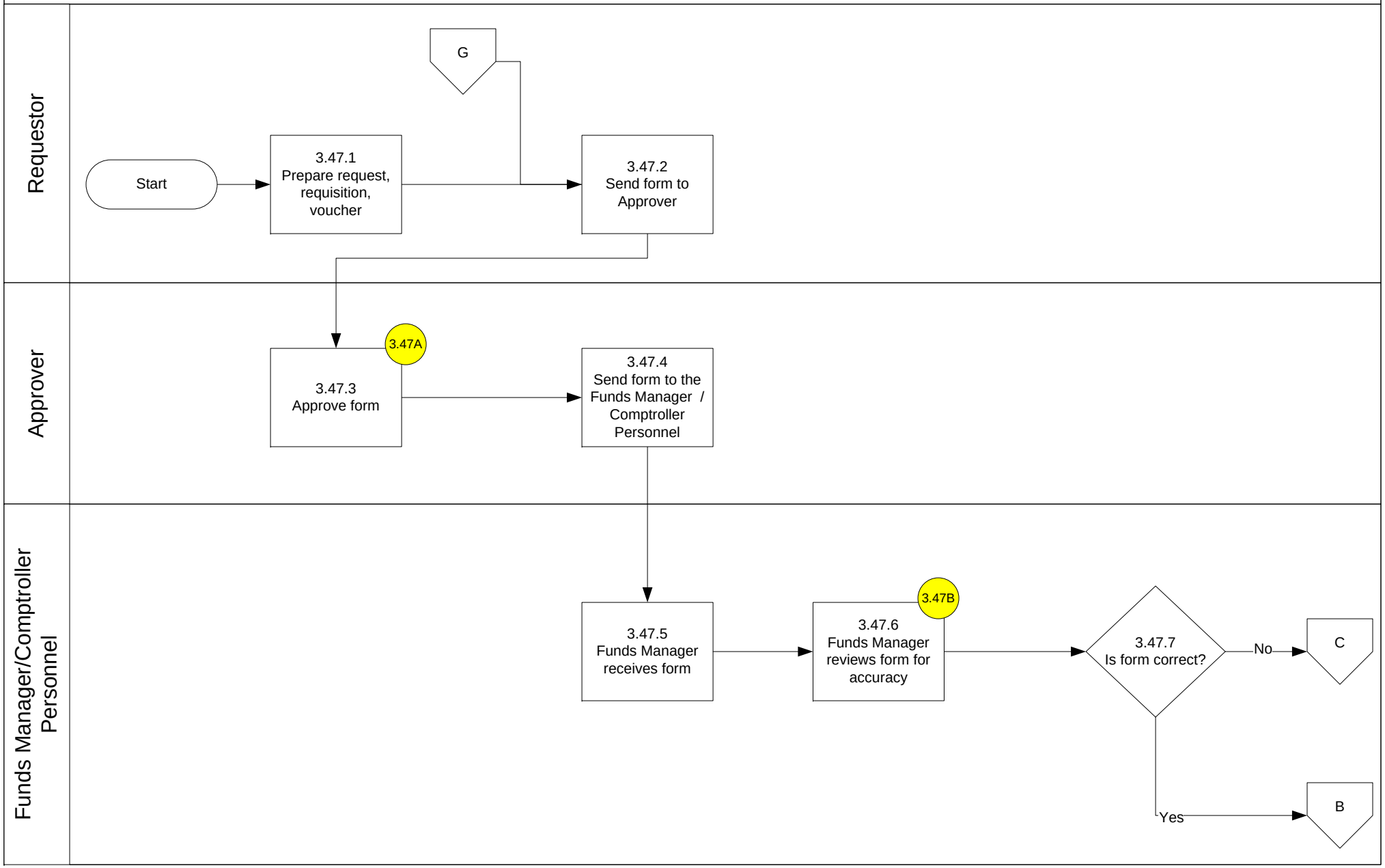

Comptroller Personnel
Repairable Issue Point
Third Party Logistics
Source of Supply
3.46.49 SASSY Interfaces with SABRS
SABRS
3.46F
3.46.50 Perform SABRS reconciliation
End
I
3.46.44 Enter transaction into SASSY to requisition item
SASSY
H
3.46.32 SASSY interfaces with Third-party Logistics system
Third-Party Logistics Management System
3.46.33 Receive item
3.46.34 Repair item
3.46.35 Enter transaction in system to create requisition
K
J

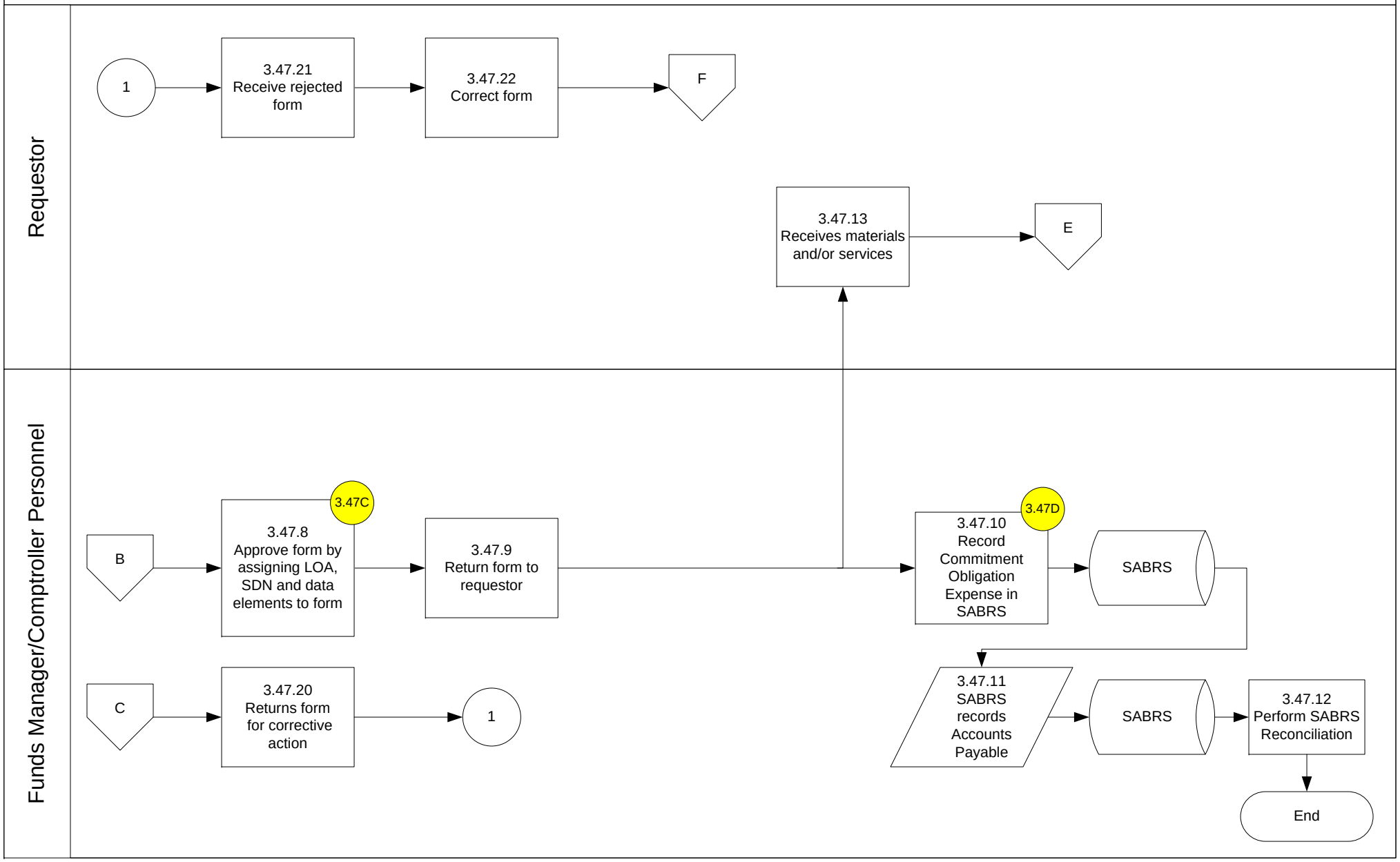

Repairable Issue Point
3.46E
3.46.37 Customer Service clerk receives item and signs requisition
Source of Supply's Management System
3.46.38 Source of Supply's Management System interfaces with SASSY
SASSY
3.46.39 Enter transaction in SASSY
3.46.40 Is item required to fill a backorder?
Yes
1
No
3.46.41 Stocks item is on shelf
End
1
Third Party Logistics
K
Third Party Logistics System
3.46.36 Third-Party Logistics ships item to RIP with requisition
Source of Supply
3.46.48 Source of Supply ships Item to RIP with requisition
J
DAAS
Source of Supply's Management System
3.46.45 Fill requisition
3.46.46 Enter transaction Source system to create requisition
3.46.47 Source of Supply's Management System interfaces with SASSY
SASSY

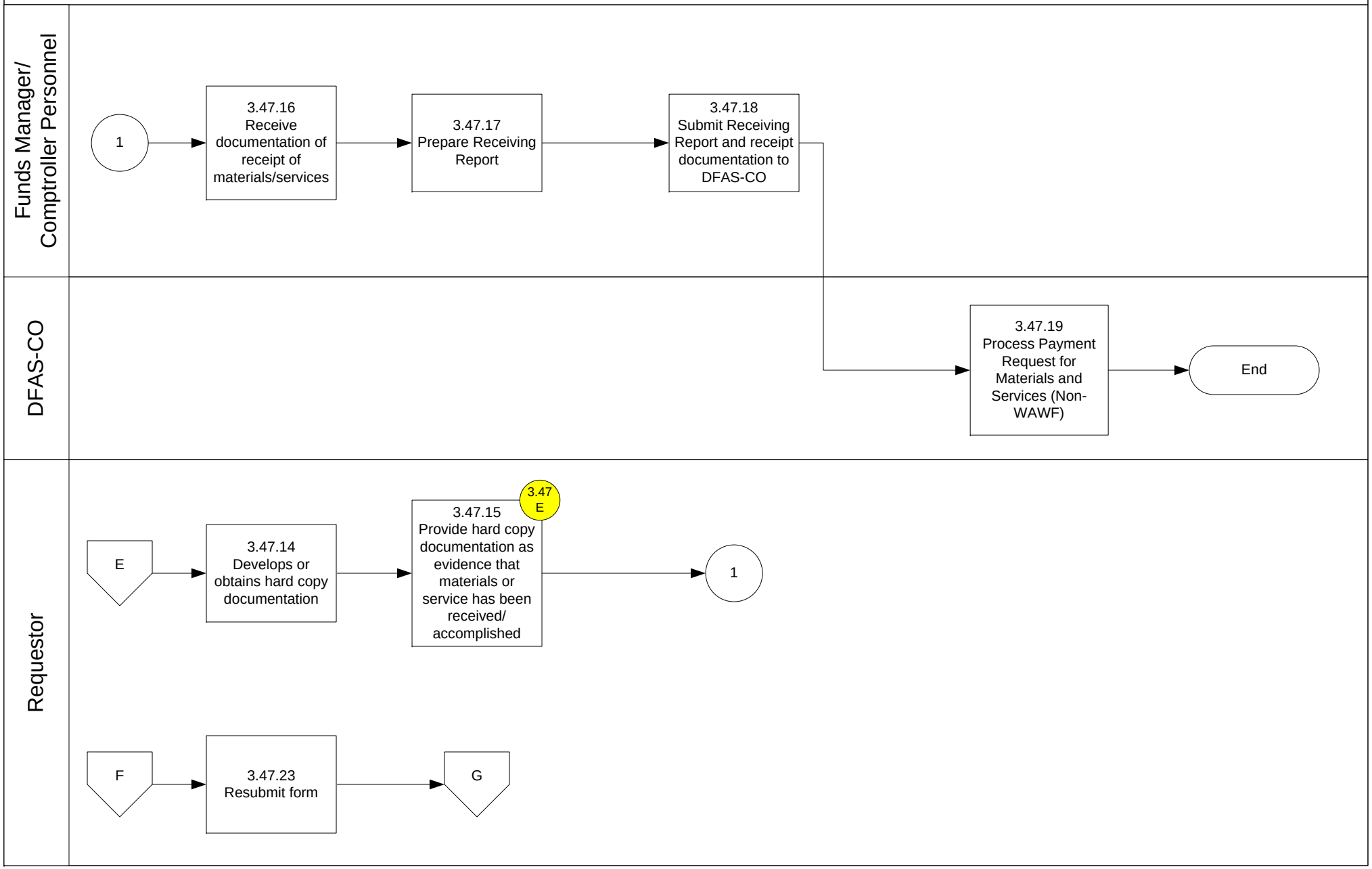
3. Funds Execution

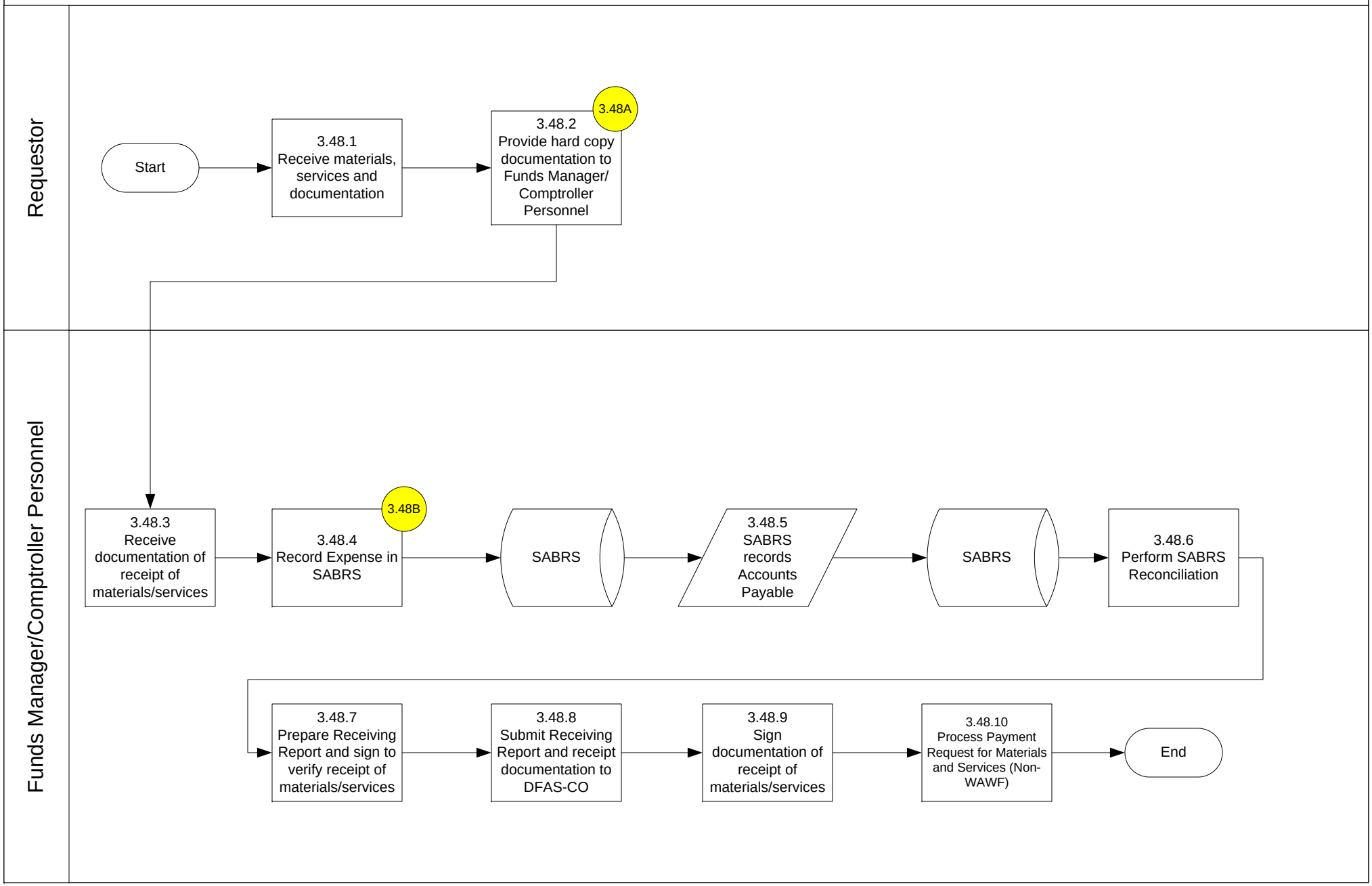
3.47 Create Commitment-Obligation-Expense (COE) for Materials and Services, Page 1

PFF-0015




Requestor
Funds Manager/Comptroller Personnel
1
3.47.21 Receive rejected form
3.47.22 Correct form
F
3.47.13 Receives materials and/or services
E
B
3.47C
3.47.8 Approve form by assigning LOA, SDN and data elements to form
3.47.9 Return form to requestor
3.47D
3.47.10 Record Commitment Obligation Expense in SABRS
SABRS
C
3.47.20 Returns form for corrective action
1
3.47.11 SABRS records Accounts Payable
SABRS
3.47.12 Perform SABRS Reconciliation
End

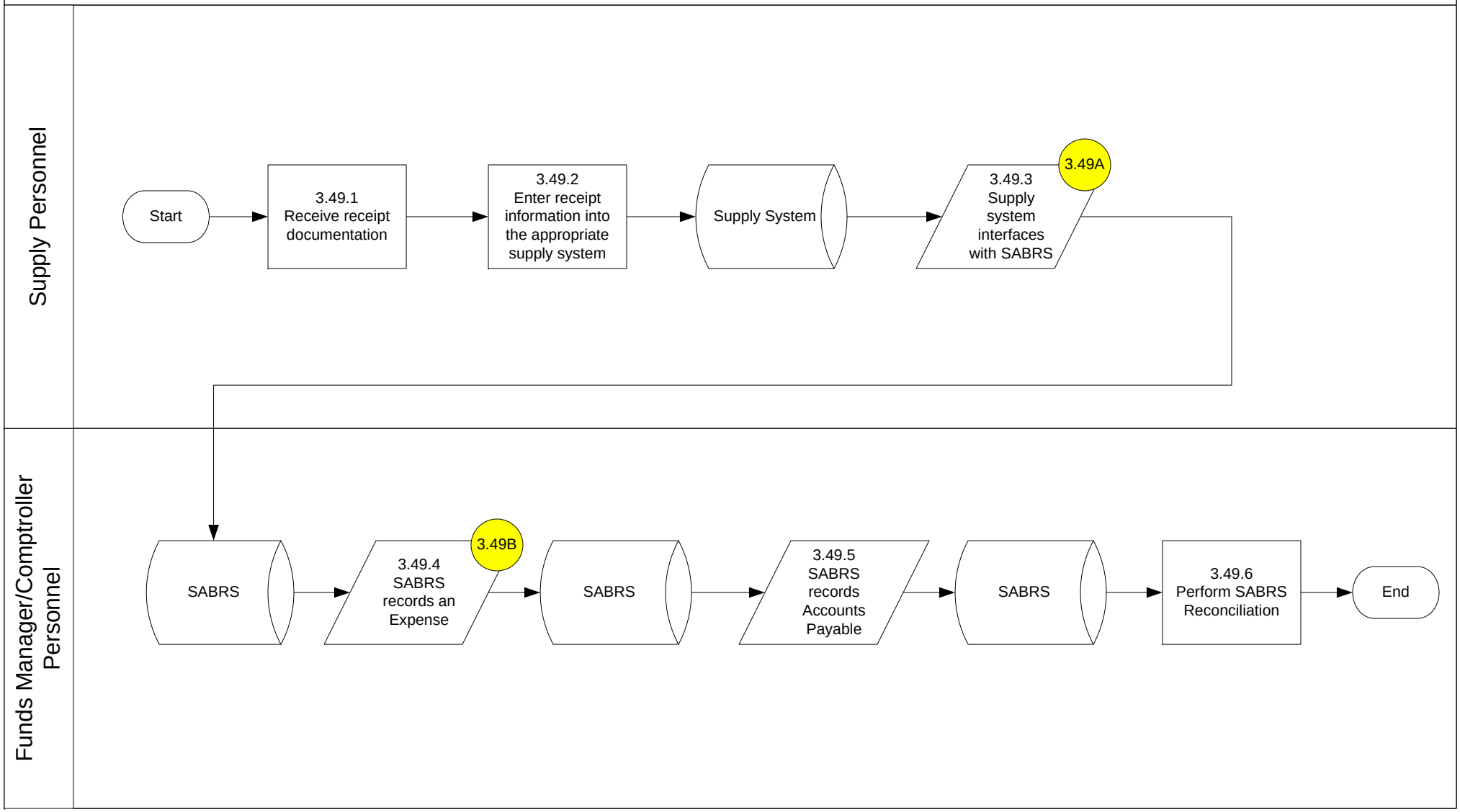

Funds Manager/ Comptroller Personnel
1
3.47.16 Receive documentation of receipt of materials/services
3.47.17 Prepare Receiving Report
3.47.18 Submit Receiving Report and receipt documentation to DFAS-CO
DFAS-CO
3.47.19 Process Payment Request for Materials and Services (Non-WAWF)
End
Requestor
E
3.47.14 Develops or obtains hard copy documentation
3.47.15 Provide hard copy documentation as evidence that materials or service has been received/ accomplished
3.47 E
1
F
3.47.23 Resubmit form
G


Requestor
Funds Manager/Comptroller Personnel
Start
3.48.1 Receive materials, services and documentation
3.48.2 Provide hard copy documentation to Funds Manager/ Comptroller Personnel
3.48A
3.48.3 Receive documentation of receipt of materials/services
3.48.4 Record Expense in SABRS
3.48B
SABRS
3.48.5 SABRS records Accounts Payable
SABRS
3.48.6 Perform SABRS Reconciliation
3.48.7 Prepare Receiving Report and sign to verify receipt of materials/services
3.48.8 Submit Receiving Report and receipt documentation to DFAS-CO
3.48.9 Sign documentation of receipt of materials/services
3.48.10 Process Payment Request for Materials and Services (Non-WAWF)
End

3. Funds Execution

3.49 Expense Funds for Supplies Received (Post Expense/Create AP)

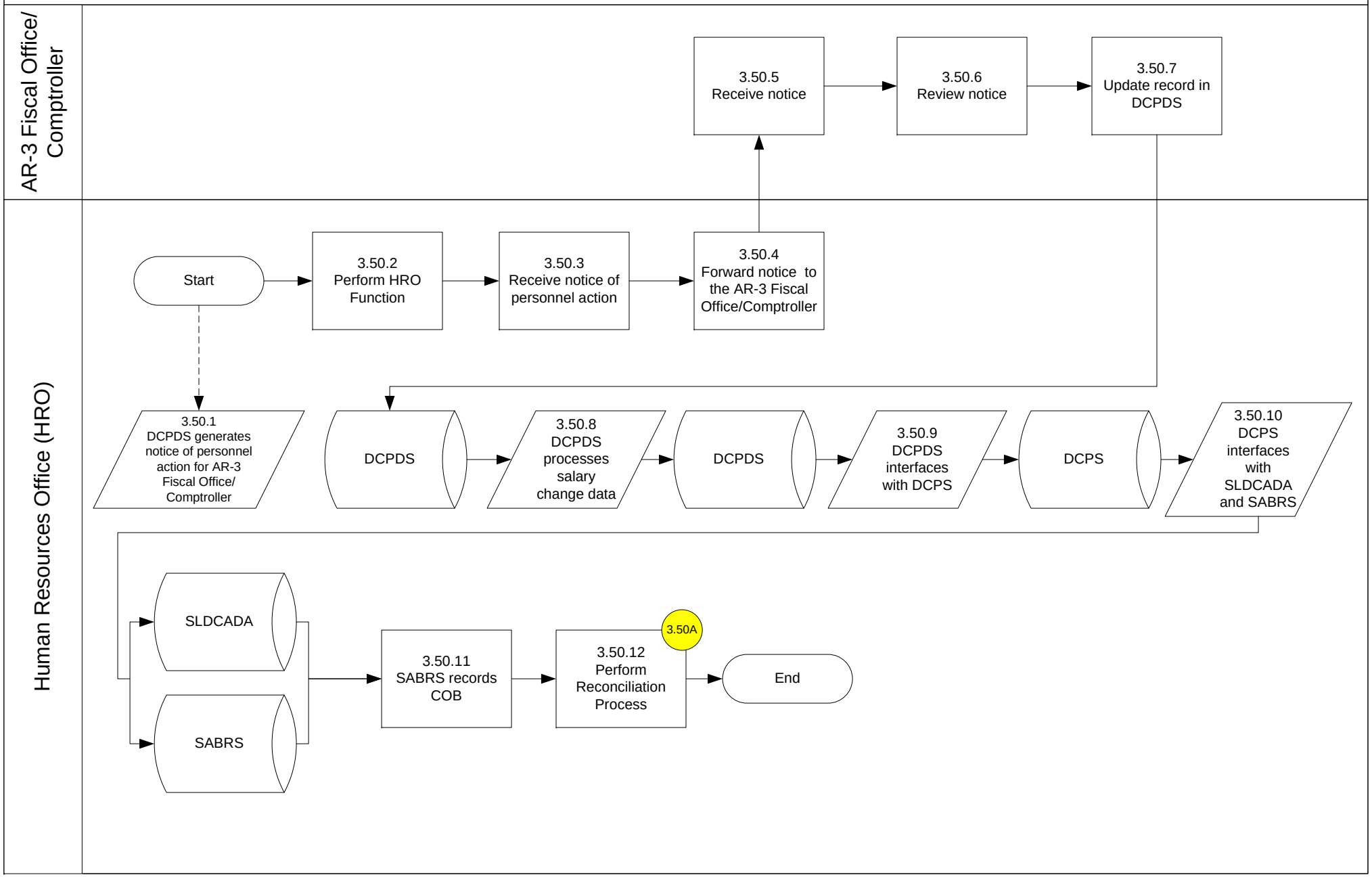
PFE-0003

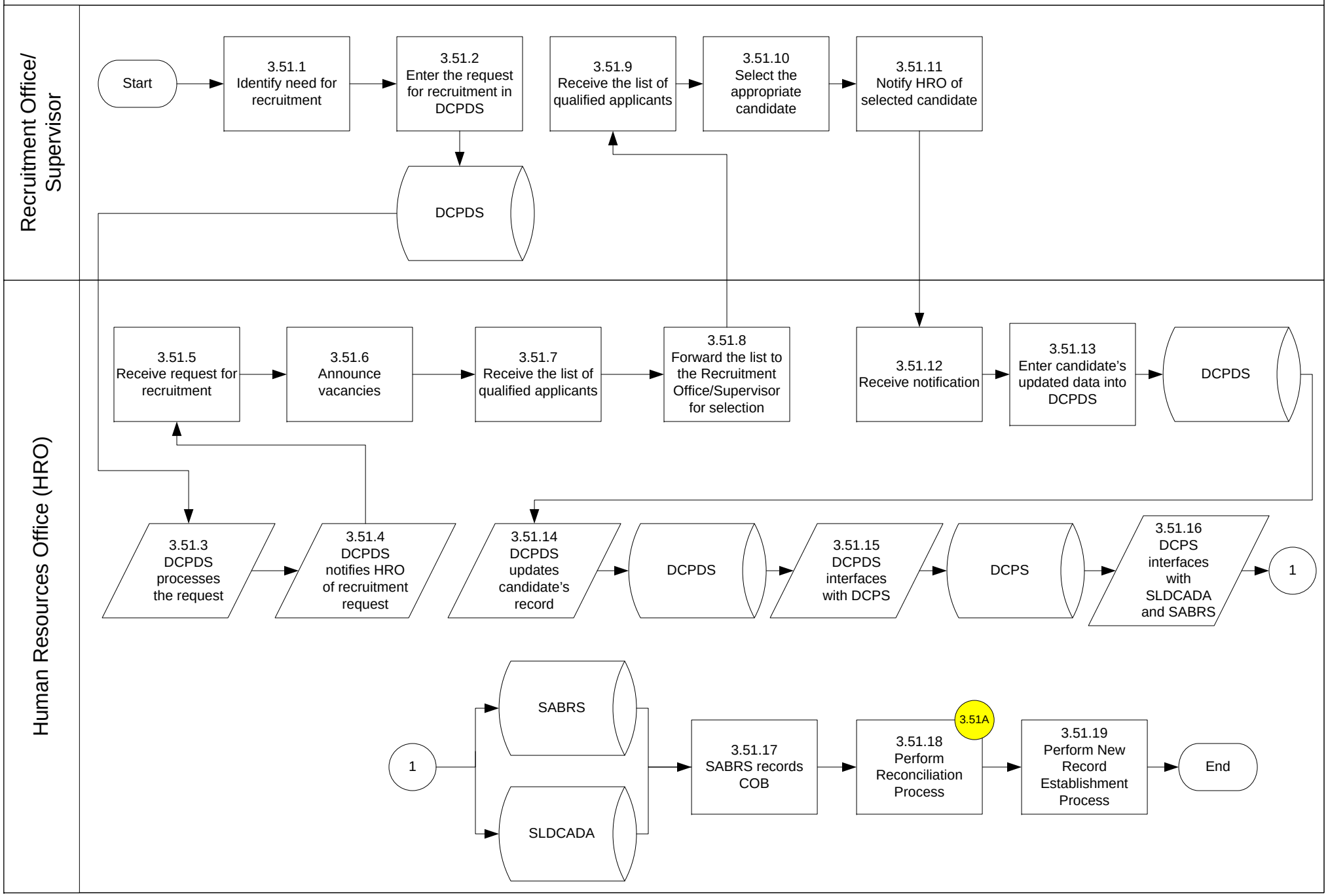


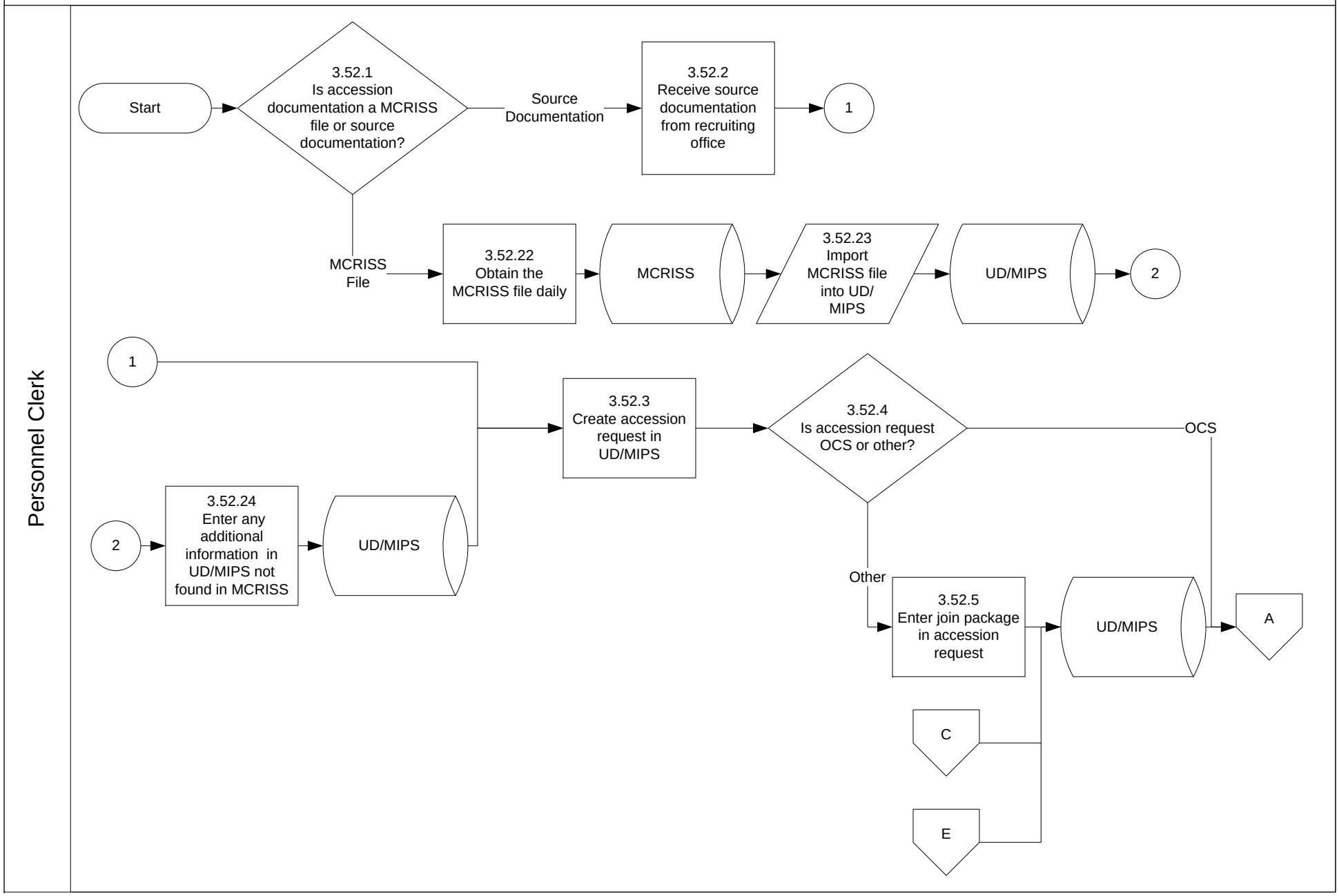
3. Funds Execution

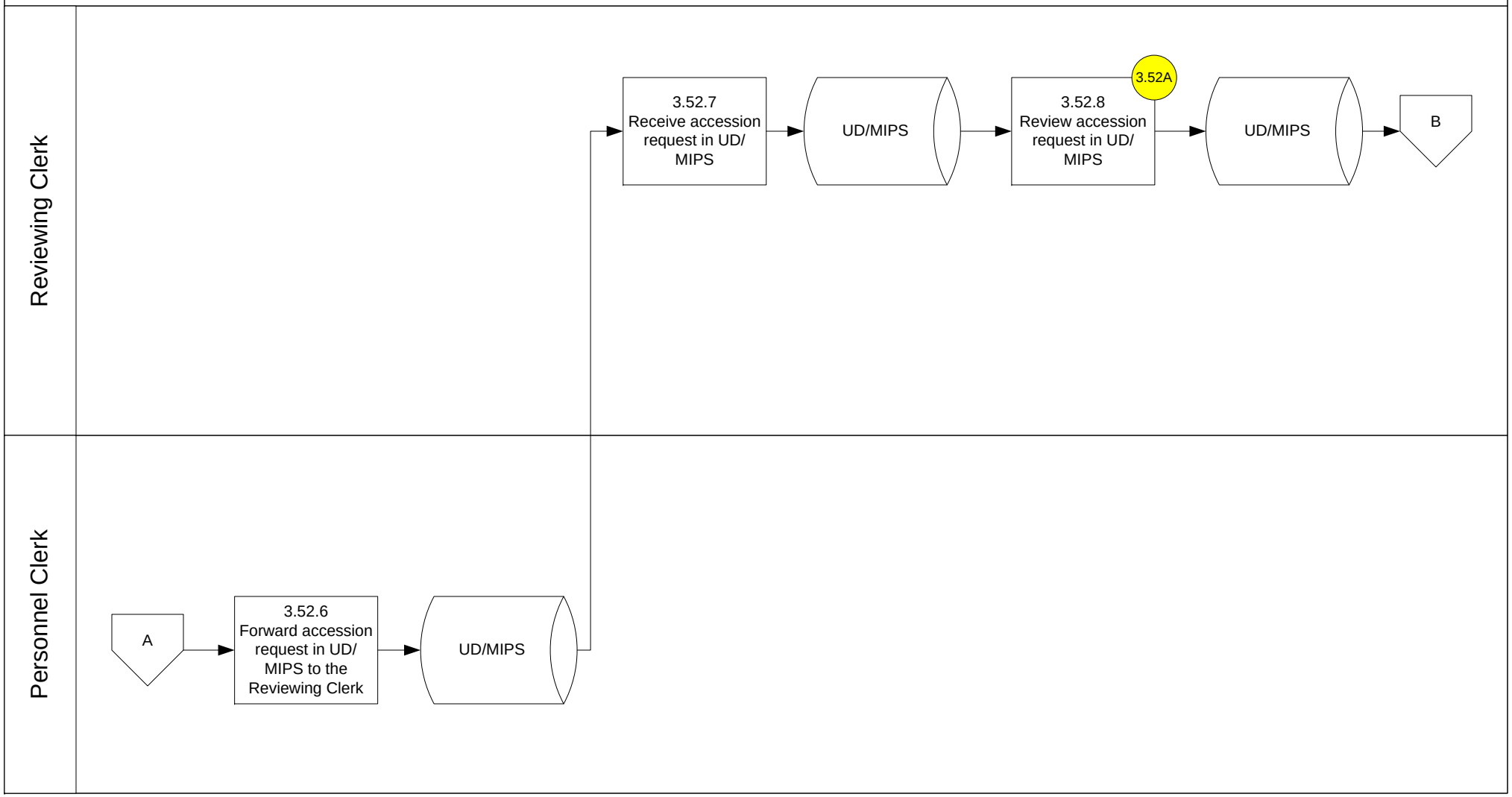
3.50 COB – Civilian Pay (Salary Change)

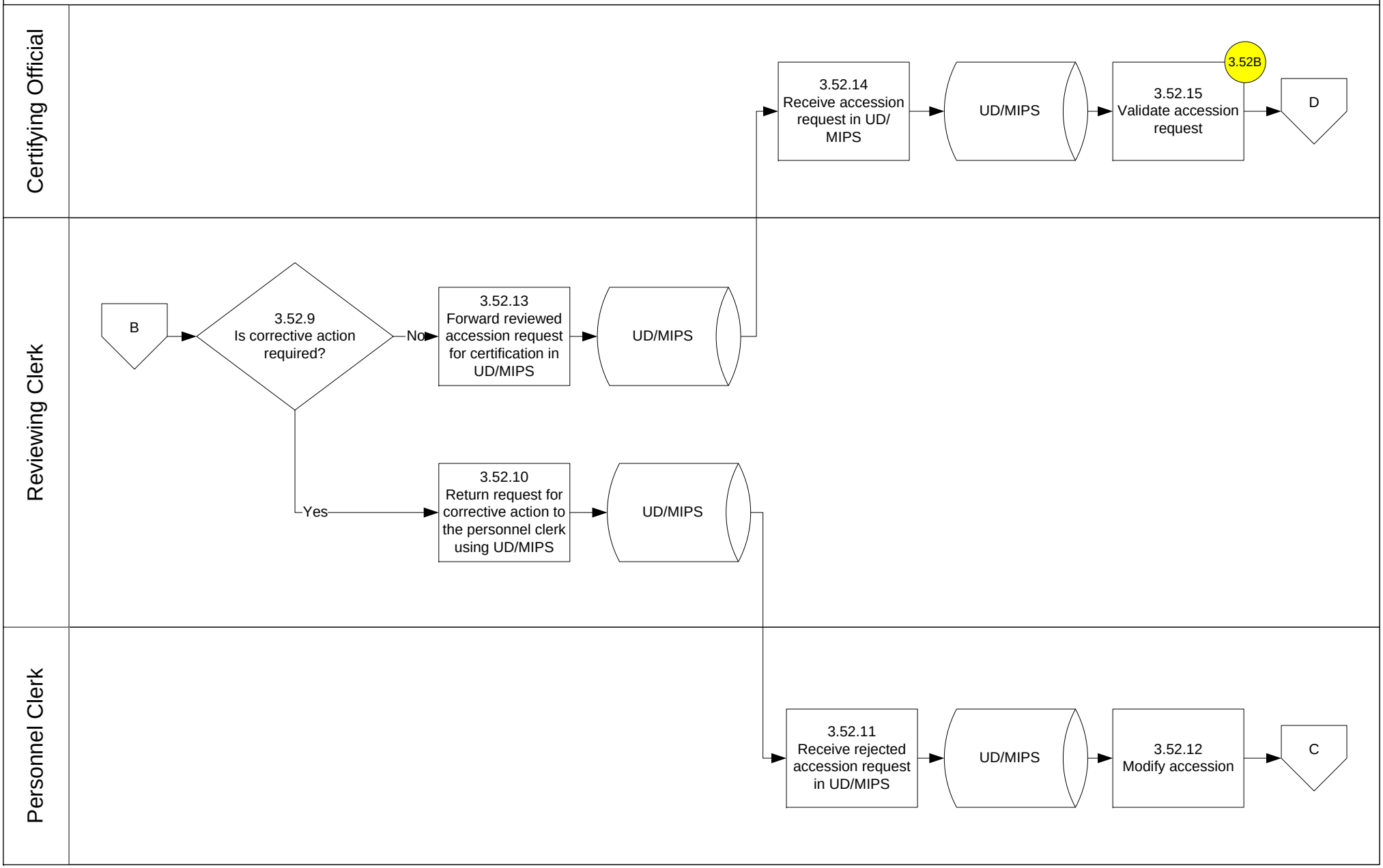
CPS-0017

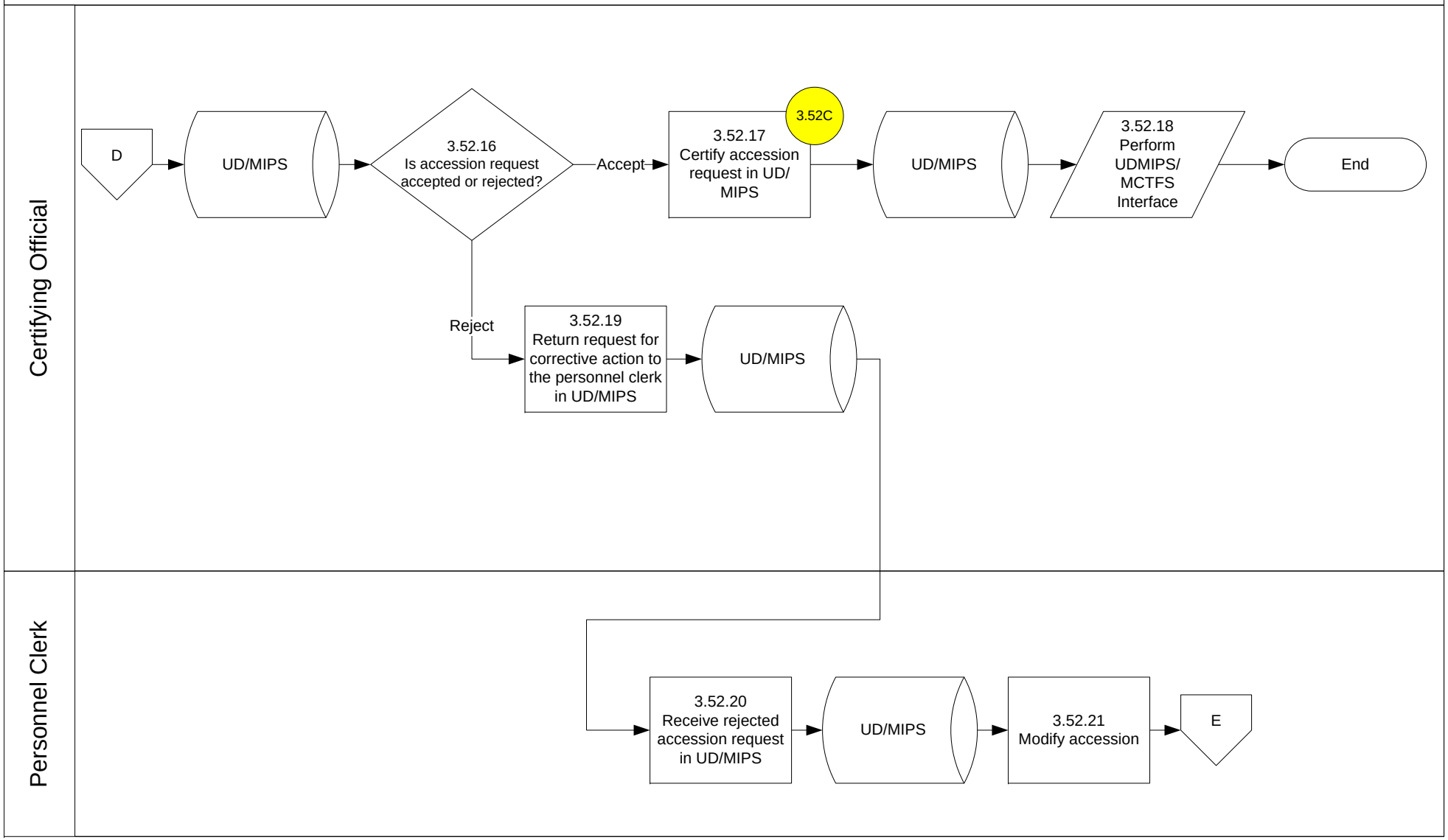


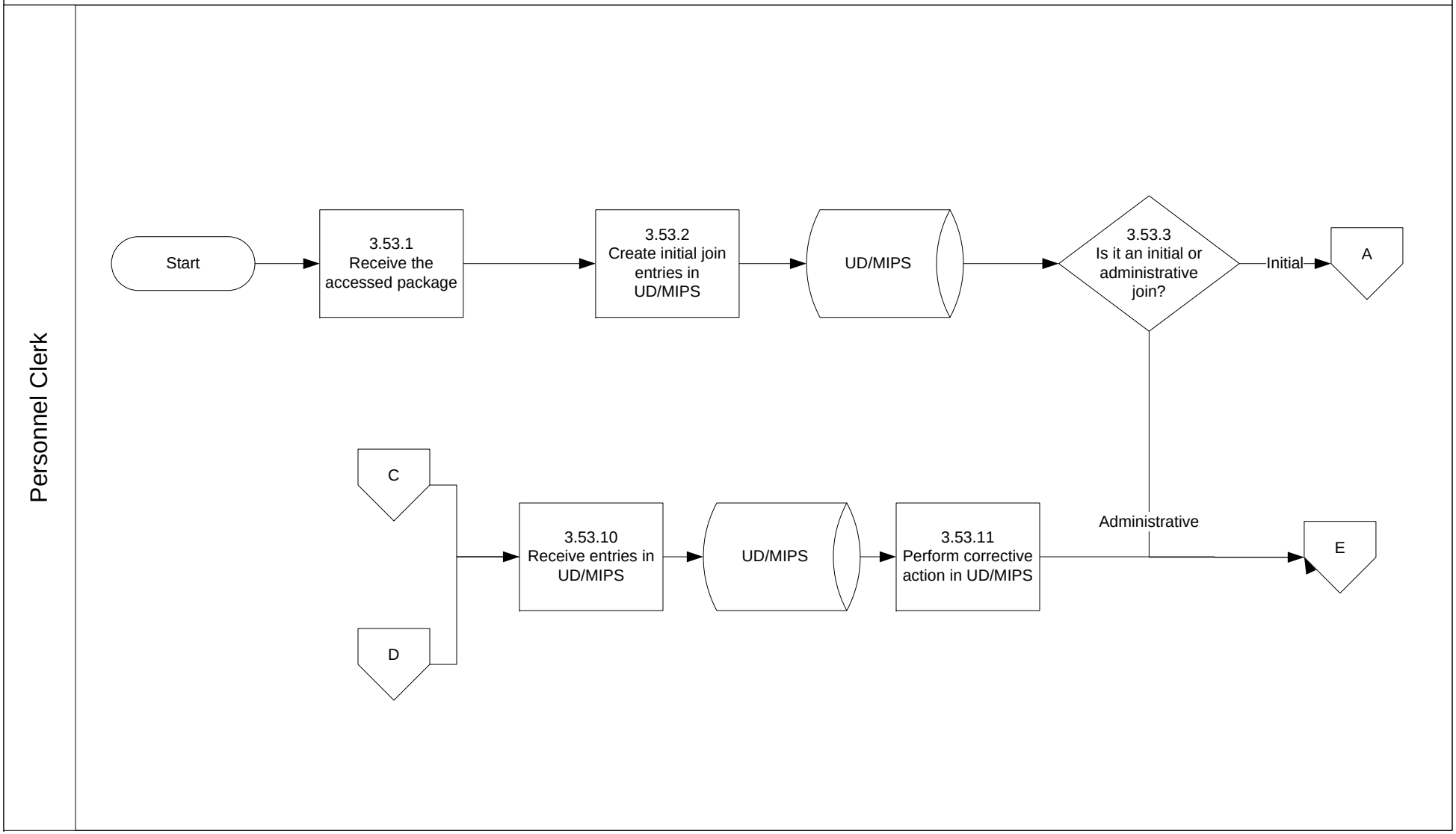

Recruitment Office/ Supervisor
Start
3.51.1 Identify need for recruitment
3.51.2 Enter the request for recruitment in DCPDS
DCPDS
3.51.9 Receive the list of qualified applicants
3.51.10 Select the appropriate candidate
3.51.11 Notify HRO of selected candidate
Human Resources Office (HRO)
3.51.5 Receive request for recruitment
3.51.6 Announce vacancies
3.51.7 Receive the list of qualified applicants
3.51.8 Forward the list to the Recruitment Office/Supervisor for selection
3.51.12 Receive notification
3.51.13 Enter candidate's updated data into DCPDS
DCPDS
3.51.3 DCPDS processes the request
3.51.4 DCPDS notifies HRO of recruitment request
3.51.14 DCPDS updates candidate's record
DCPDS
3.51.15 DCPDS interfaces with DCPS
DCPS
3.51.16 DCPS interfaces with SLDCADA and SABRS
1
1
SABRS
SLDCADA
3.51.17 SABRS records COB
3.51A
3.51.18 Perform Reconciliation Process
3.51.19 Perform New Record Establishment Process
End

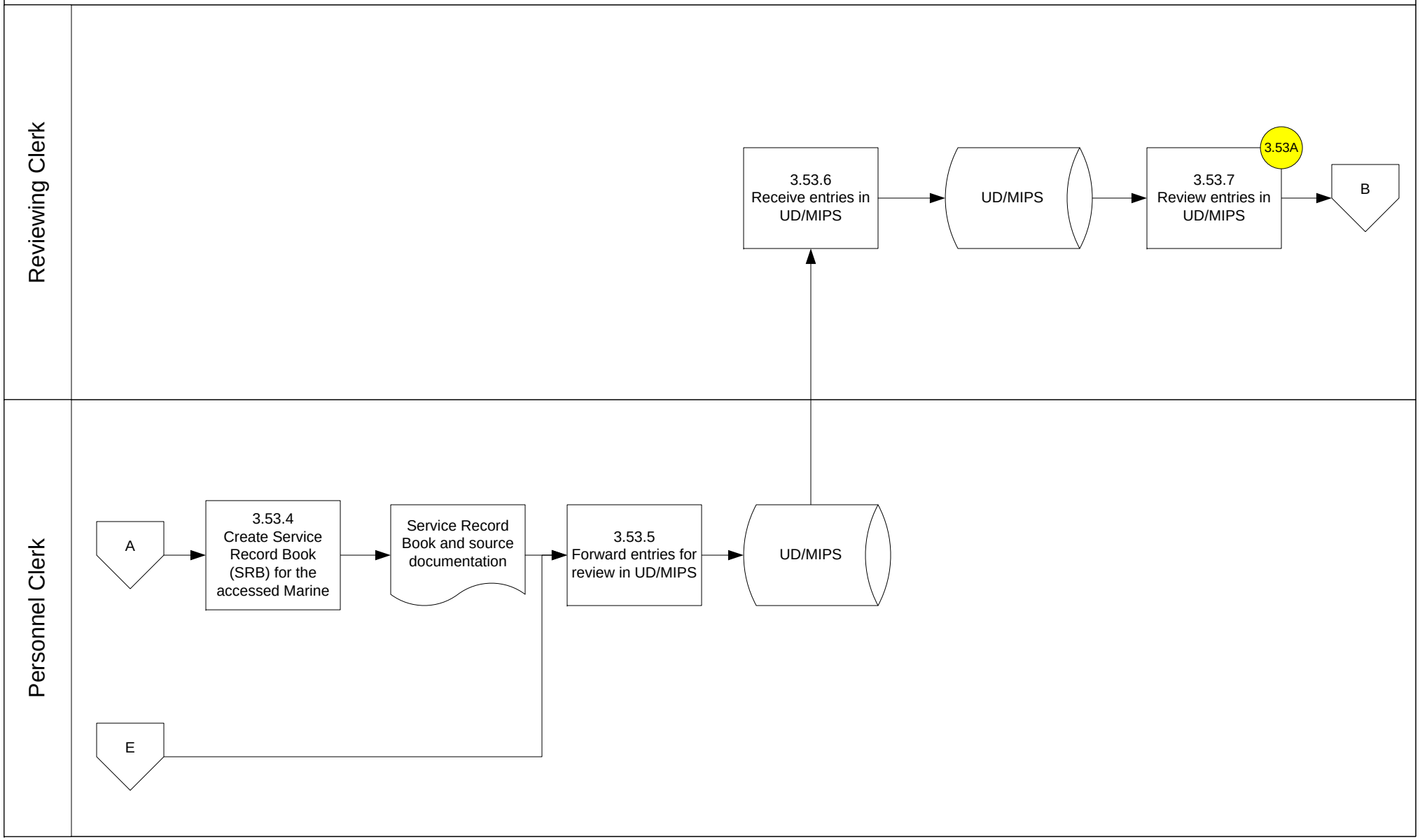

Personnel Clerk
Start
3.52.1
Is accession documentation a MCRISS file or source documentation?
Source Documentation
3.52.2
Receive source documentation from recruiting office
1
MCRISS File
3.52.22
Obtain the MCRISS file daily
MCRISS
3.52.23
Import MCRISS file into UD/ MIPS
UD/MIPS
2
1
3.52.3
Create accession request in UD/MIPS
3.52.4
Is accession request OCS or other?
OCS
2
3.52.24
Enter any additional information in UD/MIPS not found in MCRISS
UD/MIPS
Other
3.52.5
Enter join package in accession request
UD/MIPS
A
C
E

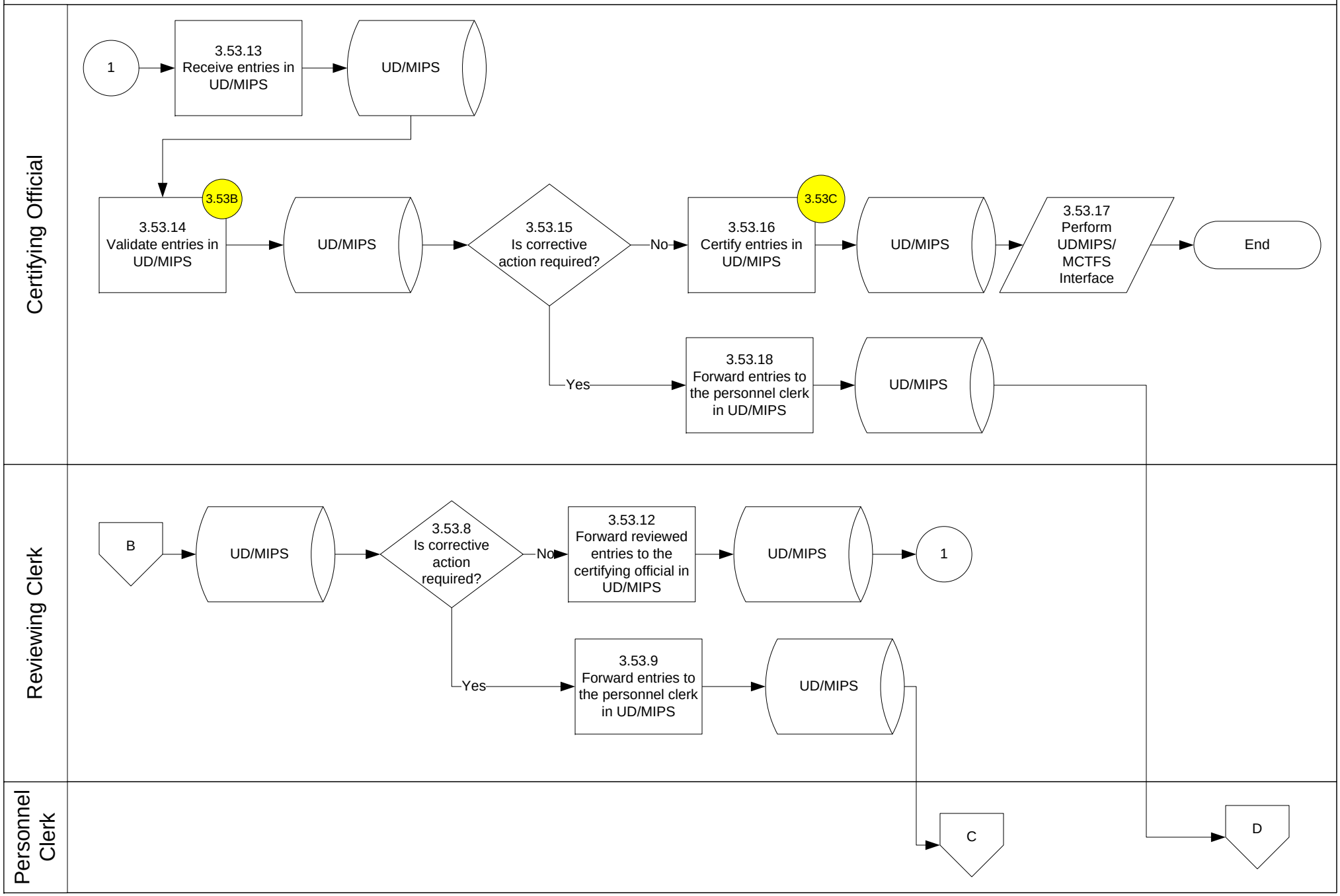

Reviewing Clerk
Personnel Clerk
A
3.52.6
Forward accession request in UD/ MIPS to the Reviewing Clerk
UD/MIPS
3.52.7
Receive accession request in UD/ MIPS
UD/MIPS
3.52A
3.52.8
Review accession request in UD/ MIPS
UD/MIPS
B

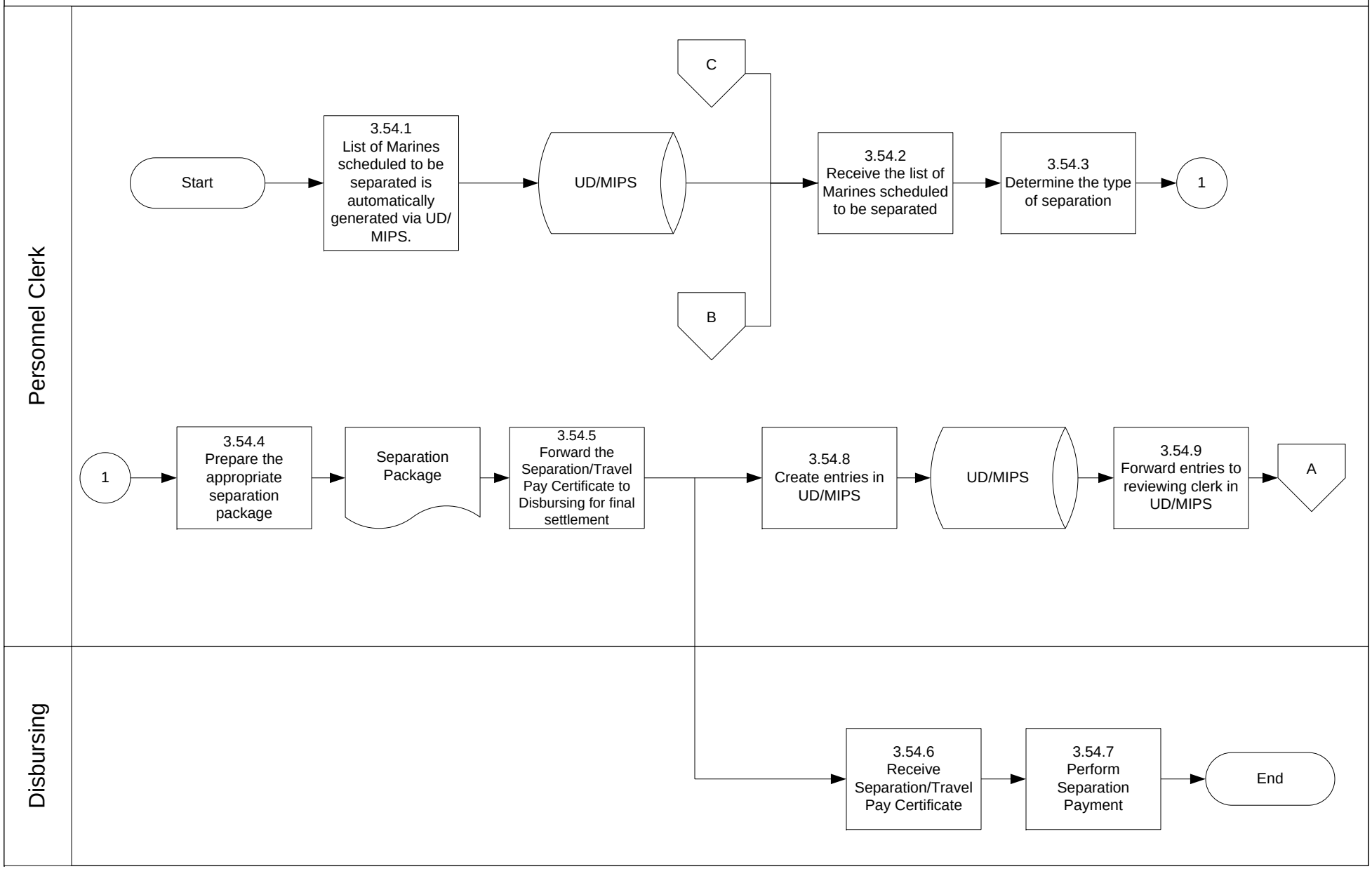

Certifying Official
Reviewing Clerk
Personnel Clerk
B
3.52.9
Is corrective action required?
No
Yes
3.52.13
Forward reviewed accession request for certification in UD/MIPS
UD/MIPS
3.52.10
Return request for corrective action to the personnel clerk using UD/MIPS
UD/MIPS
3.52.14
Receive accession request in UD/ MIPS
UD/MIPS
3.52B
3.52.15
Validate accession request
D
3.52.11
Receive rejected accession request in UD/MIPS
UD/MIPS
3.52.12
Modify accession
C

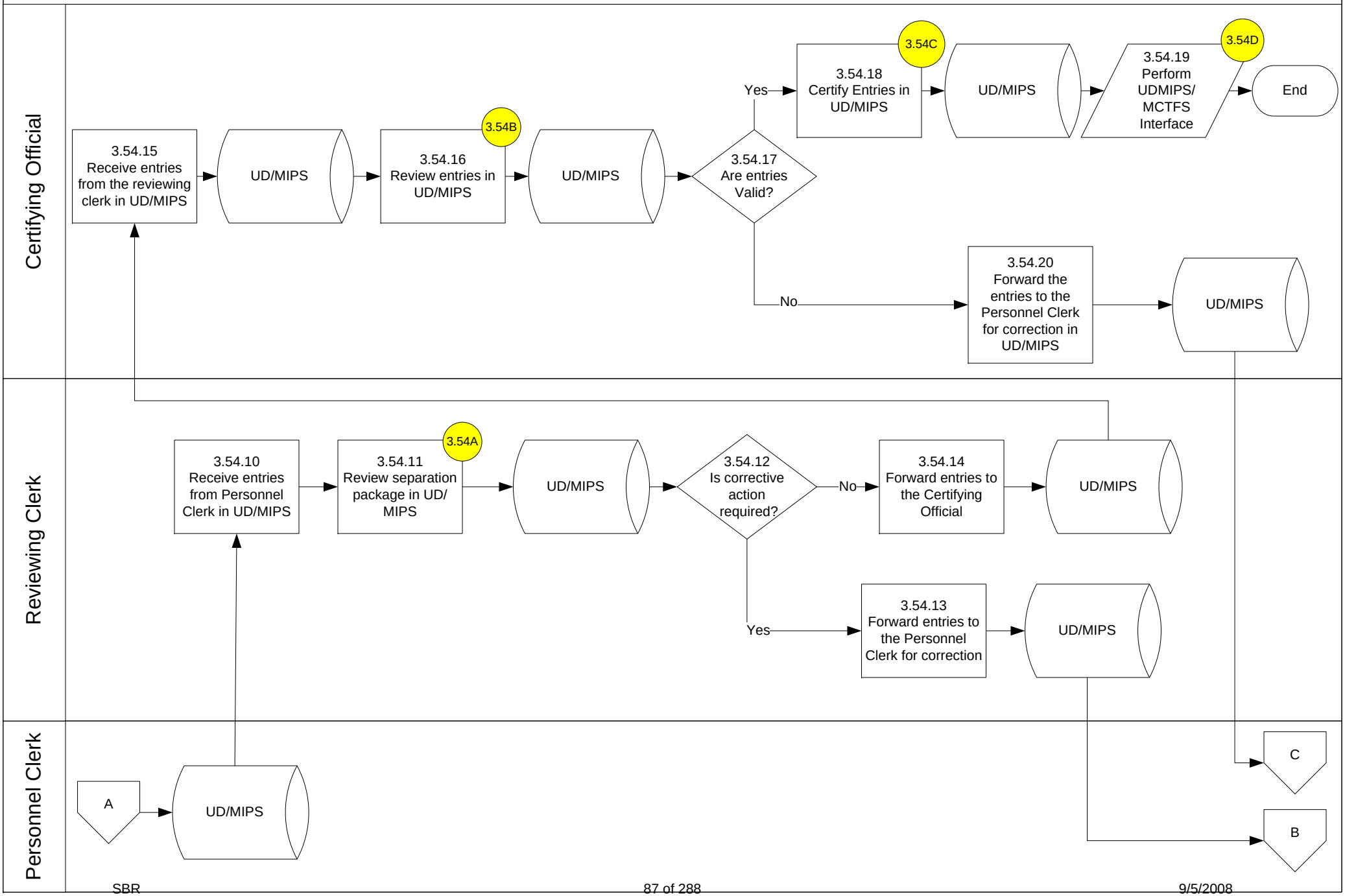

Certifying Official
D
UD/MIPS
3.52.16
Is accession request accepted or rejected?
Accept
3.52C
3.52.17
Certify accession request in UD/ MIPS
UD/MIPS
3.52.18
Perform UDMIPS/ MCTFS Interface
End
Reject
3.52.19
Return request for corrective action to the personnel clerk in UD/MIPS
UD/MIPS
Personnel Clerk
3.52.20
Receive rejected accession request in UD/MIPS
UD/MIPS
3.52.21
Modify accession
E

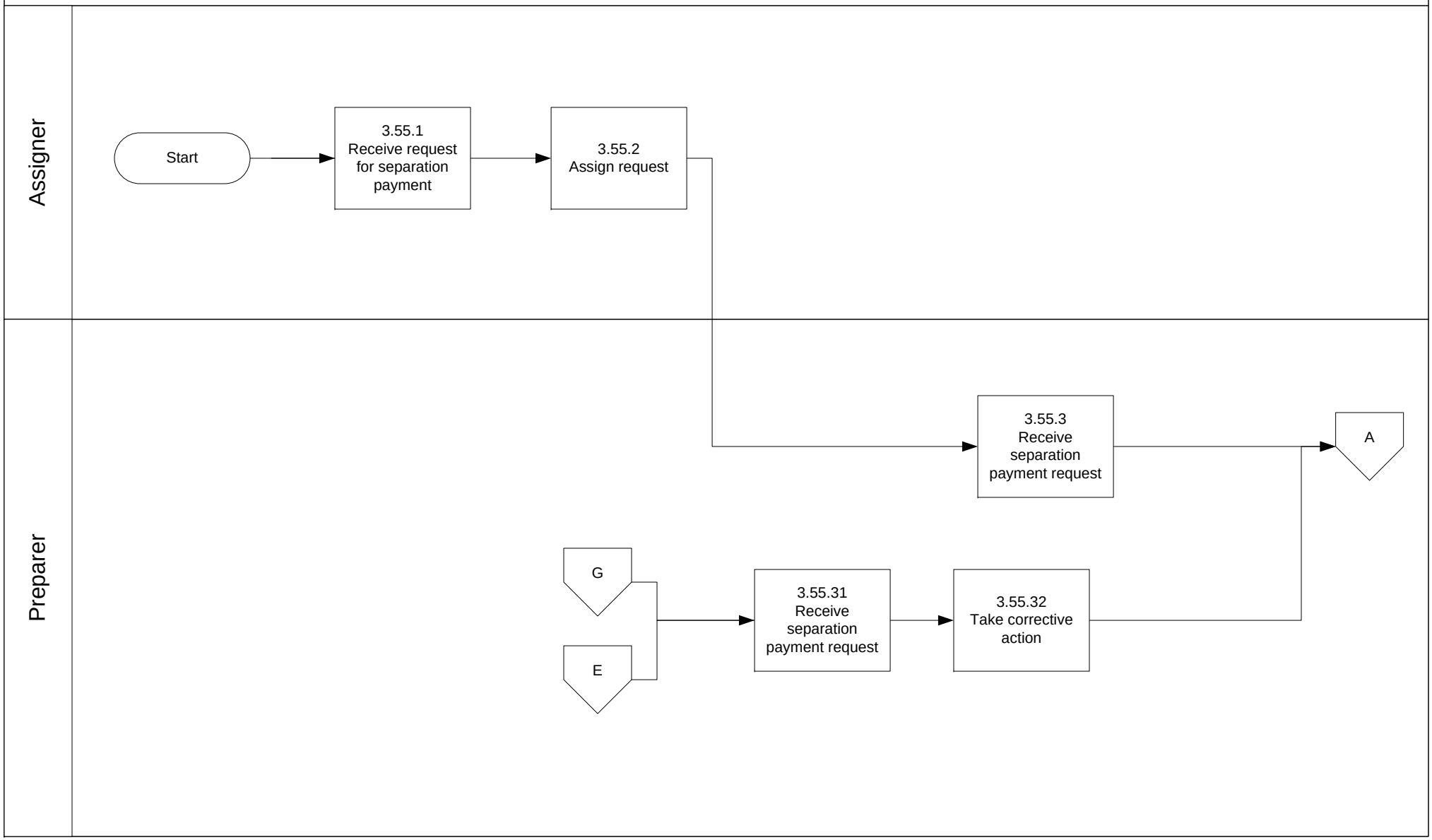

Personnel Clerk
Start
3.53.1
Receive the accessed package
3.53.2
Create initial join entries in UD/MIPS
UD/MIPS
3.53.3
Is it an initial or administrative join?
Initial
A
Administrative
C
D
3.53.10
Receive entries in UD/MIPS
UD/MIPS
3.53.11
Perform corrective action in UD/MIPS
E

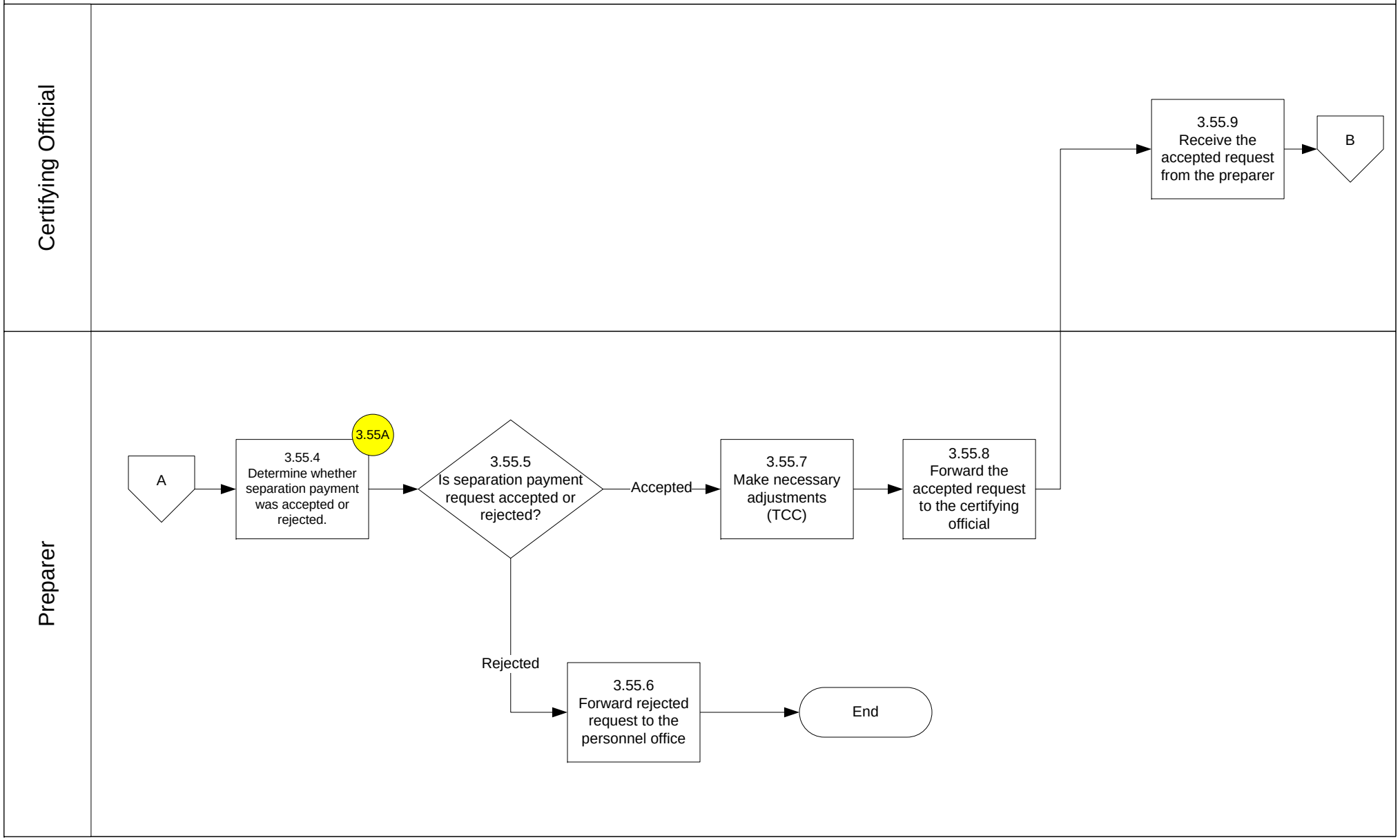

Reviewing Clerk
Personnel Clerk
3.53.6
Receive entries in UD/MIPS
UD/MIPS
3.53A
3.53.7
Review entries in UD/MIPS
B
A
3.53.4
Create Service Record Book (SRB) for the accessed Marine
Service Record Book and source documentation
3.53.5
Forward entries for review in UD/MIPS
UD/MIPS
E

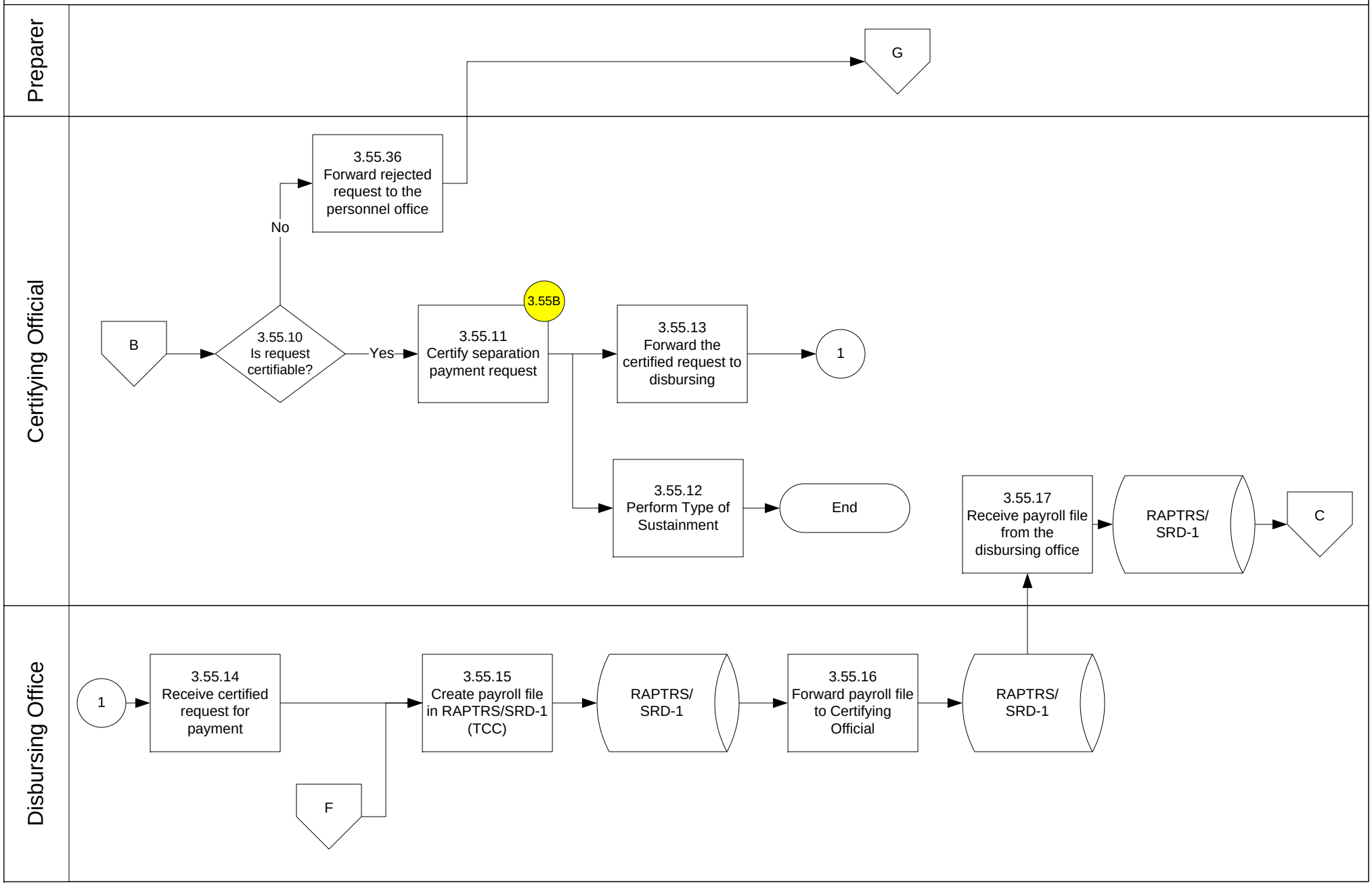

Certifying Official
Reviewing Clerk
Personnel Clerk
1
3.53.13 Receive entries in UD/MIPS
UD/MIPS
3.53B
3.53.14 Validate entries in UD/MIPS
UD/MIPS
3.53.15 Is corrective action required?
No
3.53C
3.53.16 Certify entries in UD/MIPS
UD/MIPS
3.53.17 Perform UDMIPS/ MCTFS Interface
End
Yes
3.53.18 Forward entries to the personnel clerk in UD/MIPS
UD/MIPS
B
UD/MIPS
3.53.8 Is corrective action required?
No
3.53.12 Forward reviewed entries to the certifying official in UD/MIPS
UD/MIPS
1
Yes
3.53.9 Forward entries to the personnel clerk in UD/MIPS
UD/MIPS
C
D

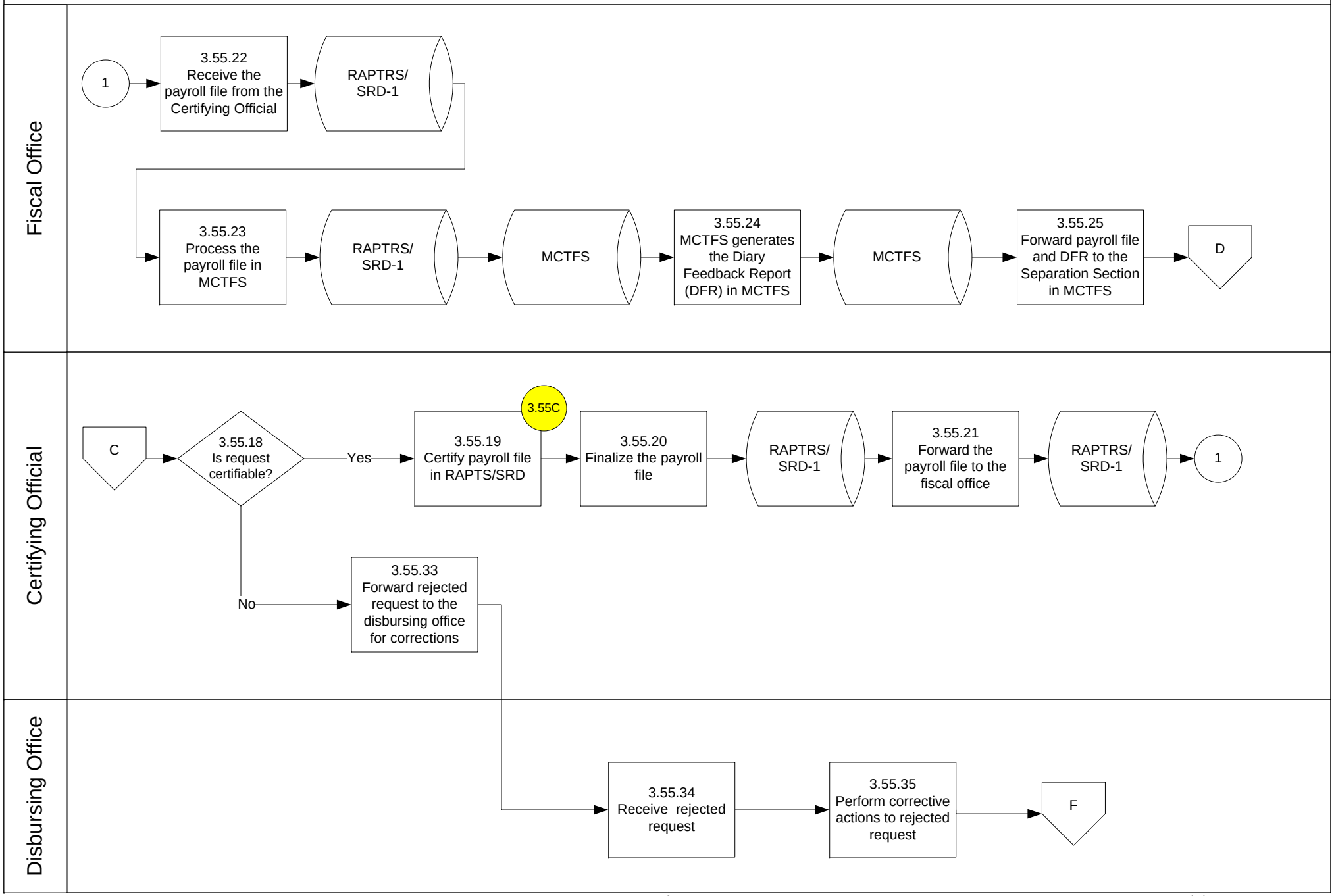

Personnel Clerk
Disbursing
Start
3.54.1 List of Marines scheduled to be separated is automatically generated via UD/ MIPS.
UD/MIPS
C
B
3.54.2 Receive the list of Marines scheduled to be separated
3.54.3 Determine the type of separation
1
1
3.54.4 Prepare the appropriate separation package
Separation Package
3.54.5 Forward the Separation/Travel Pay Certificate to Disbursing for final settlement
3.54.8 Create entries in UD/MIPS
UD/MIPS
3.54.9 Forward entries to reviewing clerk in UD/MIPS
A
3.54.6 Receive Separation/Travel Pay Certificate
3.54.7 Perform Separation Payment
End

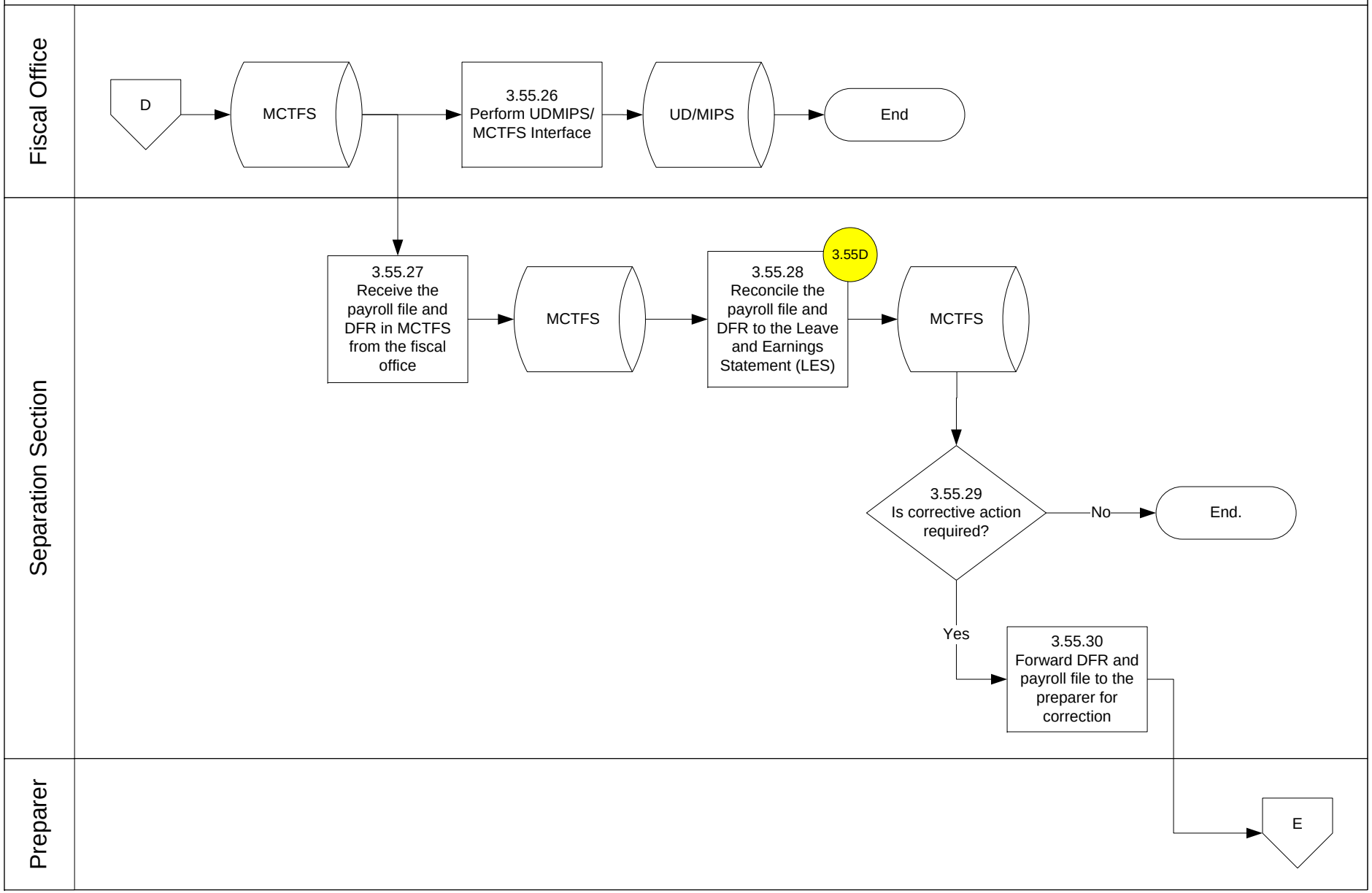

Certifying Official
Reviewing Clerk
Personnel Clerk
3.54.15 Receive entries from the reviewing clerk in UD/MIPS
UD/MIPS
3.54.16 Review entries in UD/MIPS
3.54B
UD/MIPS
3.54.17 Are entries Valid?
Yes
3.54.18 Certify Entries in UD/MIPS
3.54C
UD/MIPS
3.54.19 Perform UDMIPS/ MCTFS Interface
3.54D
End
No
3.54.20 Forward the entries to the Personnel Clerk for correction in UD/MIPS
UD/MIPS
3.54.10 Receive entries from Personnel Clerk in UD/MIPS
3.54.11 Review separation package in UD/ MIPS
3.54A
UD/MIPS
3.54.12 Is corrective action required?
No
3.54.14 Forward entries to the Certifying Official
UD/MIPS
Yes
3.54.13 Forward entries to the Personnel Clerk for correction
UD/MIPS
A
UD/MIPS
C
B

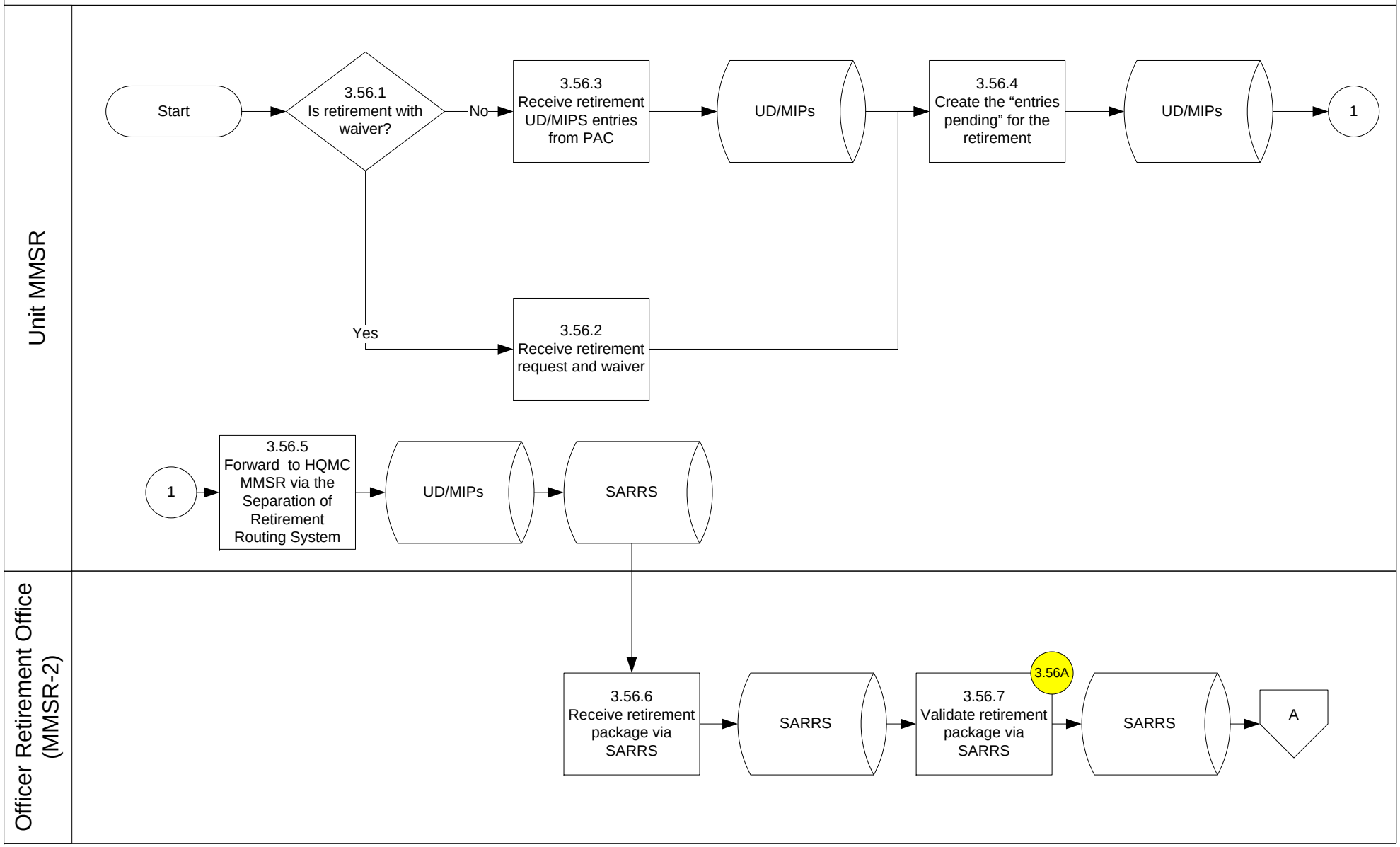

Assigner
Preparer
Start
3.55.1
Receive request for separation payment
3.55.2
Assign request
3.55.3
Receive separation payment request
A
G
E
3.55.31
Receive separation payment request
3.55.32
Take corrective action

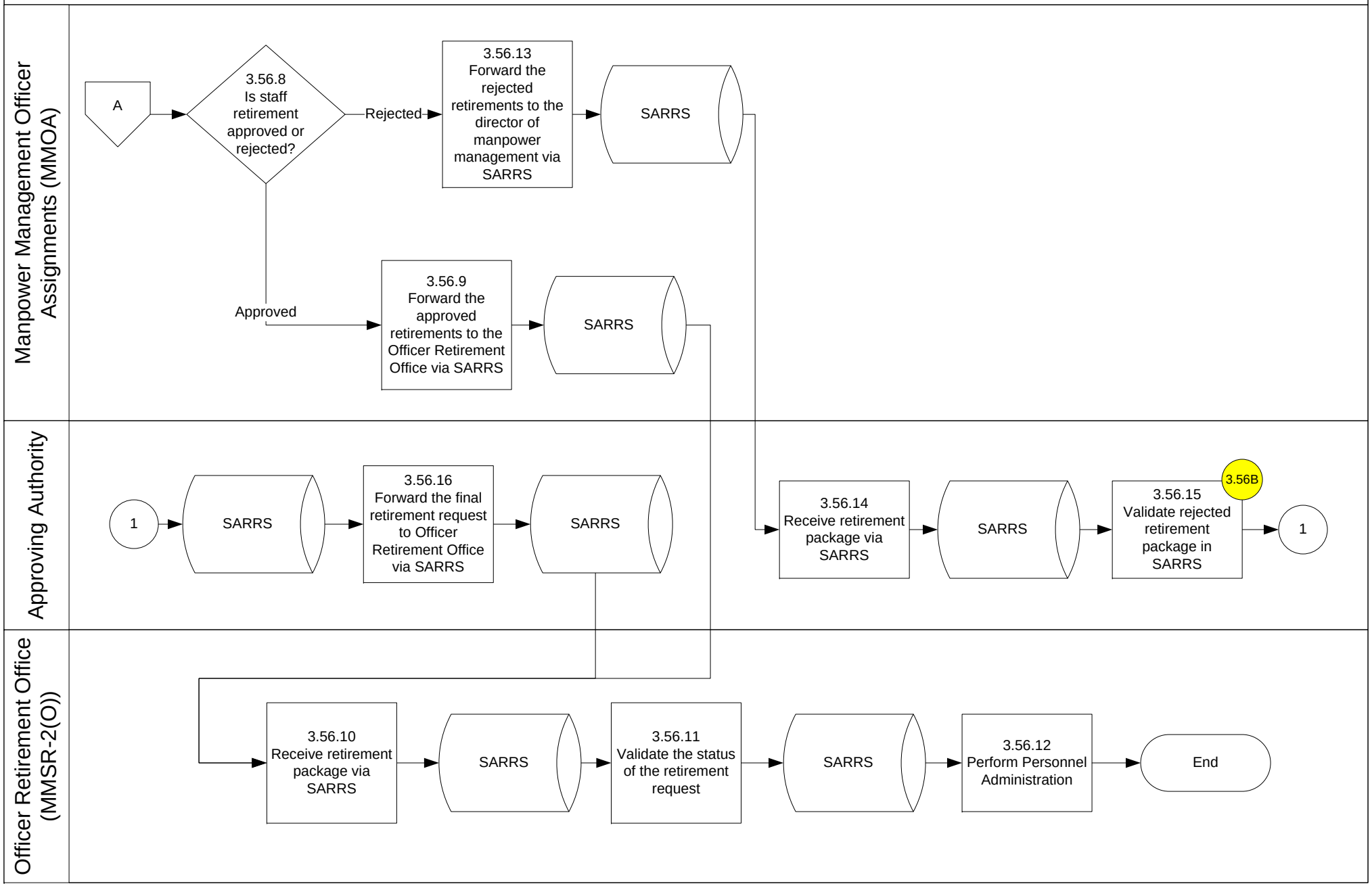

Certifying Official
Preparer
A
3.55A
3.55.4
Determine whether separation payment was accepted or rejected.
3.55.5
Is separation payment request accepted or rejected?
Accepted
3.55.7
Make necessary adjustments (TCC)
3.55.8
Forward the accepted request to the certifying official
3.55.9
Receive the accepted request from the preparer
B
Rejected
3.55.6
Forward rejected request to the personnel office
End

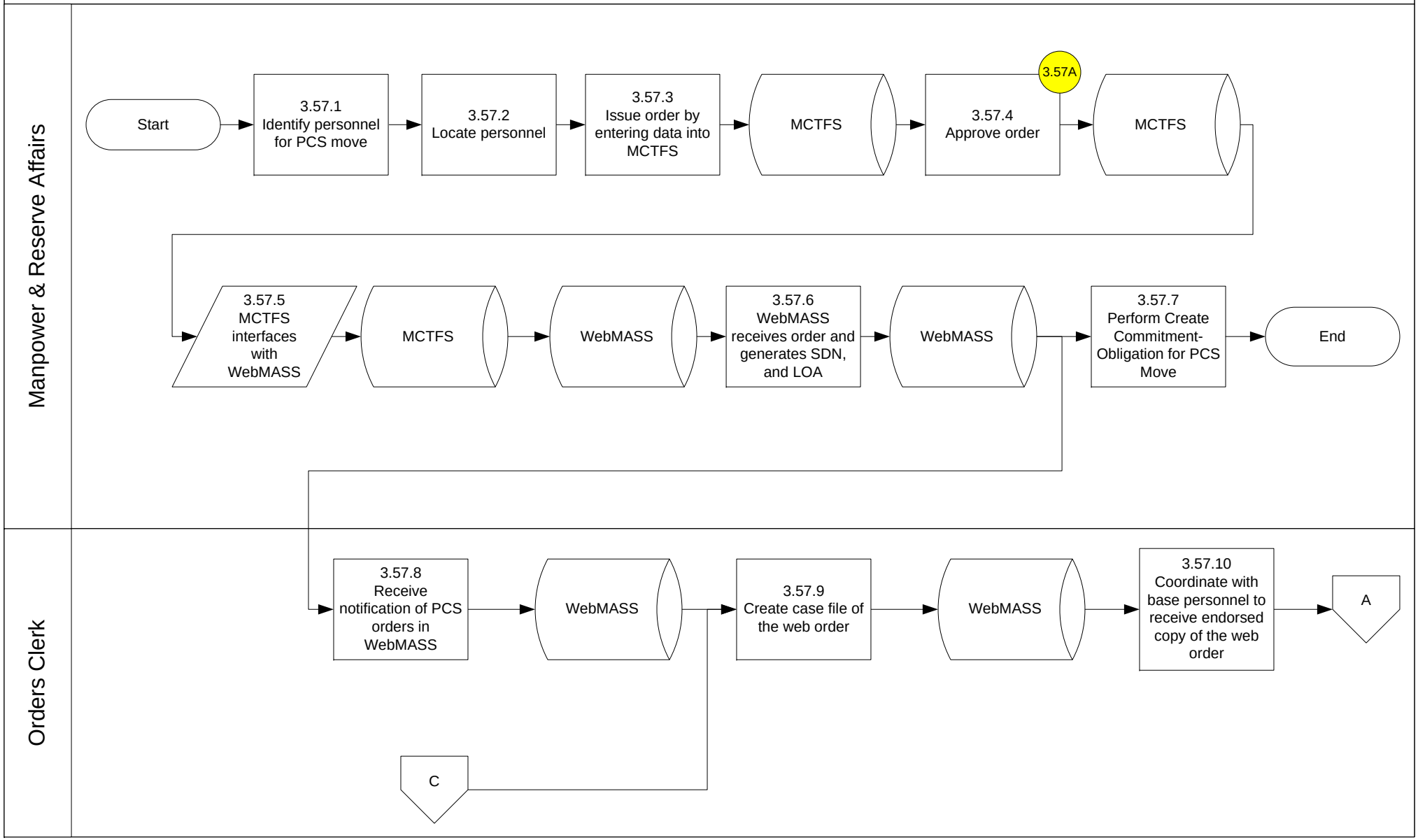

Preparer
Certifying Official
Disbursing Office
G
3.55.36
Forward rejected request to the personnel office
No
B
3.55.10
Is request certifiable?
Yes
3.55B
3.55.11
Certify separation payment request
3.55.13
Forward the certified request to disbursing
1
3.55.12
Perform Type of Sustainment
End
3.55.17
Receive payroll file from the disbursing office
RAPTRS/
SRD-1
C
1
3.55.14
Receive certified request for payment
F
3.55.15
Create payroll file in RAPTRS/SRD-1 (TCC)
RAPTRS/
SRD-1
3.55.16
Forward payroll file to Certifying Official
RAPTRS/
SRD-1

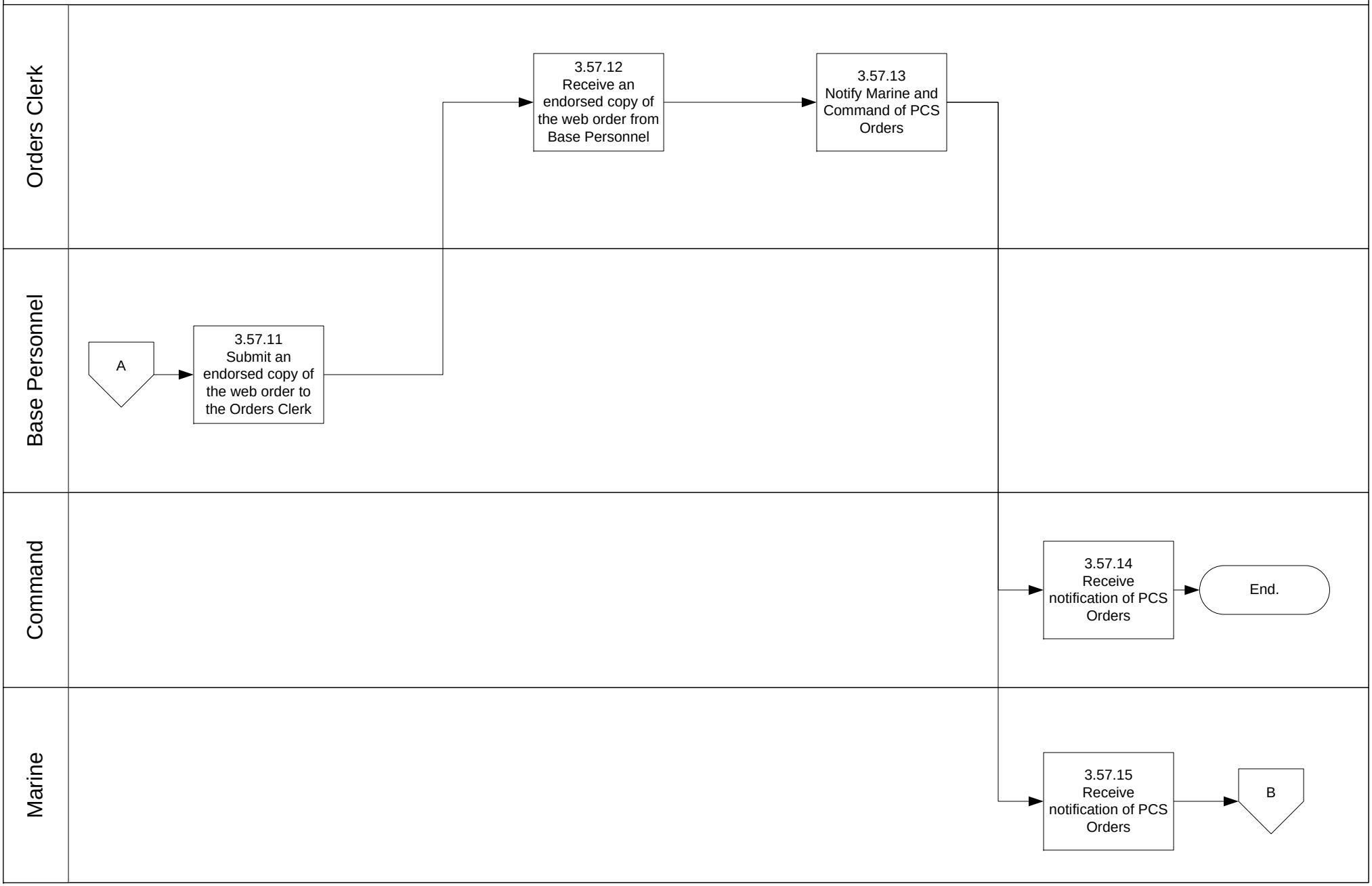

Fiscal Office
1
3.55.22 Receive the payroll file from the Certifying Official
RAPTRS/ SRD-1
3.55.23 Process the payroll file in MCTFS
RAPTRS/ SRD-1
MCTFS
3.55.24 MCTFS generates the Diary Feedback Report (DFR) in MCTFS
MCTFS
3.55.25 Forward payroll file and DFR to the Separation Section in MCTFS
D
Certifying Official
C
3.55.18 Is request certifiable?
Yes
3.55C
3.55.19 Certify payroll file in RAPTS/SRD
3.55.20 Finalize the payroll file
RAPTRS/ SRD-1
3.55.21 Forward the payroll file to the fiscal office
RAPTRS/ SRD-1
1
No
3.55.33 Forward rejected request to the disbursing office for corrections
Disbursing Office
3.55.34 Receive rejected request
3.55.35 Perform corrective actions to rejected request
F

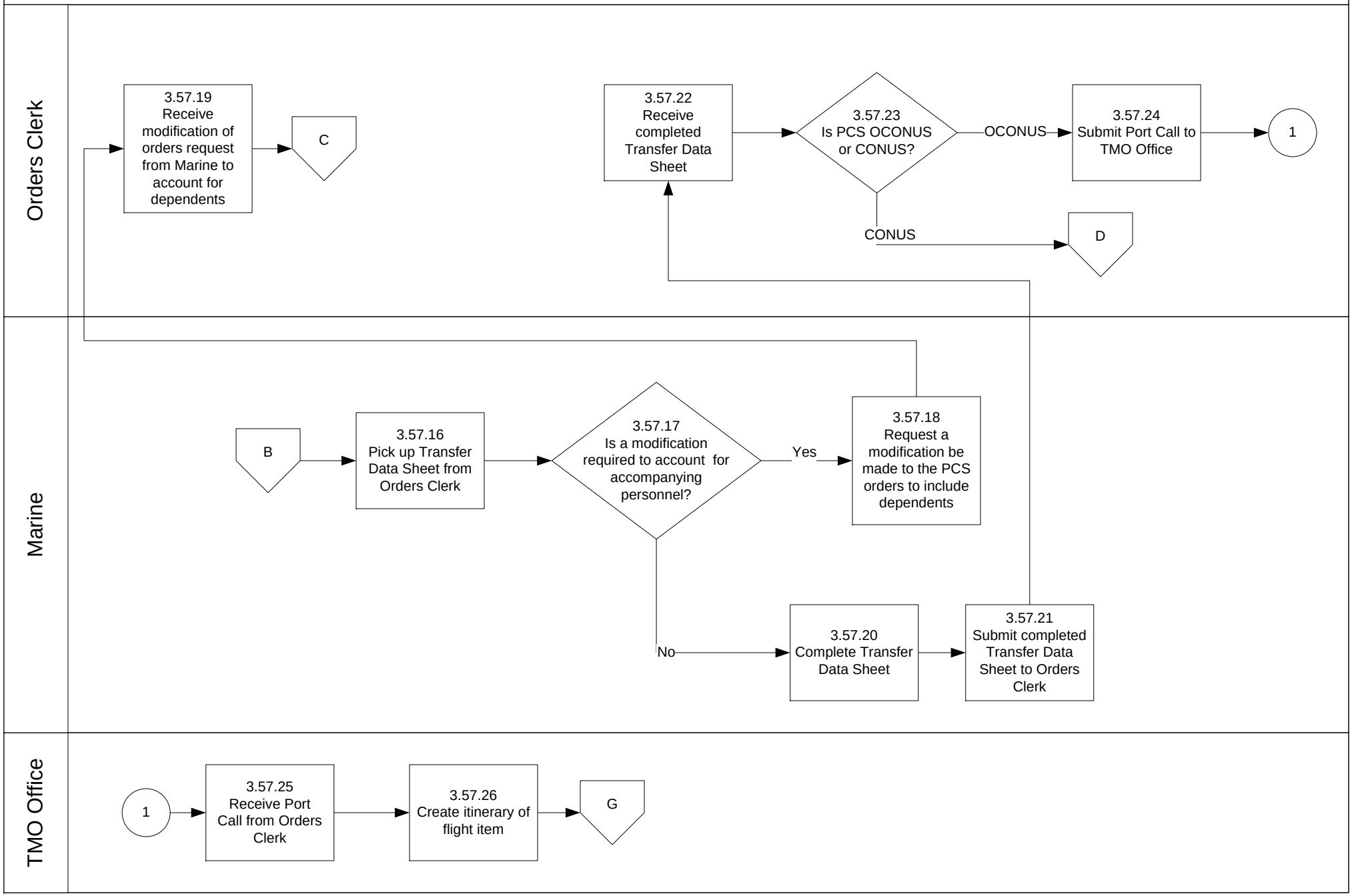

Fiscal Office
Separation Section
Preparer
D
MCTFS
3.55.26
Perform UDMIPS/
MCTFS Interface
UD/MIPS
End
3.55.27
Receive the
payroll file and
DFR in MCTFS
from the fiscal
office
MCTFS
3.55D
3.55.28
Reconcile the
payroll file and
DFR to the Leave
and Earnings
Statement (LES)
MCTFS
3.55.29
Is corrective action
required?
No
End.
Yes
3.55.30
Forward DFR and
payroll file to the
preparer for
correction
E

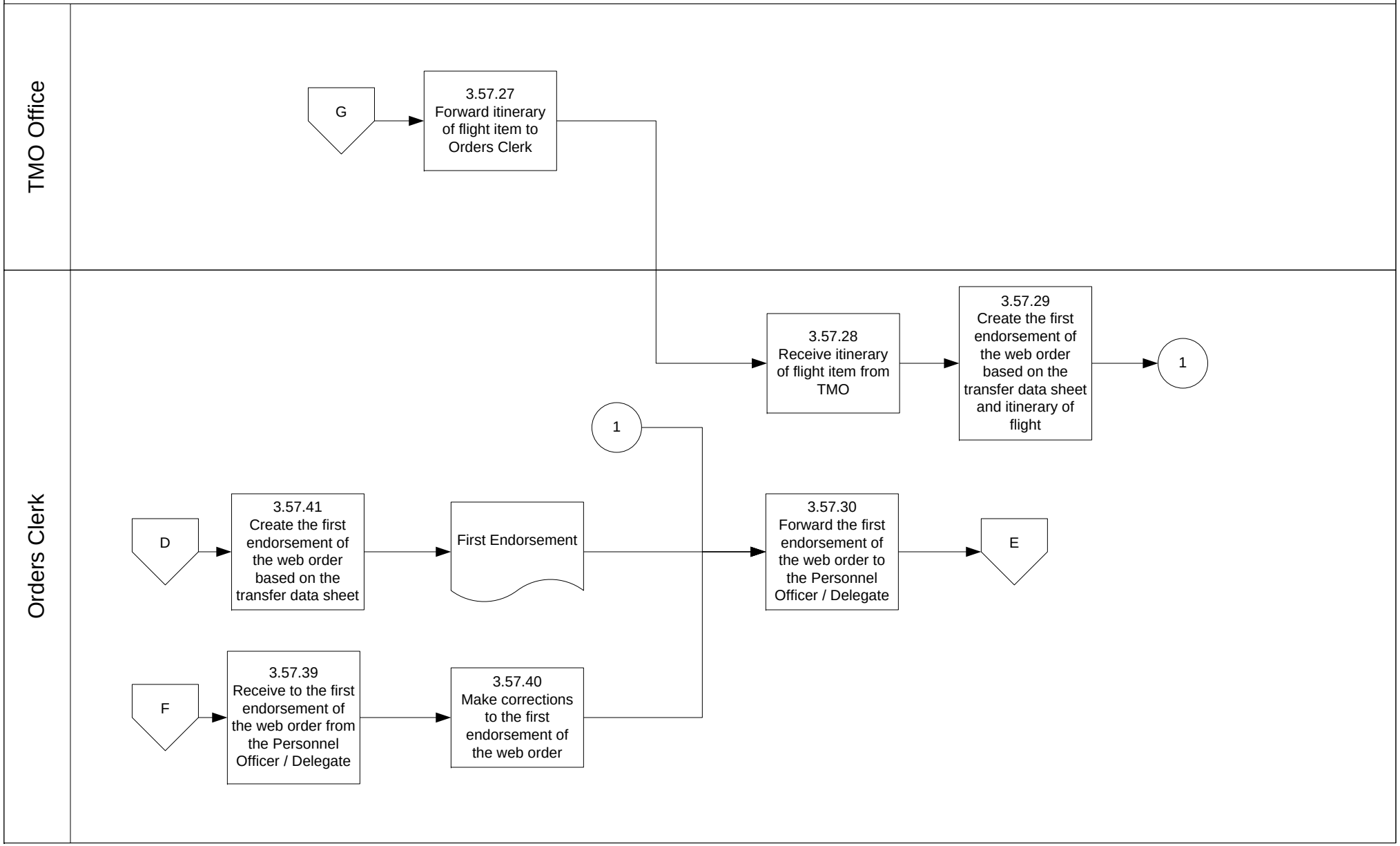

Unit MMSR
Start
3.56.1
Is retirement with waiver?
No
Yes
3.56.3
Receive retirement UD/MIPS entries from PAC
UD/MIPs
3.56.4
Create the "entries pending" for the retirement
UD/MIPs
1
3.56.2
Receive retirement request and waiver
1
3.56.5
Forward to HQMC MMSR via the Separation of Retirement Routing System
UD/MIPs
SARRS
Officer Retirement Office (MMSR-2)
3.56.6
Receive retirement package via SARRS
SARRS
3.56A
3.56.7
Validate retirement package via SARRS
SARRS
A

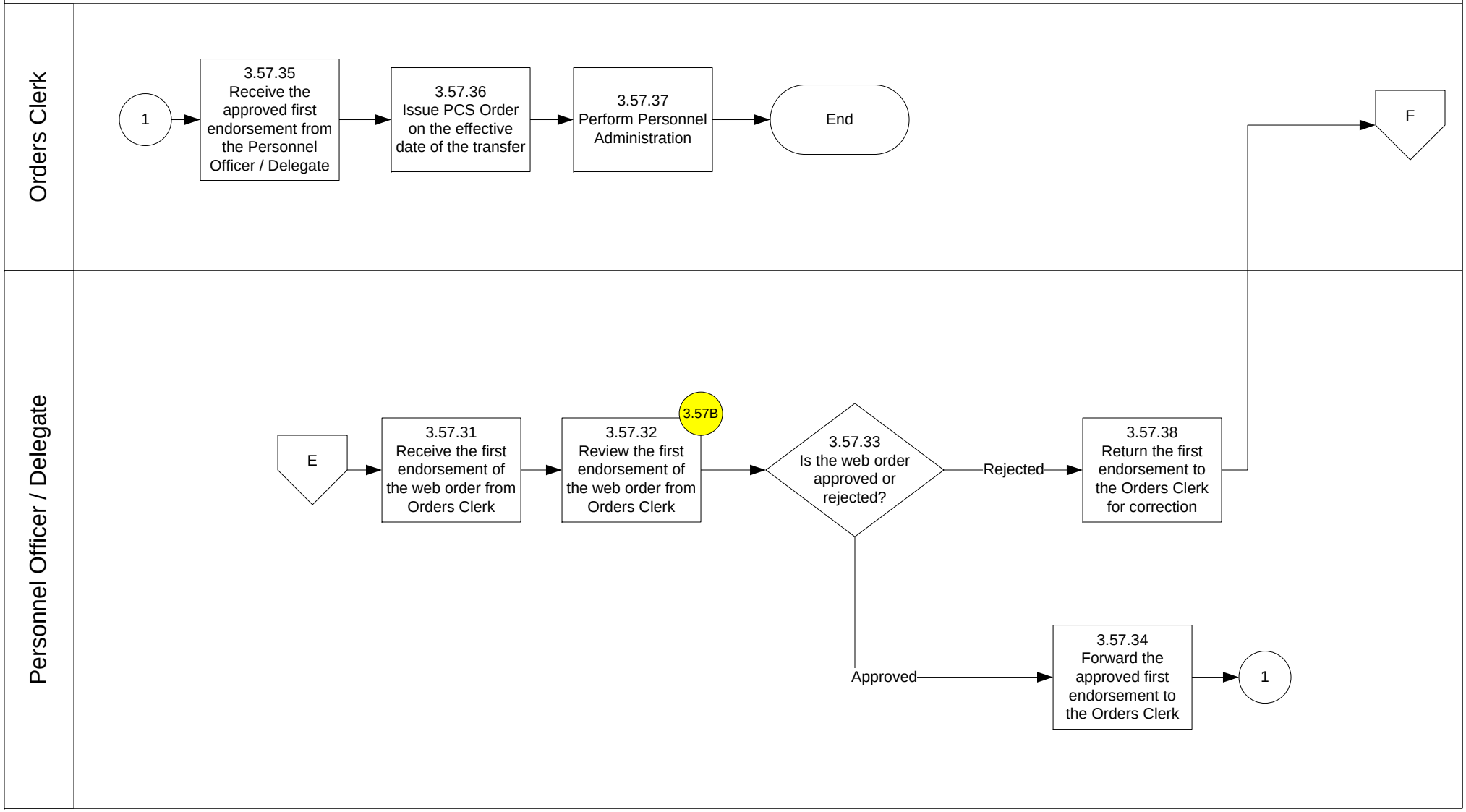

Manpower Management Officer Assignments (MMOA)
Approving Authority
Officer Retirement Office (MMSR-2(O))
A
3.56.8 Is staff retirement approved or rejected?
Rejected
Approved
3.56.13 Forward the rejected retirements to the director of manpower management via SARRS
3.56.9 Forward the approved retirements to the Officer Retirement Office via SARRS
SARRS
SARRS
SARRS
1
SARRS
3.56.16 Forward the final retirement request to Officer Retirement Office via SARRS
SARRS
3.56.14 Receive retirement package via SARRS
SARRS
3.56B
3.56.15 Validate rejected retirement package in SARRS
1
3.56.10 Receive retirement package via SARRS
SARRS
3.56.11 Validate the status of the retirement request
SARRS
3.56.12 Perform Personnel Administration
End

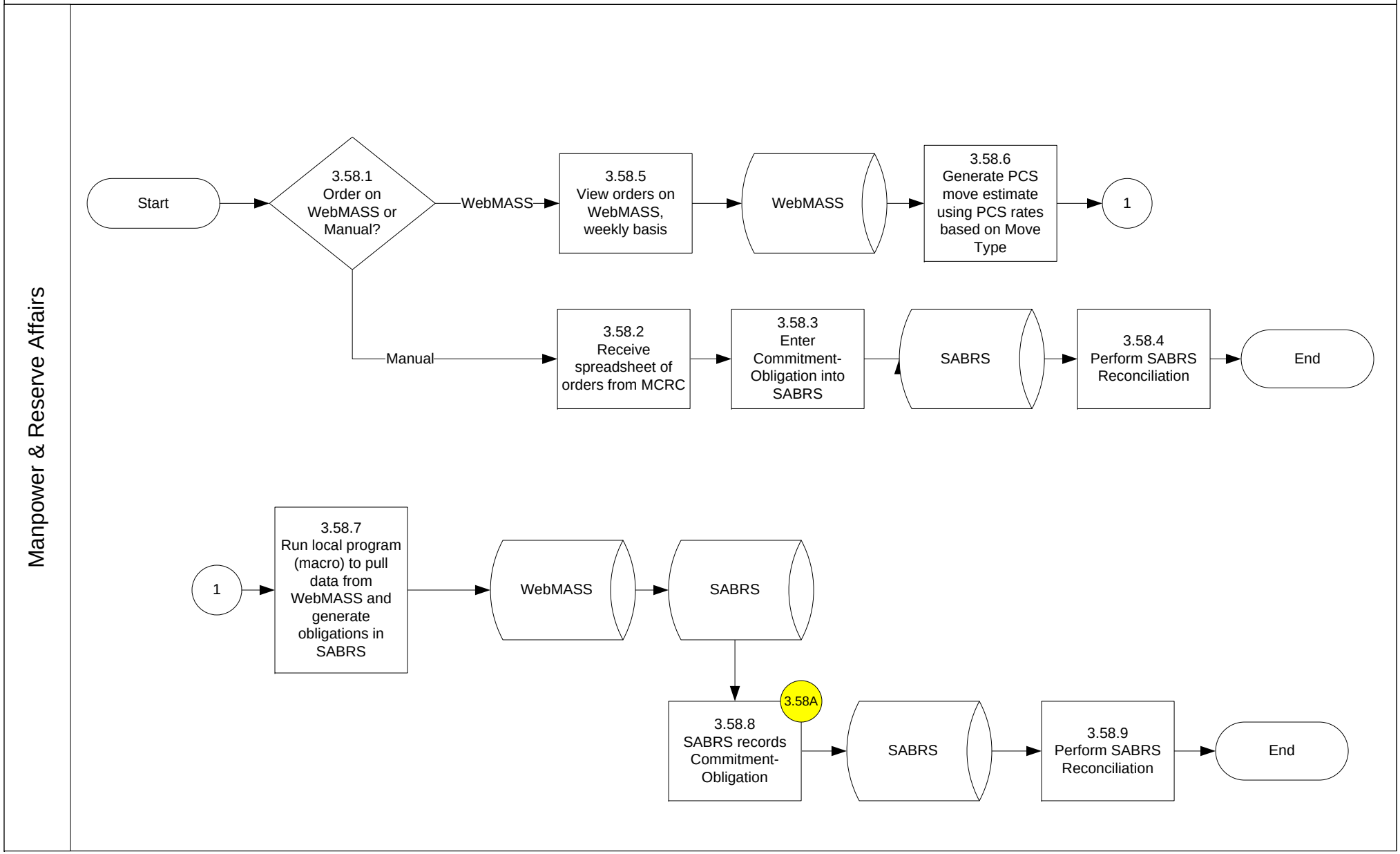

Manpower & Reserve Affairs
Start
3.57.1 Identify personnel for PCS move
3.57.2 Locate personnel
3.57.3 Issue order by entering data into MCTFS
MCTFS
3.57A
3.57.4 Approve order
MCTFS
3.57.5 MCTFS interfaces with WebMASS
MCTFS
WebMASS
3.57.6 WebMASS receives order and generates SDN, and LOA
WebMASS
3.57.7 Perform Create Commitment-Obligation for PCS Move
End
Orders Clerk
3.57.8 Receive notification of PCS orders in WebMASS
WebMASS
3.57.9 Create case file of the web order
WebMASS
3.57.10 Coordinate with base personnel to receive endorsed copy of the web order
A
C

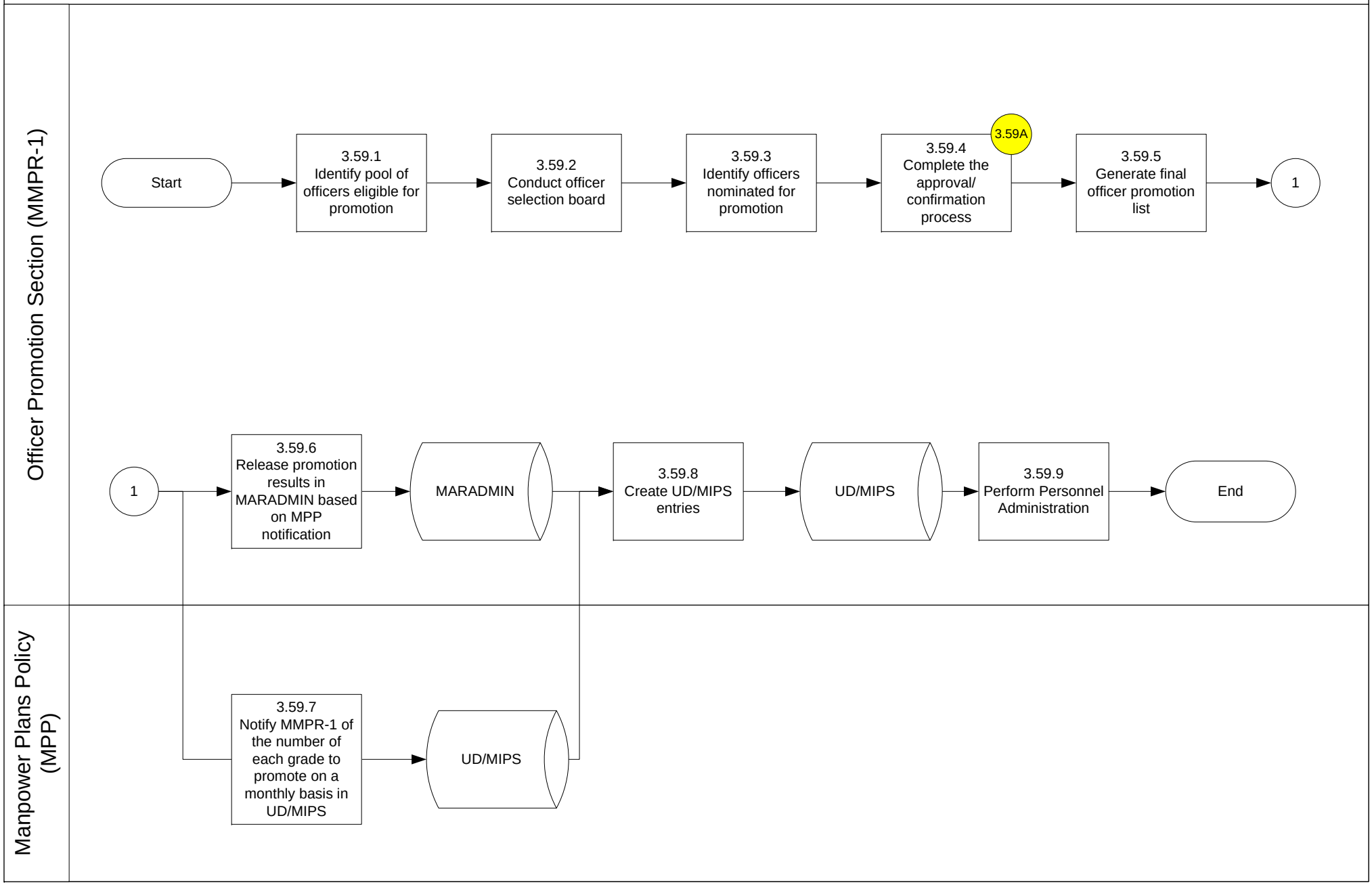

Orders Clerk
Base Personnel
Command
Marine
A
3.57.11 Submit an endorsed copy of the web order to the Orders Clerk
3.57.12 Receive an endorsed copy of the web order from Base Personnel
3.57.13 Notify Marine and Command of PCS Orders
3.57.14 Receive notification of PCS Orders
End.
3.57.15 Receive notification of PCS Orders
B

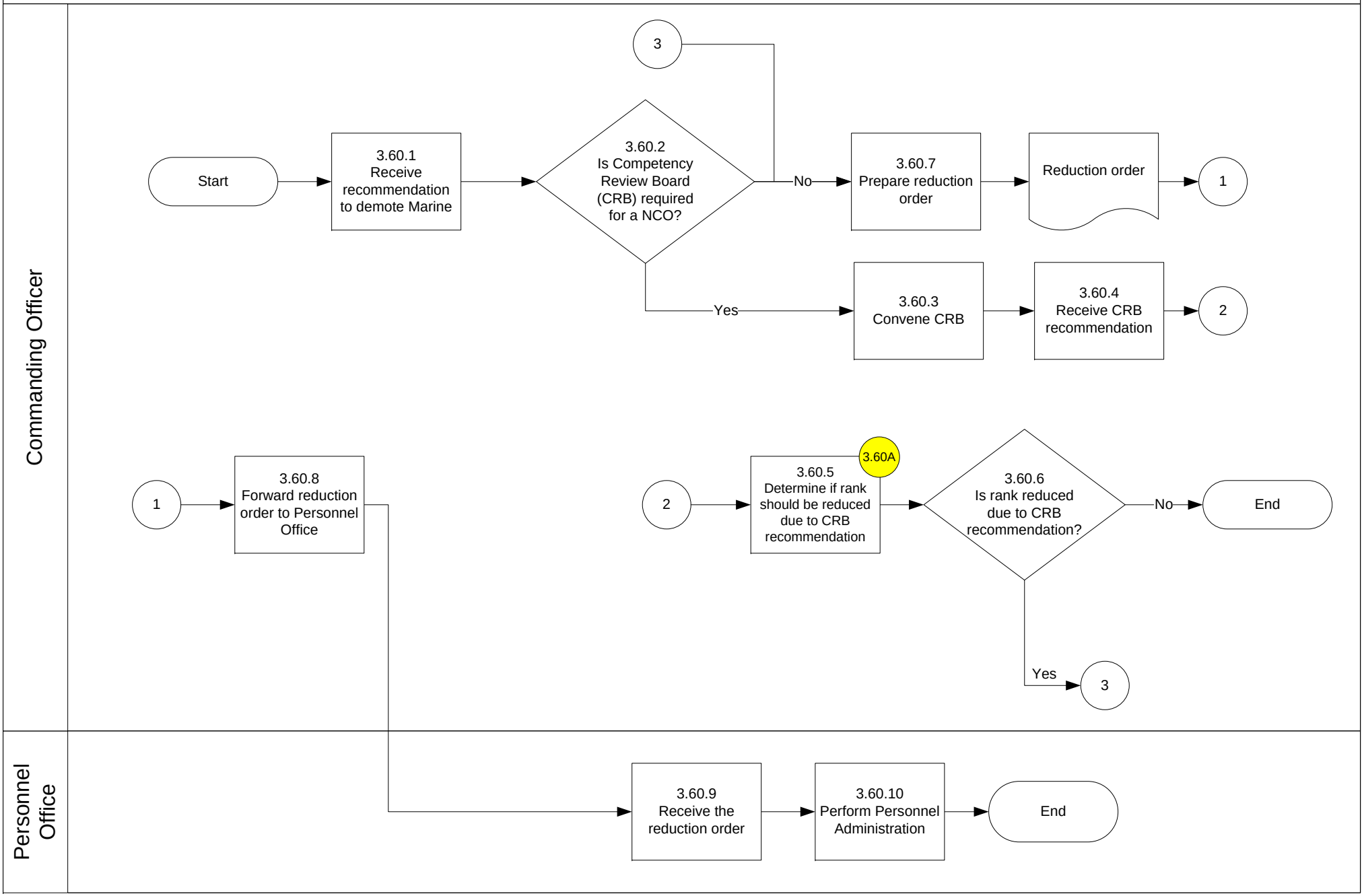

Orders Clerk
Marine
TMO Office
3.57.19 Receive modification of orders request from Marine to account for dependents
C
3.57.22 Receive completed Transfer Data Sheet
3.57.23 Is PCS OCONUS or CONUS?
OCONUS
3.57.24 Submit Port Call to TMO Office
1
CONUS
D
B
3.57.16 Pick up Transfer Data Sheet from Orders Clerk
3.57.17 Is a modification required to account for accompanying personnel?
Yes
3.57.18 Request a modification be made to the PCS orders to include dependents
No
3.57.20 Complete Transfer Data Sheet
3.57.21 Submit completed Transfer Data Sheet to Orders Clerk
1
3.57.25 Receive Port Call from Orders Clerk
3.57.26 Create itinerary of flight item
G

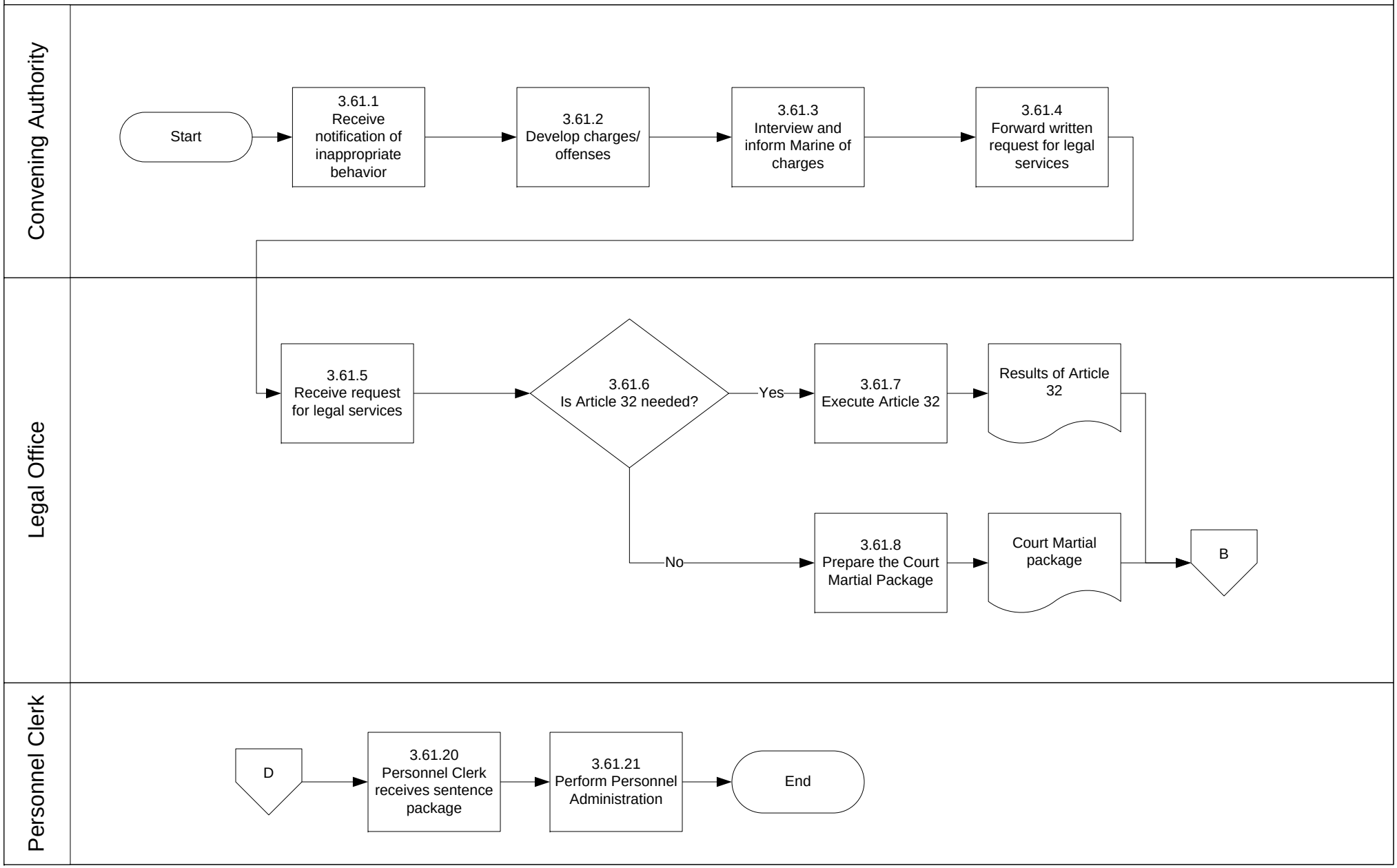

TMO Office
Orders Clerk
G
3.57.27 Forward itinerary of flight item to Orders Clerk
3.57.28 Receive itinerary of flight item from TMO
3.57.29 Create the first endorsement of the web order based on the transfer data sheet and itinerary of flight
1
1
D
3.57.41 Create the first endorsement of the web order based on the transfer data sheet
First Endorsement
3.57.30 Forward the first endorsement of the web order to the Personnel Officer / Delegate
E
F
3.57.39 Receive to the first endorsement of the web order from the Personnel Officer / Delegate
3.57.40 Make corrections to the first endorsement of the web order

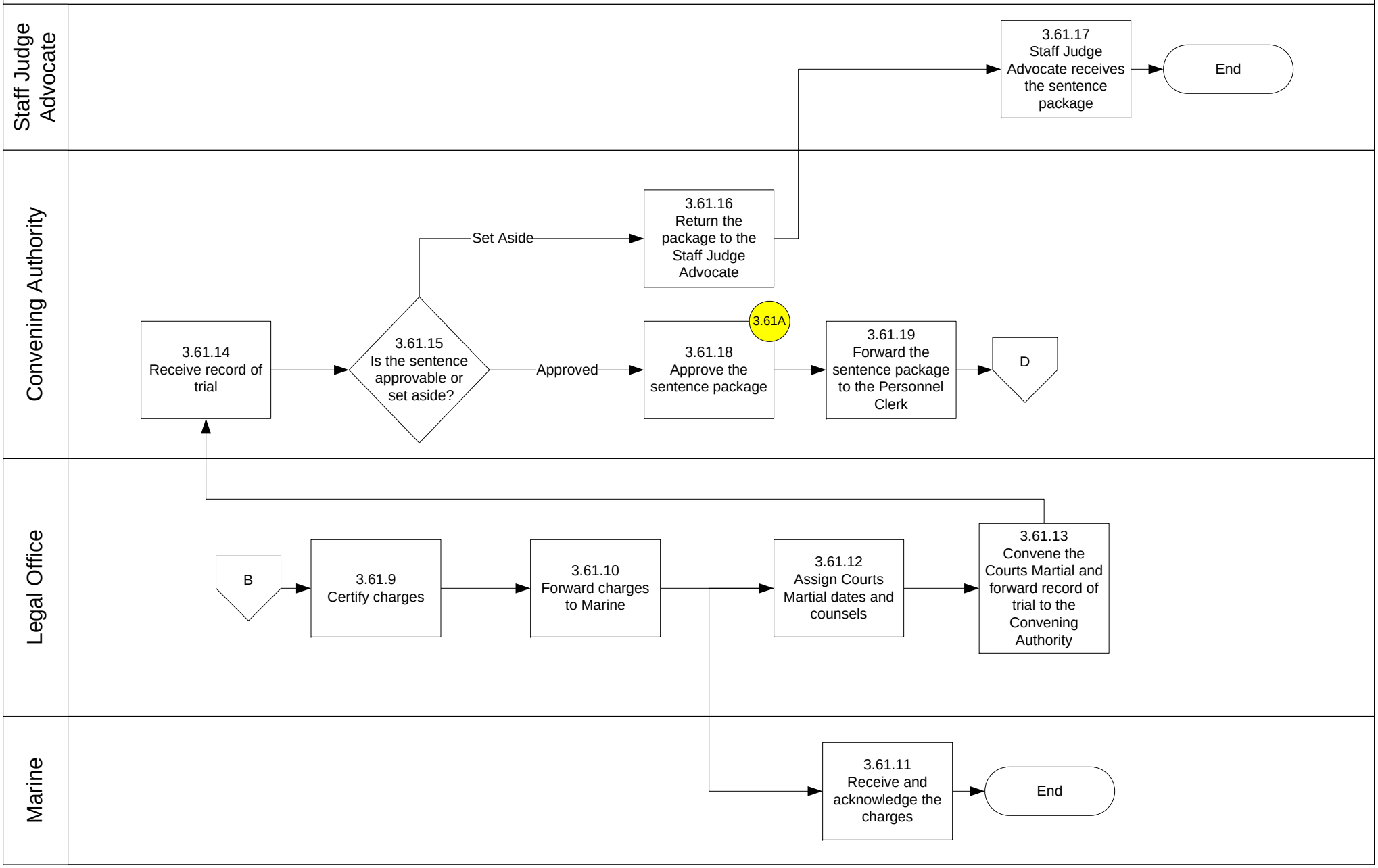

Orders Clerk
1
3.57.35 Receive the approved first endorsement from the Personnel Officer / Delegate
3.57.36 Issue PCS Order on the effective date of the transfer
3.57.37 Perform Personnel Administration
End
F
Personnel Officer / Delegate
E
3.57.31 Receive the first endorsement of the web order from Orders Clerk
3.57.32 Review the first endorsement of the web order from Orders Clerk
3.57B
3.57.33 Is the web order approved or rejected?
Rejected
3.57.38 Return the first endorsement to the Orders Clerk for correction
Approved
3.57.34 Forward the approved first endorsement to the Orders Clerk
1


Manpower & Reserve Affairs
Start
3.58.1 Order on WebMASS or Manual?
WebMASS
3.58.5 View orders on WebMASS, weekly basis
WebMASS
3.58.6 Generate PCS move estimate using PCS rates based on Move Type
1
Manual
3.58.2 Receive spreadsheet of orders from MCRC
3.58.3 Enter Commitment-Obligation into SABRS
SABRS
3.58.4 Perform SABRS Reconciliation
End
1
3.58.7 Run local program (macro) to pull data from WebMASS and generate obligations in SABRS
WebMASS
SABRS
3.58A
3.58.8 SABRS records Commitment-Obligation
SABRS
3.58.9 Perform SABRS Reconciliation
End


Officer Promotion Section (MMPR-1)
Manpower Plans Policy (MPP)
Start
3.59.1 Identify pool of officers eligible for promotion
3.59.2 Conduct officer selection board
3.59.3 Identify officers nominated for promotion
3.59.4 Complete the approval/ confirmation process
3.59A
3.59.5 Generate final officer promotion list
1
1
3.59.6 Release promotion results in MARADMIN based on MPP notification
MARADMIN
3.59.8 Create UD/MIPS entries
UD/MIPS
3.59.9 Perform Personnel Administration
End
3.59.7 Notify MMPR-1 of the number of each grade to promote on a monthly basis in UD/MIPS
UD/MIPS


Commanding Officer
Start
3.60.1 Receive recommendation to demote Marine
3.60.2 Is Competency Review Board (CRB) required for a NCO?
3
No
3.60.7 Prepare reduction order
Reduction order
1
Yes
3.60.3 Convene CRB
3.60.4 Receive CRB recommendation
2
1
3.60.8 Forward reduction order to Personnel Office
2
3.60.5 Determine if rank should be reduced due to CRB recommendation
3.60A
3.60.6 Is rank reduced due to CRB recommendation?
No
End
Yes
3
Personnel Office
3.60.9 Receive the reduction order
3.60.10 Perform Personnel Administration
End

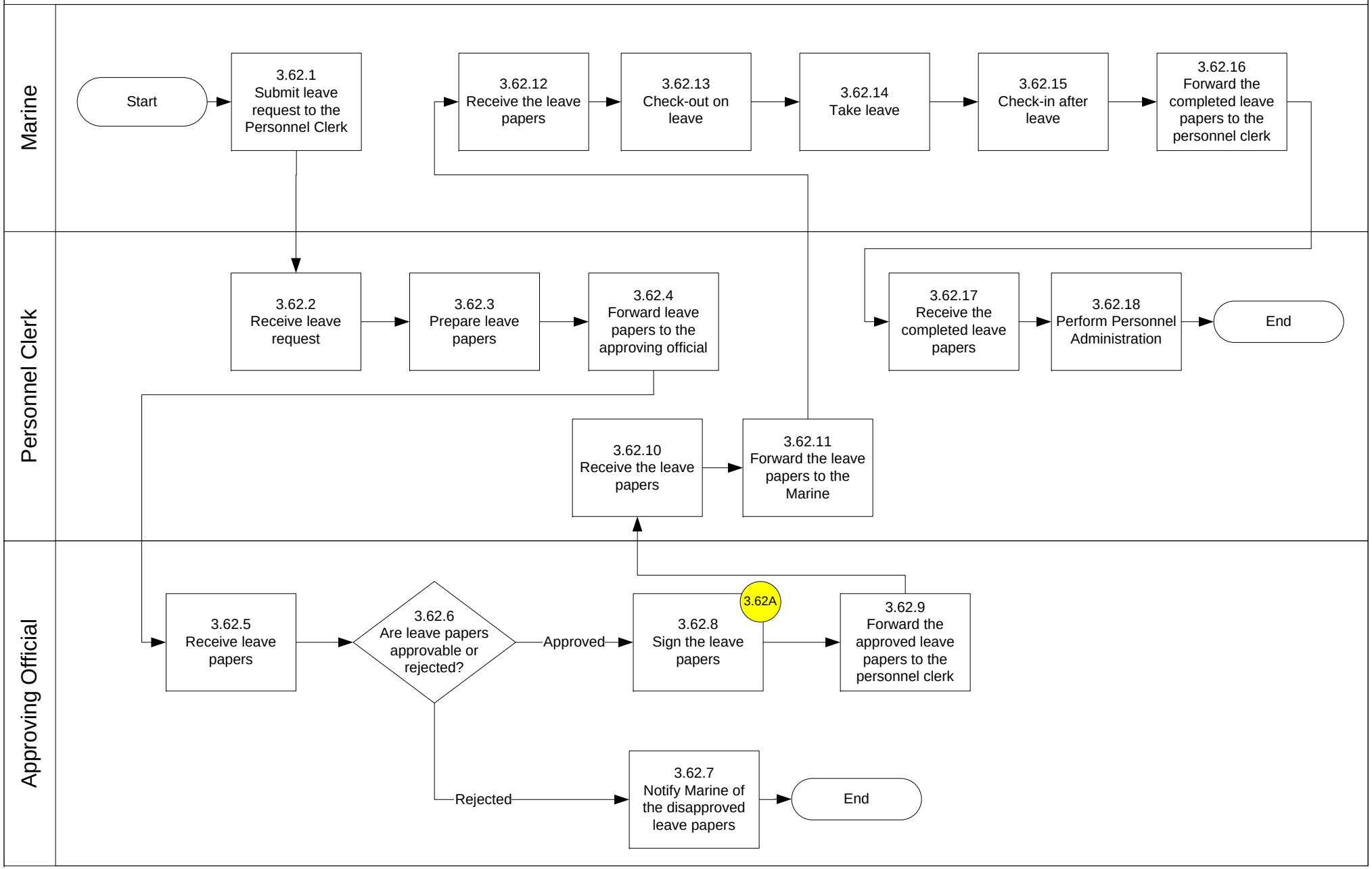

Convening Authority
Legal Office
Personnel Clerk
Start
3.61.1 Receive notification of inappropriate behavior
3.61.2 Develop charges/ offenses
3.61.3 Interview and inform Marine of charges
3.61.4 Forward written request for legal services
3.61.5 Receive request for legal services
3.61.6 Is Article 32 needed?
Yes
No
3.61.7 Execute Article 32
Results of Article 32
3.61.8 Prepare the Court Martial Package
Court Martial package
B
D
3.61.20 Personnel Clerk receives sentence package
3.61.21 Perform Personnel Administration
End

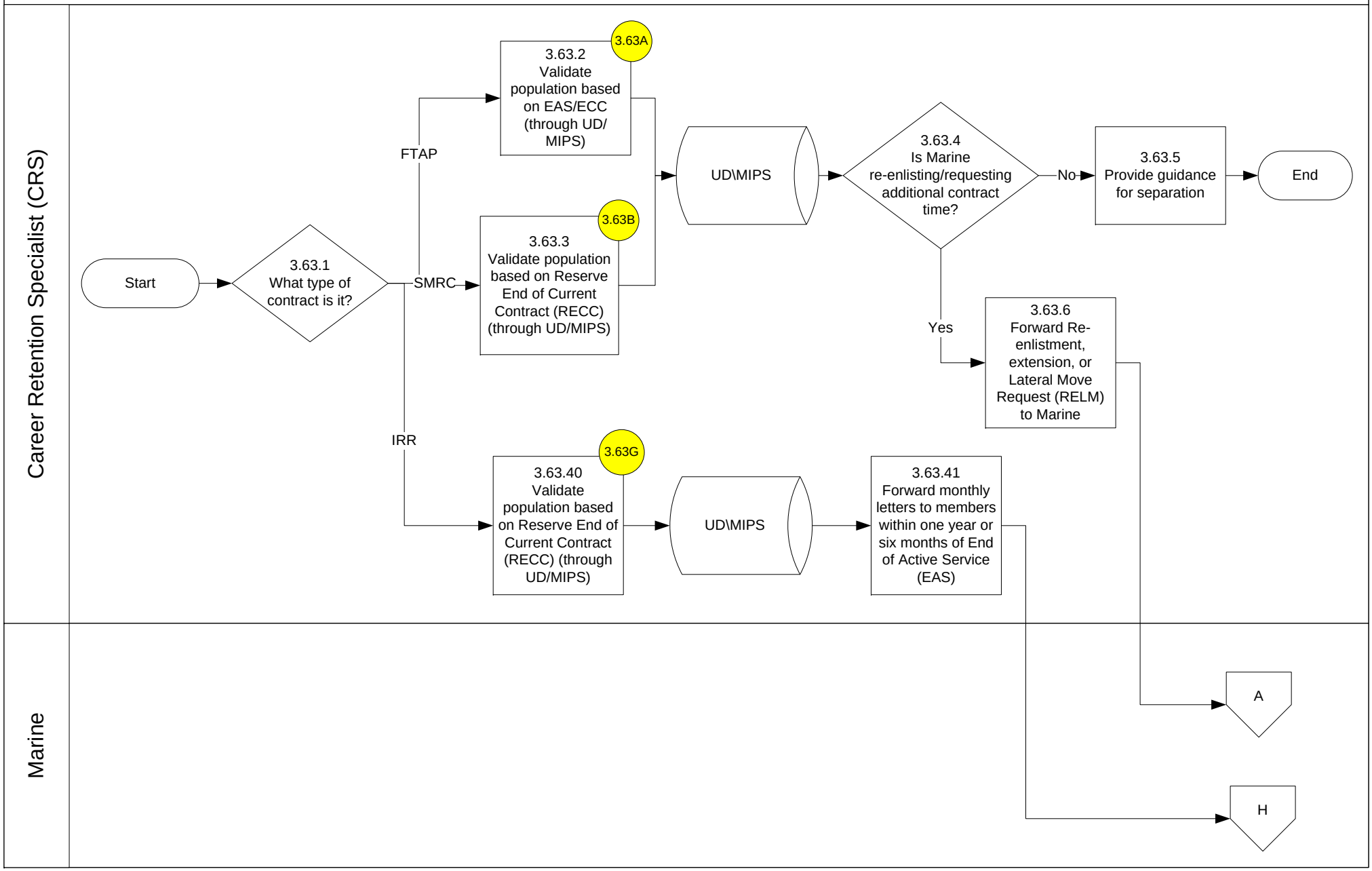

Staff Judge Advocate
Convening Authority
Legal Office
Marine
3.61.17 Staff Judge Advocate receives the sentence package
End
3.61.16 Return the package to the Staff Judge Advocate
Set Aside
3.61.14 Receive record of trial
3.61.15 Is the sentence approvable or set aside?
Approved
3.61A
3.61.18 Approve the sentence package
3.61.19 Forward the sentence package to the Personnel Clerk
D
B
3.61.9 Certify charges
3.61.10 Forward charges to Marine
3.61.12 Assign Courts Martial dates and counsels
3.61.13 Convene the Courts Martial and forward record of trial to the Convening Authority
3.61.11 Receive and acknowledge the charges
End

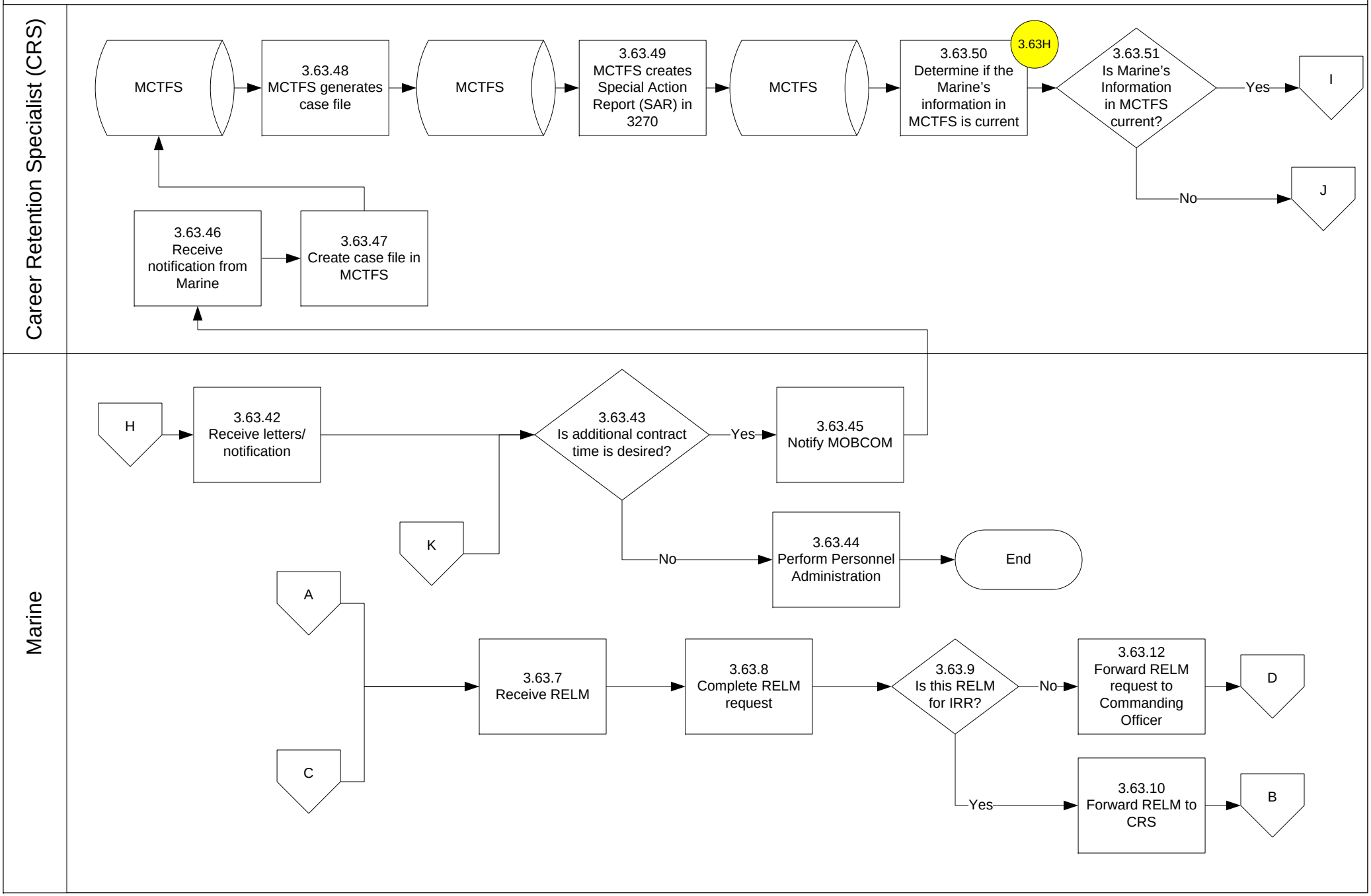
3. Funds Execution

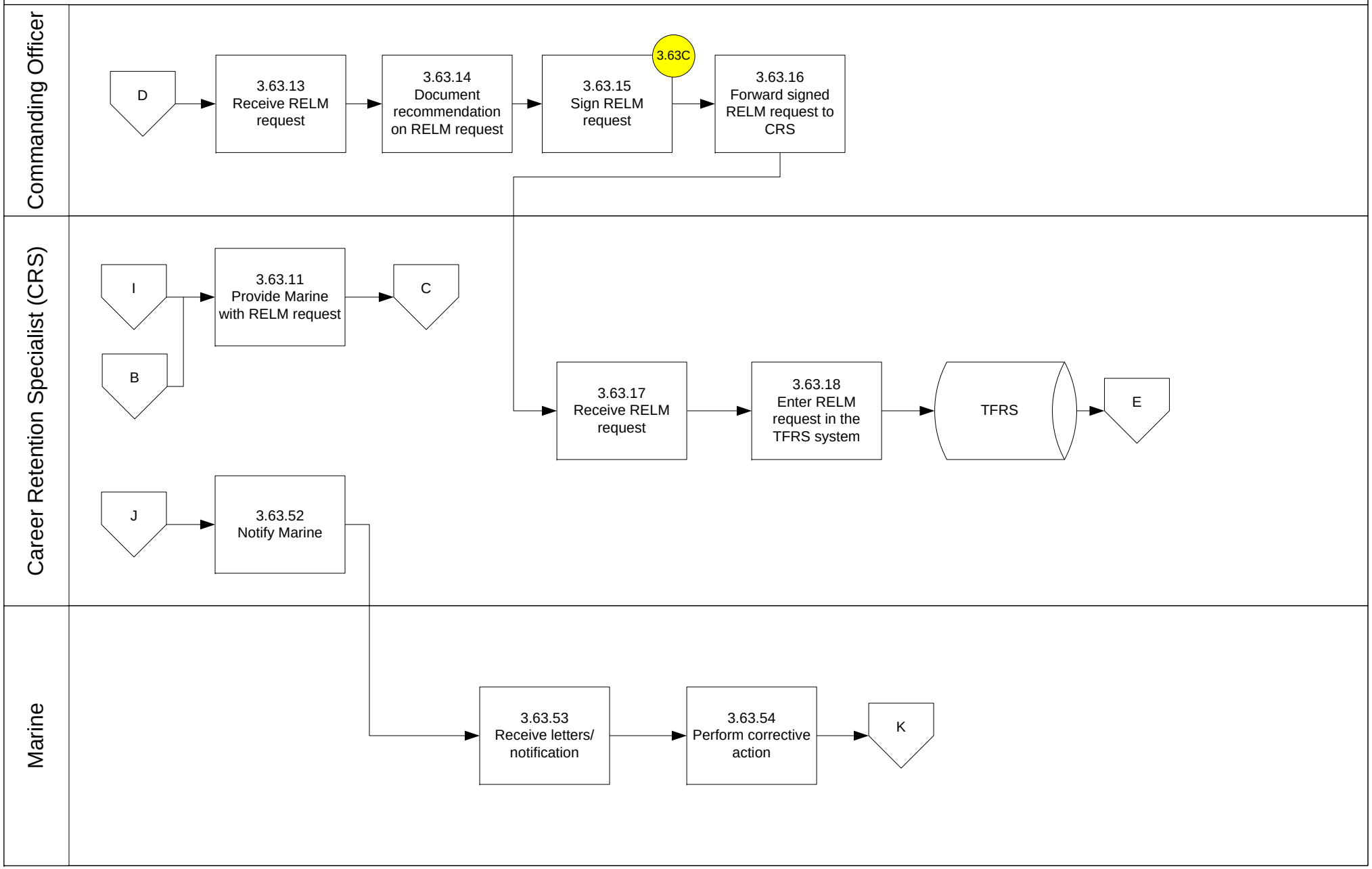
3.62 Military Pay – Leave – Manual

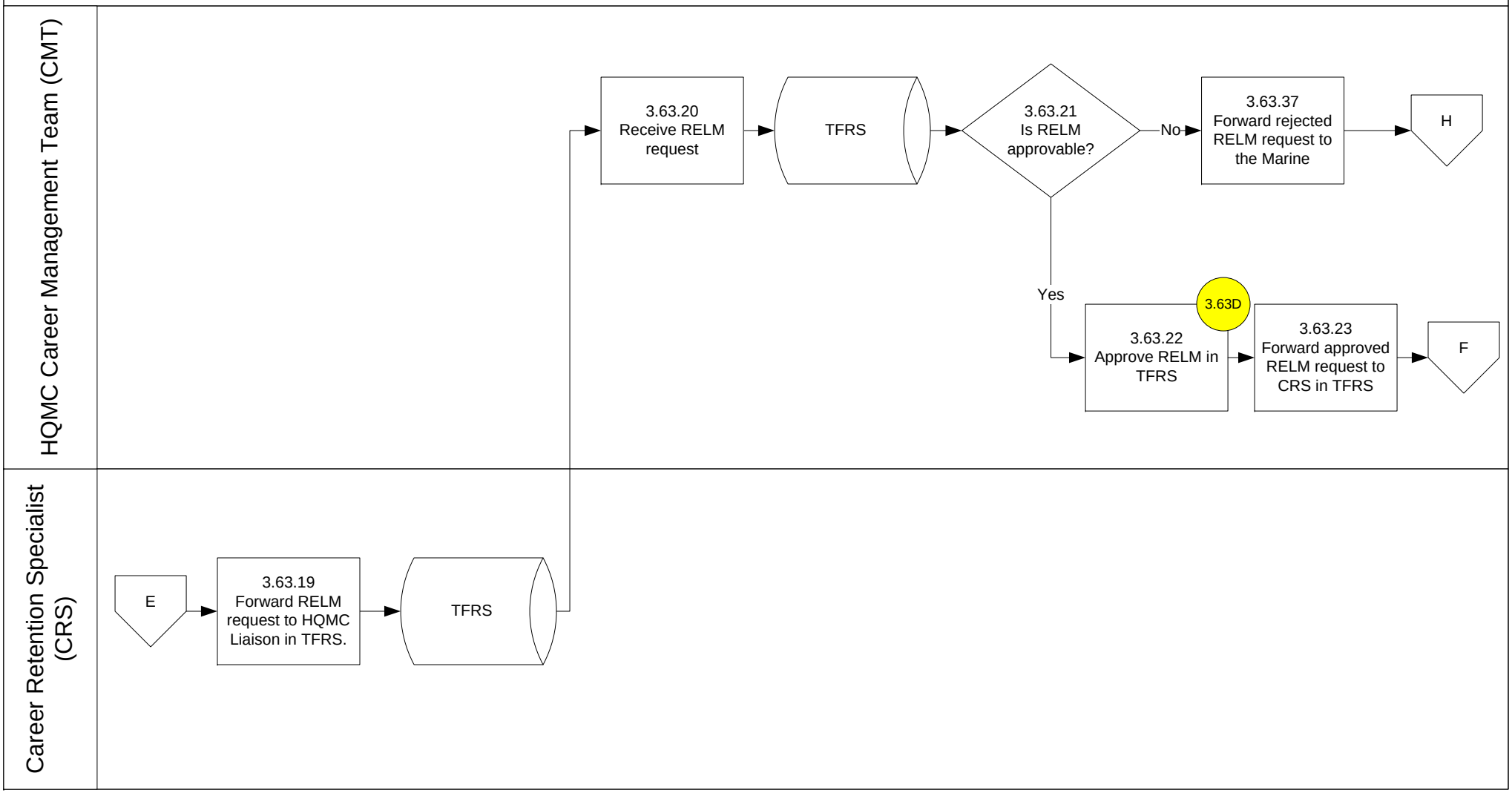
MPS-002

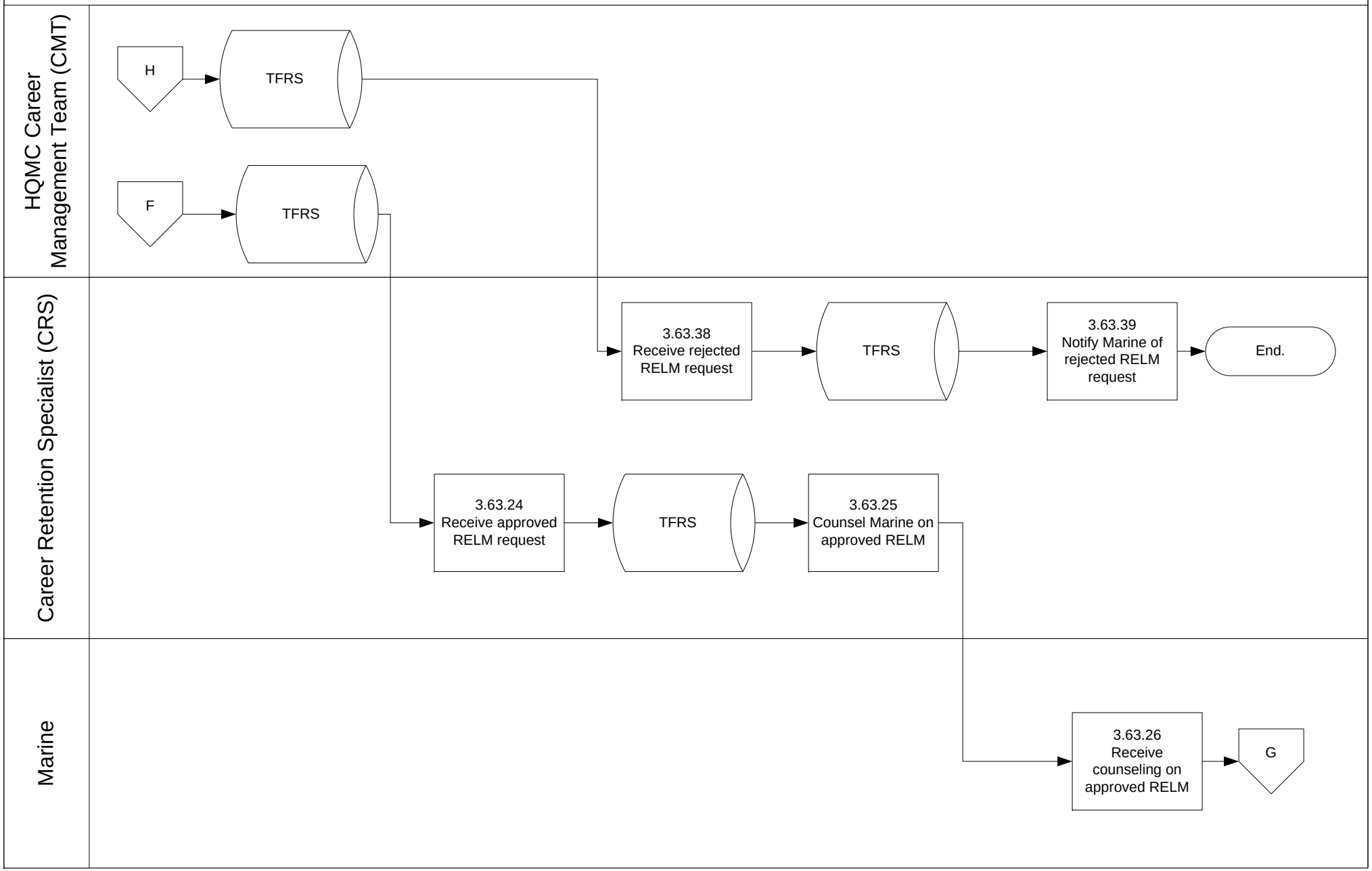


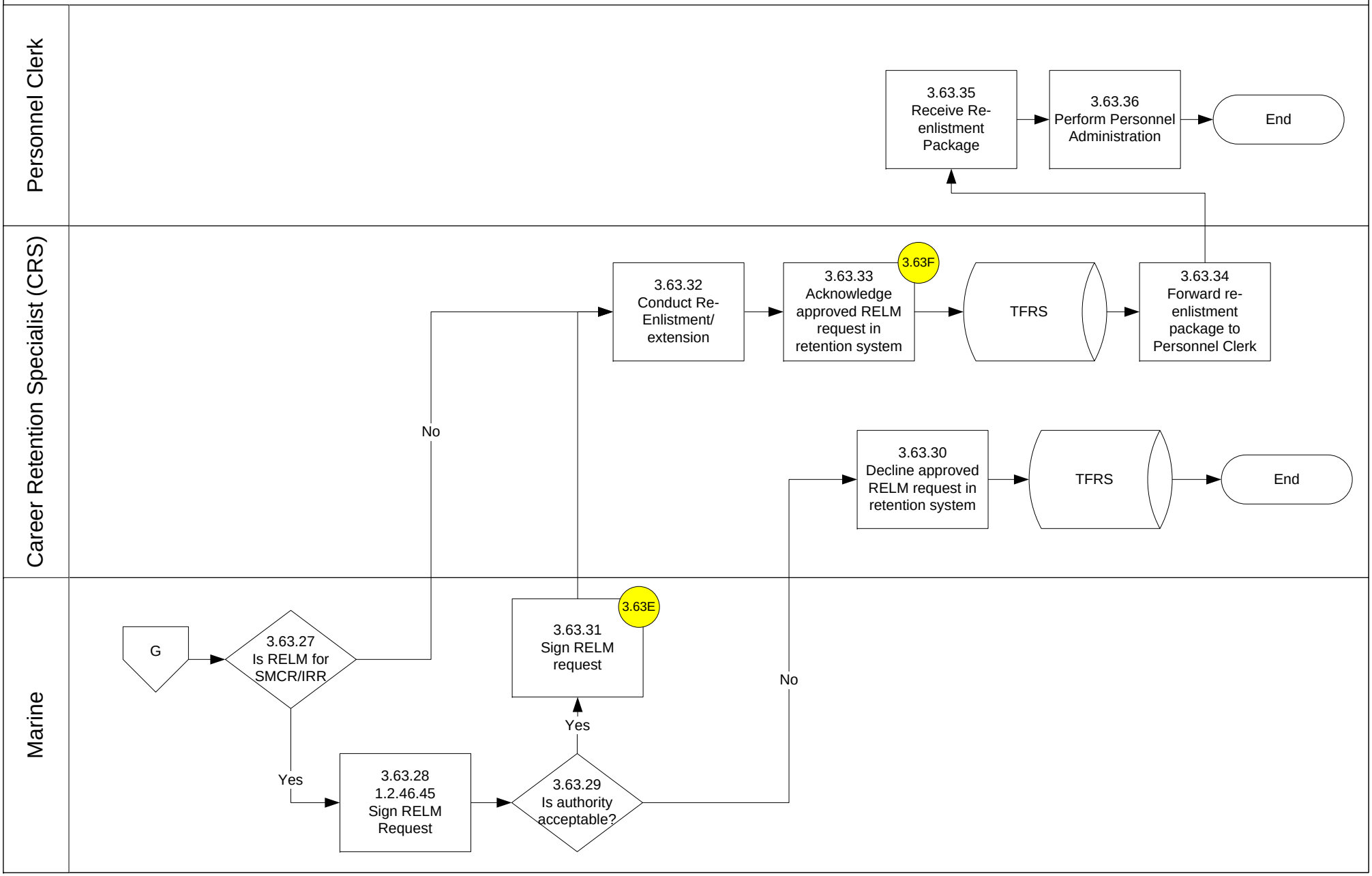

Career Retention Specialist (CRS)
Marine
Start
3.63.1 What type of contract is it?
FTAP
SMRC
IRR
3.63A
3.63.2 Validate population based on EAS/ECC (through UD/ MIPS)
3.63B
3.63.3 Validate population based on Reserve End of Current Contract (RECC) (through UD/MIPS)
3.63G
3.63.40 Validate population based on Reserve End of Current Contract (RECC) (through UD/MIPS)
UD\MIPS
UD\MIPS
3.63.4 Is Marine re-enlisting/requesting additional contract time?
No
3.63.5 Provide guidance for separation
End
Yes
3.63.6 Forward Re-enlistment, extension, or Lateral Move Request (RELM) to Marine
3.63.41 Forward monthly letters to members within one year or six months of End of Active Service (EAS)
A
H

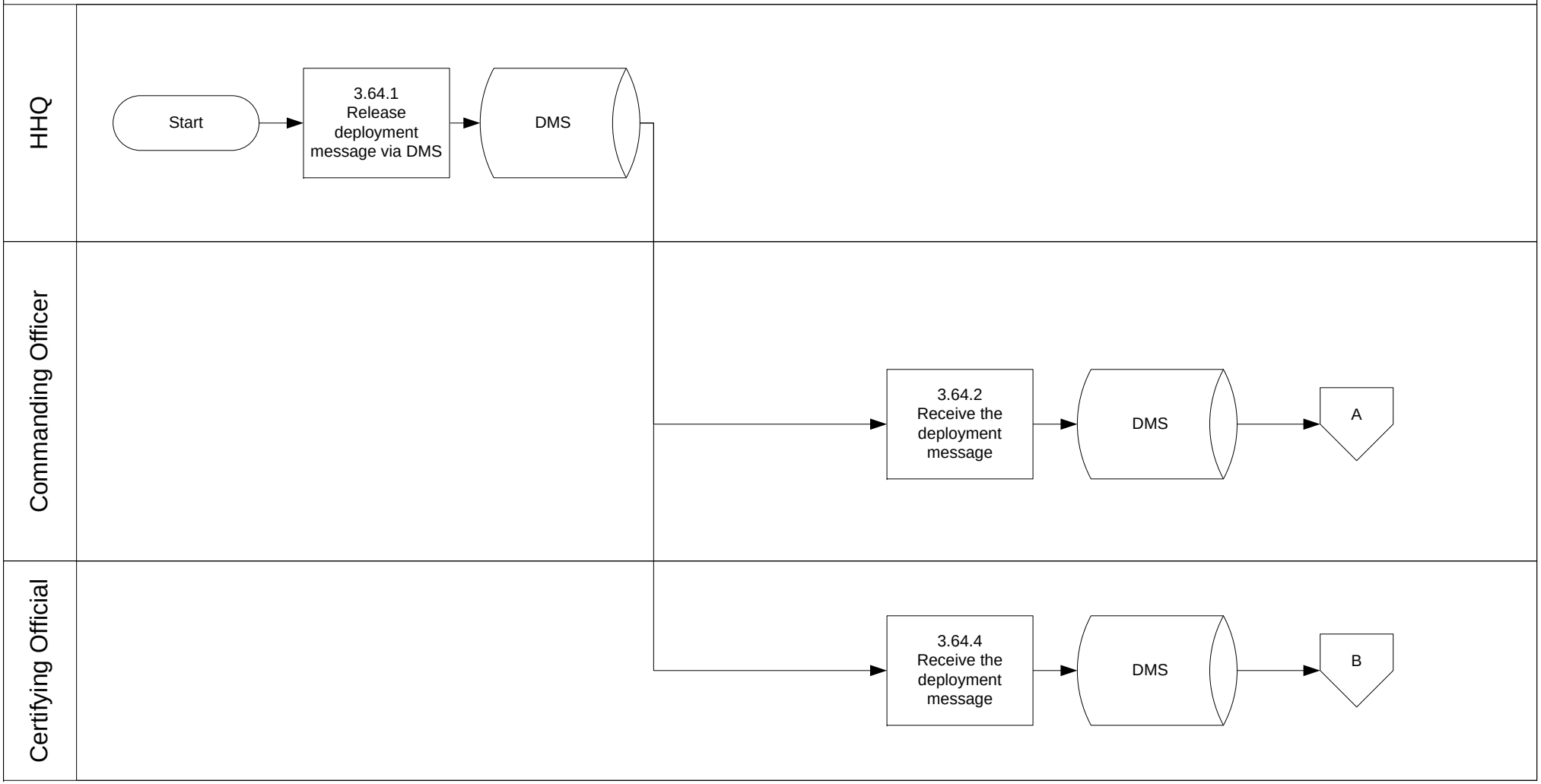

Career Retention Specialist (CRS)
MCTFS
3.63.48 MCTFS generates case file
MCTFS
3.63.49 MCTFS creates Special Action Report (SAR) in 3270
MCTFS
3.63.50 Determine if the Marine's information in MCTFS is current
3.63H
3.63.51 Is Marine's Information in MCTFS current?
Yes
I
No
J
3.63.46 Receive notification from Marine
3.63.47 Create case file in MCTFS
Marine
H
3.63.42 Receive letters/ notification
3.63.43 Is additional contract time is desired?
Yes
3.63.45 Notify MOBCOM
K
No
3.63.44 Perform Personnel Administration
End
A
C
3.63.7 Receive RELM
3.63.8 Complete RELM request
3.63.9 Is this RELM for IRR?
No
3.63.12 Forward RELM request to Commanding Officer
D
Yes
3.63.10 Forward RELM to CRS
B

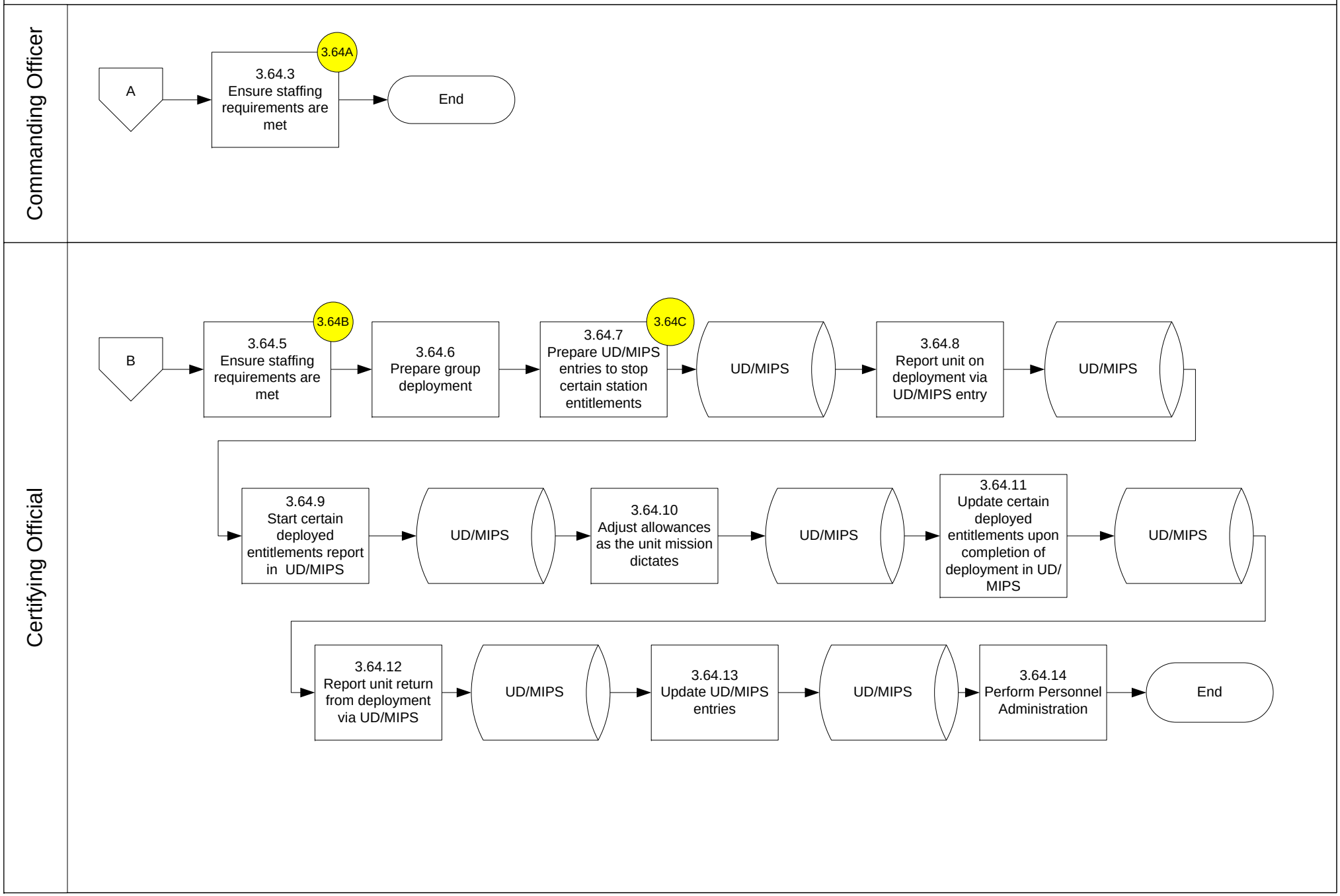

Commanding Officer
Career Retention Specialist (CRS)
Marine
D
3.63.13 Receive RELM request
3.63.14 Document recommendation on RELM request
3.63.15 Sign RELM request
3.63C
3.63.16 Forward signed RELM request to CRS
I
B
3.63.11 Provide Marine with RELM request
C
3.63.17 Receive RELM request
3.63.18 Enter RELM request in the TFRS system
TFRS
E
J
3.63.52 Notify Marine
3.63.53 Receive letters/ notification
3.63.54 Perform corrective action
K

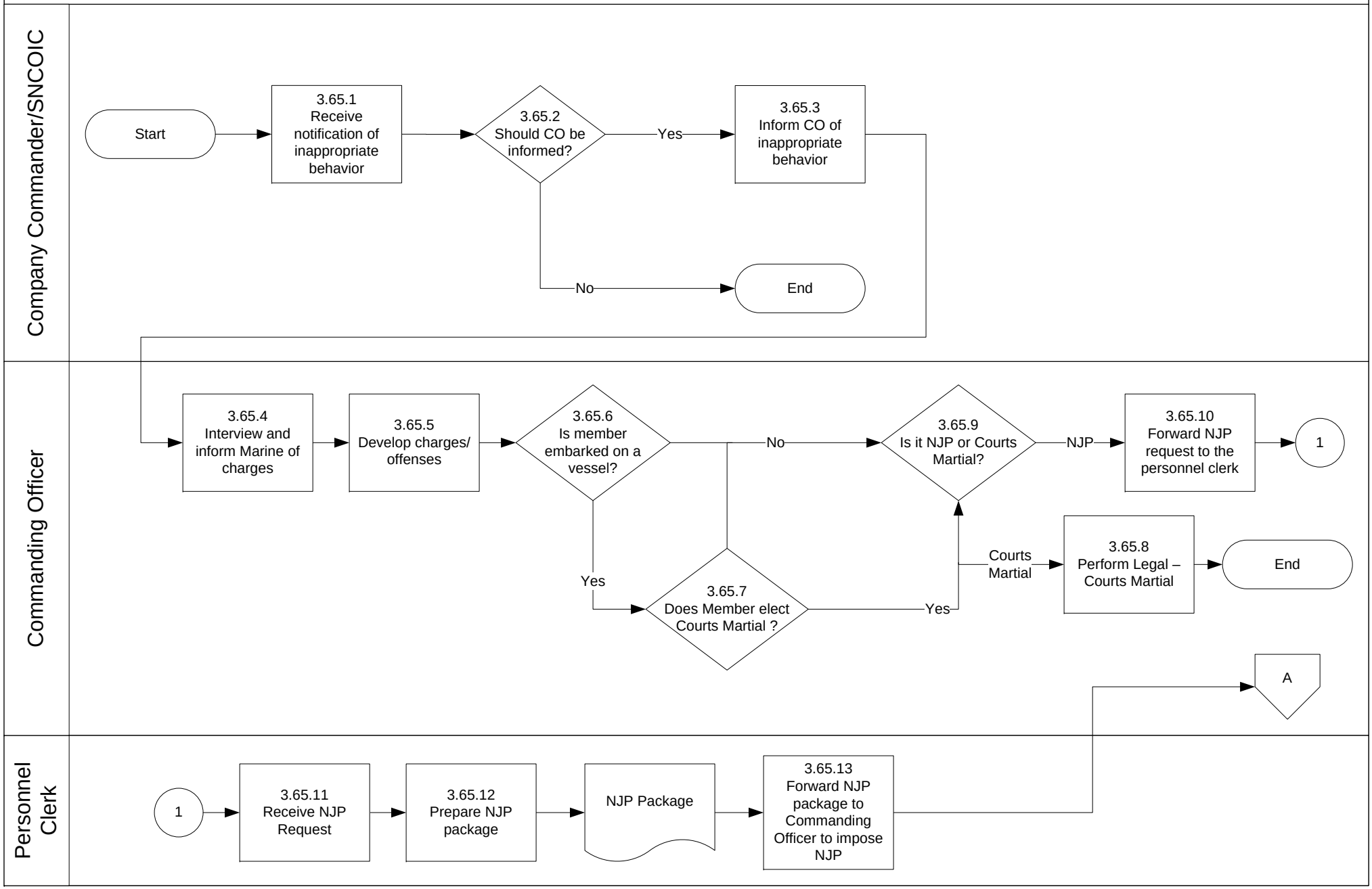

HQMC Career Management Team (CMT)
Career Retention Specialist (CRS)
E
3.63.19 Forward RELM request to HQMC Liaison in TFRS.
TFRS
3.63.20 Receive RELM request
TFRS
3.63.21 Is RELM approvable?
No
3.63.37 Forward rejected RELM request to the Marine
H
Yes
3.63D
3.63.22 Approve RELM in TFRS
3.63.23 Forward approved RELM request to CRS in TFRS
F

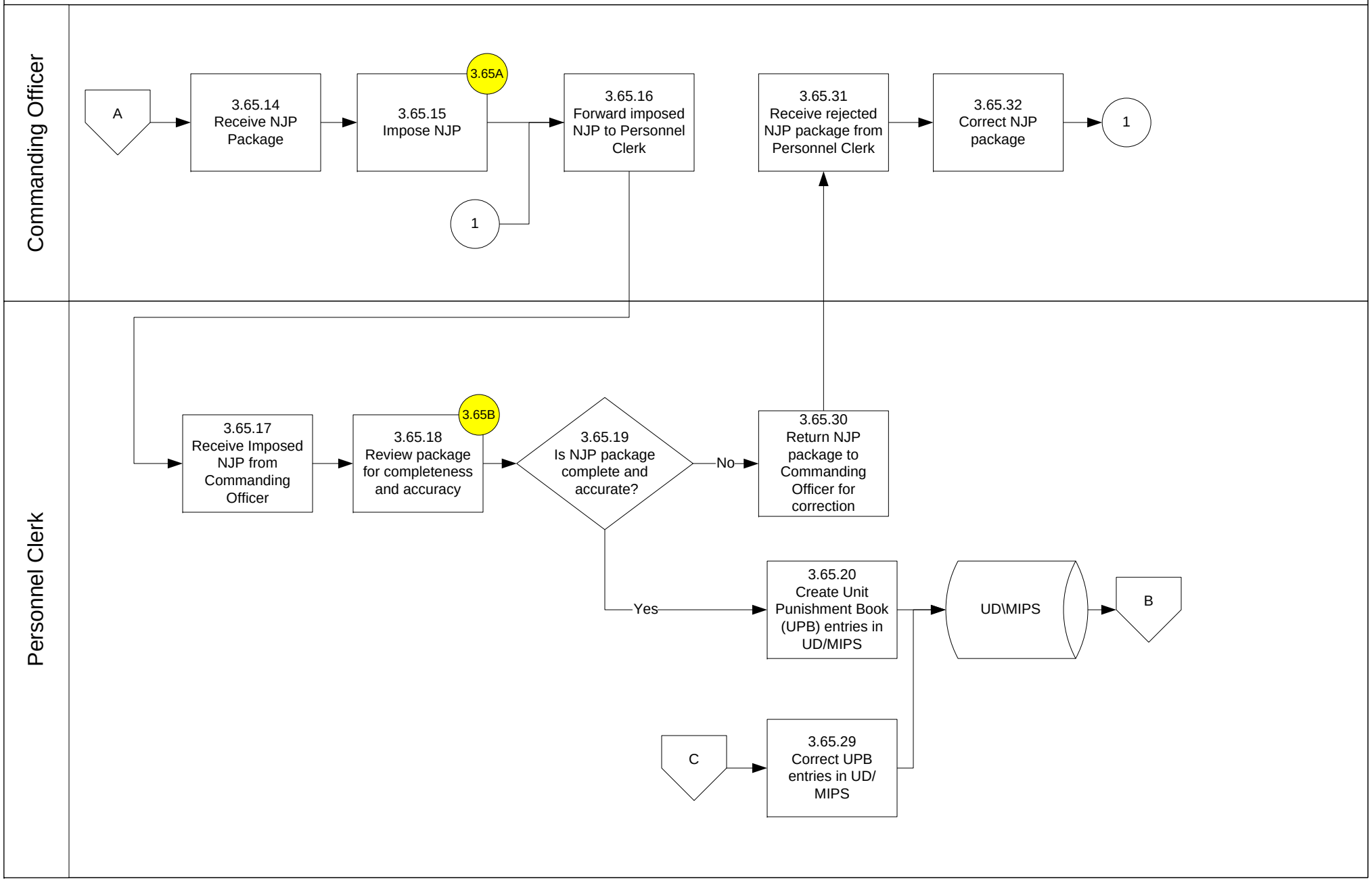

HQMC Career Management Team (CMT)
Career Retention Specialist (CRS)
Marine
H
TFRS
F
TFRS
3.63.38 Receive rejected RELM request
TFRS
3.63.39 Notify Marine of rejected RELM request
End.
3.63.24 Receive approved RELM request
TFRS
3.63.25 Counsel Marine on approved RELM
3.63.26 Receive counseling on approved RELM
G

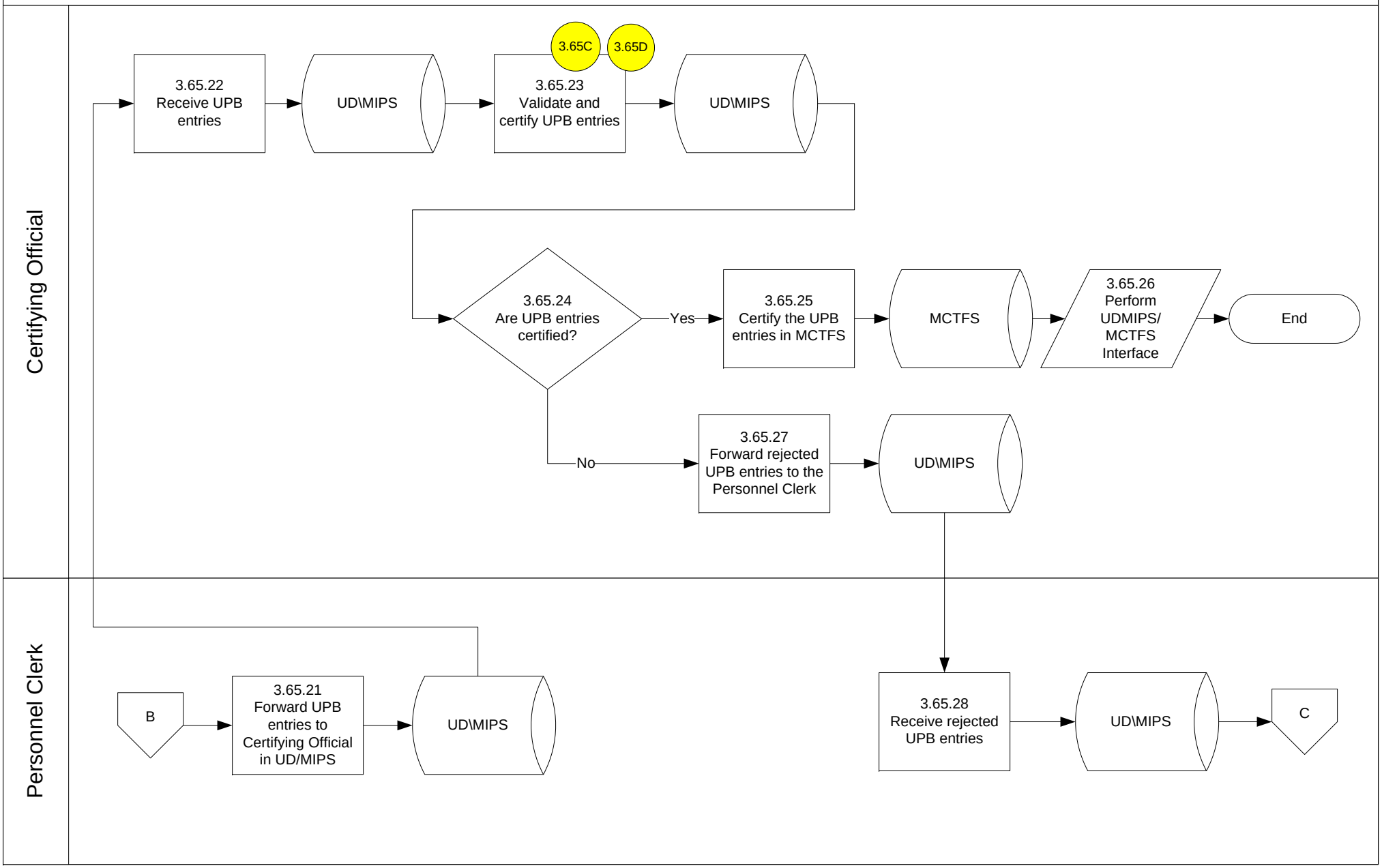

Personnel Clerk
Career Retention Specialist (CRS)
Marine
G
3.63.27
Is RELM for
SMCR/IRR
No
Yes
3.63.28
1.2.46.45
Sign RELM
Request
3.63.29
Is authority
acceptable?
Yes
No
3.63E
3.63.31
Sign RELM
request
3.63.32
Conduct Re-
Enlistment/
extension
3.63F
3.63.33
Acknowledge
approved RELM
request in
retention system
TFRS
3.63.34
Forward re-
enlistment
package to
Personnel Clerk
3.63.30
Decline approved
RELM request in
retention system
TFRS
End
3.63.35
Receive Re-
enlistment
Package
3.63.36
Perform Personnel
Administration
End

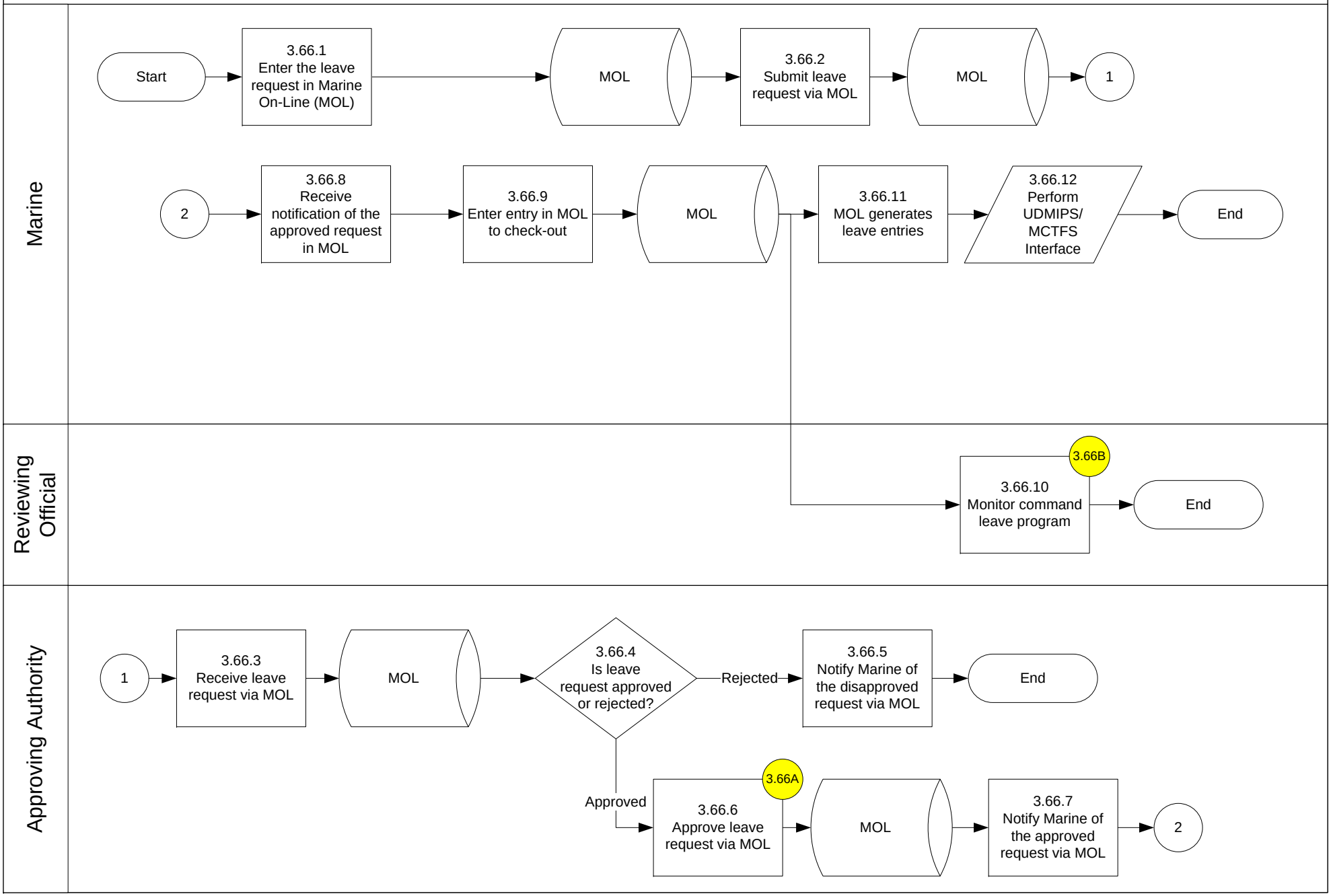

HHQ
Start
3.64.1 Release deployment message via DMS
DMS
Commanding Officer
3.64.2 Receive the deployment message
DMS
A
Certifying Official
3.64.4 Receive the deployment message
DMS
B

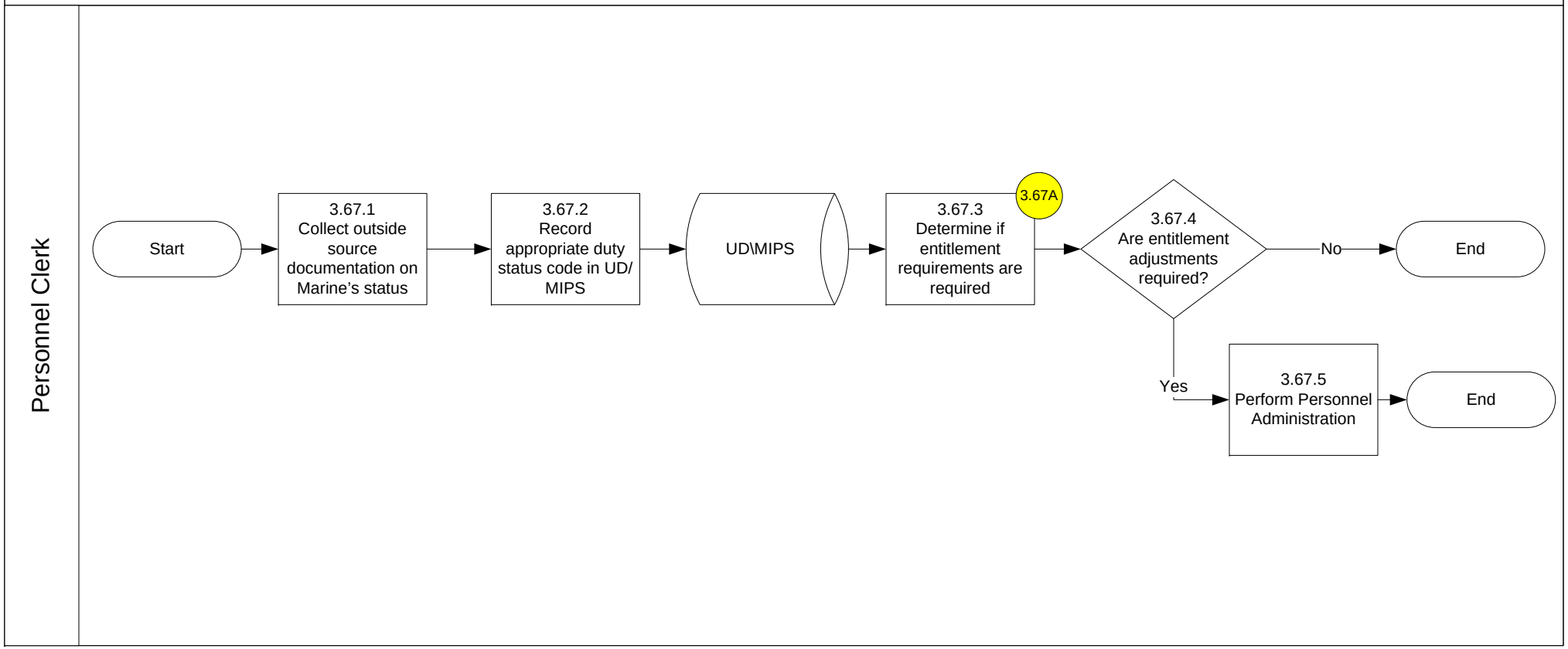

Commanding Officer
A
3.64A
3.64.3 Ensure staffing requirements are met
End
Certifying Official
B
3.64B
3.64.5 Ensure staffing requirements are met
3.64.6 Prepare group deployment
3.64C
3.64.7 Prepare UD/MIPS entries to stop certain station entitlements
UD/MIPS
3.64.8 Report unit on deployment via UD/MIPS entry
UD/MIPS
3.64.9 Start certain deployed entitlements report in UD/MIPS
UD/MIPS
3.64.10 Adjust allowances as the unit mission dictates
UD/MIPS
3.64.11 Update certain deployed entitlements upon completion of deployment in UD/MIPS
UD/MIPS
3.64.12 Report unit return from deployment via UD/MIPS
UD/MIPS
3.64.13 Update UD/MIPS entries
UD/MIPS
3.64.14 Perform Personnel Administration
End


Company Commander/SNCOIC
Start
3.65.1 Receive notification of inappropriate behavior
3.65.2 Should CO be informed?
Yes
3.65.3 Inform CO of inappropriate behavior
No
End
Commanding Officer
3.65.4 Interview and inform Marine of charges
3.65.5 Develop charges/ offenses
3.65.6 Is member embarked on a vessel?
No
3.65.9 Is it NJP or Courts Martial?
NJP
3.65.10 Forward NJP request to the personnel clerk
1
Yes
3.65.7 Does Member elect Courts Martial ?
Yes
Courts Martial
3.65.8 Perform Legal – Courts Martial
End
A
Personnel Clerk
1
3.65.11 Receive NJP Request
3.65.12 Prepare NJP package
NJP Package
3.65.13 Forward NJP package to Commanding Officer to impose NJP


Commanding Officer
Personnel Clerk
A
3.65.14 Receive NJP Package
3.65.15 Impose NJP
3.65A
1
3.65.16 Forward imposed NJP to Personnel Clerk
3.65.31 Receive rejected NJP package from Personnel Clerk
3.65.32 Correct NJP package
1
3.65.17 Receive Imposed NJP from Commanding Officer
3.65.18 Review package for completeness and accuracy
3.65B
3.65.19 Is NJP package complete and accurate?
No
3.65.30 Return NJP package to Commanding Officer for correction
Yes
3.65.20 Create Unit Punishment Book (UPB) entries in UD/MIPS
UD\MIPS
B
C
3.65.29 Correct UPB entries in UD/ MIPS


Certifying Official
Personnel Clerk
3.65C
3.65D
3.65.22 Receive UPB entries
UD\MIPS
3.65.23 Validate and certify UPB entries
UD\MIPS
3.65.24 Are UPB entries certified?
Yes
3.65.25 Certify the UPB entries in MCTFS
MCTFS
3.65.26 Perform UDMIPS/ MCTFS Interface
End
No
3.65.27 Forward rejected UPB entries to the Personnel Clerk
UD\MIPS
B
3.65.21 Forward UPB entries to Certifying Official in UD/MIPS
UD\MIPS
3.65.28 Receive rejected UPB entries
UD\MIPS
C

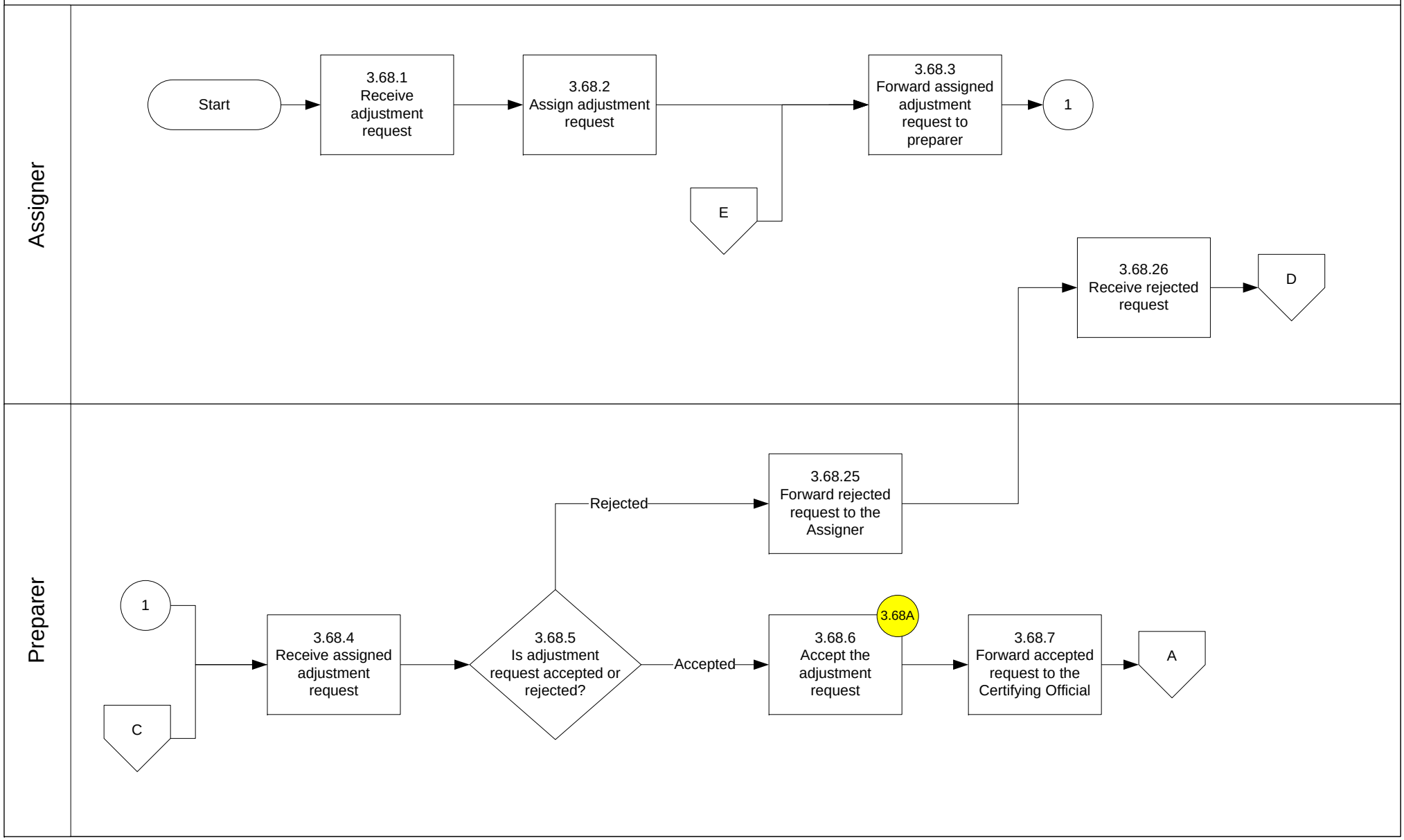

Marine
Start
3.66.1 Enter the leave request in Marine On-Line (MOL)
MOL
3.66.2 Submit leave request via MOL
MOL
1
2
3.66.8 Receive notification of the approved request in MOL
3.66.9 Enter entry in MOL to check-out
MOL
3.66.11 MOL generates leave entries
3.66.12 Perform UDMIPS/ MCTFS Interface
End
Reviewing Official
3.66B
3.66.10 Monitor command leave program
End
Approving Authority
1
3.66.3 Receive leave request via MOL
MOL
3.66.4 Is leave request approved or rejected?
Rejected
3.66.5 Notify Marine of the disapproved request via MOL
End
Approved
3.66A
3.66.6 Approve leave request via MOL
MOL
3.66.7 Notify Marine of the approved request via MOL
2

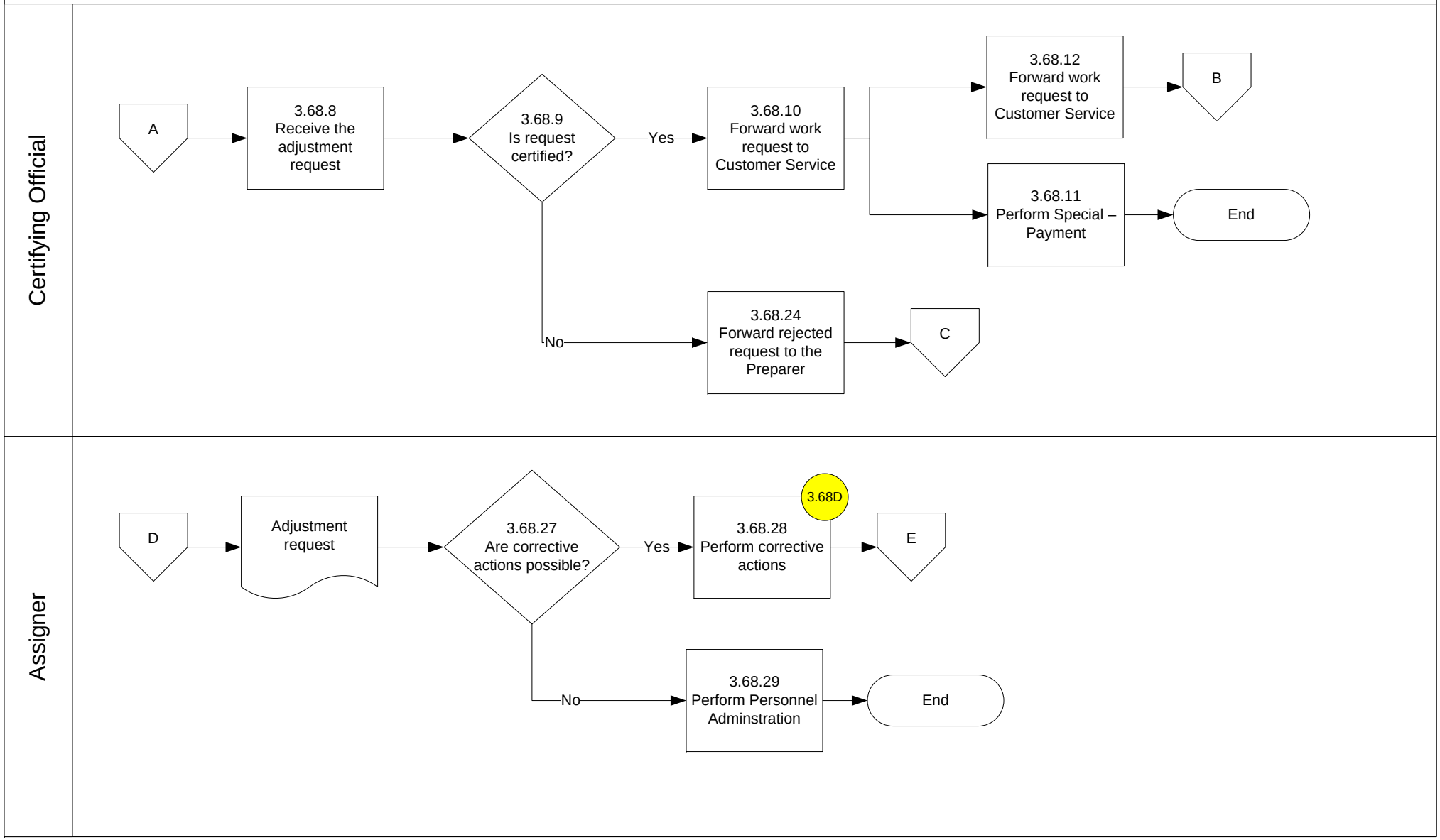

Personnel Clerk
Start
3.67.1 Collect outside source documentation on Marine's status
3.67.2 Record appropriate duty status code in UD/ MIPS
UD\MIPS
3.67A
3.67.3 Determine if entitlement requirements are required
3.67.4 Are entitlement adjustments required?
No
End
Yes
3.67.5 Perform Personnel Administration
End

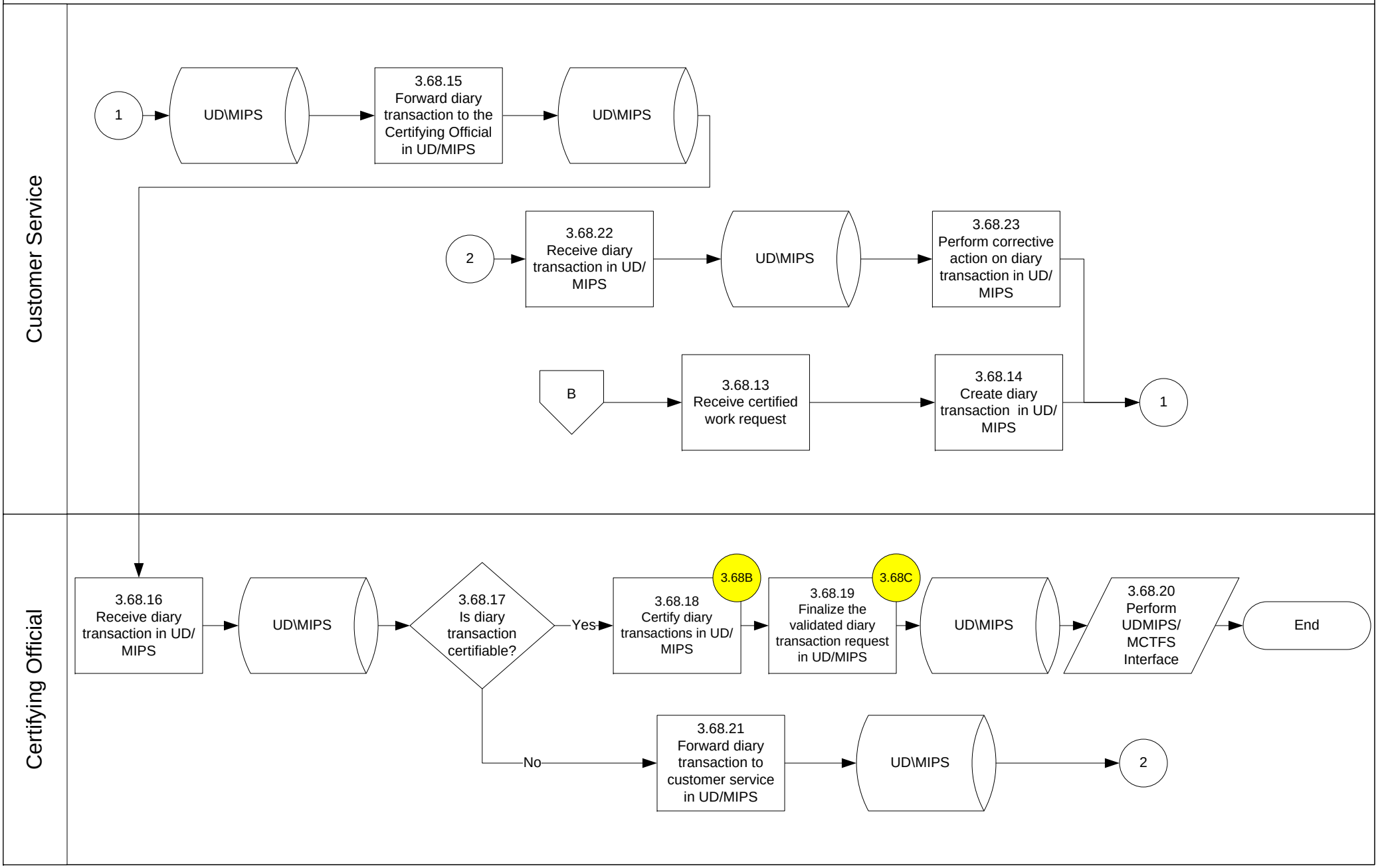
3. Funds Execution

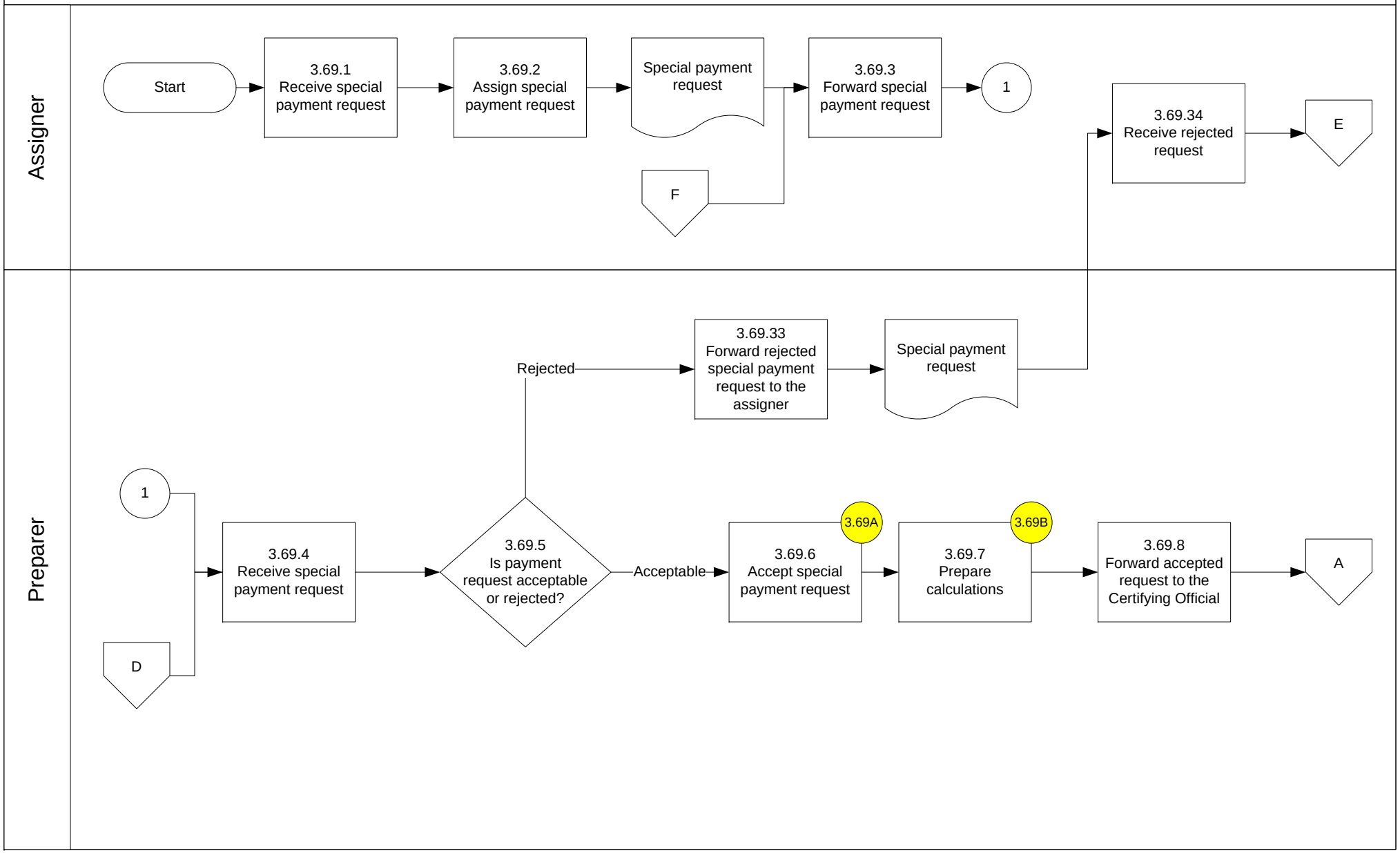
3.68 Military Pay – Adjustment - DTMS, Page 1

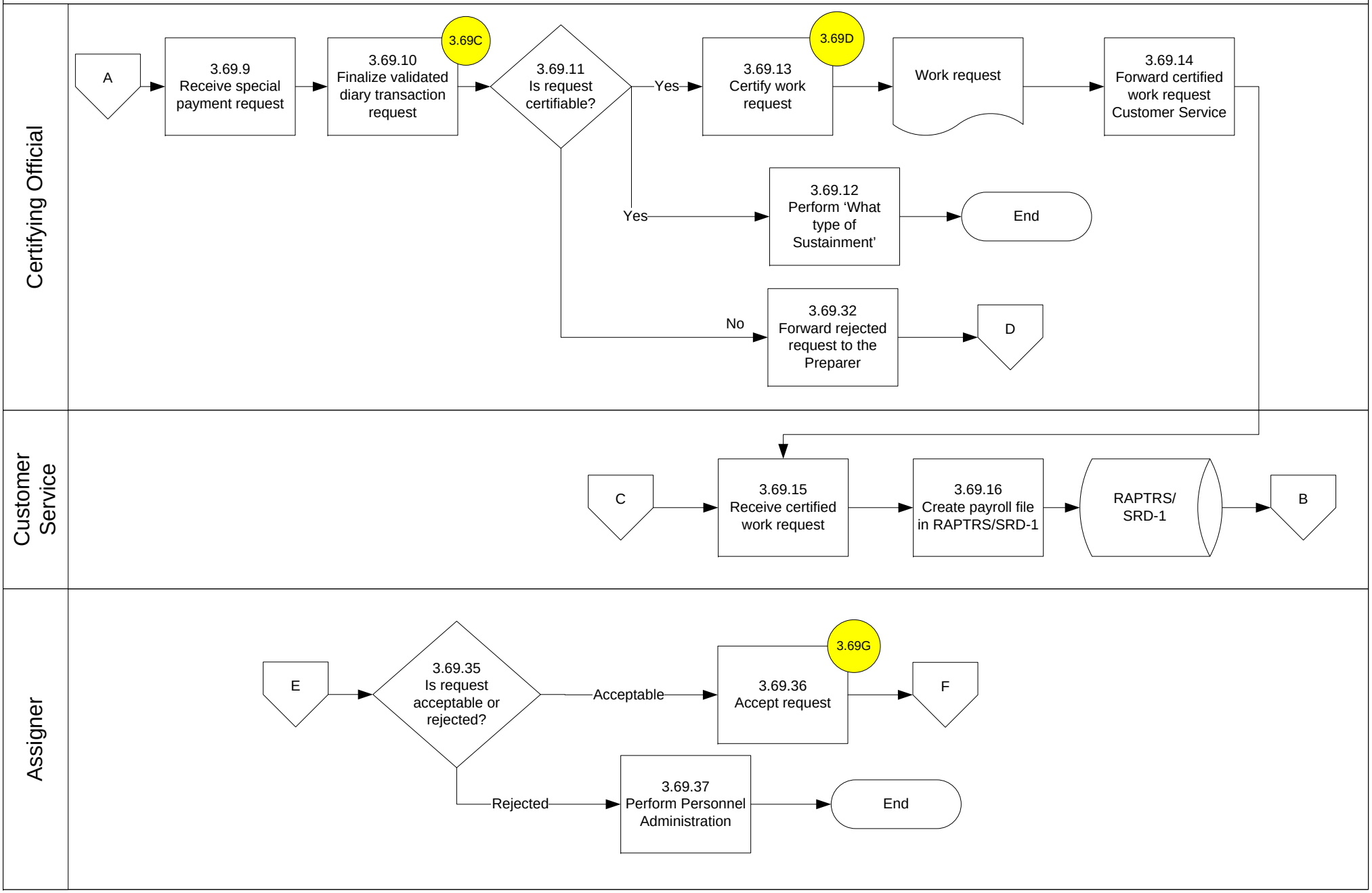
MPS-032

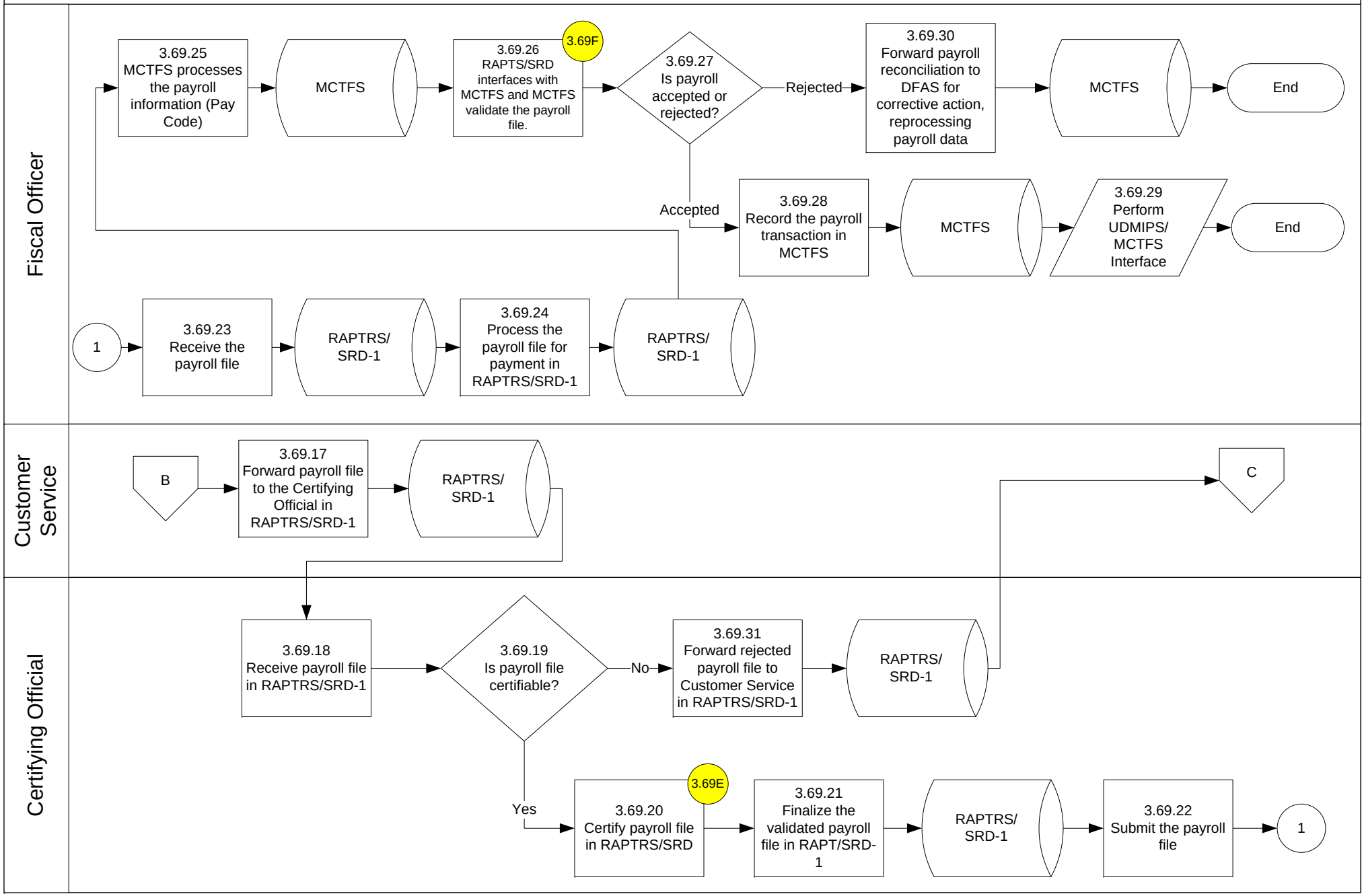


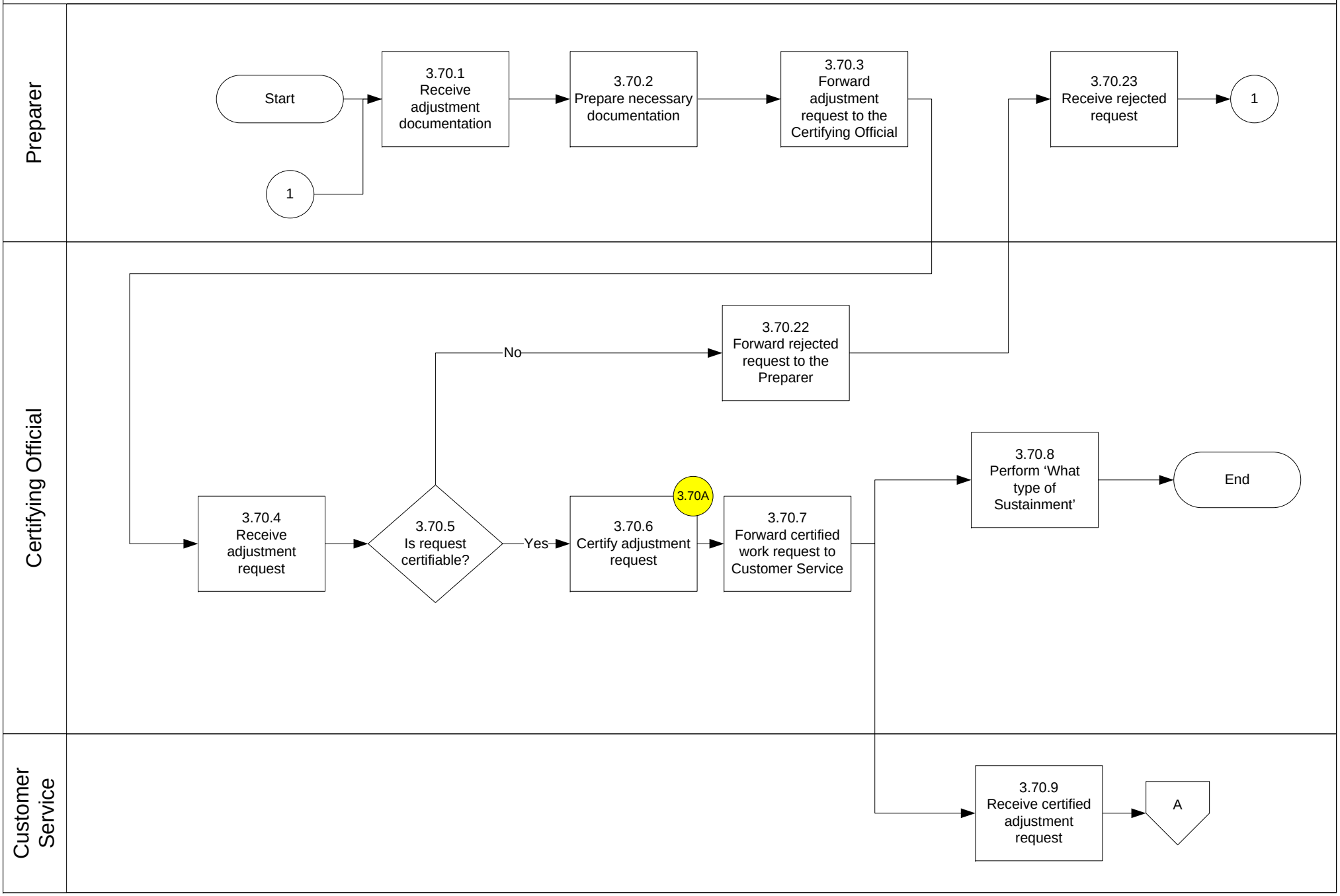

Certifying Official
A
3.68.8 Receive the adjustment request
3.68.9 Is request certified?
Yes
3.68.10 Forward work request to Customer Service
3.68.12 Forward work request to Customer Service
B
3.68.11 Perform Special – Payment
End
No
3.68.24 Forward rejected request to the Preparer
C
Assigner
D
Adjustment request
3.68.27 Are corrective actions possible?
Yes
3.68D
3.68.28 Perform corrective actions
E
No
3.68.29 Perform Personnel Adminstration
End

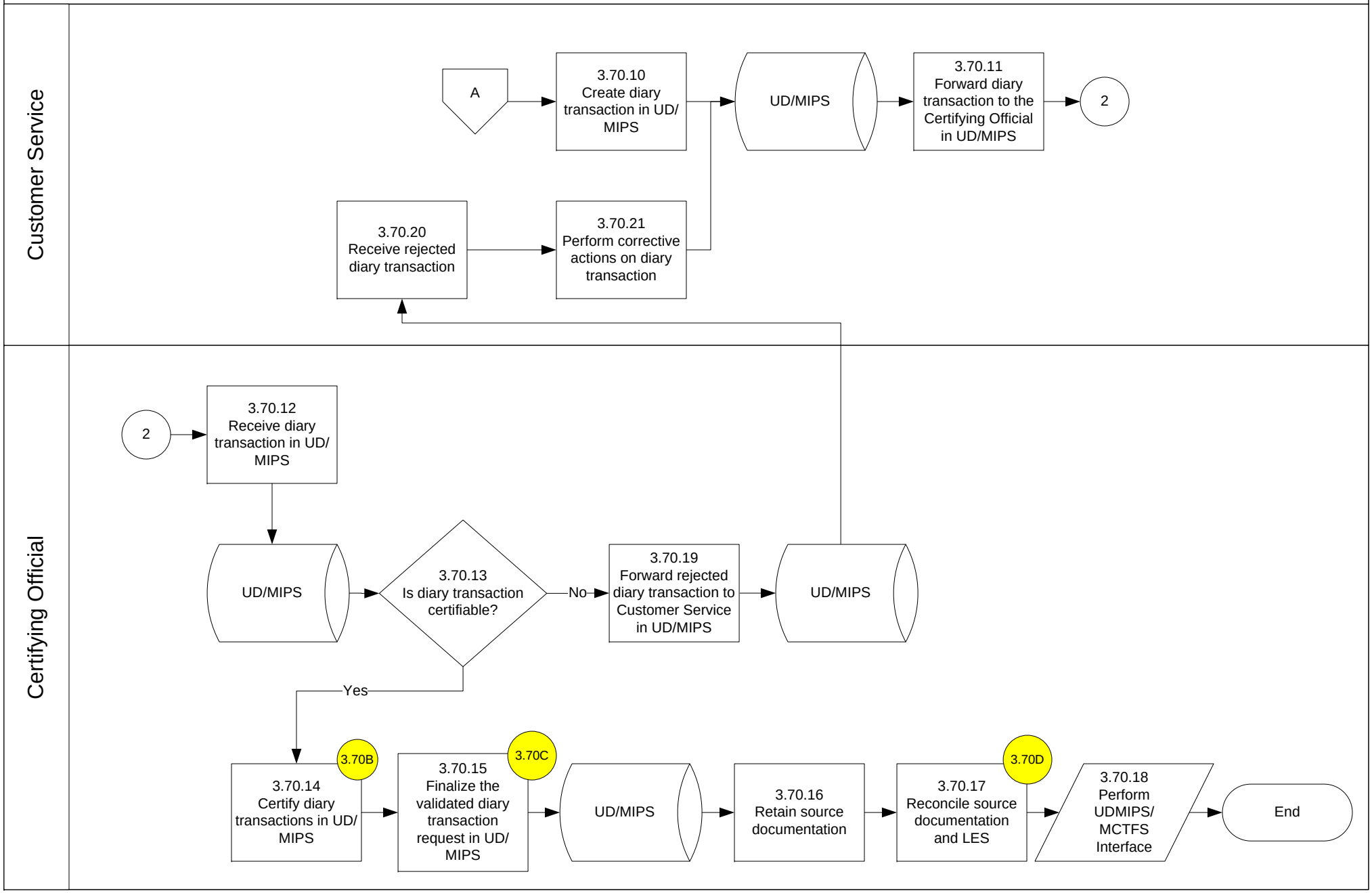

Customer Service
1
UD\MIPS
3.68.15 Forward diary transaction to the Certifying Official in UD/MIPS
UD\MIPS
2
3.68.22 Receive diary transaction in UD/ MIPS
UD\MIPS
3.68.23 Perform corrective action on diary transaction in UD/ MIPS
B
3.68.13 Receive certified work request
3.68.14 Create diary transaction in UD/ MIPS
1
Certifying Official
3.68.16 Receive diary transaction in UD/ MIPS
UD\MIPS
3.68.17 Is diary transaction certifiable?
Yes
3.68B
3.68.18 Certify diary transactions in UD/ MIPS
3.68C
3.68.19 Finalize the validated diary transaction request in UD/MIPS
UD\MIPS
3.68.20 Perform UDMIPS/ MCTFS Interface
End
No
3.68.21 Forward diary transaction to customer service in UD/MIPS
UD\MIPS
2

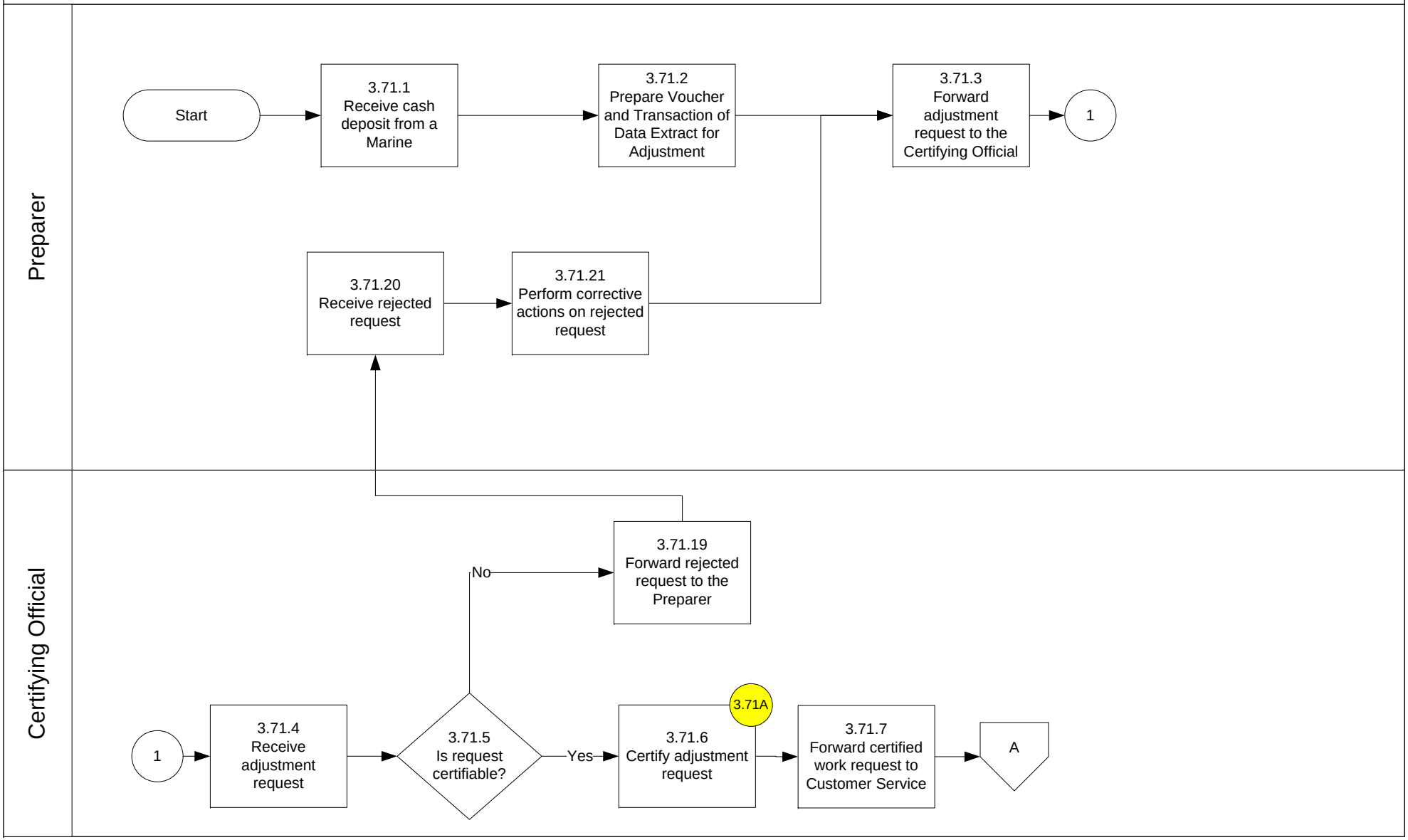

Assigner
Start
3.69.1 Receive special payment request
3.69.2 Assign special payment request
Special payment request
3.69.3 Forward special payment request
1
F
3.69.34 Receive rejected request
E
Preparer
3.69.33 Forward rejected special payment request to the assigner
Special payment request
Rejected
1
D
3.69.4 Receive special payment request
3.69.5 Is payment request acceptable or rejected?
Acceptable
3.69A
3.69.6 Accept special payment request
3.69B
3.69.7 Prepare calculations
3.69.8 Forward accepted request to the Certifying Official
A

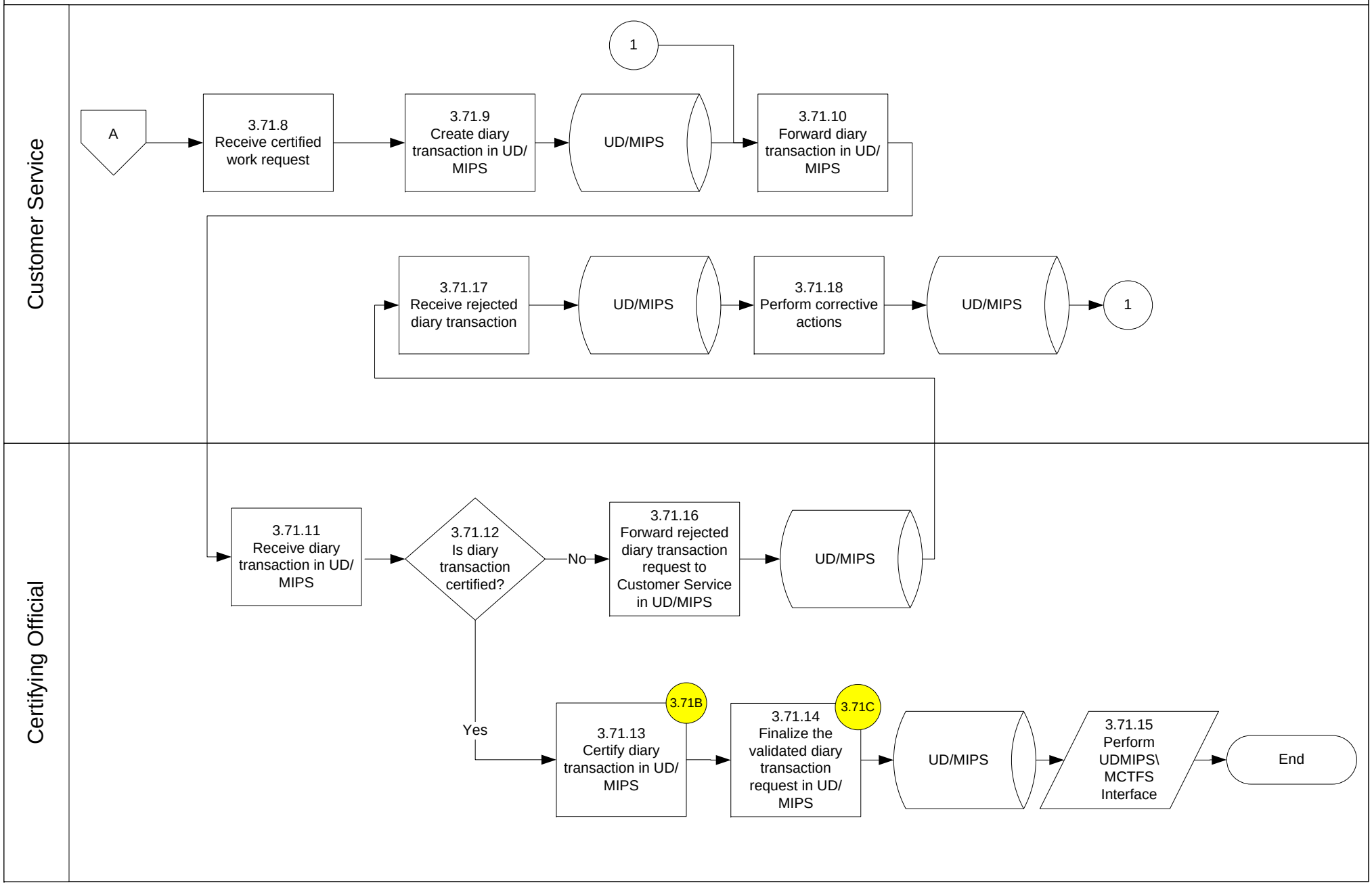

Certifying Official
A
3.69.9 Receive special payment request
3.69.10 Finalize validated diary transaction request
3.69C
3.69.11 Is request certifiable?
Yes
3.69.13 Certify work request
3.69D
Work request
3.69.14 Forward certified work request Customer Service
Yes
3.69.12 Perform 'What type of Sustainment'
End
No
3.69.32 Forward rejected request to the Preparer
D
Customer Service
C
3.69.15 Receive certified work request
3.69.16 Create payroll file in RAPTRS/SRD-1
RAPTRS/ SRD-1
B
Assigner
E
3.69.35 Is request acceptable or rejected?
Acceptable
3.69.36 Accept request
3.69G
F
Rejected
3.69.37 Perform Personnel Administration
End

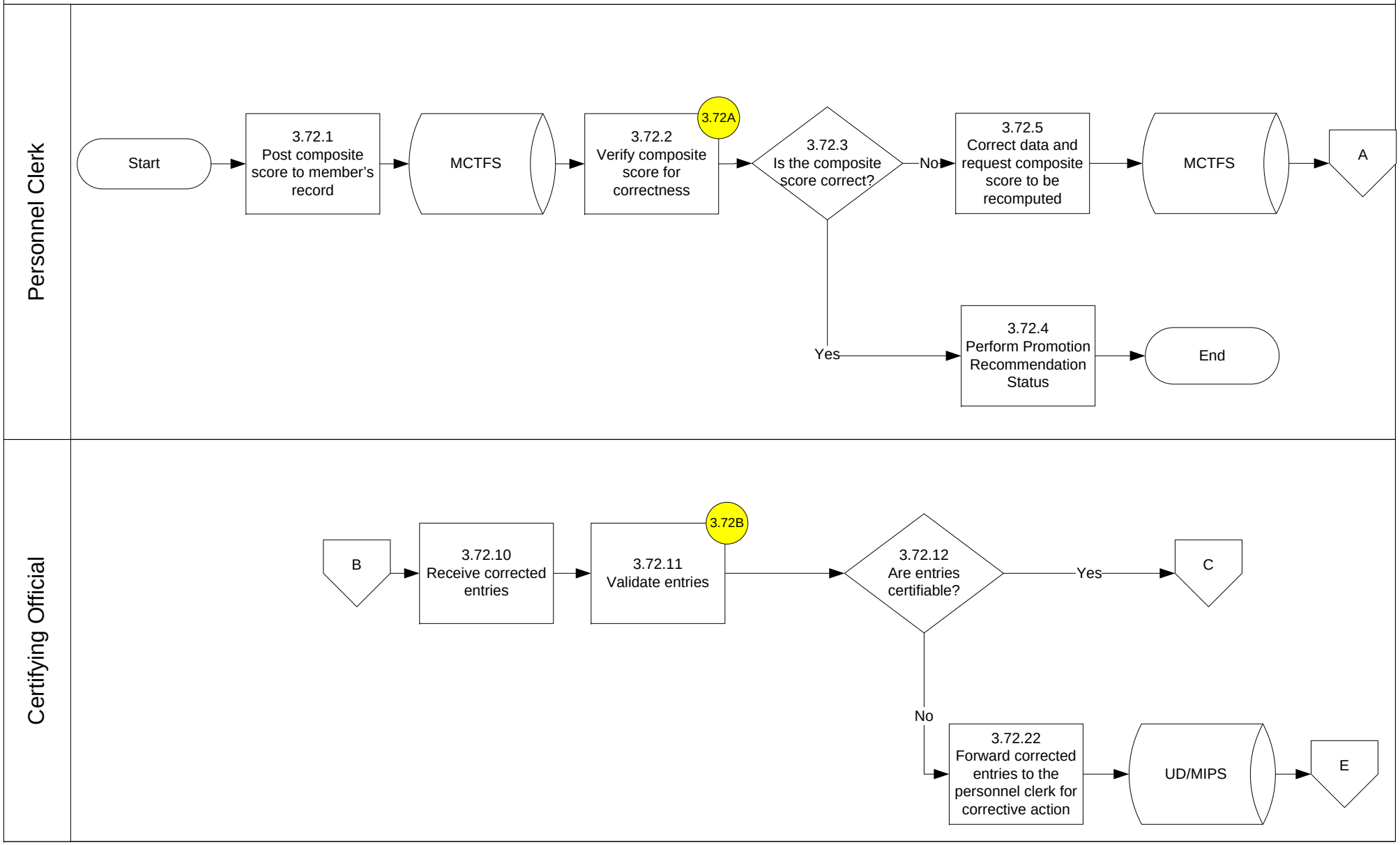

Fiscal Officer
3.69.25 MCTFS processes the payroll information (Pay Code)
MCTFS
3.69.26 RAPTS/SRD interfaces with MCTFS and MCTFS validate the payroll file.
3.69F
3.69.27 Is payroll accepted or rejected?
Rejected
3.69.30 Forward payroll reconciliation to DFAS for corrective action, reprocessing payroll data
MCTFS
End
Accepted
3.69.28 Record the payroll transaction in MCTFS
MCTFS
3.69.29 Perform UDMIPS/ MCTFS Interface
End
1
3.69.23 Receive the payroll file
RAPTRS/ SRD-1
3.69.24 Process the payroll file for payment in RAPTRS/SRD-1
RAPTRS/ SRD-1
Customer Service
B
3.69.17 Forward payroll file to the Certifying Official in RAPTRS/SRD-1
RAPTRS/ SRD-1
C
Certifying Official
3.69.18 Receive payroll file in RAPTRS/SRD-1
3.69.19 Is payroll file certifiable?
No
3.69.31 Forward rejected payroll file to Customer Service in RAPTRS/SRD-1
RAPTRS/ SRD-1
Yes
3.69E
3.69.20 Certify payroll file in RAPTRS/SRD
3.69.21 Finalize the validated payroll file in RAPT/SRD-1
RAPTRS/ SRD-1
3.69.22 Submit the payroll file
1

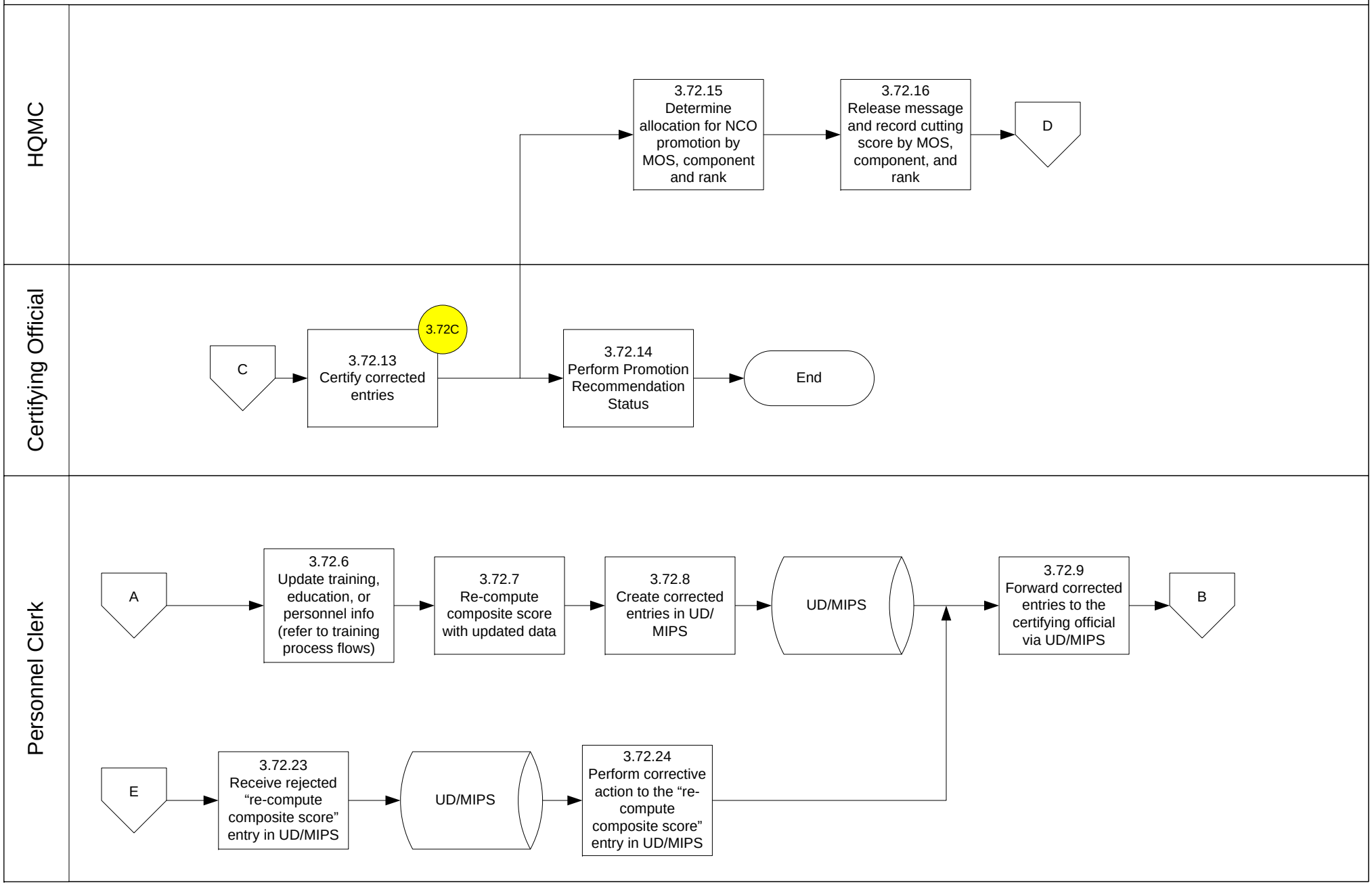

Preparer
Certifying Official
Customer Service
Start
1
3.70.1 Receive adjustment documentation
3.70.2 Prepare necessary documentation
3.70.3 Forward adjustment request to the Certifying Official
3.70.23 Receive rejected request
1
3.70.22 Forward rejected request to the Preparer
No
3.70.4 Receive adjustment request
3.70.5 Is request certifiable?
Yes
3.70A
3.70.6 Certify adjustment request
3.70.7 Forward certified work request to Customer Service
3.70.8 Perform 'What type of Sustainment'
End
3.70.9 Receive certified adjustment request
A

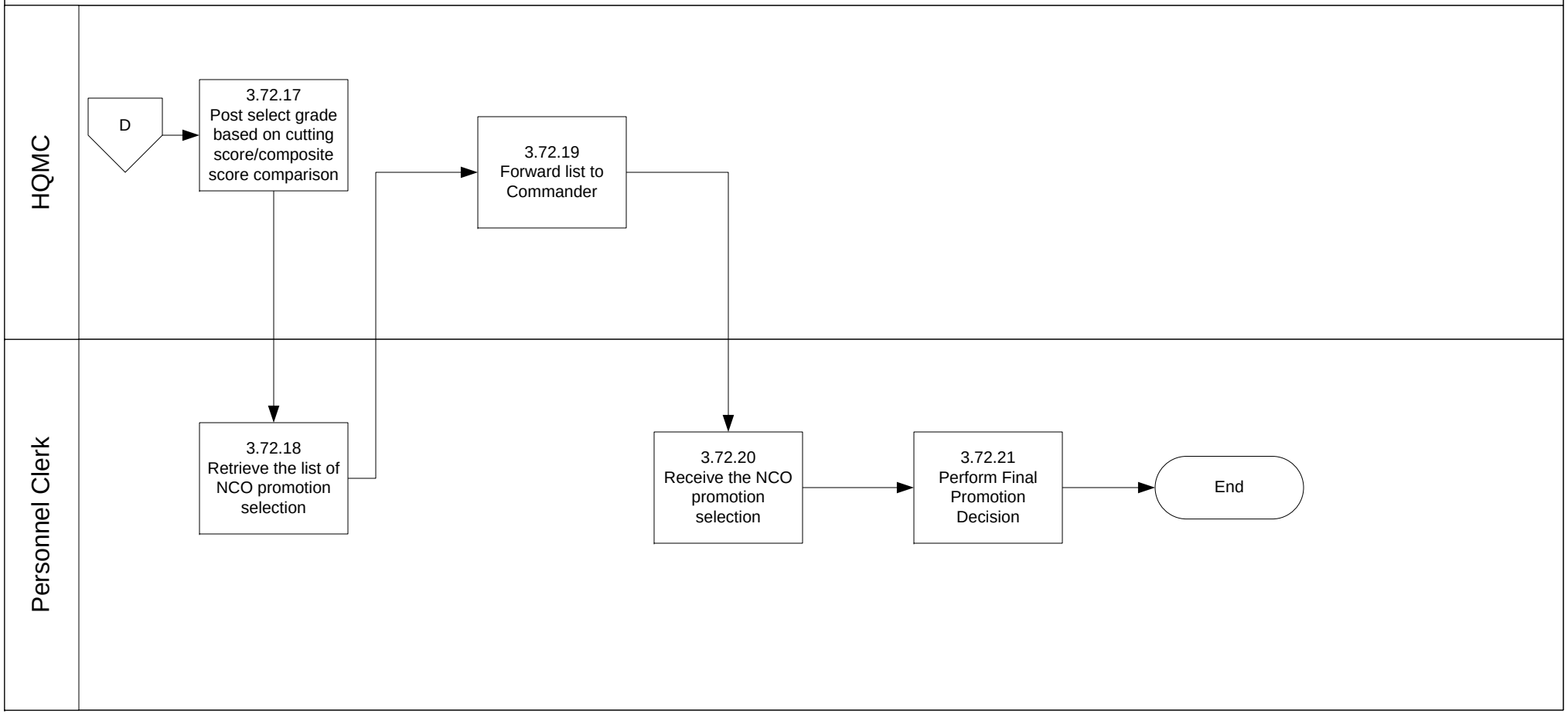

Customer Service
A
3.70.10 Create diary transaction in UD/ MIPS
UD/MIPS
3.70.11 Forward diary transaction to the Certifying Official in UD/MIPS
2
3.70.20 Receive rejected diary transaction
3.70.21 Perform corrective actions on diary transaction
Certifying Official
2
3.70.12 Receive diary transaction in UD/ MIPS
UD/MIPS
3.70.13 Is diary transaction certifiable?
No
3.70.19 Forward rejected diary transaction to Customer Service in UD/MIPS
UD/MIPS
Yes
3.70B
3.70.14 Certify diary transactions in UD/ MIPS
3.70C
3.70.15 Finalize the validated diary transaction request in UD/ MIPS
UD/MIPS
3.70.16 Retain source documentation
3.70D
3.70.17 Reconcile source documentation and LES
3.70.18 Perform UDMIPS/ MCTFS Interface
End

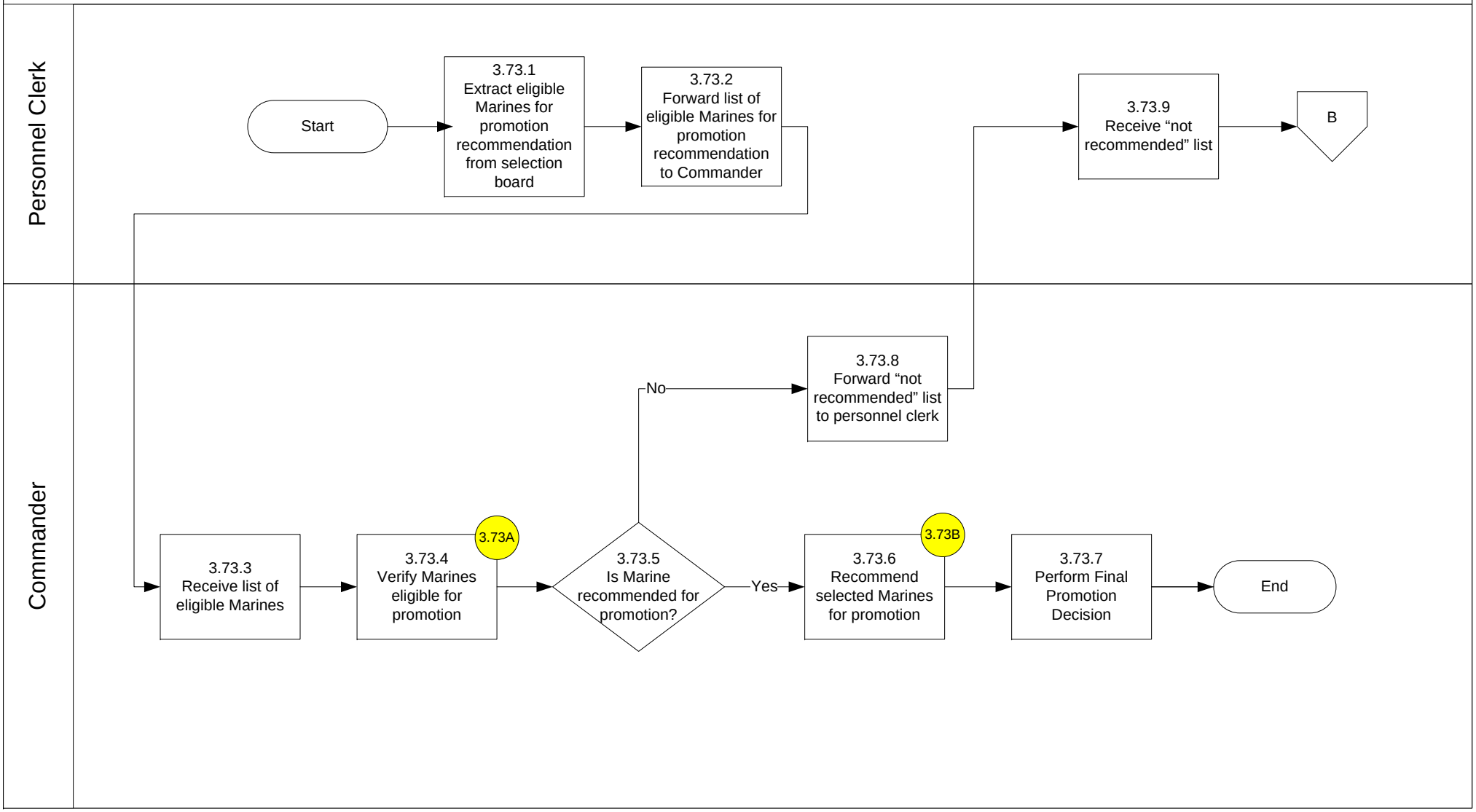

Preparer
Certifying Official
Start
3.71.1 Receive cash deposit from a Marine
3.71.2 Prepare Voucher and Transaction of Data Extract for Adjustment
3.71.3 Forward adjustment request to the Certifying Official
1
3.71.20 Receive rejected request
3.71.21 Perform corrective actions on rejected request
3.71.19 Forward rejected request to the Preparer
No
1
3.71.4 Receive adjustment request
3.71.5 Is request certifiable?
Yes
3.71A
3.71.6 Certify adjustment request
3.71.7 Forward certified work request to Customer Service
A

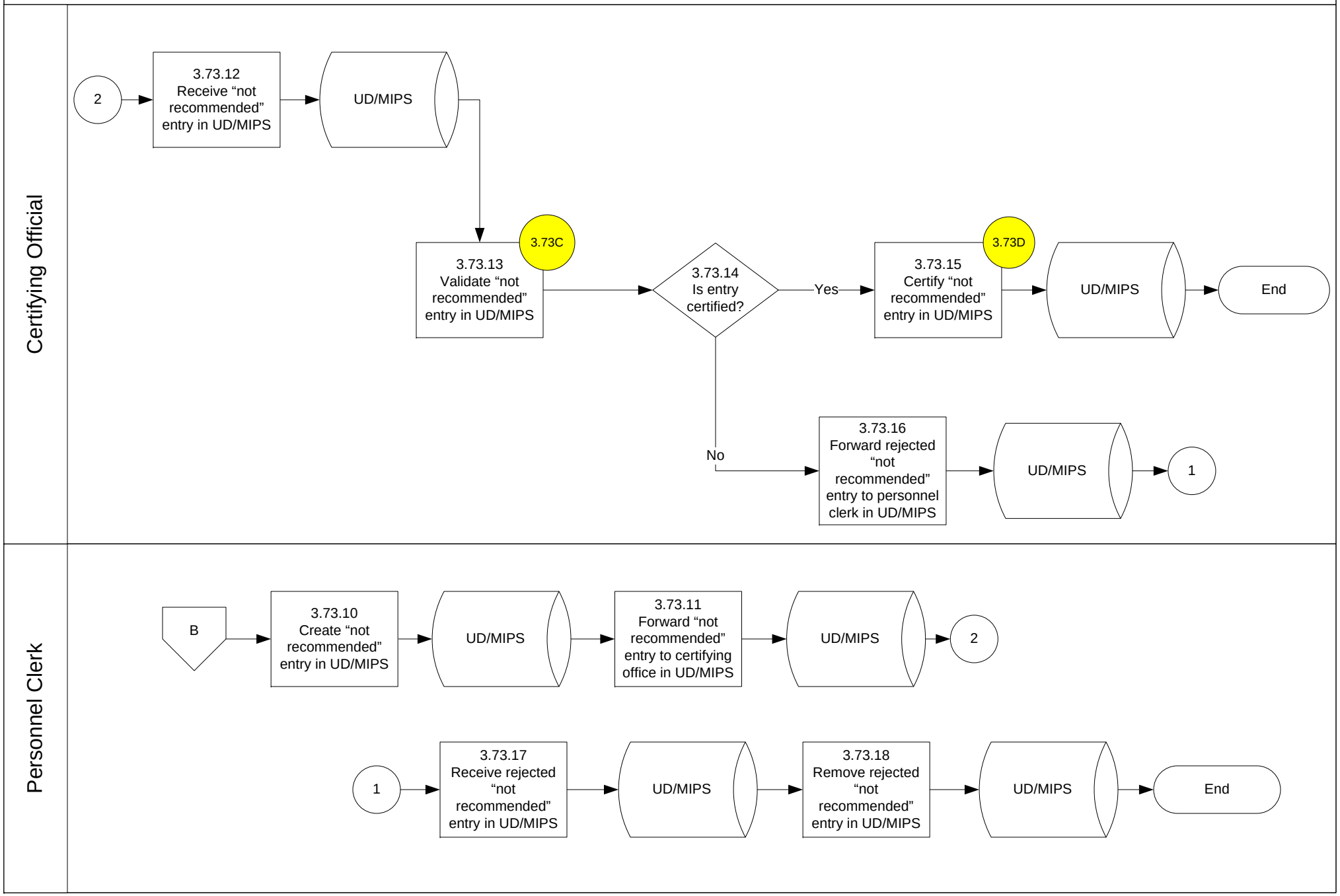

Customer Service
Certifying Official
A
3.71.8 Receive certified work request
3.71.9 Create diary transaction in UD/ MIPS
UD/MIPS
1
3.71.10 Forward diary transaction in UD/ MIPS
3.71.17 Receive rejected diary transaction
UD/MIPS
3.71.18 Perform corrective actions
UD/MIPS
1
3.71.11 Receive diary transaction in UD/ MIPS
3.71.12 Is diary transaction certified?
No
3.71.16 Forward rejected diary transaction request to Customer Service in UD/MIPS
UD/MIPS
Yes
3.71B
3.71.13 Certify diary transaction in UD/ MIPS
3.71C
3.71.14 Finalize the validated diary transaction request in UD/ MIPS
UD/MIPS
3.71.15 Perform UDMIPS\ MCTFS Interface
End

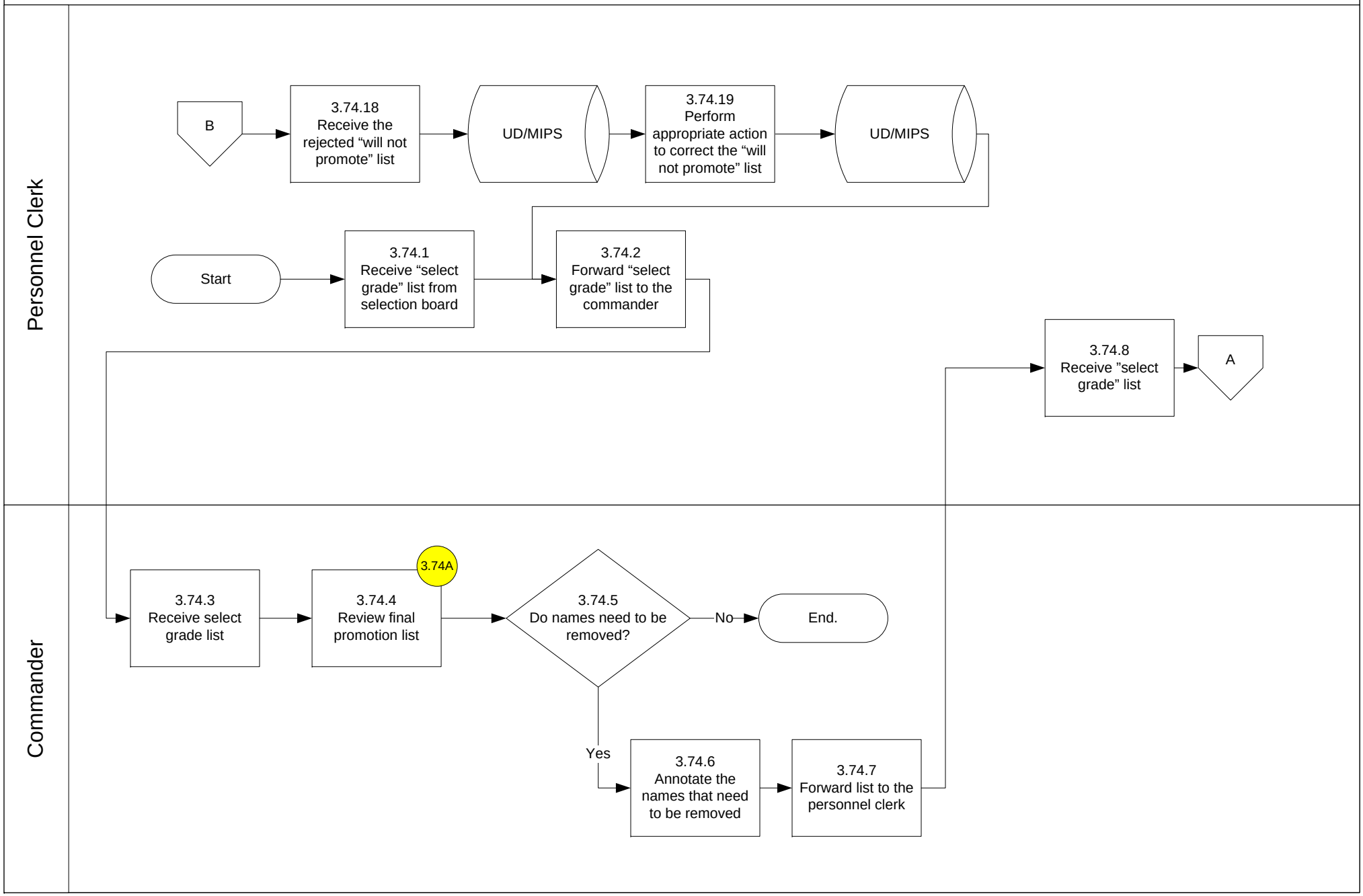

Personnel Clerk
Start
3.72.1 Post composite score to member's record
MCTFS
3.72A
3.72.2 Verify composite score for correctness
3.72.3 Is the composite score correct?
No
3.72.5 Correct data and request composite score to be recomputed
MCTFS
A
Yes
3.72.4 Perform Promotion Recommendation Status
End
Certifying Official
B
3.72.10 Receive corrected entries
3.72B
3.72.11 Validate entries
3.72.12 Are entries certifiable?
Yes
C
No
3.72.22 Forward corrected entries to the personnel clerk for corrective action
UD/MIPS
E

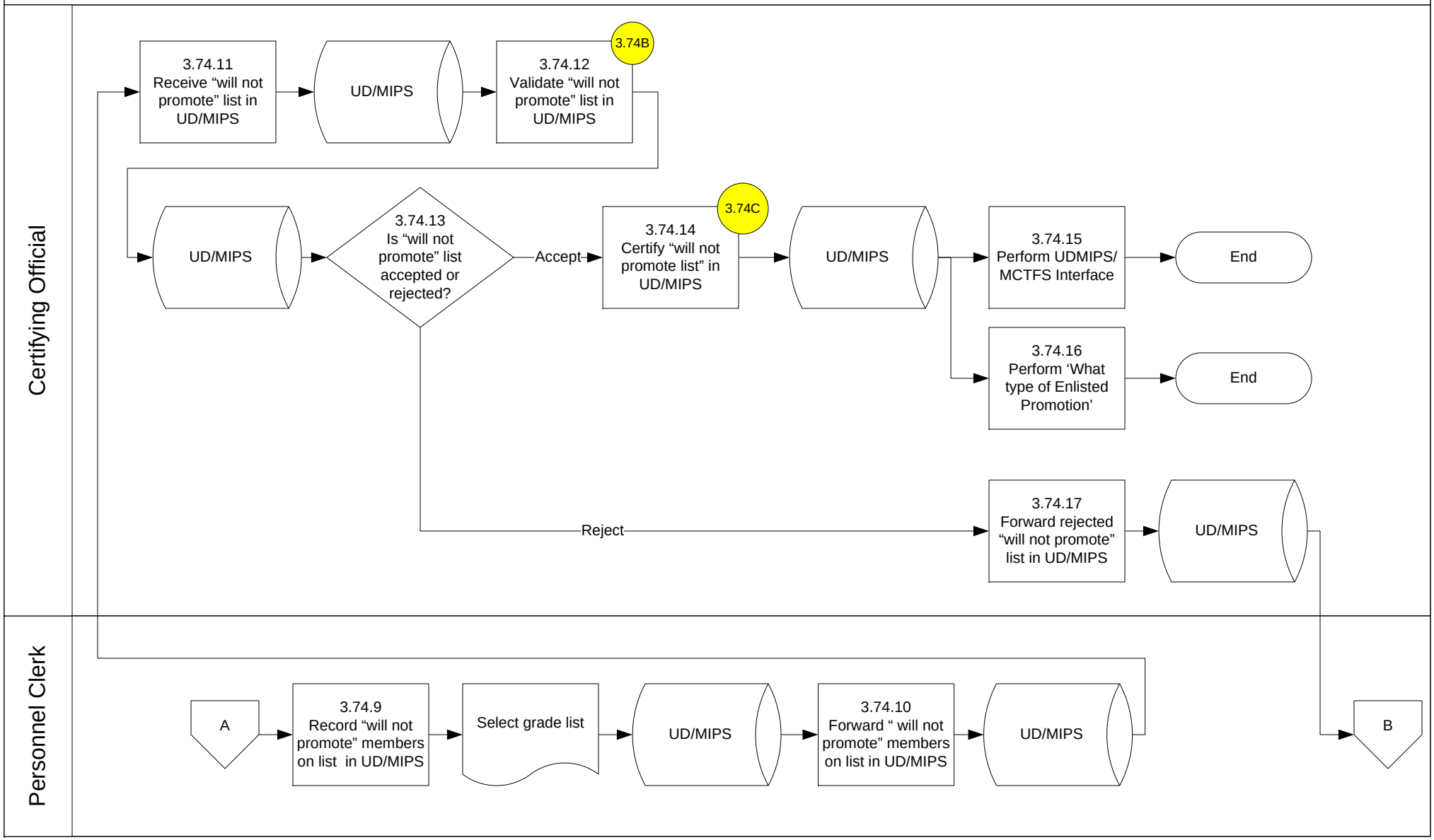

HQMC
Certifying Official
Personnel Clerk
3.72.15 Determine allocation for NCO promotion by MOS, component and rank
3.72.16 Release message and record cutting score by MOS, component, and rank
D
C
3.72C
3.72.13 Certify corrected entries
3.72.14 Perform Promotion Recommendation Status
End
A
3.72.6 Update training, education, or personnel info (refer to training process flows)
3.72.7 Re-compute composite score with updated data
3.72.8 Create corrected entries in UD/ MIPS
UD/MIPS
3.72.9 Forward corrected entries to the certifying official via UD/MIPS
B
E
3.72.23 Receive rejected "re-compute composite score" entry in UD/MIPS
UD/MIPS
3.72.24 Perform corrective action to the "re-compute composite score" entry in UD/MIPS

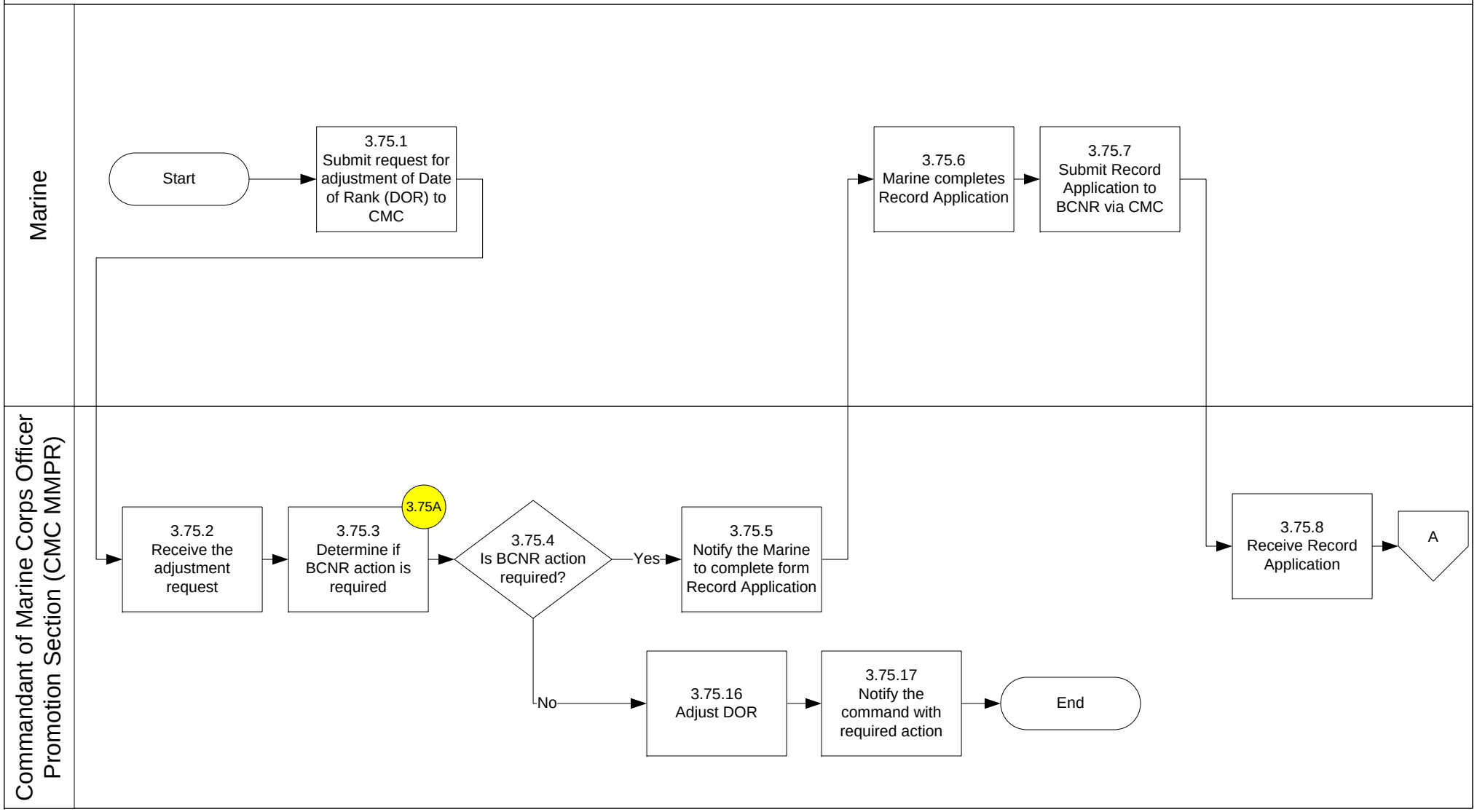

HQMC
Personnel Clerk
D
3.72.17 Post select grade based on cutting score/composite score comparison
3.72.18 Retrieve the list of NCO promotion selection
3.72.19 Forward list to Commander
3.72.20 Receive the NCO promotion selection
3.72.21 Perform Final Promotion Decision
End

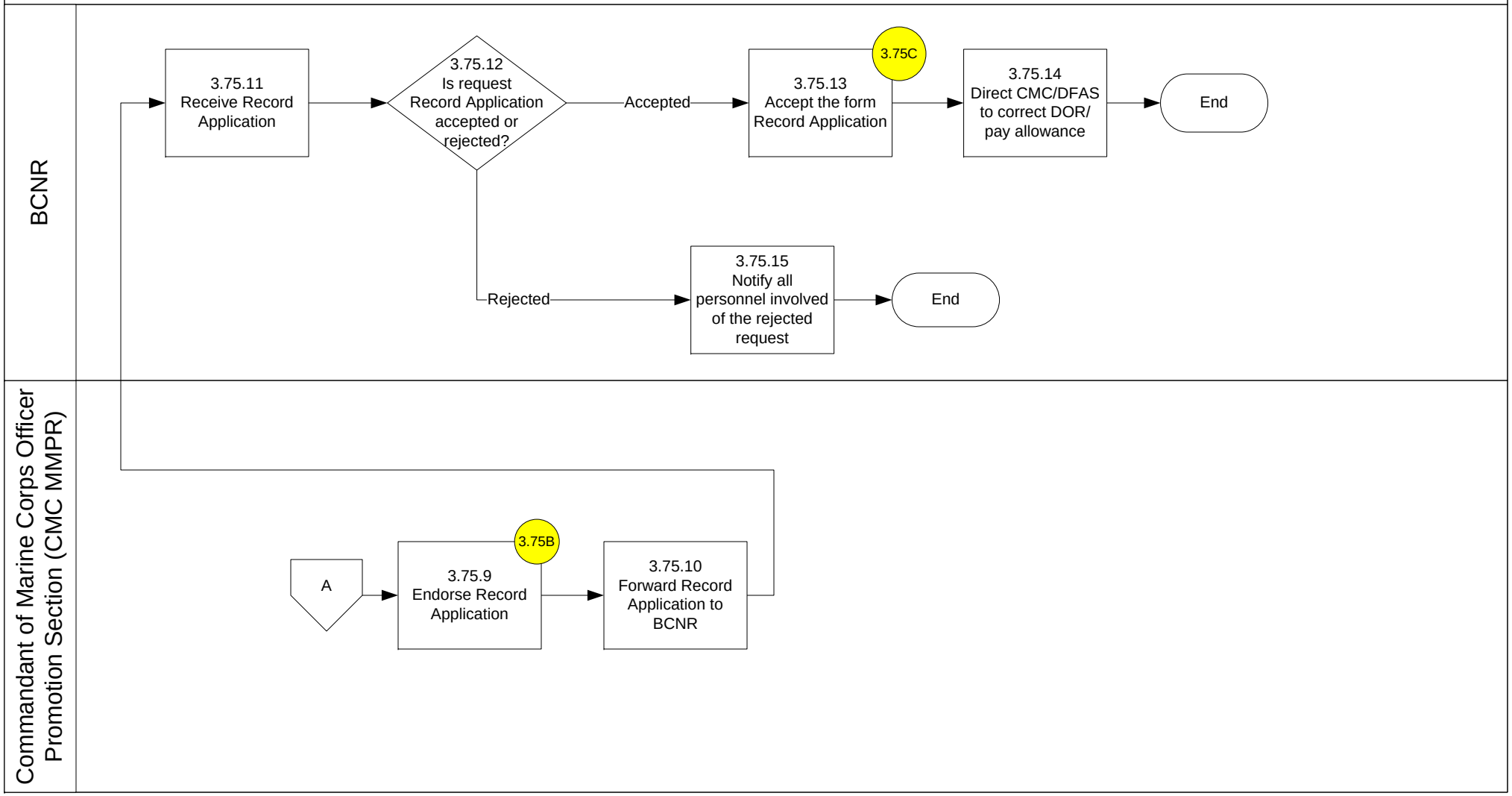

Personnel Clerk
Commander
Start
3.73.1 Extract eligible Marines for promotion recommendation from selection board
3.73.2 Forward list of eligible Marines for promotion recommendation to Commander
3.73.9 Receive "not recommended" list
B
3.73.8 Forward "not recommended" list to personnel clerk
No
3.73.3 Receive list of eligible Marines
3.73.4 Verify Marines eligible for promotion
3.73A
3.73.5 Is Marine recommended for promotion?
Yes
3.73.6 Recommend selected Marines for promotion
3.73B
3.73.7 Perform Final Promotion Decision
End


Certifying Official
2
3.73.12 Receive "not recommended" entry in UD/MIPS
UD/MIPS
3.73C
3.73.13 Validate "not recommended" entry in UD/MIPS
3.73.14 Is entry certified?
Yes
3.73D
3.73.15 Certify "not recommended" entry in UD/MIPS
UD/MIPS
End
No
3.73.16 Forward rejected "not recommended" entry to personnel clerk in UD/MIPS
UD/MIPS
1
Personnel Clerk
B
3.73.10 Create "not recommended" entry in UD/MIPS
UD/MIPS
3.73.11 Forward "not recommended" entry to certifying office in UD/MIPS
UD/MIPS
2
1
3.73.17 Receive rejected "not recommended" entry in UD/MIPS
UD/MIPS
3.73.18 Remove rejected "not recommended" entry in UD/MIPS
UD/MIPS
End


Personnel Clerk
Commander
B
3.74.18 Receive the rejected "will not promote" list
UD/MIPS
3.74.19 Perform appropriate action to correct the "will not promote" list
UD/MIPS
Start
3.74.1 Receive "select grade" list from selection board
3.74.2 Forward "select grade" list to the commander
3.74.8 Receive "select grade" list
A
3.74.3 Receive select grade list
3.74A
3.74.4 Review final promotion list
3.74.5 Do names need to be removed?
No
End.
Yes
3.74.6 Annotate the names that need to be removed
3.74.7 Forward list to the personnel clerk

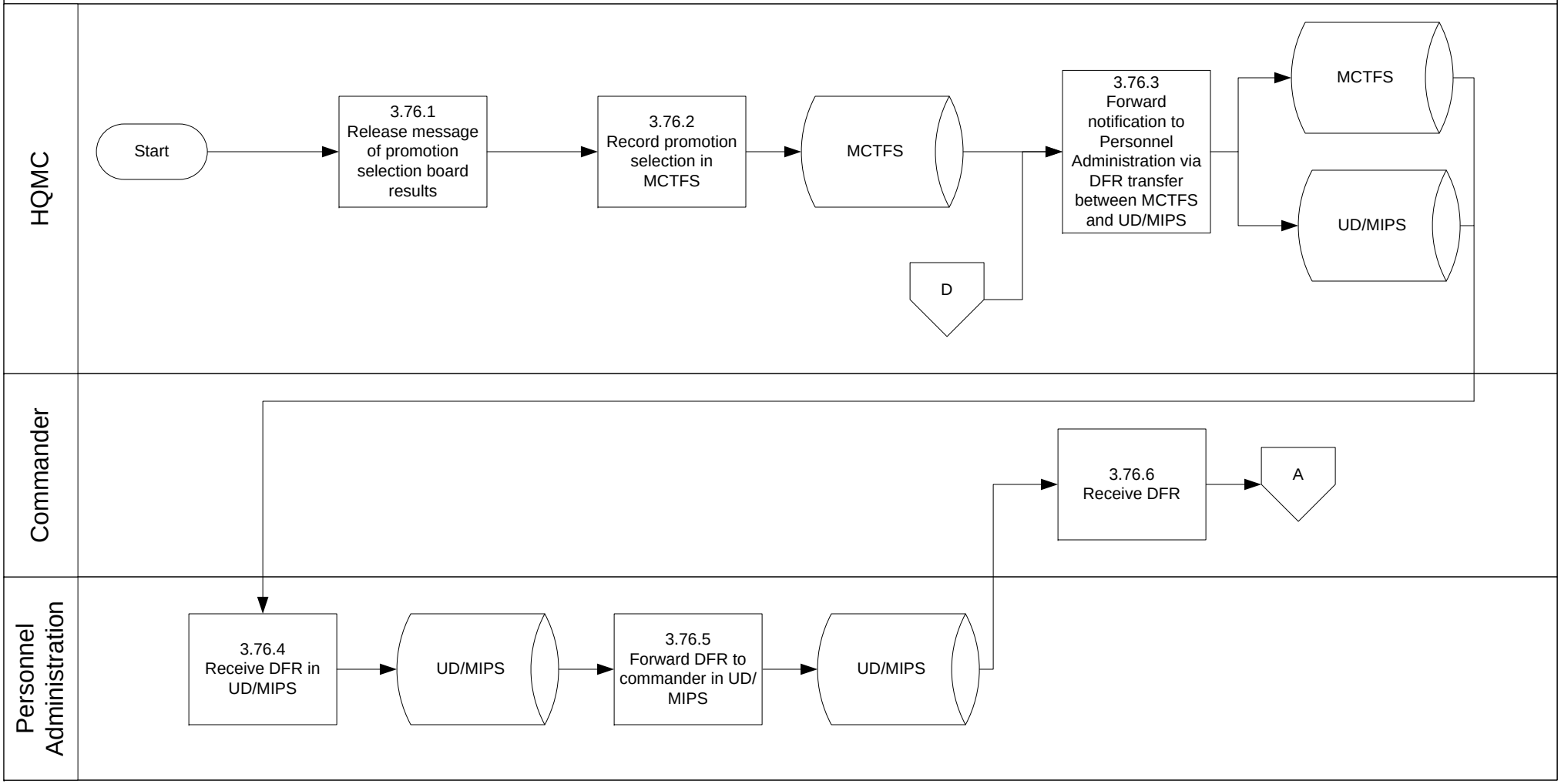

Certifying Official
Personnel Clerk
3.74.11 Receive "will not promote" list in UD/MIPS
UD/MIPS
3.74.12 Validate "will not promote" list in UD/MIPS
3.74B
UD/MIPS
3.74.13 Is "will not promote" list accepted or rejected?
Accept
3.74.14 Certify "will not promote list" in UD/MIPS
3.74C
UD/MIPS
3.74.15 Perform UDMIPS/ MCTFS Interface
End
3.74.16 Perform 'What type of Enlisted Promotion'
End
Reject
3.74.17 Forward rejected "will not promote" list in UD/MIPS
UD/MIPS
A
3.74.9 Record "will not promote" members on list in UD/MIPS
Select grade list
UD/MIPS
3.74.10 Forward " will not promote" members on list in UD/MIPS
UD/MIPS
B

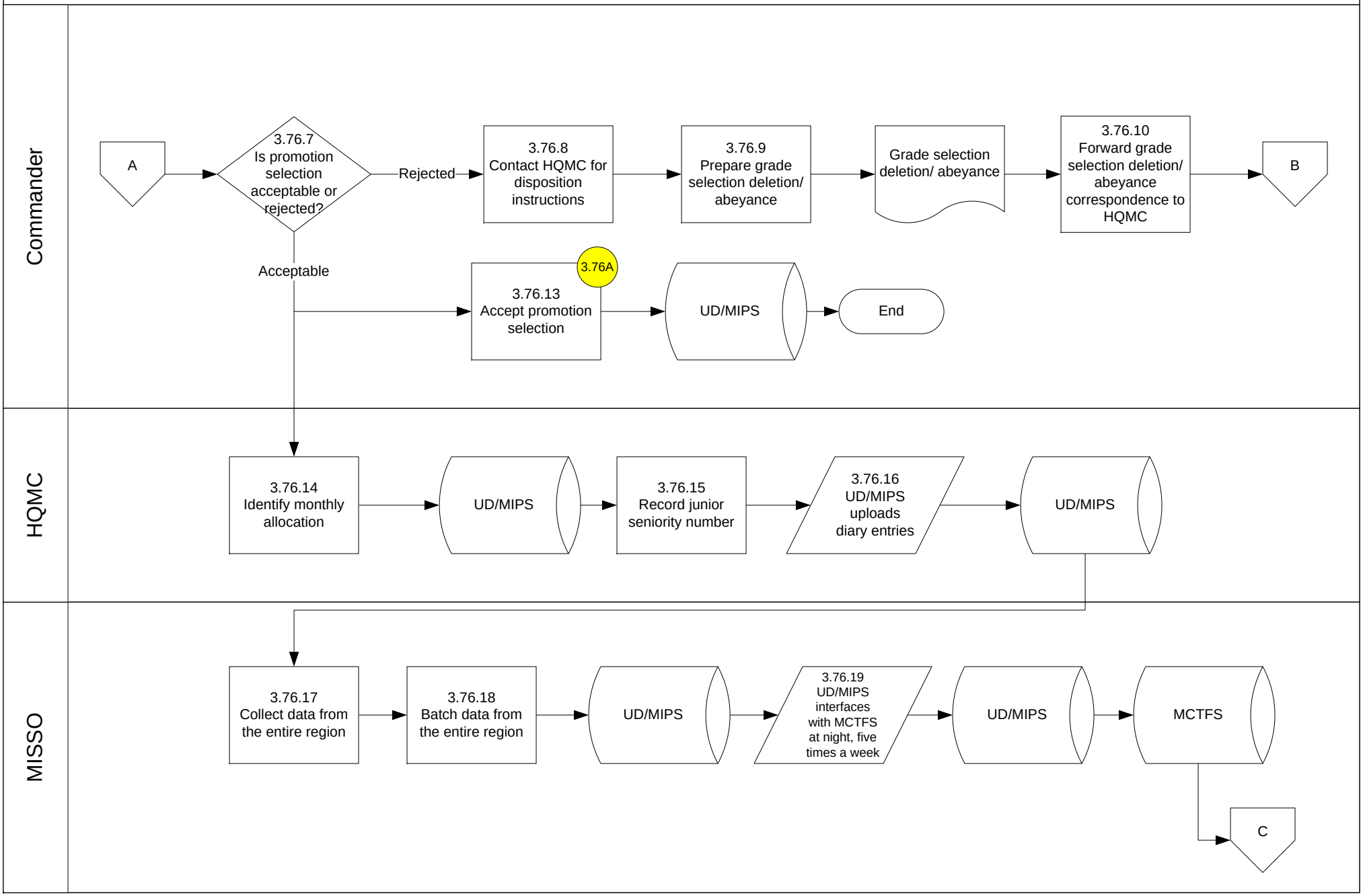

Marine
Commandant of Marine Corps Officer Promotion Section (CMC MMPR)
Start
3.75.1 Submit request for adjustment of Date of Rank (DOR) to CMC
3.75.2 Receive the adjustment request
3.75.3 Determine if BCNR action is required
3.75A
3.75.4 Is BCNR action required?
Yes
No
3.75.5 Notify the Marine to complete form Record Application
3.75.6 Marine completes Record Application
3.75.7 Submit Record Application to BCNR via CMC
3.75.8 Receive Record Application
A
3.75.16 Adjust DOR
3.75.17 Notify the command with required action
End


BCNR
Commandant of Marine Corps Officer Promotion Section (CMC MMPR)
3.75.11 Receive Record Application
3.75.12 Is request Record Application accepted or rejected?
Accepted
Rejected
3.75C
3.75.13 Accept the form Record Application
3.75.14 Direct CMC/DFAS to correct DOR/ pay allowance
End
3.75.15 Notify all personnel involved of the rejected request
End
A
3.75B
3.75.9 Endorse Record Application
3.75.10 Forward Record Application to BCNR

3. Execution

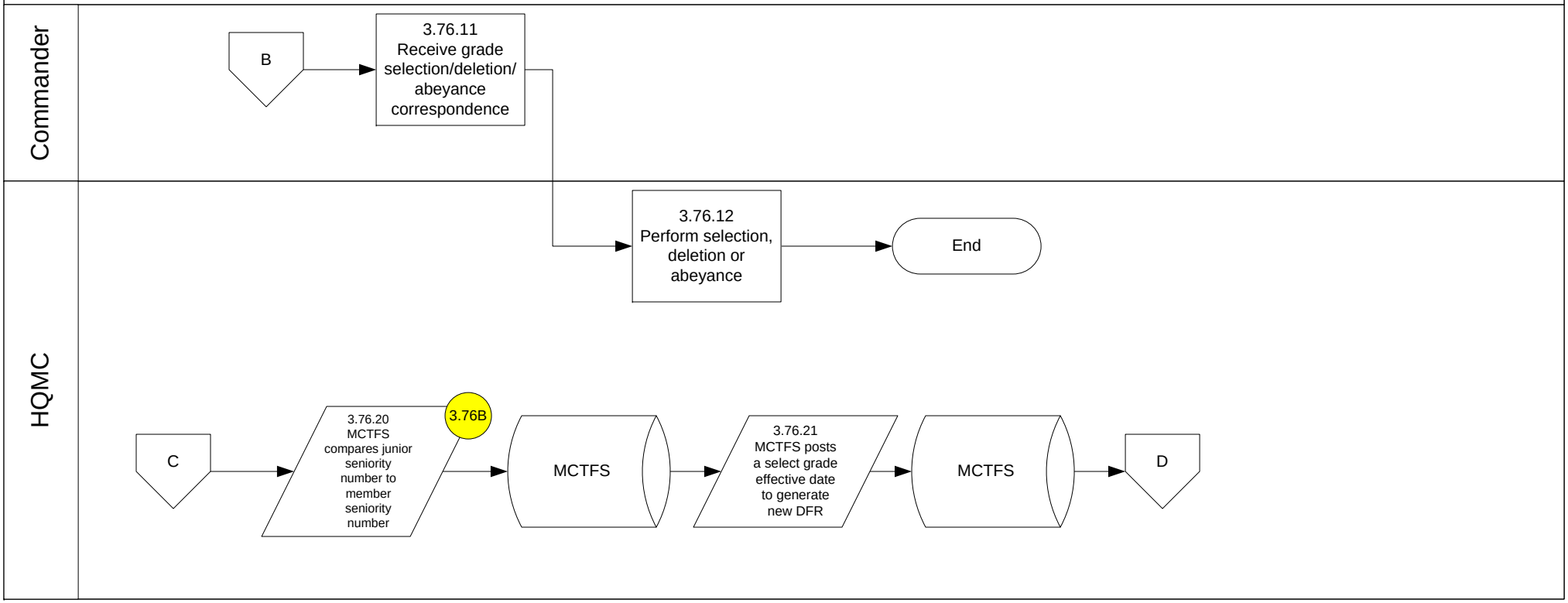
3.76 – Military Pay (Enlisted Promotion – Staff Non – Commissioned Officer (SNCO), Page 1 MPS-008

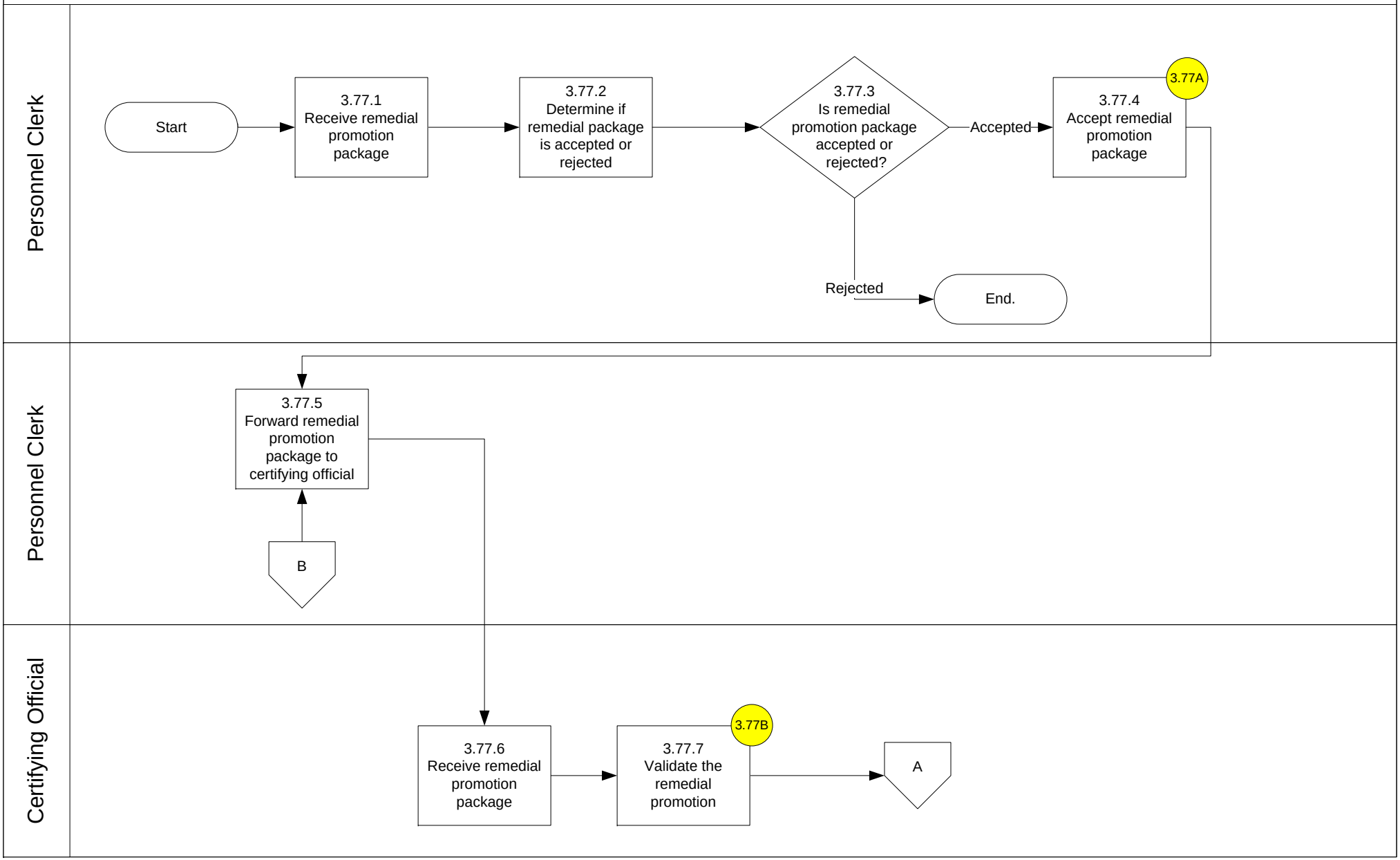


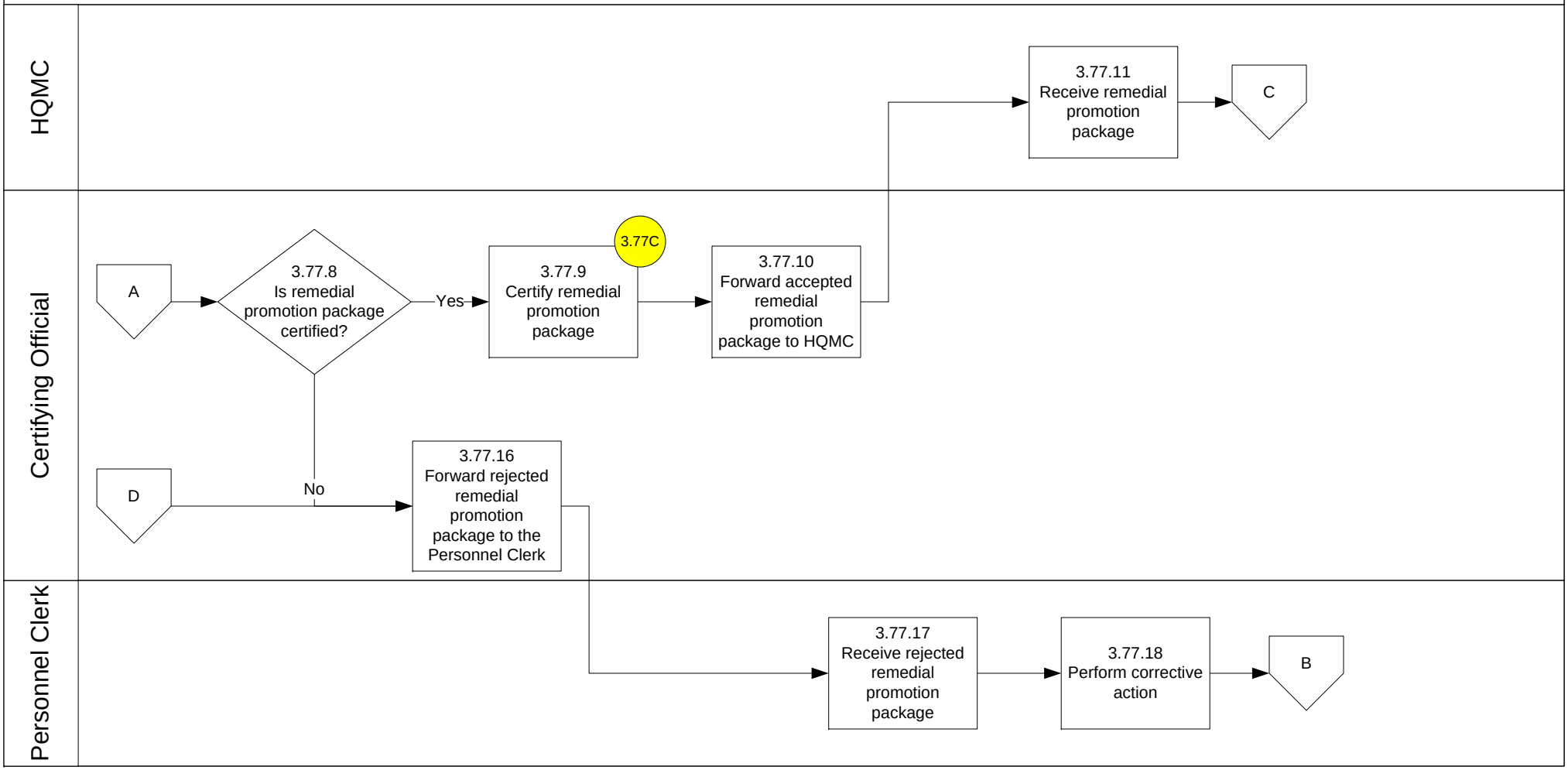

Commander
HQMC
MISSO
A
3.76.7 Is promotion selection acceptable or rejected?
Rejected
3.76.8 Contact HQMC for disposition instructions
3.76.9 Prepare grade selection deletion/ abeyance
Grade selection deletion/ abeyance
3.76.10 Forward grade selection deletion/ abeyance correspondence to HQMC
B
Acceptable
3.76A
3.76.13 Accept promotion selection
UD/MIPS
End
3.76.14 Identify monthly allocation
UD/MIPS
3.76.15 Record junior seniority number
3.76.16 UD/MIPS uploads diary entries
UD/MIPS
3.76.17 Collect data from the entire region
3.76.18 Batch data from the entire region
UD/MIPS
3.76.19 UD/MIPS interfaces with MCTFS at night, five times a week
UD/MIPS
MCTFS
C

3. Execution

3.76 – Military Pay (Enlisted Promotion – Staff Non – Commissioned Officer (SNCO), Page 3 MPS-008



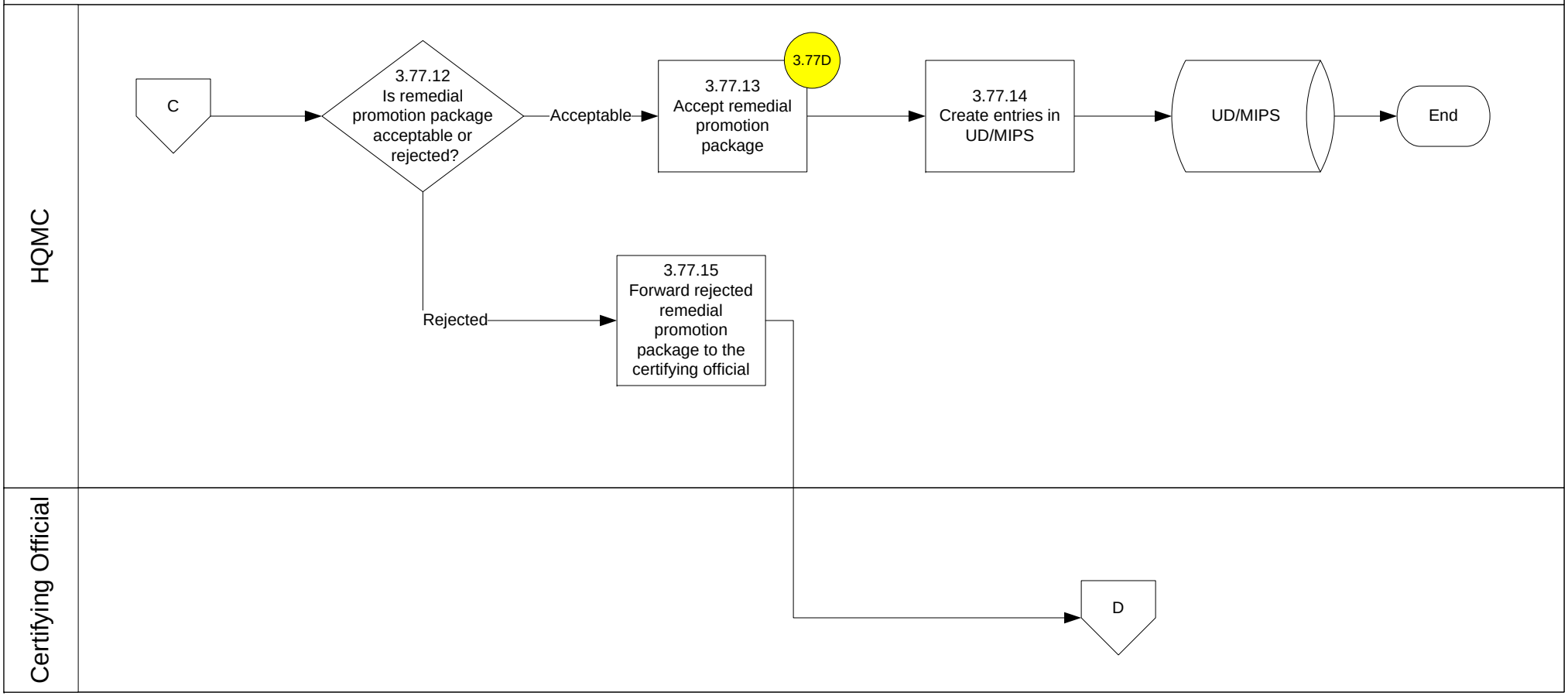

Personnel Clerk
Start
3.77.1 Receive remedial promotion package
3.77.2 Determine if remedial package is accepted or rejected
3.77.3 Is remedial promotion package accepted or rejected?
Accepted
3.77.4 Accept remedial promotion package
3.77A
Rejected
End.
Personnel Clerk
3.77.5 Forward remedial promotion package to certifying official
B
Certifying Official
3.77.6 Receive remedial promotion package
3.77.7 Validate the remedial promotion
3.77B
A

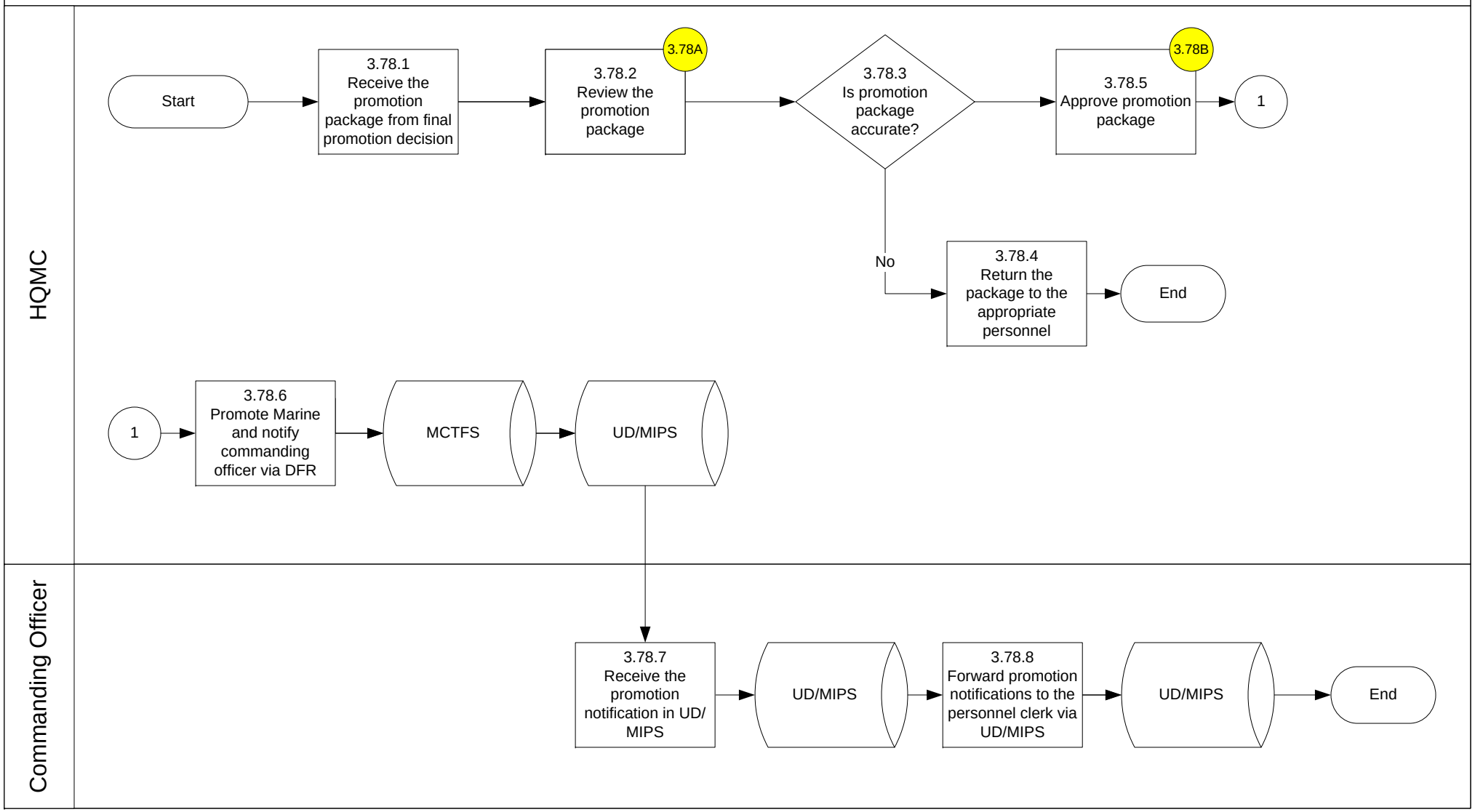

HQMC
Certifying Official
Personnel Clerk
A
3.77.8
Is remedial promotion package certified?
Yes
No
3.77C
3.77.9
Certify remedial promotion package
3.77.10
Forward accepted remedial promotion package to HQMC
3.77.11
Receive remedial promotion package
C
D
3.77.16
Forward rejected remedial promotion package to the Personnel Clerk
3.77.17
Receive rejected remedial promotion package
3.77.18
Perform corrective action
B

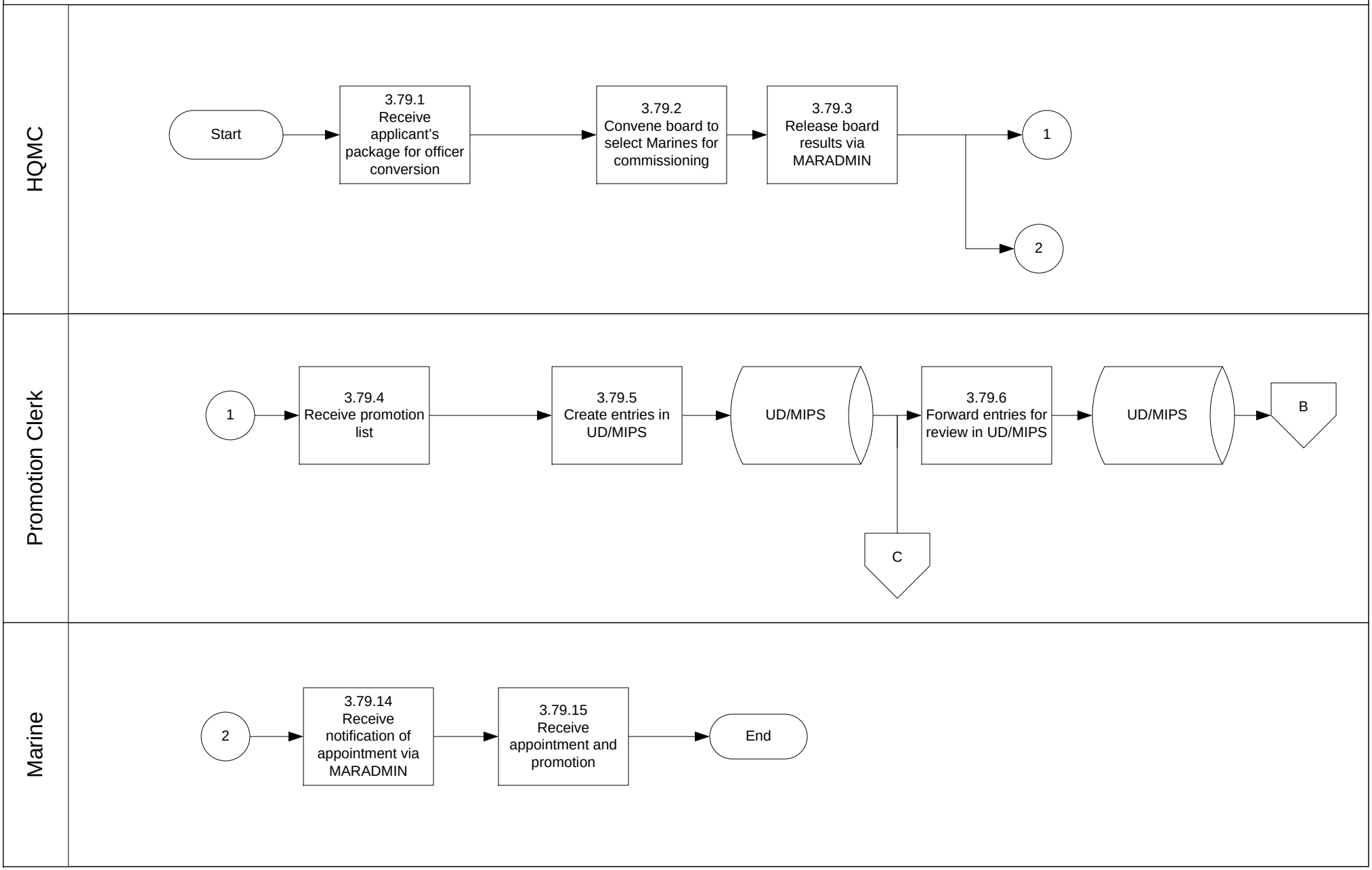
3. Funds Execution

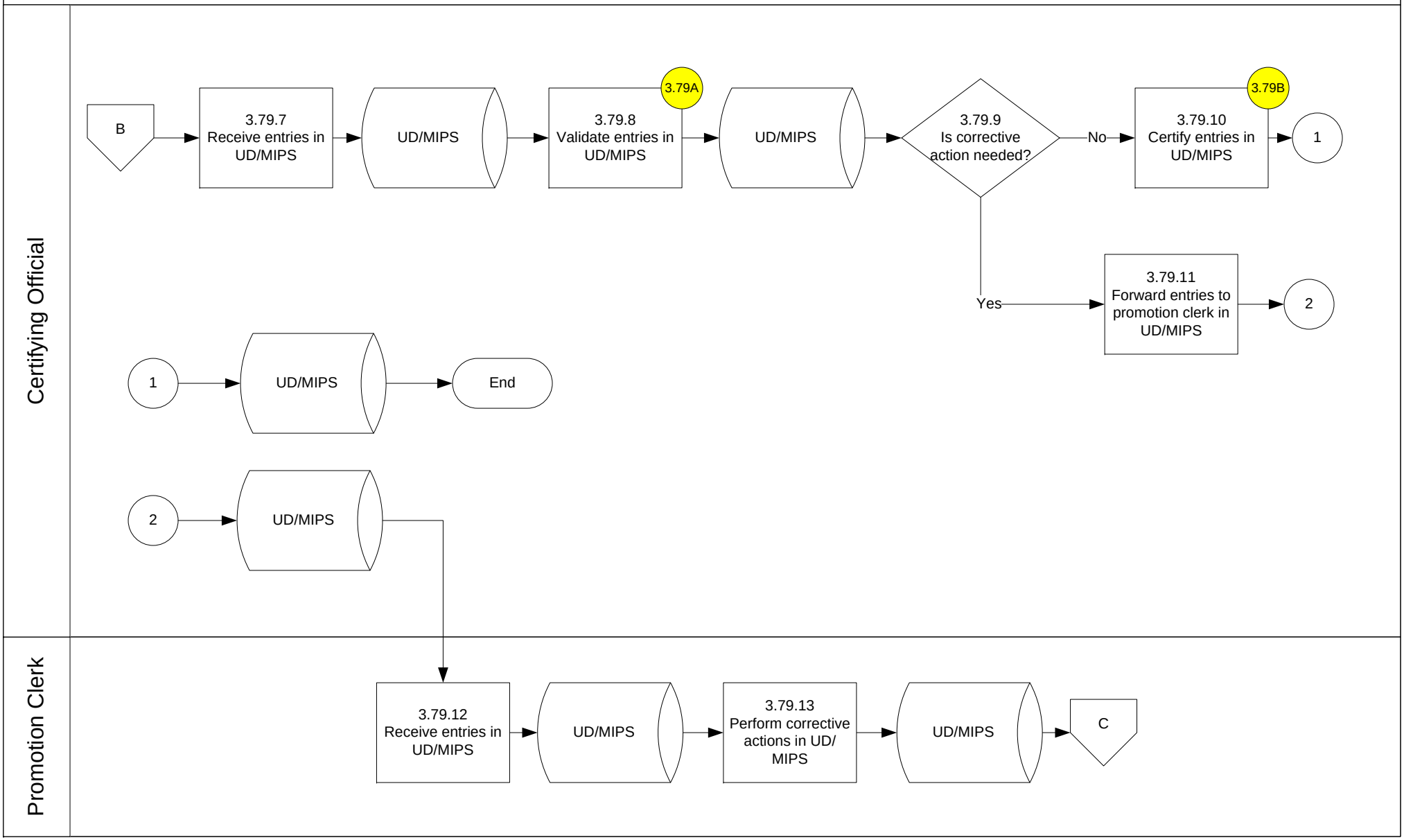
3.77 – Military Pay (Enlisted Promotion – Request Remedial Promotion), Page 3

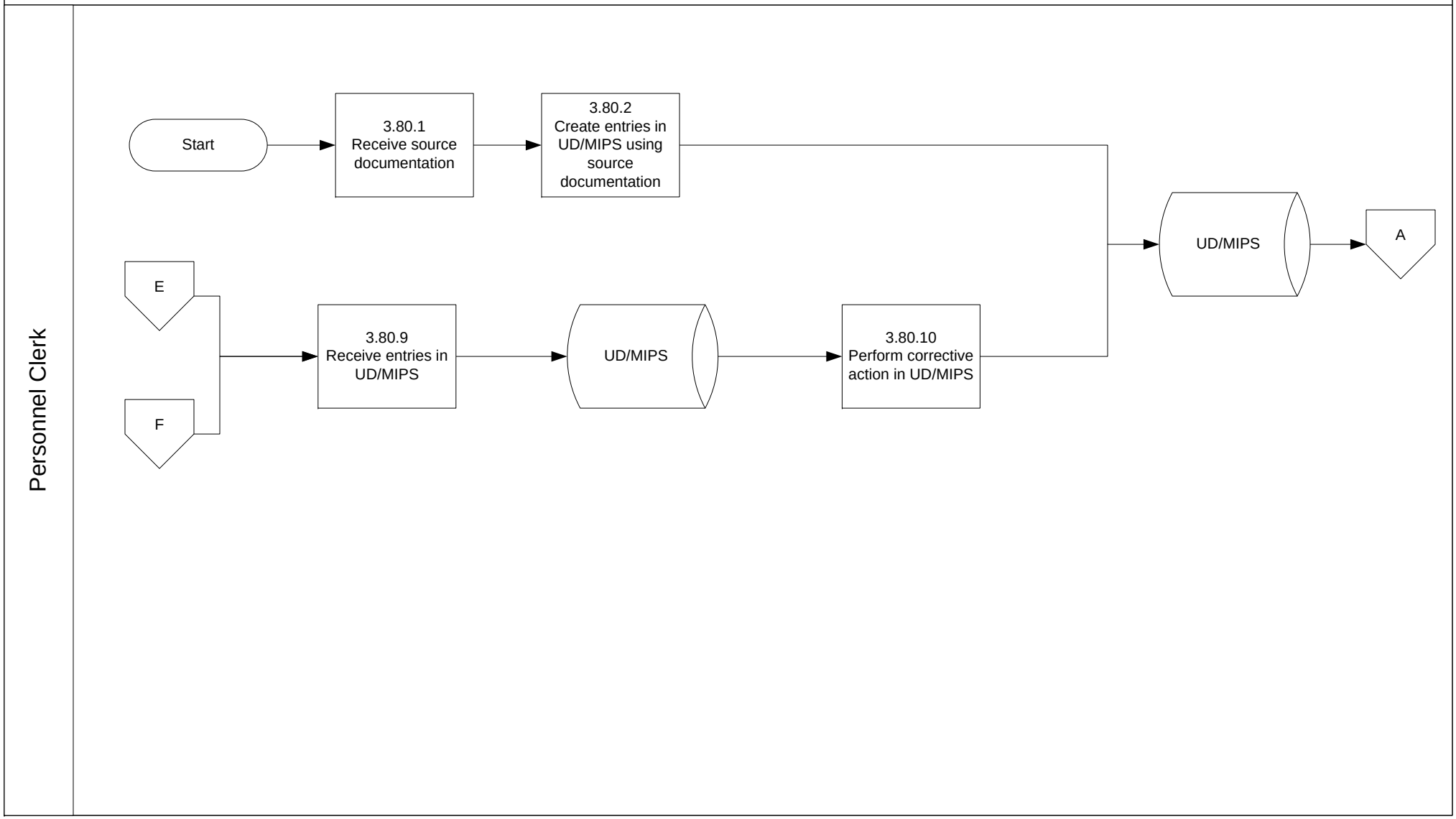
MPS-016

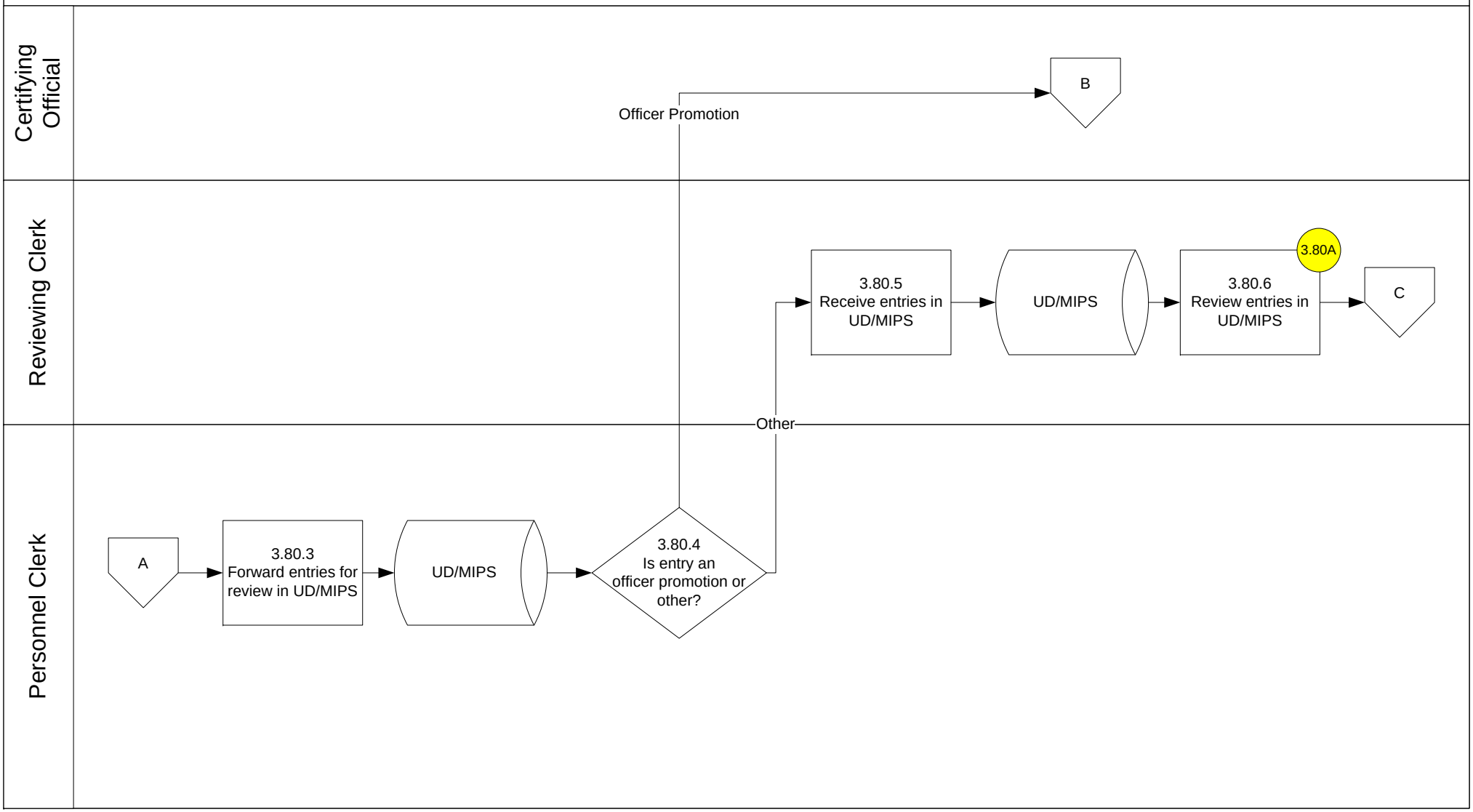


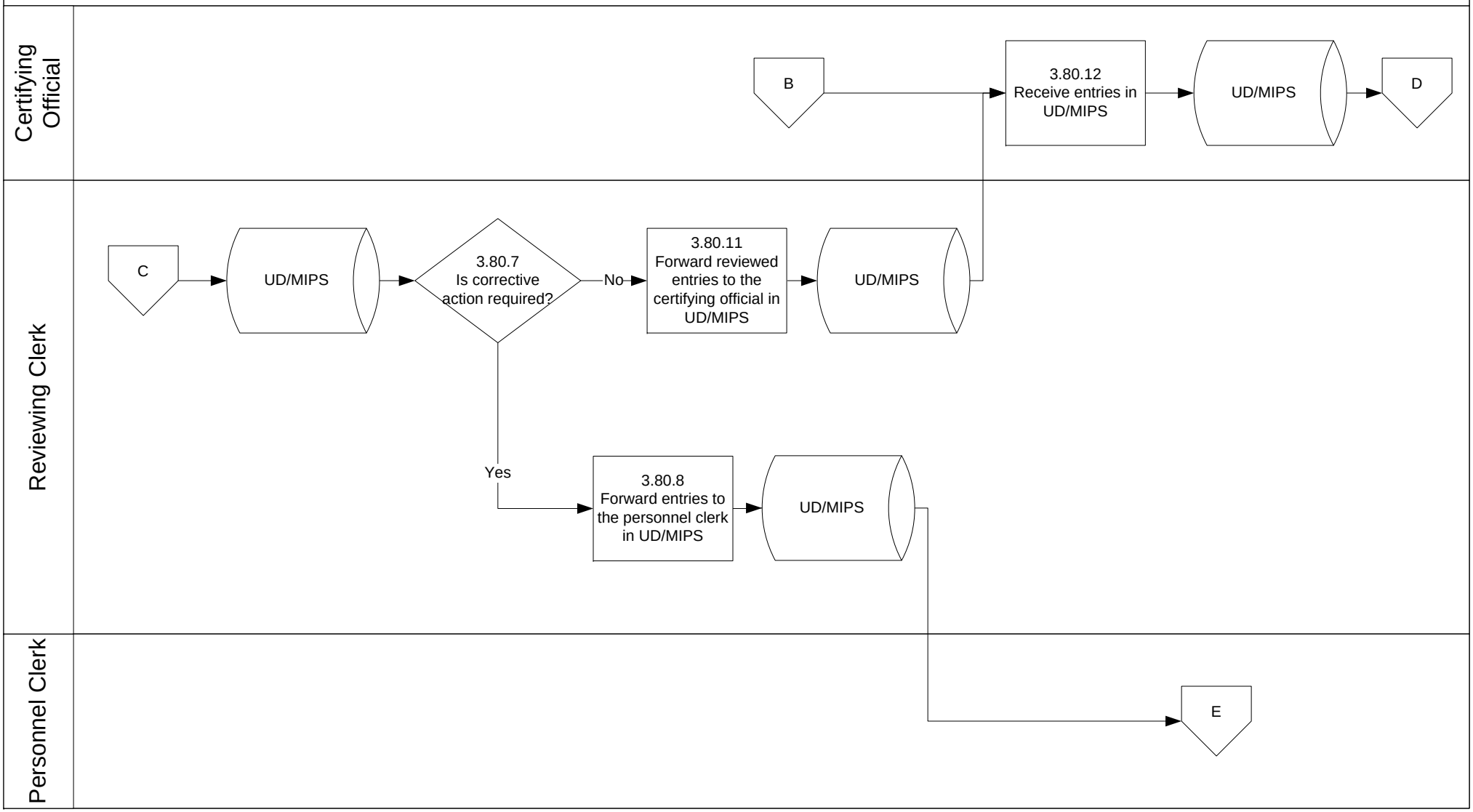

HQMC
Commanding Officer
Start
3.78.1 Receive the promotion package from final promotion decision
3.78.2 Review the promotion package
3.78A
3.78.3 Is promotion package accurate?
No
3.78.4 Return the package to the appropriate personnel
End
3.78.5 Approve promotion package
3.78B
1
1
3.78.6 Promote Marine and notify commanding officer via DFR
MCTFS
UD/MIPS
3.78.7 Receive the promotion notification in UD/ MIPS
UD/MIPS
3.78.8 Forward promotion notifications to the personnel clerk via UD/MIPS
UD/MIPS
End

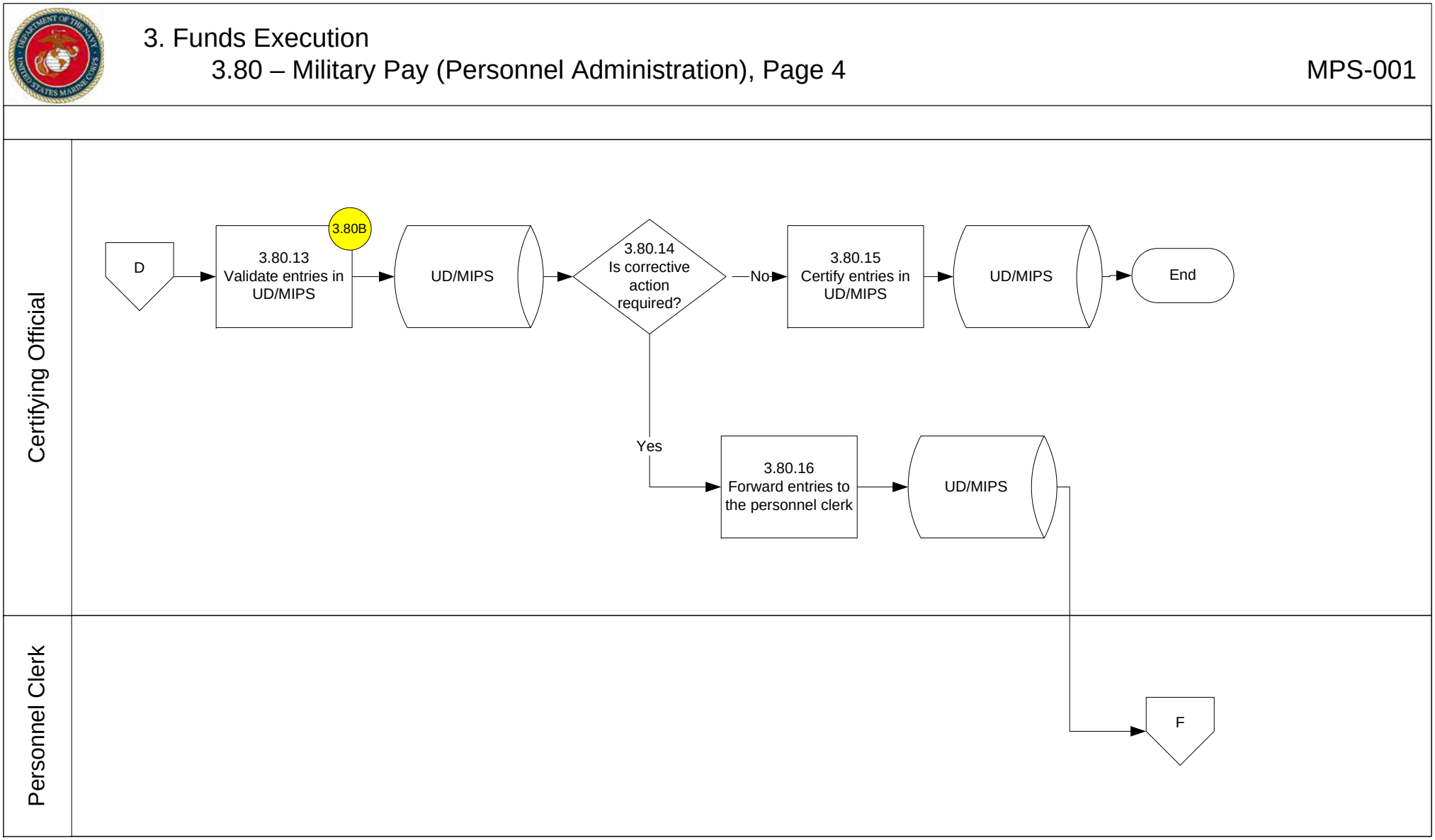

HQMC
Start
3.79.1 Receive applicant's package for officer conversion
3.79.2 Convene board to select Marines for commissioning
3.79.3 Release board results via MARADMIN
1
2
Promotion Clerk
1
3.79.4 Receive promotion list
3.79.5 Create entries in UD/MIPS
UD/MIPS
3.79.6 Forward entries for review in UD/MIPS
UD/MIPS
B
C
Marine
2
3.79.14 Receive notification of appointment via MARADMIN
3.79.15 Receive appointment and promotion
End


Certifying Official
Promotion Clerk
B
3.79.7 Receive entries in UD/MIPS
UD/MIPS
3.79A
3.79.8 Validate entries in UD/MIPS
UD/MIPS
3.79.9 Is corrective action needed?
No
3.79B
3.79.10 Certify entries in UD/MIPS
1
Yes
3.79.11 Forward entries to promotion clerk in UD/MIPS
2
1
UD/MIPS
End
2
UD/MIPS
3.79.12 Receive entries in UD/MIPS
UD/MIPS
3.79.13 Perform corrective actions in UD/ MIPS
UD/MIPS
C


Personnel Clerk
Start
3.80.1
Receive source documentation
3.80.2
Create entries in UD/MIPS using source documentation
UD/MIPS
A
E
F
3.80.9
Receive entries in UD/MIPS
UD/MIPS
3.80.10
Perform corrective action in UD/MIPS


Certifying Official
Reviewing Clerk
Personnel Clerk
A
3.80.3
Forward entries for review in UD/MIPS
UD/MIPS
3.80.4
Is entry an officer promotion or other?
Officer Promotion
B
Other
3.80.5
Receive entries in UD/MIPS
UD/MIPS
3.80.6
Review entries in UD/MIPS
3.80A
C

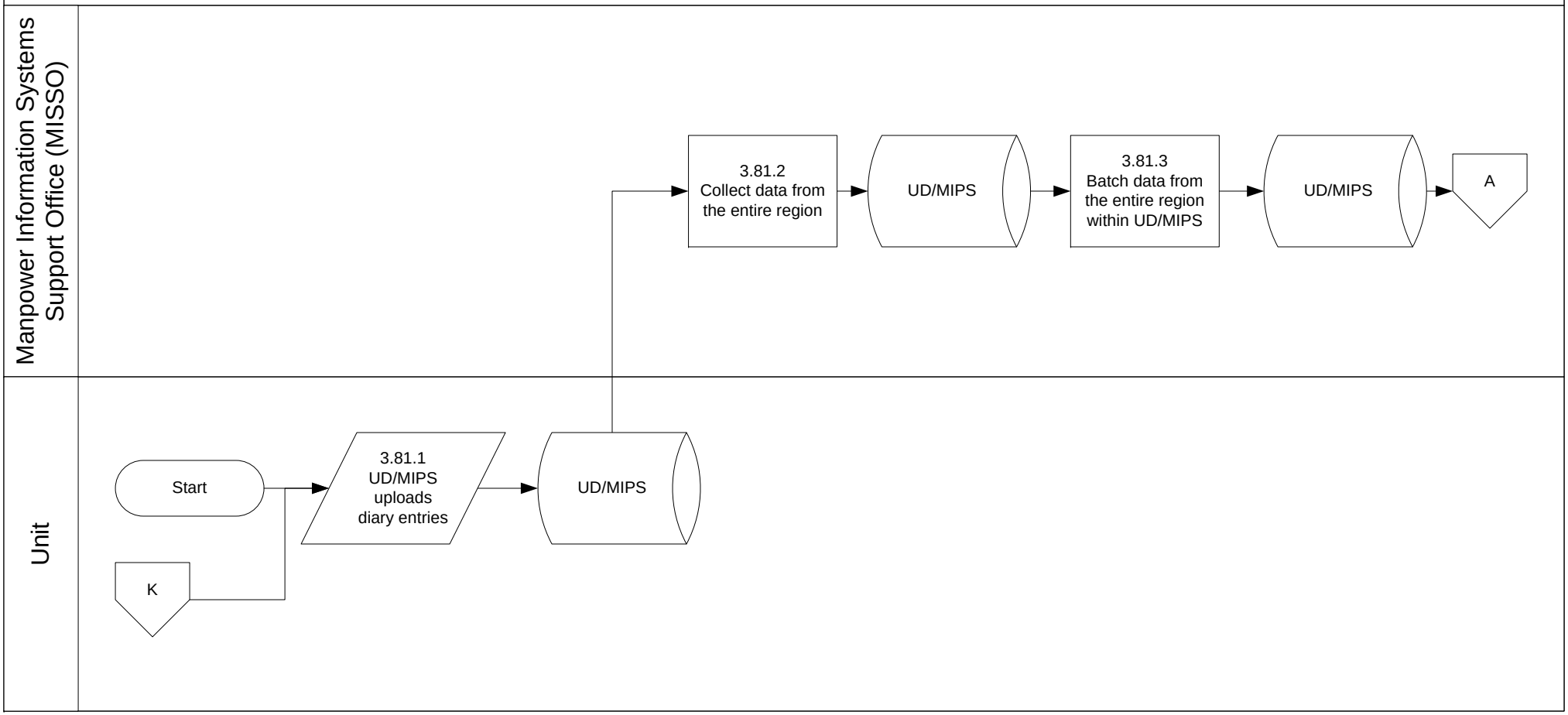

Certifying Official
Reviewing Clerk
Personnel Clerk
B
3.80.12 Receive entries in UD/MIPS
UD/MIPS
D
C
UD/MIPS
3.80.7 Is corrective action required?
No
3.80.11 Forward reviewed entries to the certifying official in UD/MIPS
UD/MIPS
Yes
3.80.8 Forward entries to the personnel clerk in UD/MIPS
UD/MIPS
E

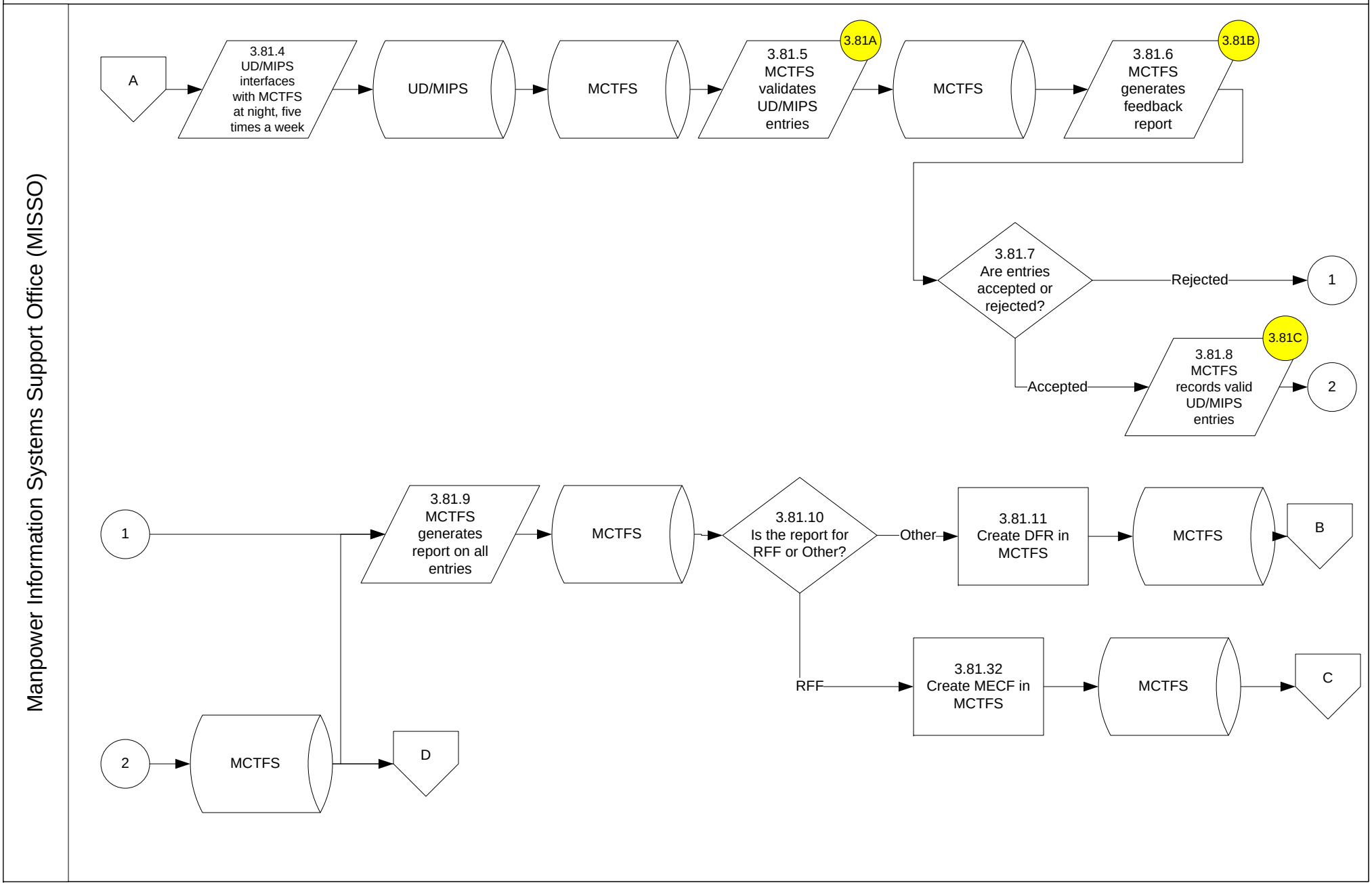

Certifying Official
Personnel Clerk
D
3.80B
3.80.13
Validate entries in UD/MIPS
UD/MIPS
3.80.14
Is corrective action required?
No
3.80.15
Certify entries in UD/MIPS
UD/MIPS
End
Yes
3.80.16
Forward entries to the personnel clerk
UD/MIPS
F

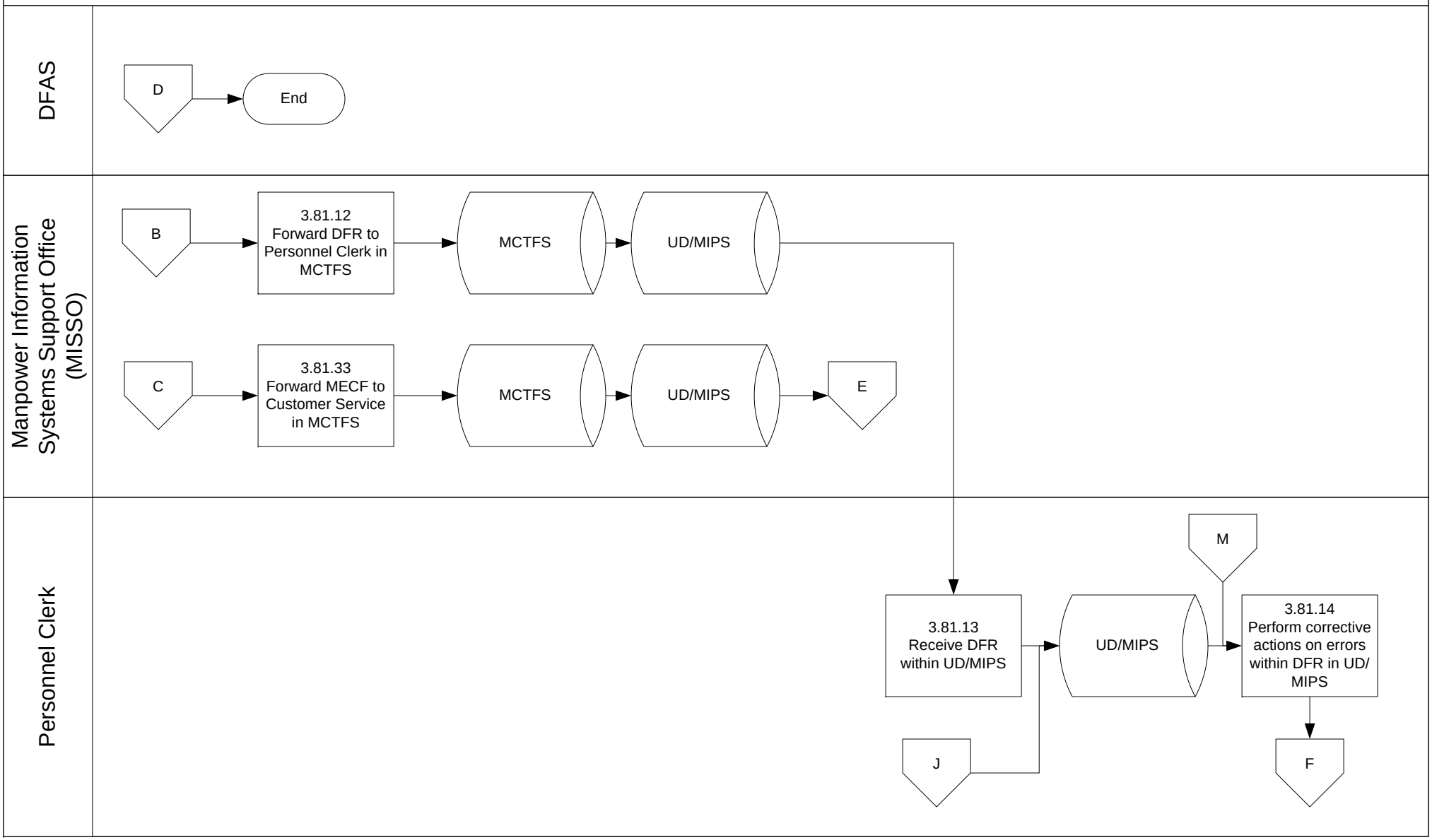
3. Funds Execution

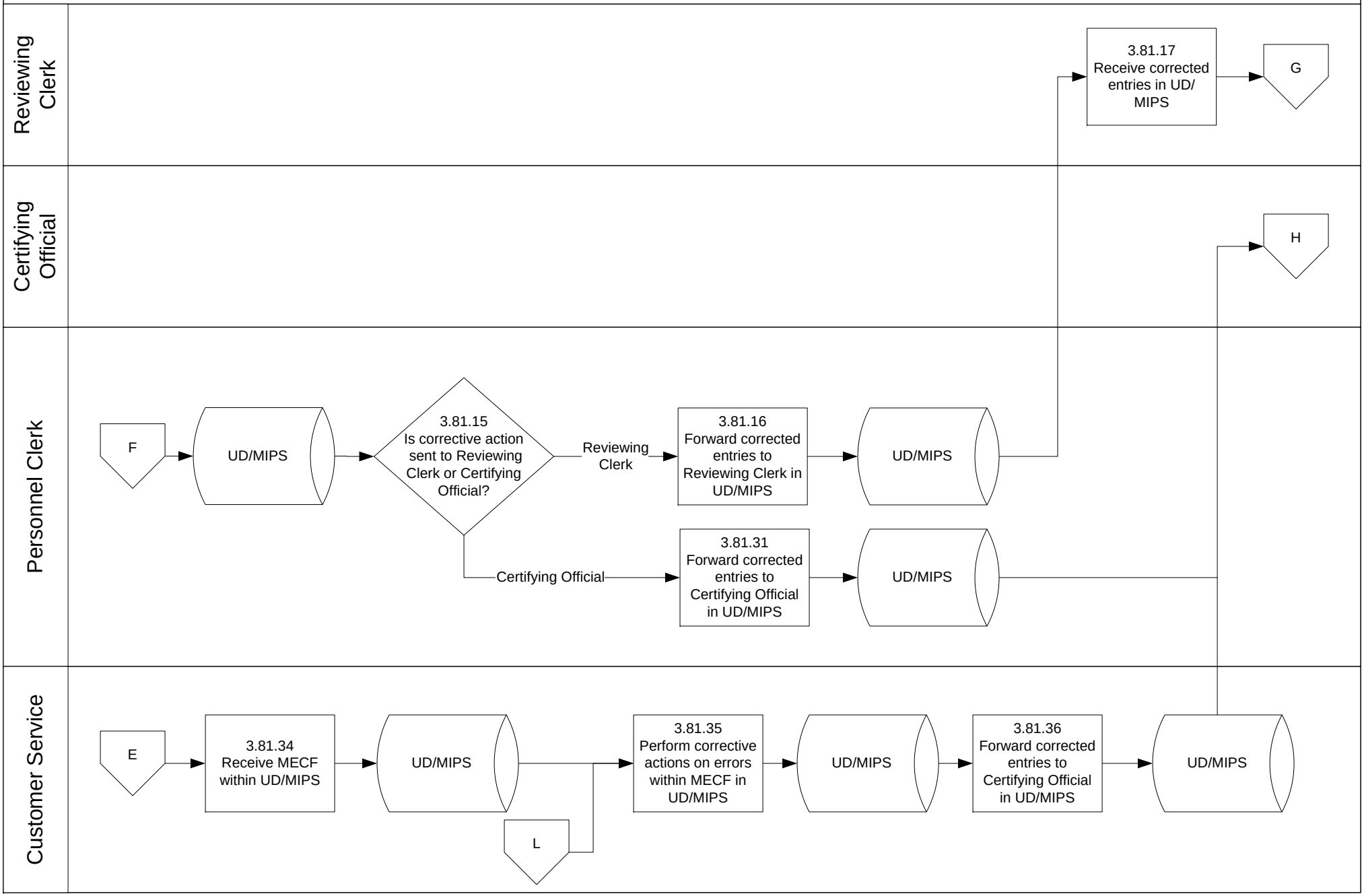
3.81 – Military Pay (UD/MIPS MCTFS Interface), Page 1

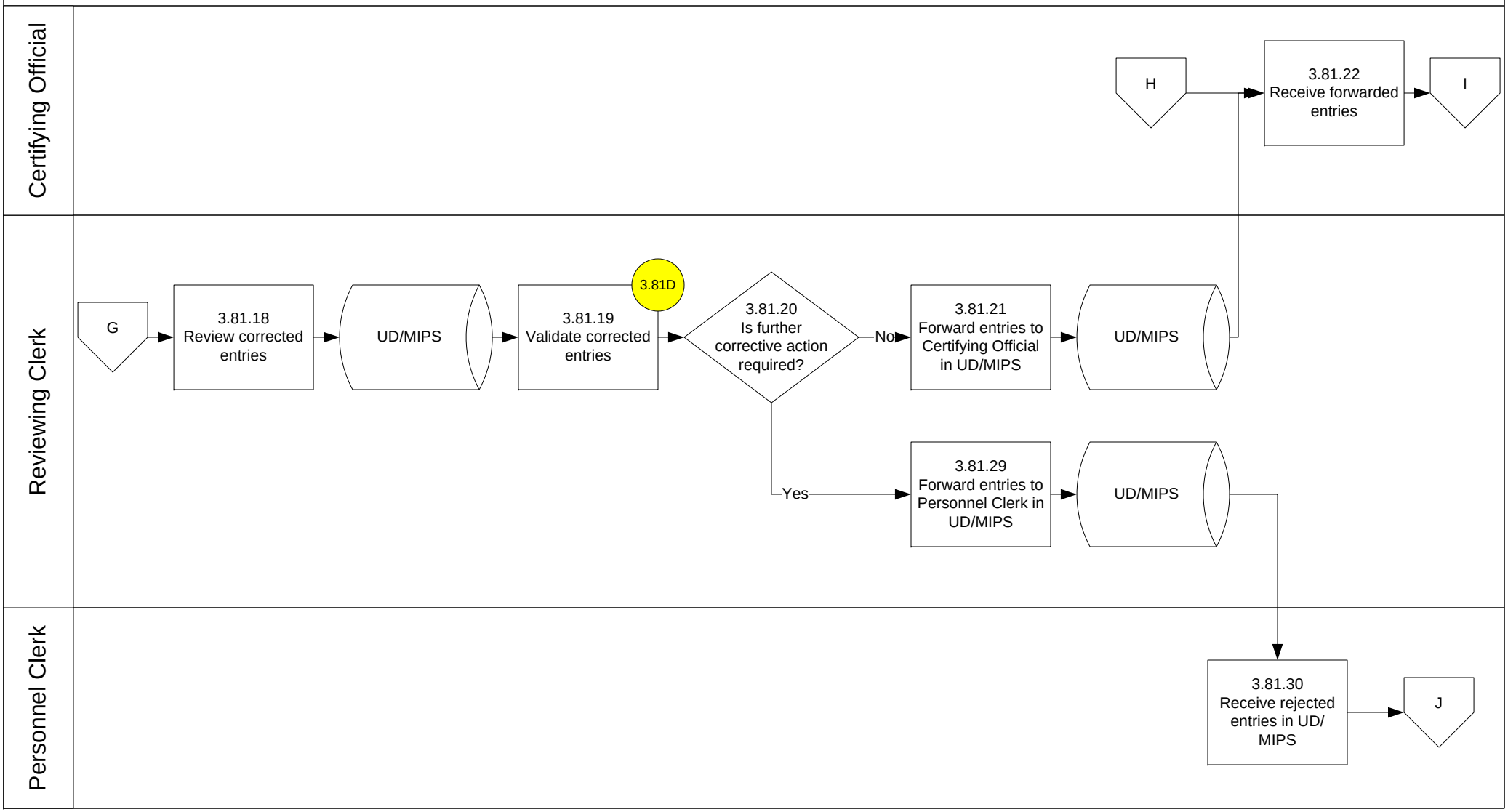
MPS-037

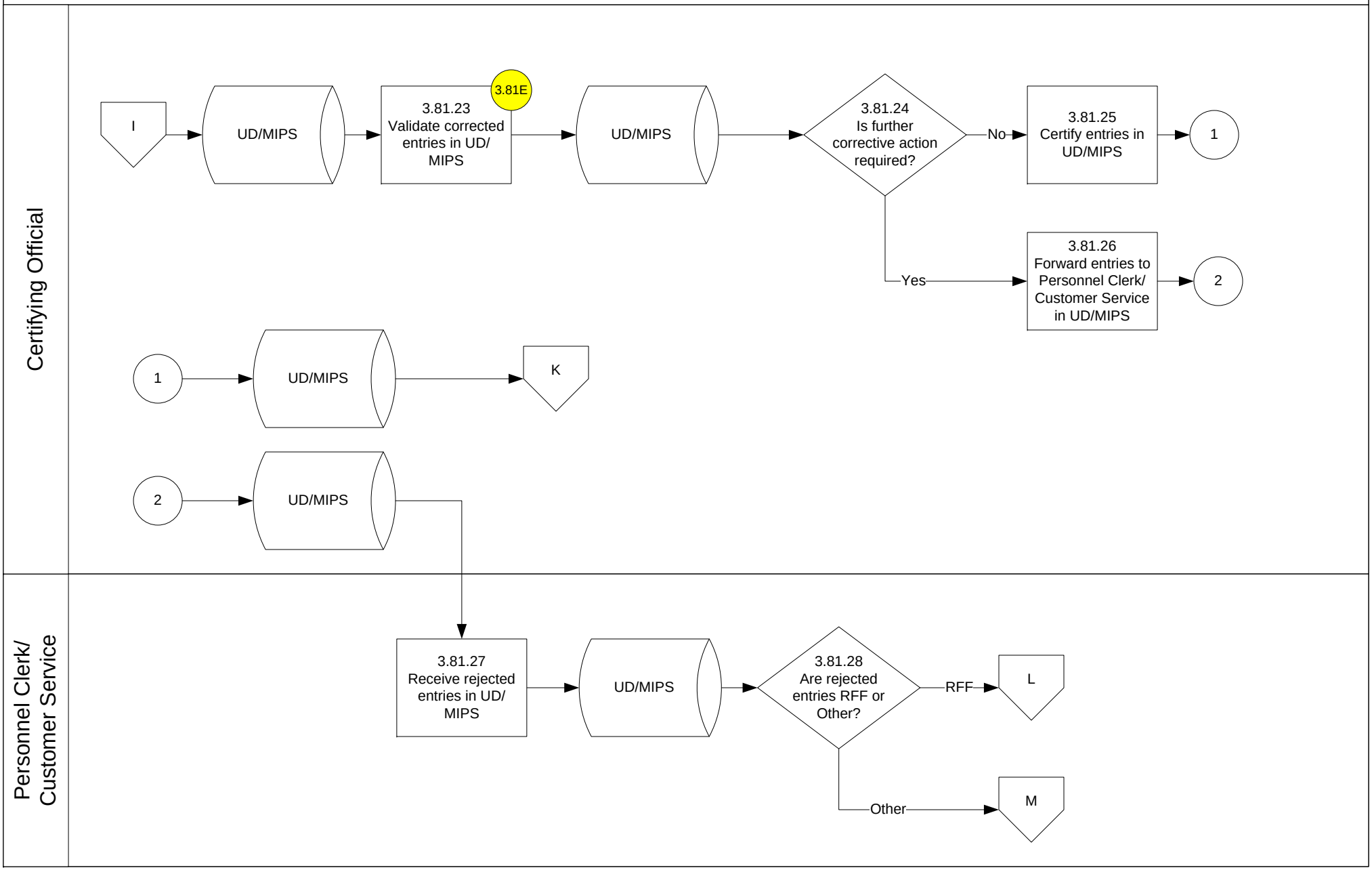


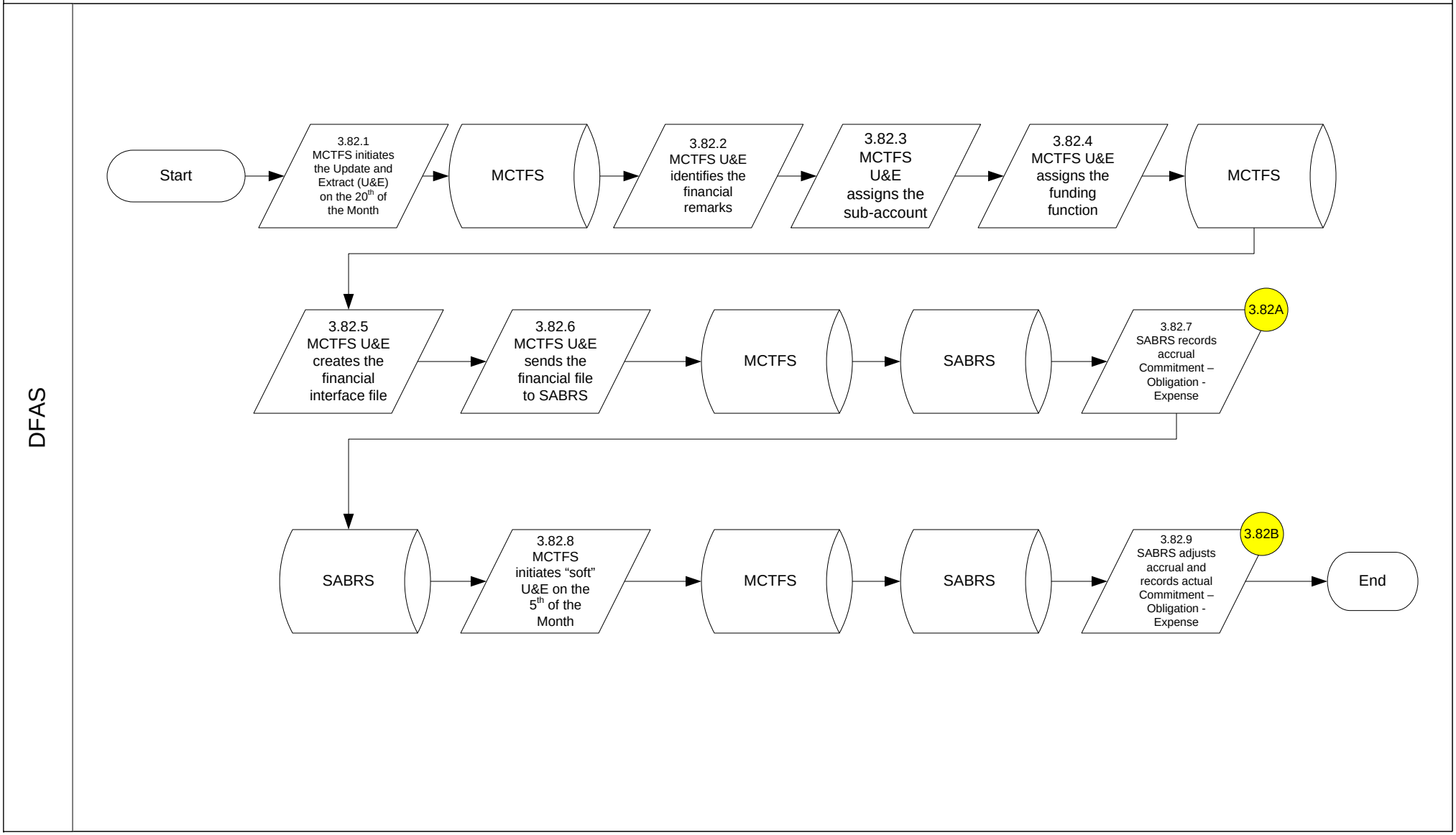

Manpower Information Systems Support Office (MISSO)
A
3.81.4 UD/MIPS interfaces with MCTFS at night, five times a week
UD/MIPS
MCTFS
3.81.5 MCTFS validates UD/MIPS entries
3.81A
MCTFS
3.81.6 MCTFS generates feedback report
3.81B
3.81.7 Are entries accepted or rejected?
Rejected
1
Accepted
3.81.8 MCTFS records valid UD/MIPS entries
3.81C
2
1
3.81.9 MCTFS generates report on all entries
MCTFS
3.81.10 Is the report for RFF or Other?
Other
3.81.11 Create DFR in MCTFS
MCTFS
B
RFF
3.81.32 Create MECF in MCTFS
MCTFS
C
2
MCTFS
D


DFAS
D
End
Manpower Information Systems Support Office (MISSO)
B
3.81.12 Forward DFR to Personnel Clerk in MCTFS
MCTFS
UD/MIPS
C
3.81.33 Forward MECF to Customer Service in MCTFS
MCTFS
UD/MIPS
E
Personnel Clerk
3.81.13 Receive DFR within UD/MIPS
UD/MIPS
M
3.81.14 Perform corrective actions on errors within DFR in UD/MIPS
J
F


Reviewing Clerk
Certifying Official
Personnel Clerk
Customer Service
3.81.17 Receive corrected entries in UD/ MIPS
G
H
F
UD/MIPS
3.81.15 Is corrective action sent to Reviewing Clerk or Certifying Official?
Reviewing Clerk
3.81.16 Forward corrected entries to Reviewing Clerk in UD/MIPS
UD/MIPS
Certifying Official
3.81.31 Forward corrected entries to Certifying Official in UD/MIPS
UD/MIPS
E
3.81.34 Receive MECF within UD/MIPS
UD/MIPS
L
3.81.35 Perform corrective actions on errors within MECF in UD/MIPS
UD/MIPS
3.81.36 Forward corrected entries to Certifying Official in UD/MIPS
UD/MIPS


Certifying Official
Reviewing Clerk
Personnel Clerk
G
3.81.18
Review corrected entries
UD/MIPS
3.81D
3.81.19
Validate corrected entries
3.81.20
Is further corrective action required?
No
Yes
3.81.21
Forward entries to Certifying Official in UD/MIPS
UD/MIPS
3.81.29
Forward entries to Personnel Clerk in UD/MIPS
UD/MIPS
H
3.81.22
Receive forwarded entries
I
3.81.30
Receive rejected entries in UD/MIPS
J


Certifying Official
Personnel Clerk/ Customer Service
I
UD/MIPS
3.81.23 Validate corrected entries in UD/ MIPS
3.81E
UD/MIPS
3.81.24 Is further corrective action required?
No
3.81.25 Certify entries in UD/MIPS
1
Yes
3.81.26 Forward entries to Personnel Clerk/ Customer Service in UD/MIPS
2
1
UD/MIPS
K
2
UD/MIPS
3.81.27 Receive rejected entries in UD/ MIPS
UD/MIPS
3.81.28 Are rejected entries RFF or Other?
RFF
L
Other
M


DFAS
Start
3.82.1 MCTFS initiates the Update and Extract (U&E) on the 20th of the Month
MCTFS
3.82.2 MCTFS U&E identifies the financial remarks
3.82.3 MCTFS U&E assigns the sub-account
3.82.4 MCTFS U&E assigns the funding function
MCTFS
3.82.5 MCTFS U&E creates the financial interface file
3.82.6 MCTFS U&E sends the financial file to SABRS
MCTFS
SABRS
3.82.7 SABRS records accrual Commitment – Obligation - Expense
3.82A
SABRS
3.82.8 MCTFS initiates "soft" U&E on the 5th of the Month
MCTFS
SABRS
3.82.9 SABRS adjusts accrual and records actual Commitment – Obligation - Expense
3.82B
End

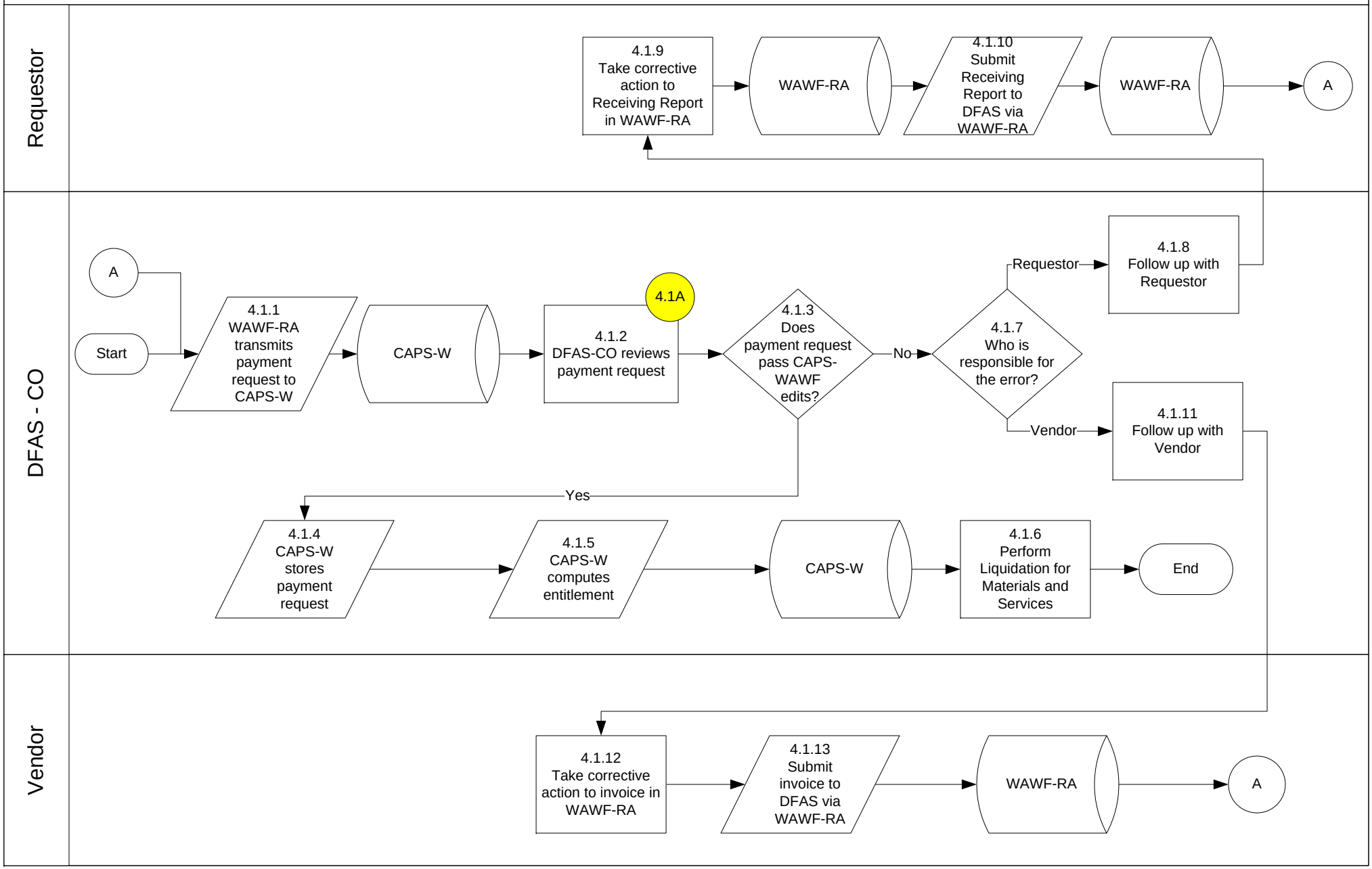
Process Flow Index

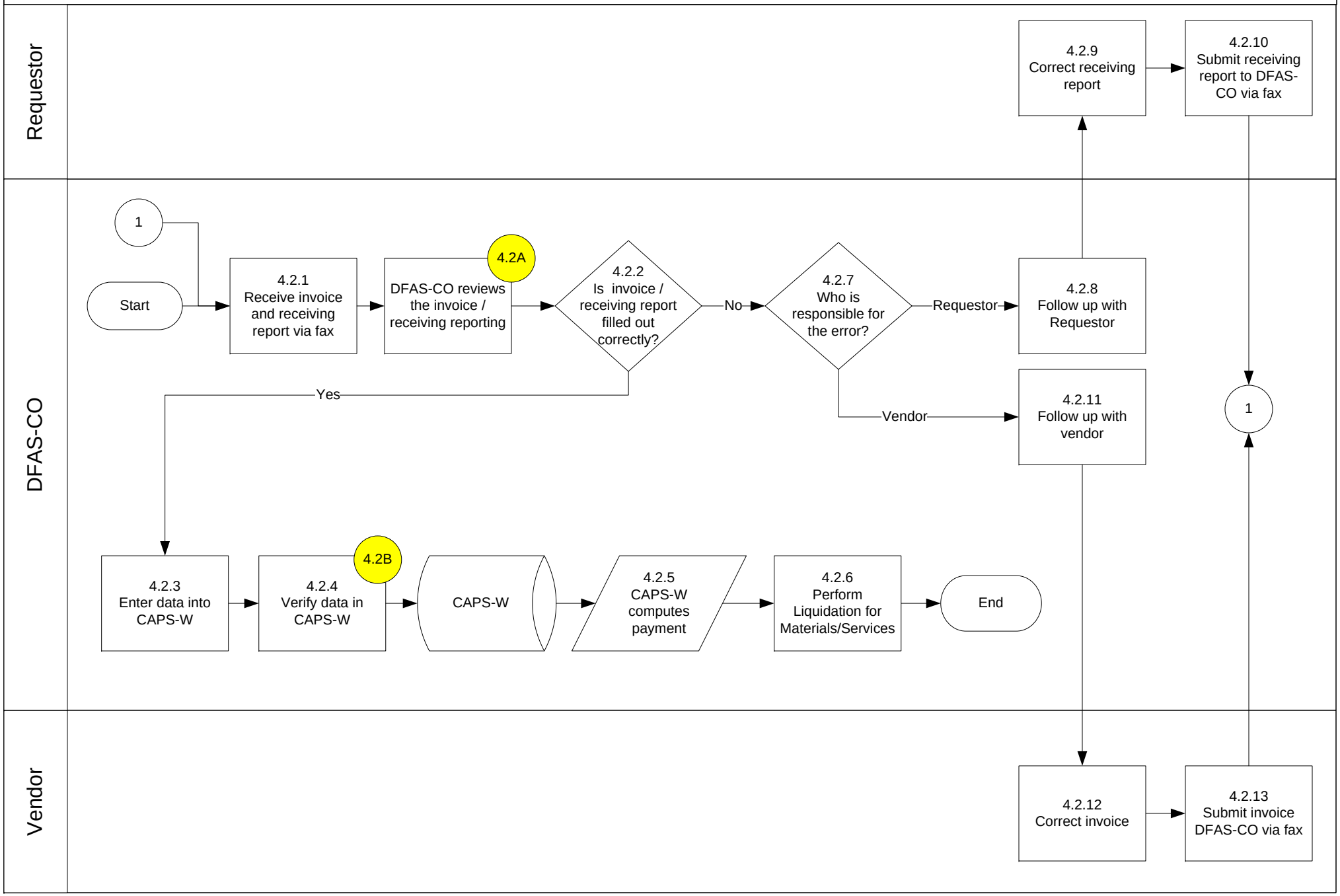
Process		**Page #**
4. Liquidation		
PFG-0005	Process Payment for Materials & Services (WAWF-RA)	158
PFG-0002	Process Payment Request for Materials and Services (Non-WAWF-RA)	159
PFG-0003	Process Payment for GCPC Monthly Invoice	160
PFG-0009	Interdepartmental Bill Process	162
PFG-0001	Perform Liquidation for Transportation	164
PFG-0006	Perform Allocation in SABRS	167
PFG-0004	Payment of a Requested Advance	168
PFG-0010	Perform Liquidation for Civilian Labor	169
PFG-0011	Perform Liquidation for Business Expense Incurred	170
PFG-0012	Perform Liquidation for Materials and Services	171
PFG-0013	Interfund Bill Process	175

4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.1 Process Payment Request for Materials and Services (WAWF-RA)

PFG-0005

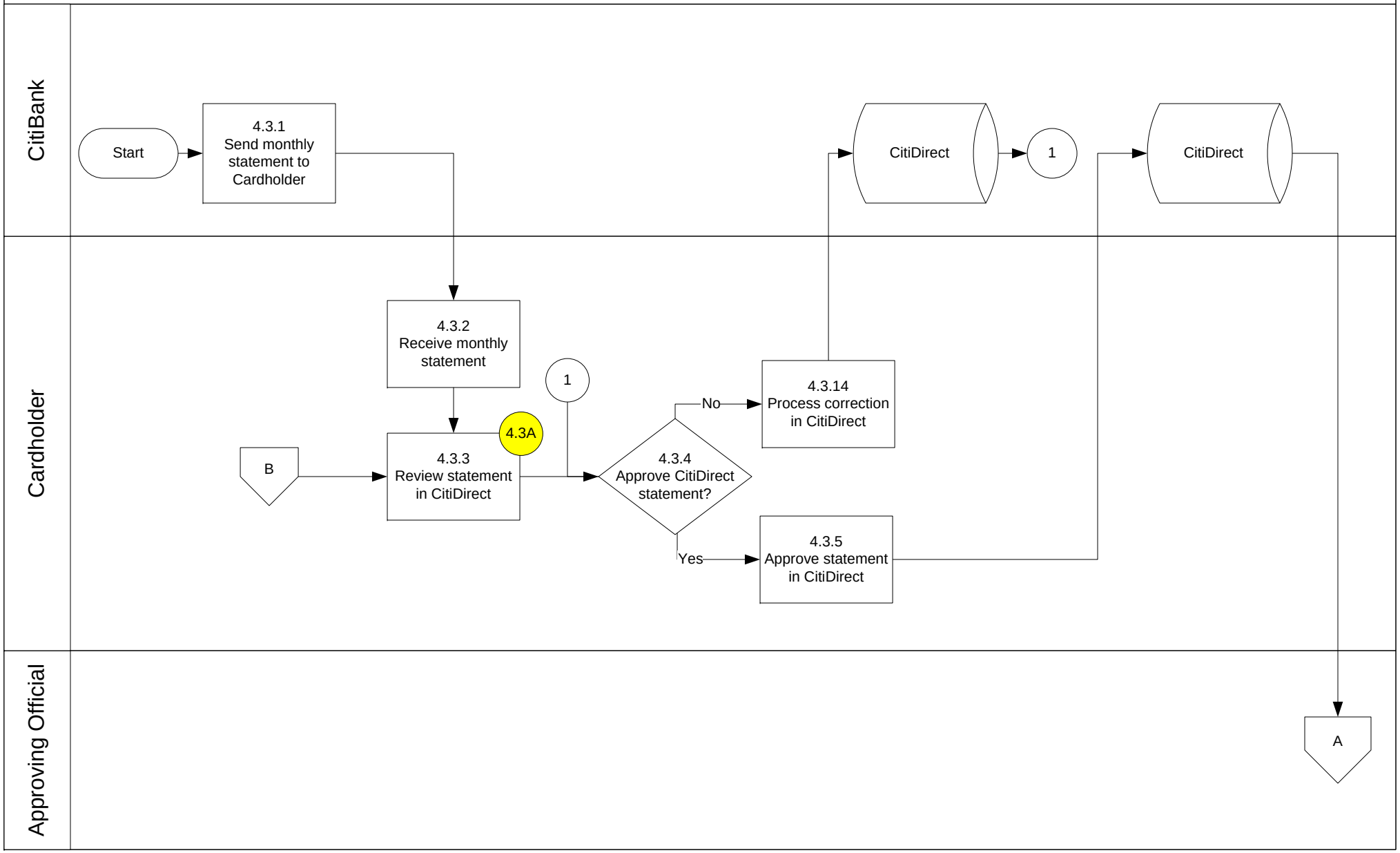



Requestor
DFAS-CO
Vendor
1
Start
4.2.1
Receive invoice and receiving report via fax
DFAS-CO reviews the invoice / receiving reporting
4.2A
4.2.2
Is invoice / receiving report filled out correctly?
No
4.2.7
Who is responsible for the error?
Requestor
Vendor
4.2.8
Follow up with Requestor
4.2.9
Correct receiving report
4.2.10
Submit receiving report to DFAS-CO via fax
4.2.11
Follow up with vendor
1
Yes
4.2.3
Enter data into CAPS-W
4.2.4
Verify data in CAPS-W
4.2B
CAPS-W
4.2.5
CAPS-W computes payment
4.2.6
Perform Liquidation for Materials/Services
End
4.2.12
Correct invoice
4.2.13
Submit invoice DFAS-CO via fax

4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.3 Process Payment for GCPC Monthly Invoice, Page 1

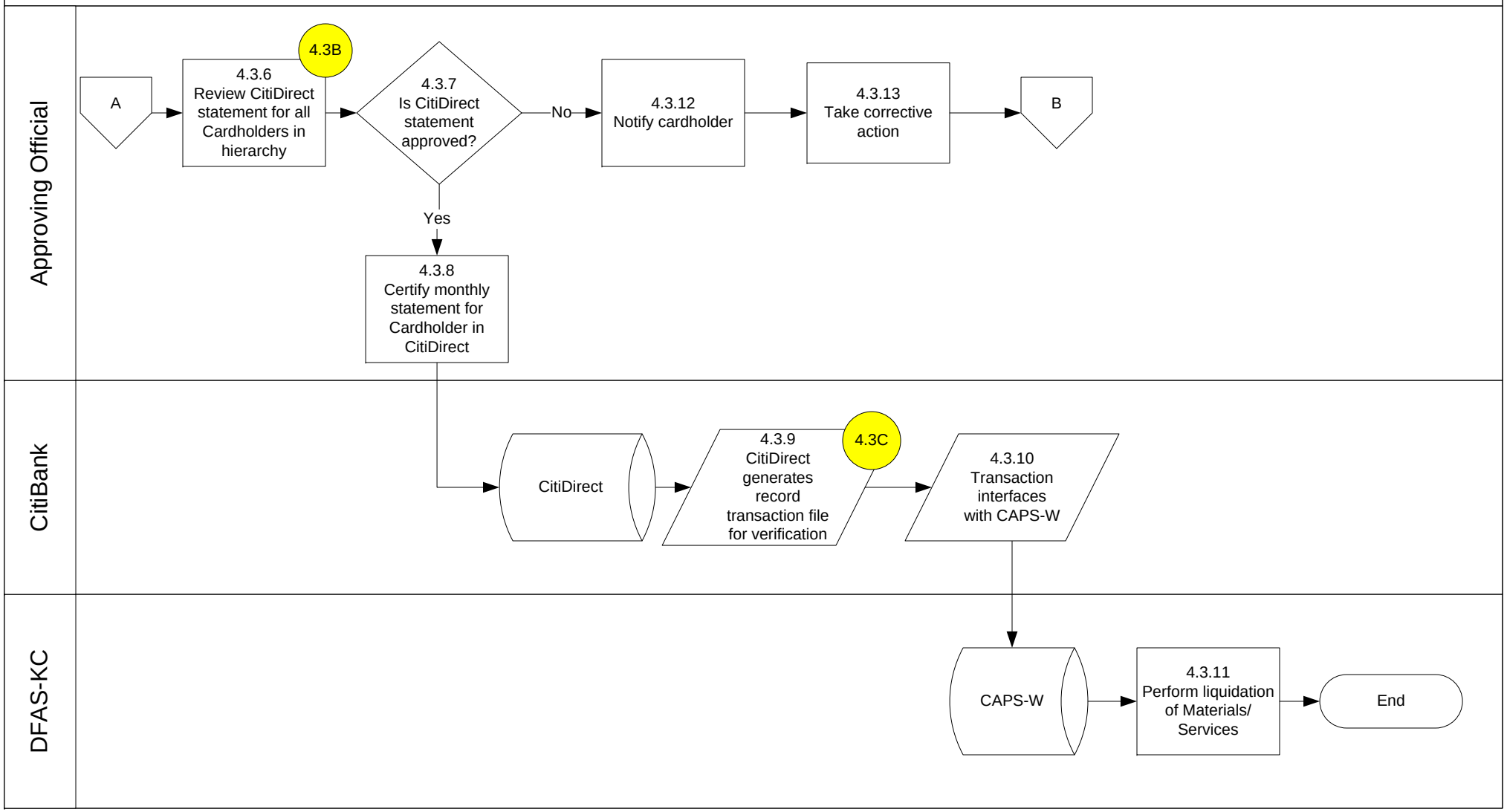
PFG-0003



4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.3 Process Payment for GCPC Monthly Invoice, Page 2

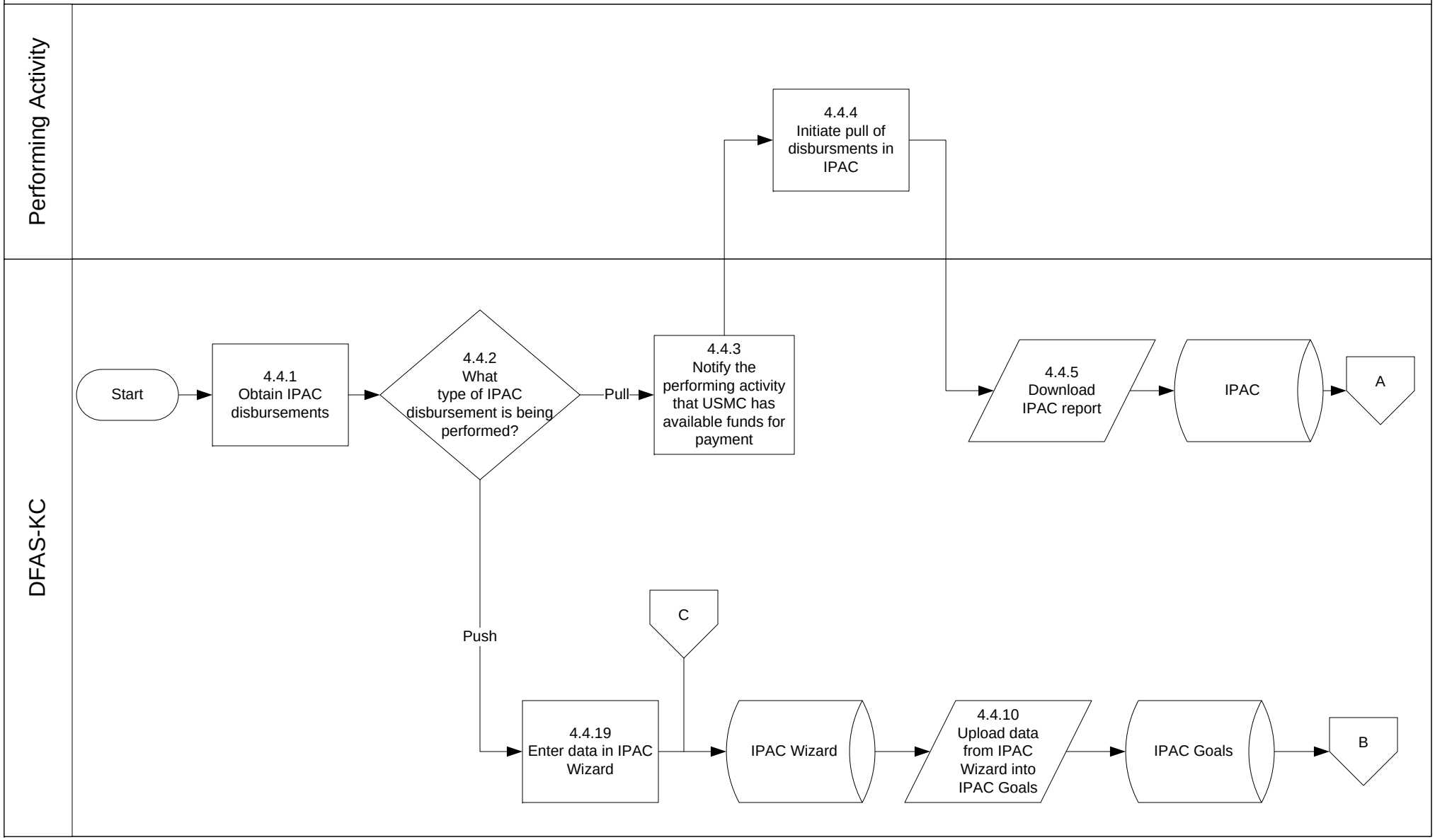
PFG-0003



4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.4 Interdepartmental Bill Process, Page 1

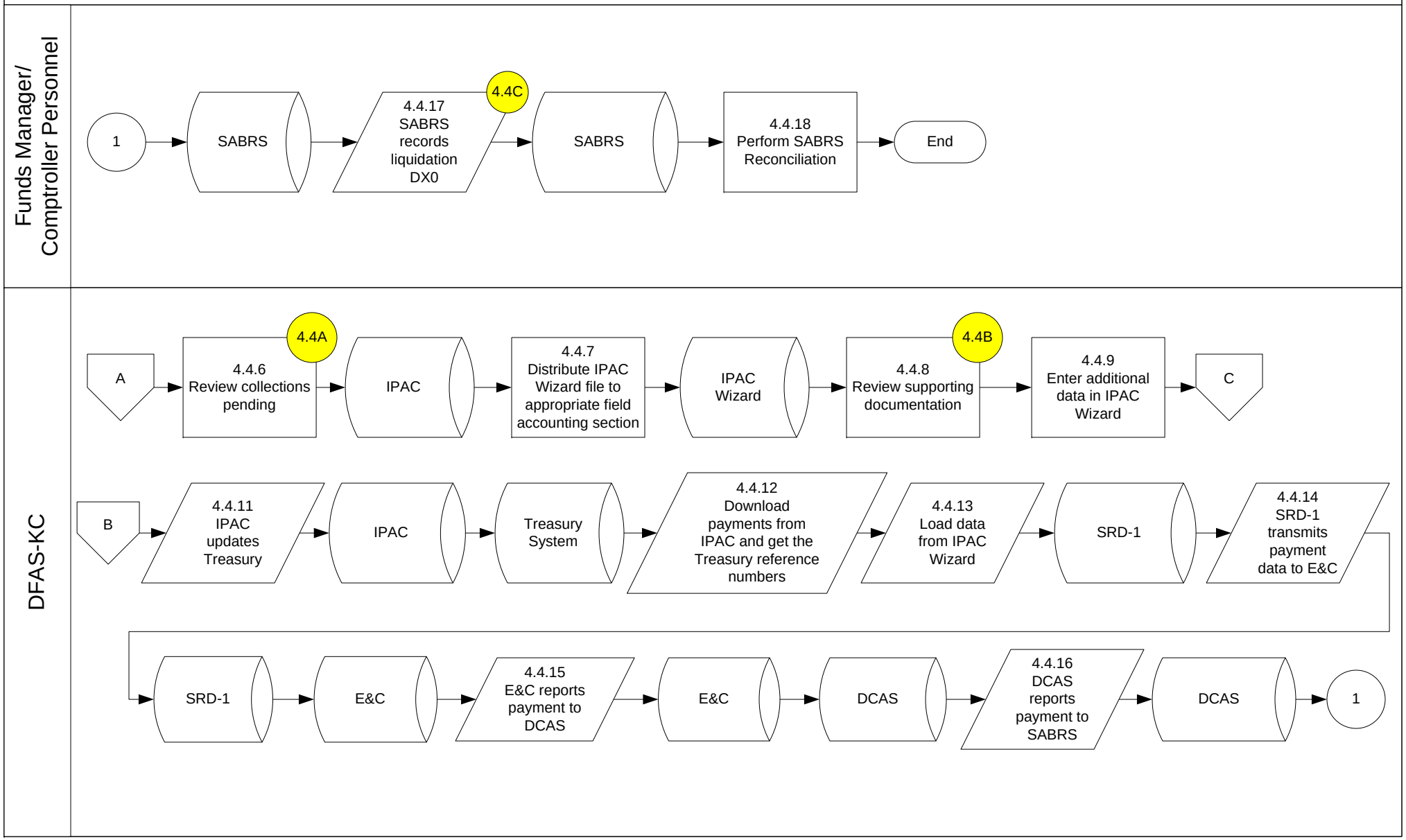
PFG-0009

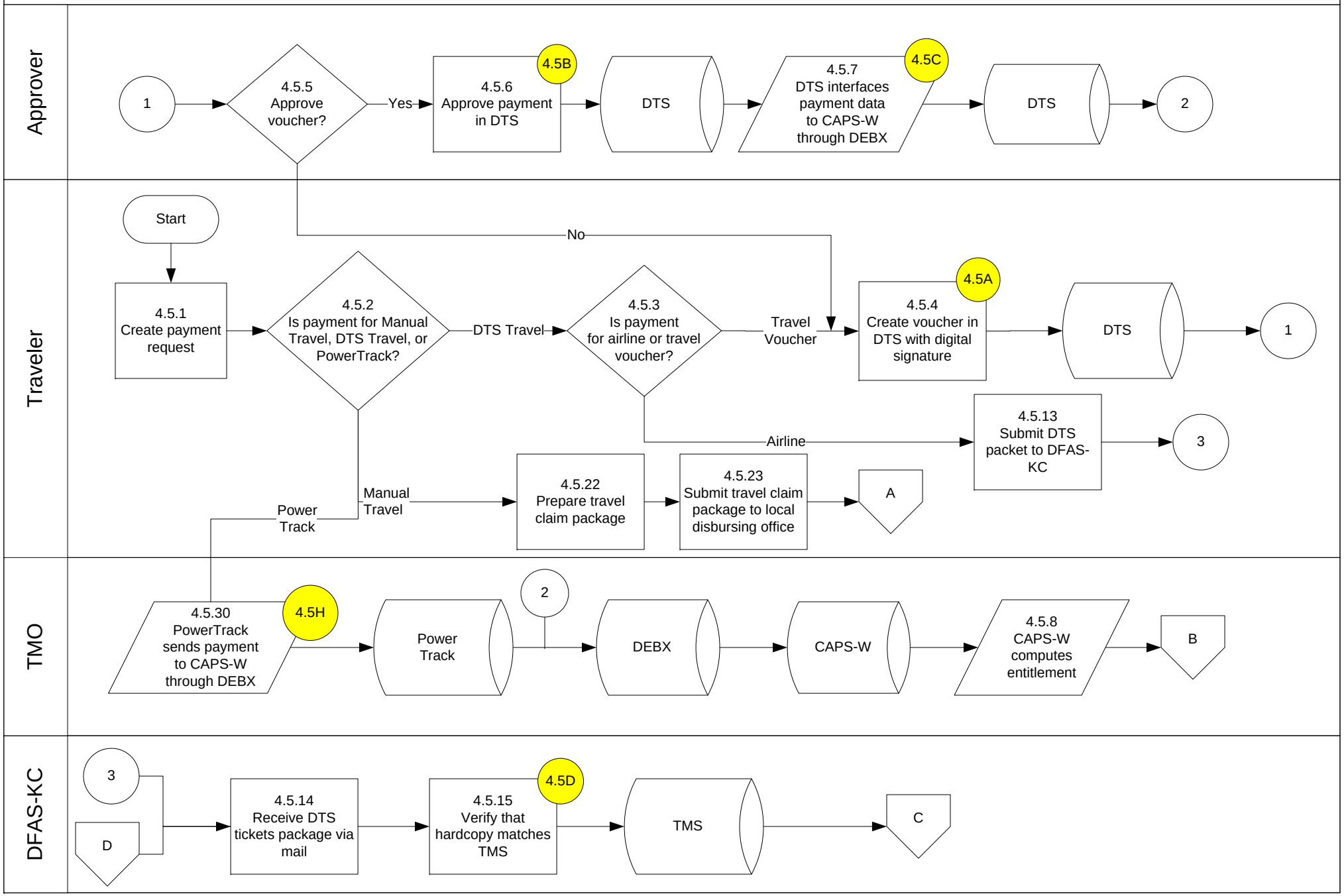


4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.4 Interdepartmental Bill Process, Page 2

PFG-0009

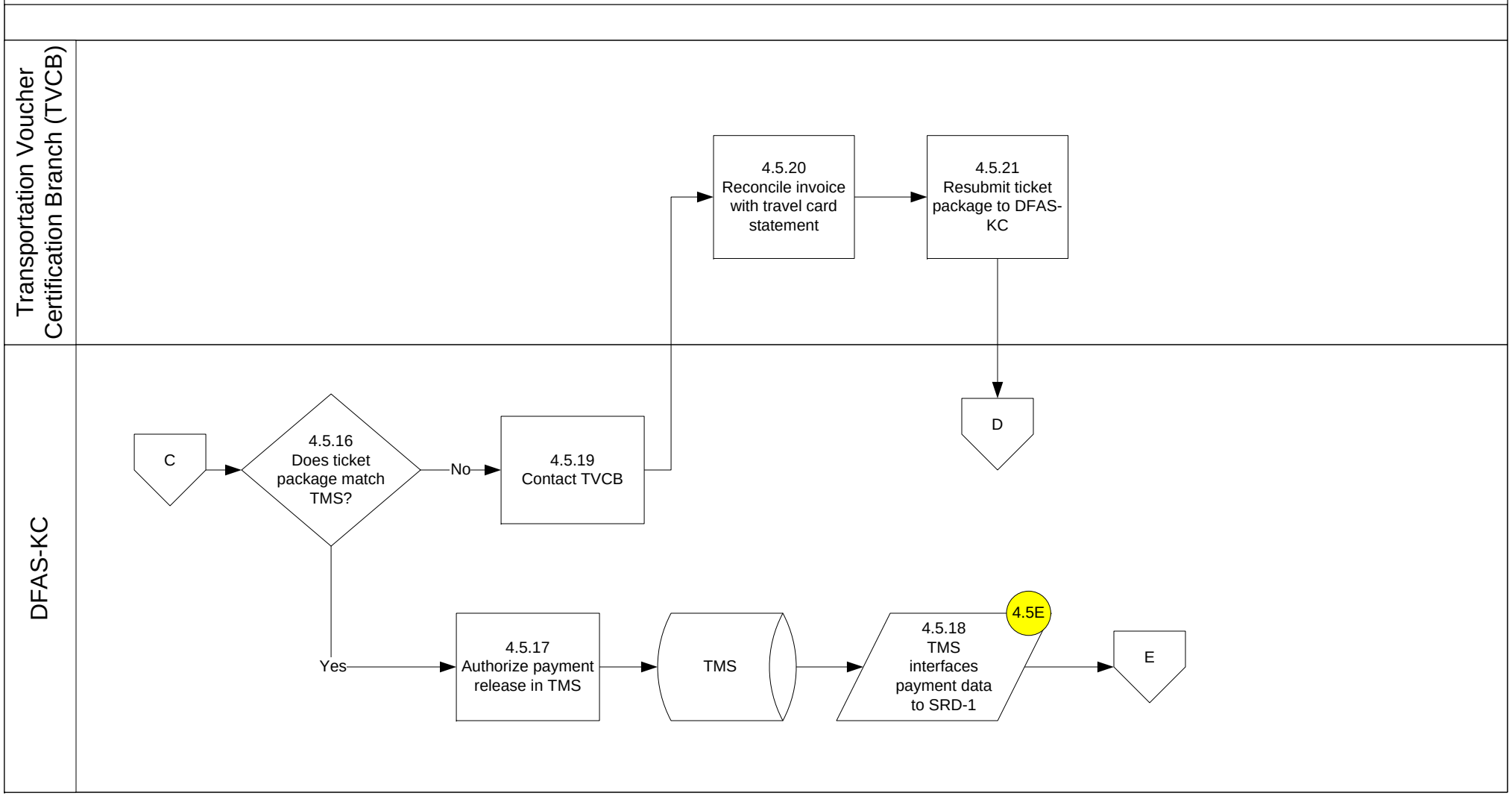


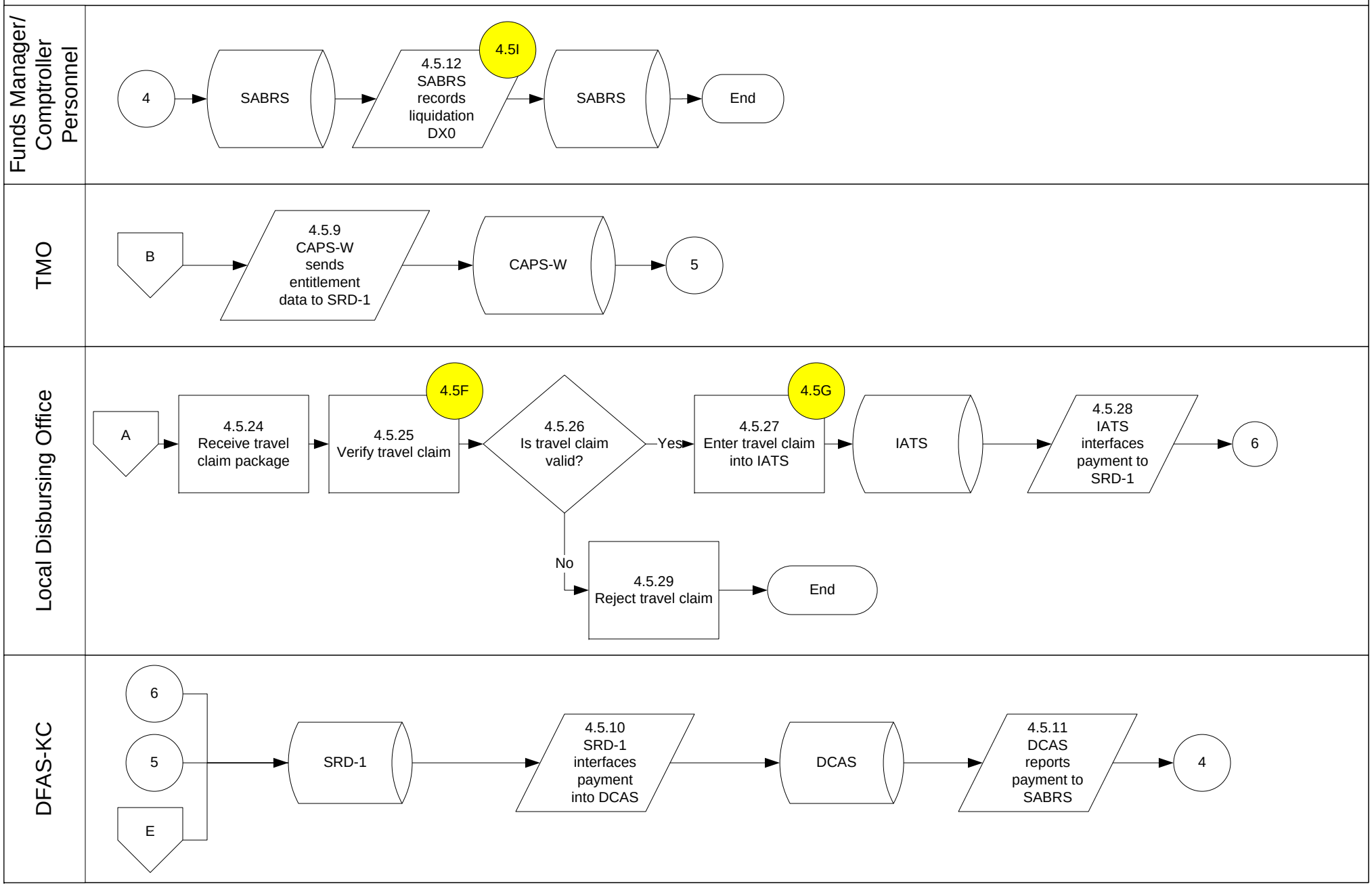

Approver
Traveler
TMO
DFAS-KC
1
4.5.5 Approve voucher?
Yes
4.5.6 Approve payment in DTS
4.5B
DTS
4.5.7 DTS interfaces payment data to CAPS-W through DEBX
4.5C
DTS
2
Start
No
4.5.1 Create payment request
4.5.2 Is payment for Manual Travel, DTS Travel, or PowerTrack?
DTS Travel
4.5.3 Is payment for airline or travel voucher?
Travel Voucher
4.5.4 Create voucher in DTS with digital signature
4.5A
DTS
1
Airline
4.5.13 Submit DTS packet to DFAS-KC
3
Manual Travel
4.5.22 Prepare travel claim package
4.5.23 Submit travel claim package to local disbursing office
A
Power Track
4.5.30 PowerTrack sends payment to CAPS-W through DEBX
4.5H
Power Track
2
DEBX
CAPS-W
4.5.8 CAPS-W computes entitlement
B
3
D
4.5.14 Receive DTS tickets package via mail
4.5.15 Verify that hardcopy matches TMS
4.5D
TMS
C

4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.5 Perform Liquidation for Transportation, Page 2

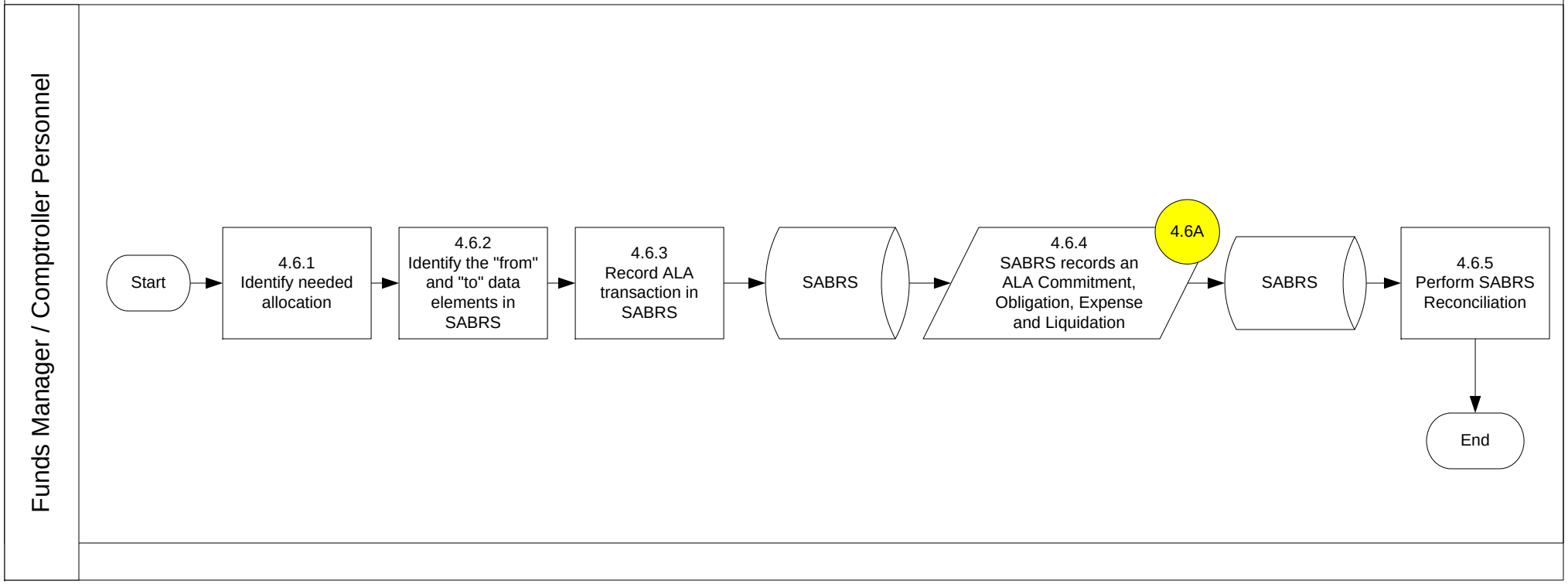
PFG-0001

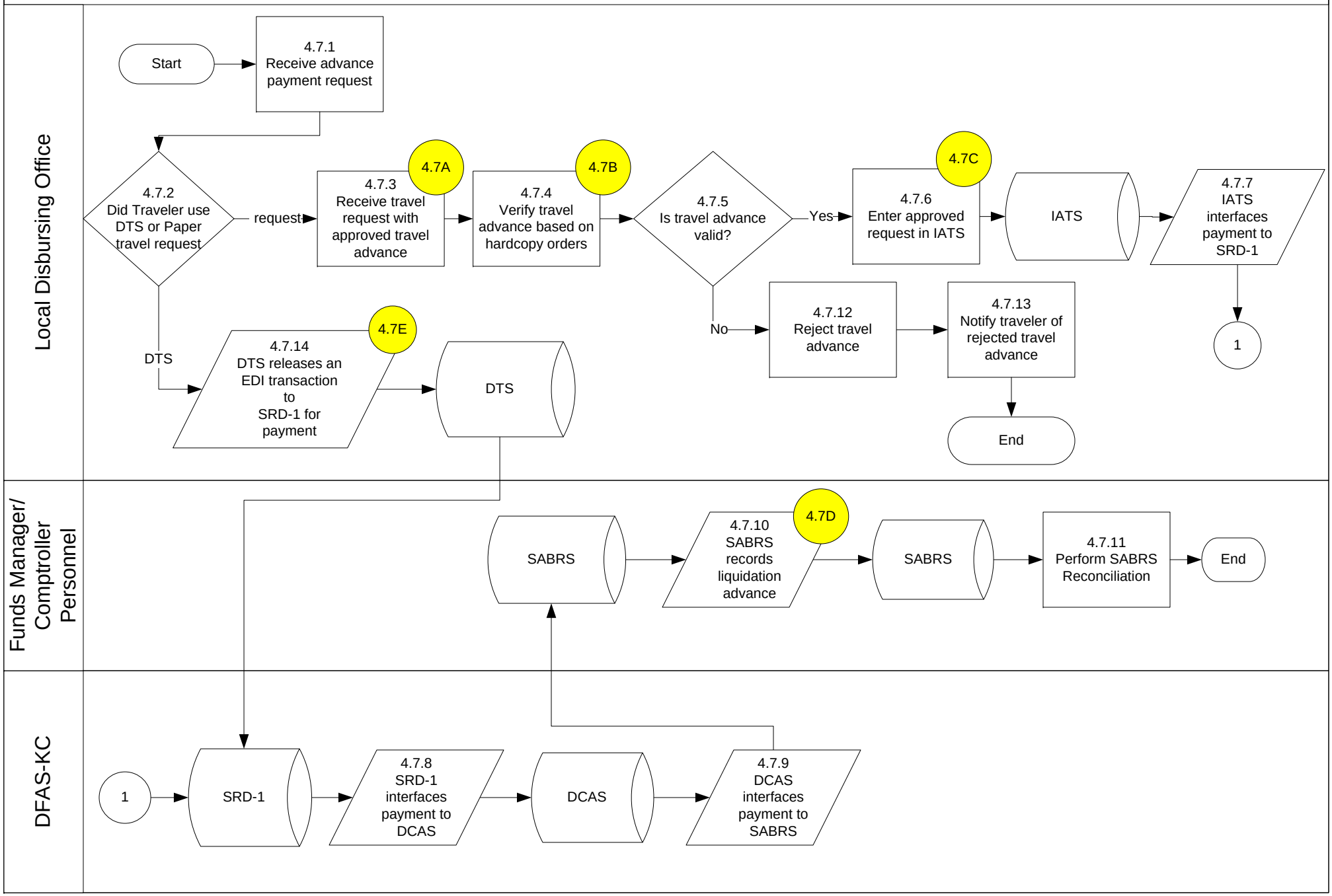



Funds Manager/ Comptroller Personnel
4
SABRS
4.5.12 SABRS records liquidation DX0
4.5I
SABRS
End
TMO
B
4.5.9 CAPS-W sends entitlement data to SRD-1
CAPS-W
5
Local Disbursing Office
A
4.5.24 Receive travel claim package
4.5.25 Verify travel claim
4.5F
4.5.26 Is travel claim valid?
Yes
4.5.27 Enter travel claim into IATS
4.5G
IATS
4.5.28 IATS interfaces payment to SRD-1
6
No
4.5.29 Reject travel claim
End
DFAS-KC
6
5
E
SRD-1
4.5.10 SRD-1 interfaces payment into DCAS
DCAS
4.5.11 DCAS reports payment to SABRS
4

4. LIQUIDATIONS (ACCOUNTS PAYABLE)
4.6 Perform Allocation in SABRS

PFG-0006

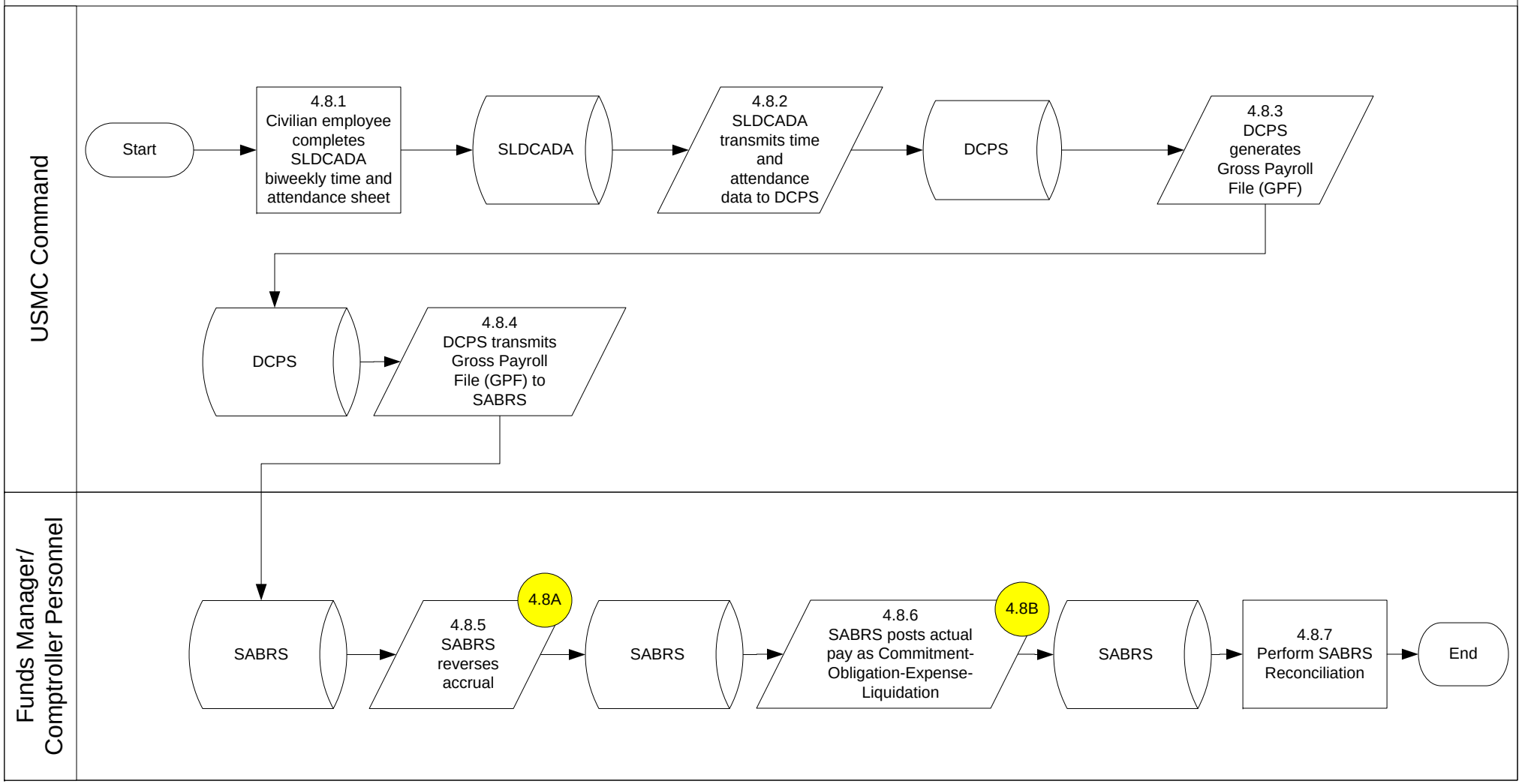



Local Disbursing Office
Start
4.7.1 Receive advance payment request
4.7.2 Did Traveler use DTS or Paper travel request
request
4.7A
4.7.3 Receive travel request with approved travel advance
4.7B
4.7.4 Verify travel advance based on hardcopy orders
4.7.5 Is travel advance valid?
Yes
4.7C
4.7.6 Enter approved request in IATS
IATS
4.7.7 IATS interfaces payment to SRD-1
1
No
4.7.12 Reject travel advance
4.7.13 Notify traveler of rejected travel advance
End
DTS
4.7E
4.7.14 DTS releases an EDI transaction to SRD-1 for payment
DTS
Funds Manager/ Comptroller Personnel
SABRS
4.7D
4.7.10 SABRS records liquidation advance
SABRS
4.7.11 Perform SABRS Reconciliation
End
DFAS-KC
1
SRD-1
4.7.8 SRD-1 interfaces payment to DCAS
DCAS
4.7.9 DCAS interfaces payment to SABRS

4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.8 Perform Liquidation for Civilian Labor

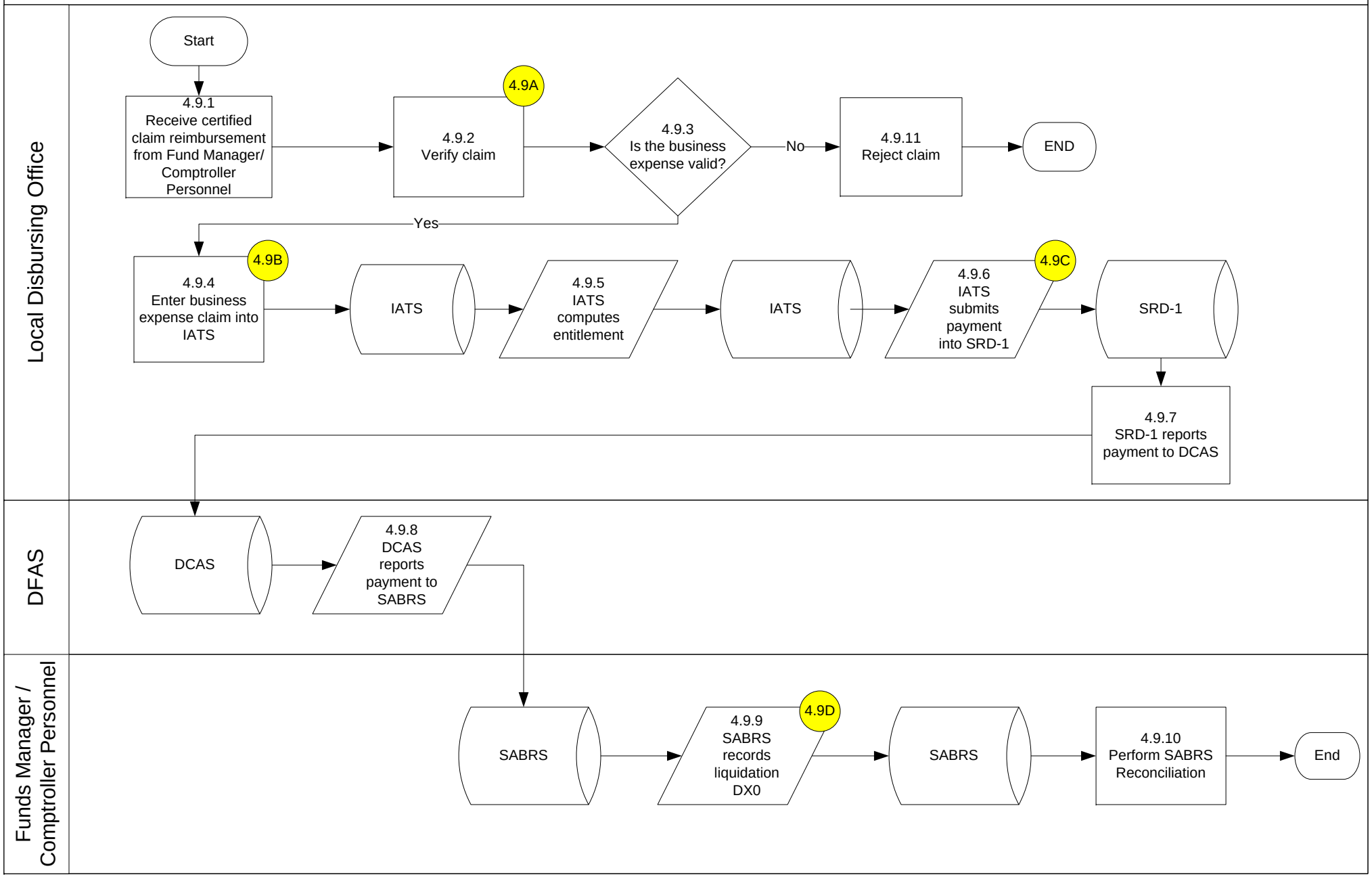
PGF-0010



4. LIQUIDATIONS (ACCOUNTS PAYABLE)

4.9 Perform Liquidation for Business Expense Incurred

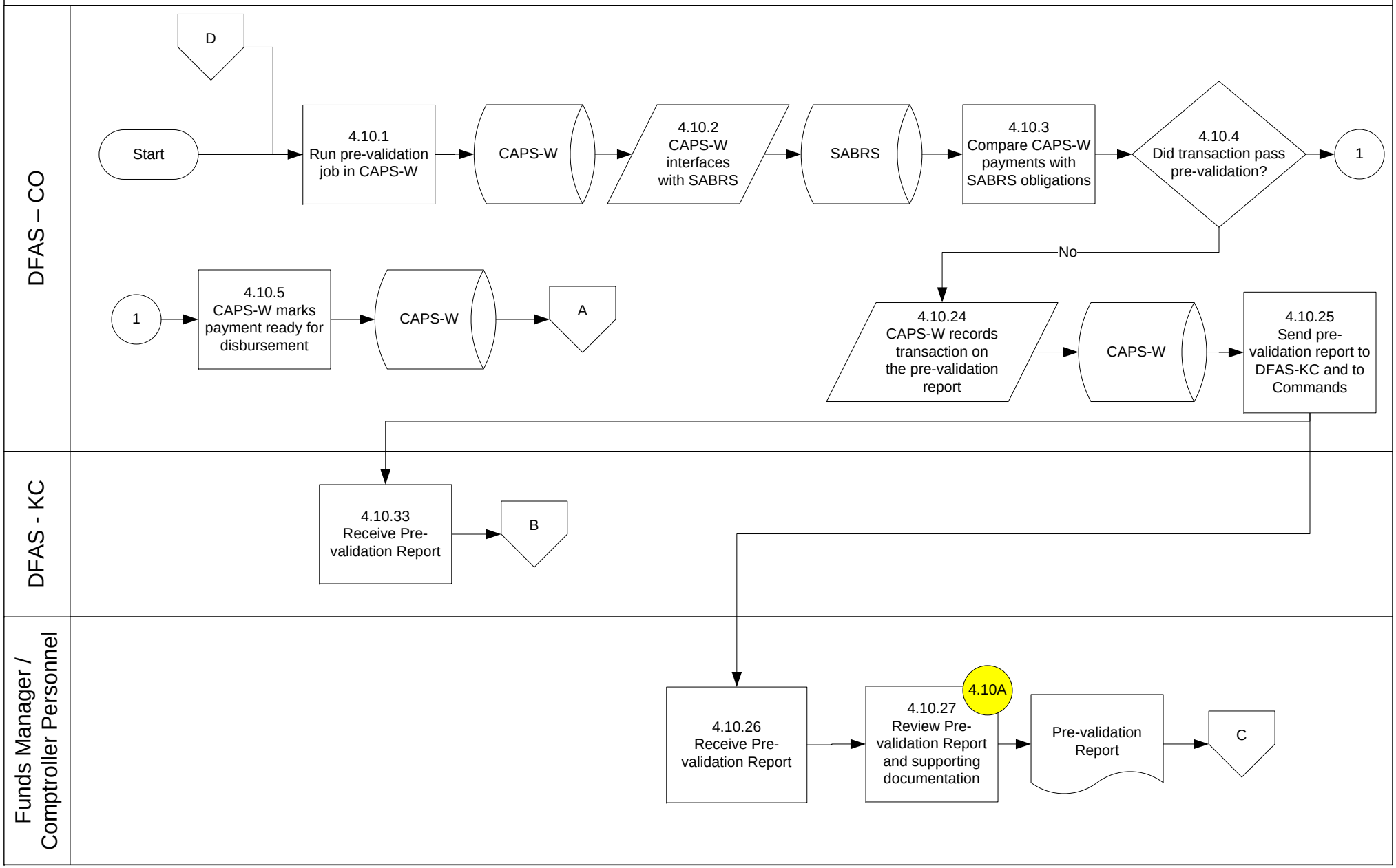
PFG-0011

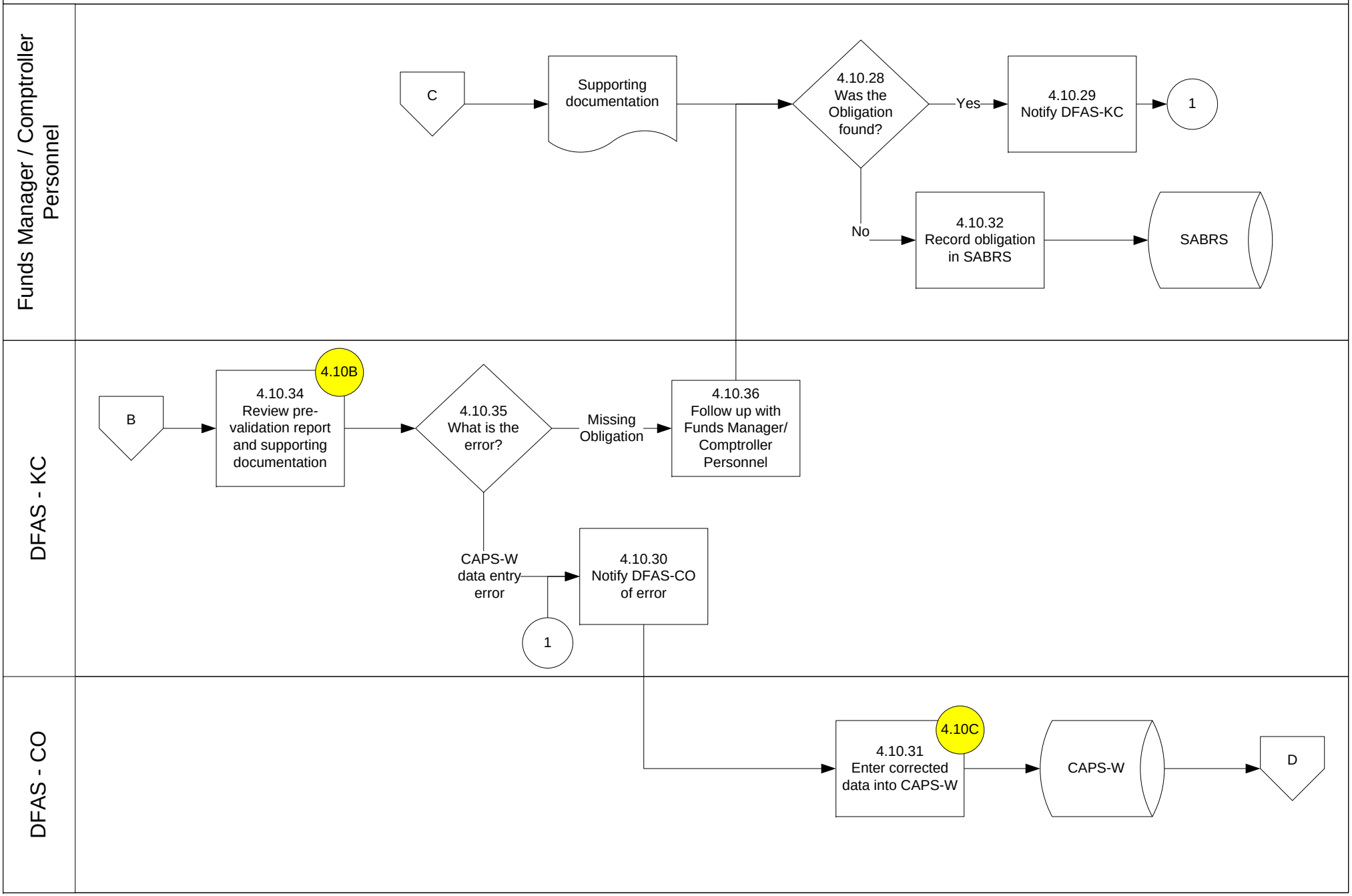


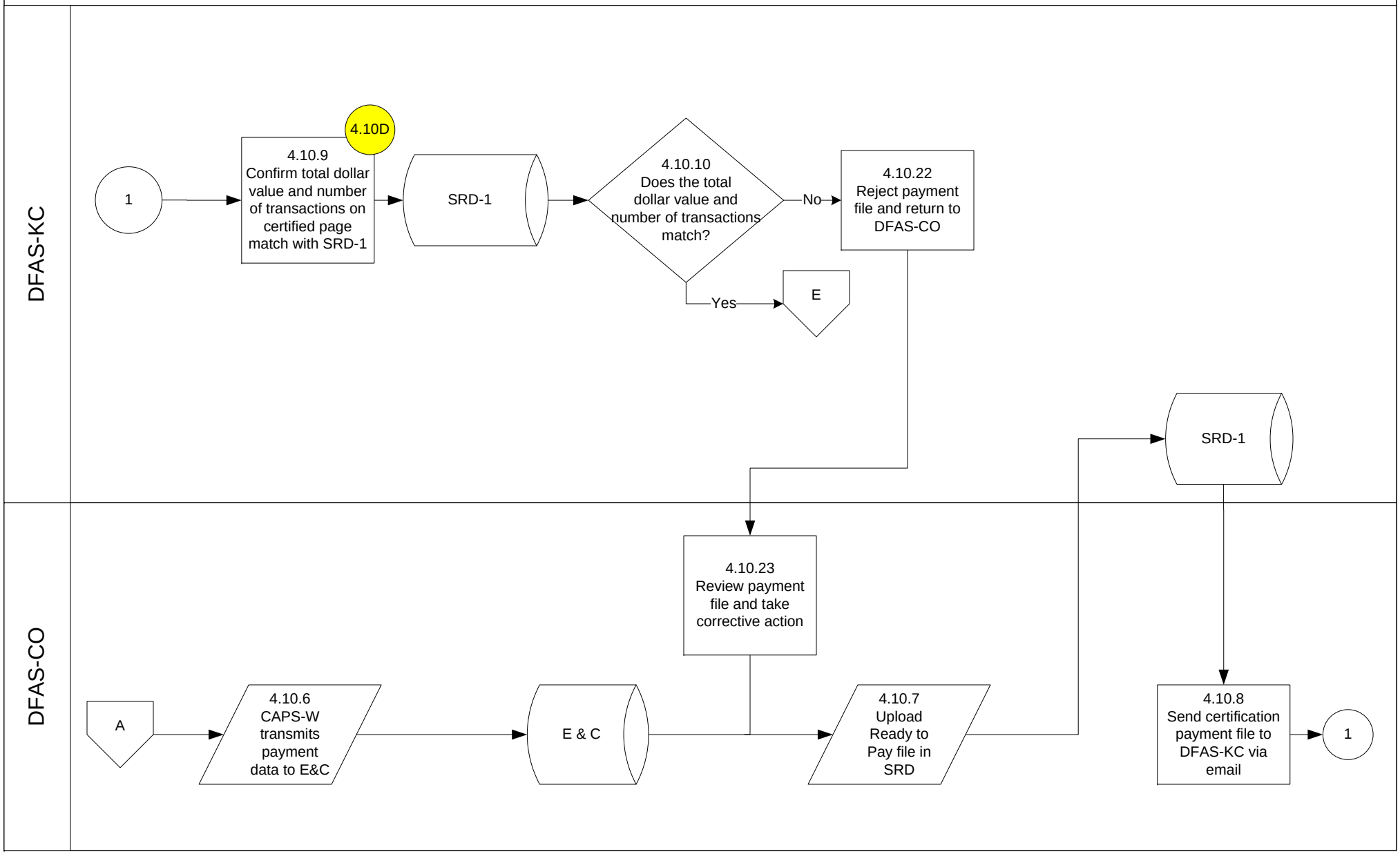
4. LIQUIDATIONS (ACCOUNTS PAYABLE)

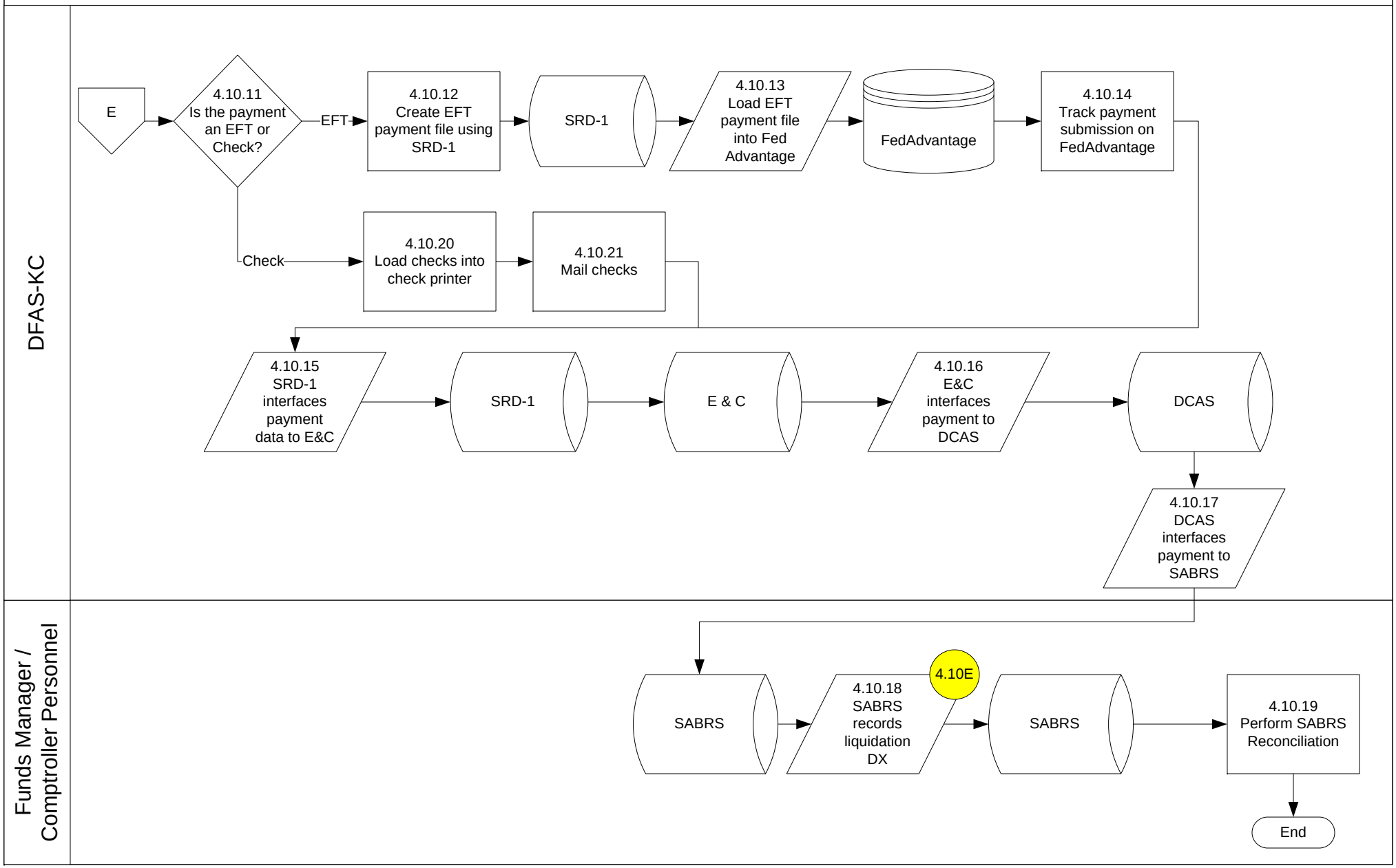
4.10 Perform Liquidation for Materials and Services, Page 1

PFG-0012



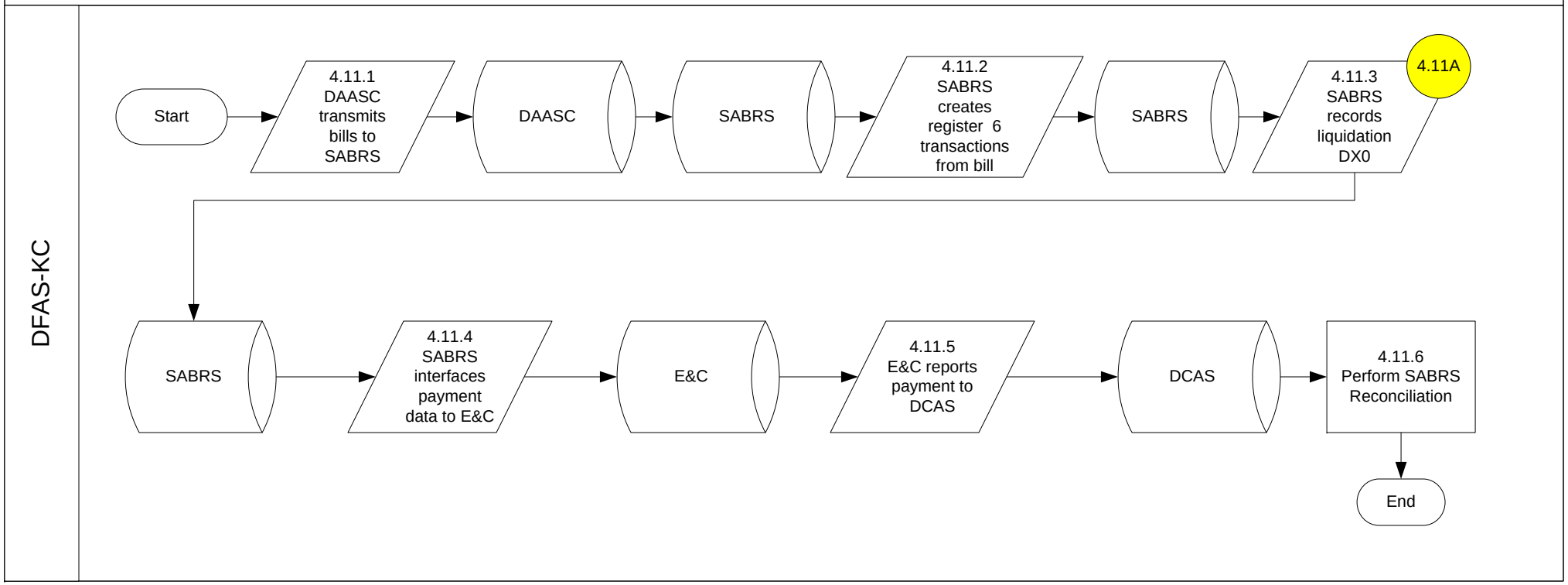

Funds Manager / Comptroller Personnel
C
Supporting documentation
4.10.28 Was the Obligation found?
Yes
4.10.29 Notify DFAS-KC
1
No
4.10.32 Record obligation in SABRS
SABRS
DFAS - KC
B
4.10B
4.10.34 Review pre-validation report and supporting documentation
4.10.35 What is the error?
Missing Obligation
4.10.36 Follow up with Funds Manager/ Comptroller Personnel
CAPS-W data entry error
4.10.30 Notify DFAS-CO of error
1
DFAS - CO
4.10C
4.10.31 Enter corrected data into CAPS-W
CAPS-W
D


DFAS-KC
DFAS-CO
1
4.10D
4.10.9
Confirm total dollar value and number of transactions on certified page match with SRD-1
SRD-1
4.10.10
Does the total dollar value and number of transactions match?
No
Yes
E
4.10.22
Reject payment file and return to DFAS-CO
SRD-1
4.10.23
Review payment file and take corrective action
A
4.10.6
CAPS-W transmits payment data to E&C
E & C
4.10.7
Upload Ready to Pay file in SRD
4.10.8
Send certification payment file to DFAS-KC via email
1


DFAS-KC
Funds Manager / Comptroller Personnel
E
4.10.11 Is the payment an EFT or Check?
EFT
Check
4.10.12 Create EFT payment file using SRD-1
SRD-1
4.10.13 Load EFT payment file into Fed Advantage
FedAdvantage
4.10.14 Track payment submission on FedAdvantage
4.10.20 Load checks into check printer
4.10.21 Mail checks
4.10.15 SRD-1 interfaces payment data to E&C
SRD-1
E & C
4.10.16 E&C interfaces payment to DCAS
DCAS
4.10.17 DCAS interfaces payment to SABRS
SABRS
4.10.18 SABRS records liquidation DX
4.10E
SABRS
4.10.19 Perform SABRS Reconciliation
End

4. LIQUIDATIONS (ACCOUNTS PAYABLE)
4.11 Interfund Bill Process

PFG-0013

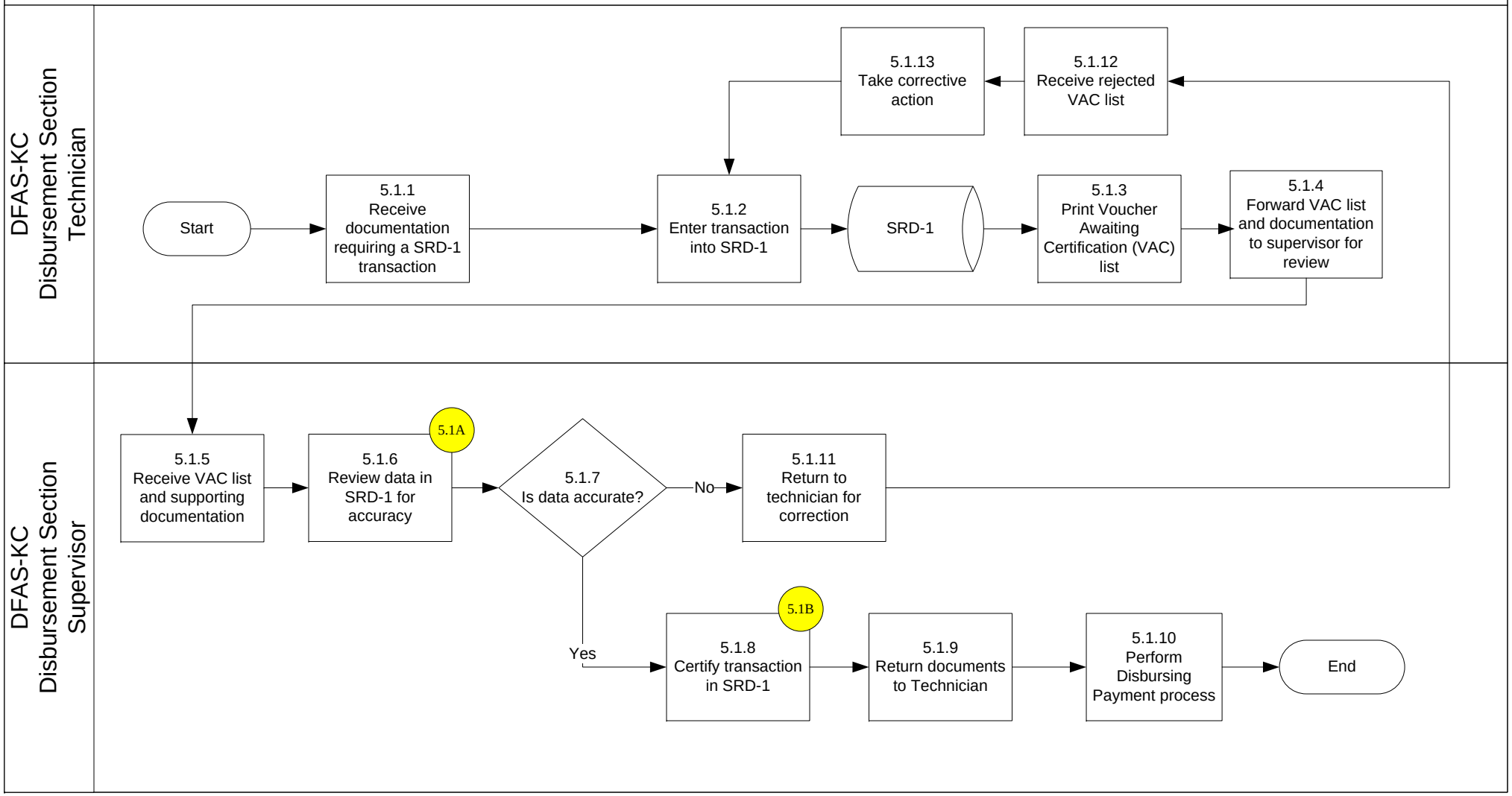


Process Flow Index

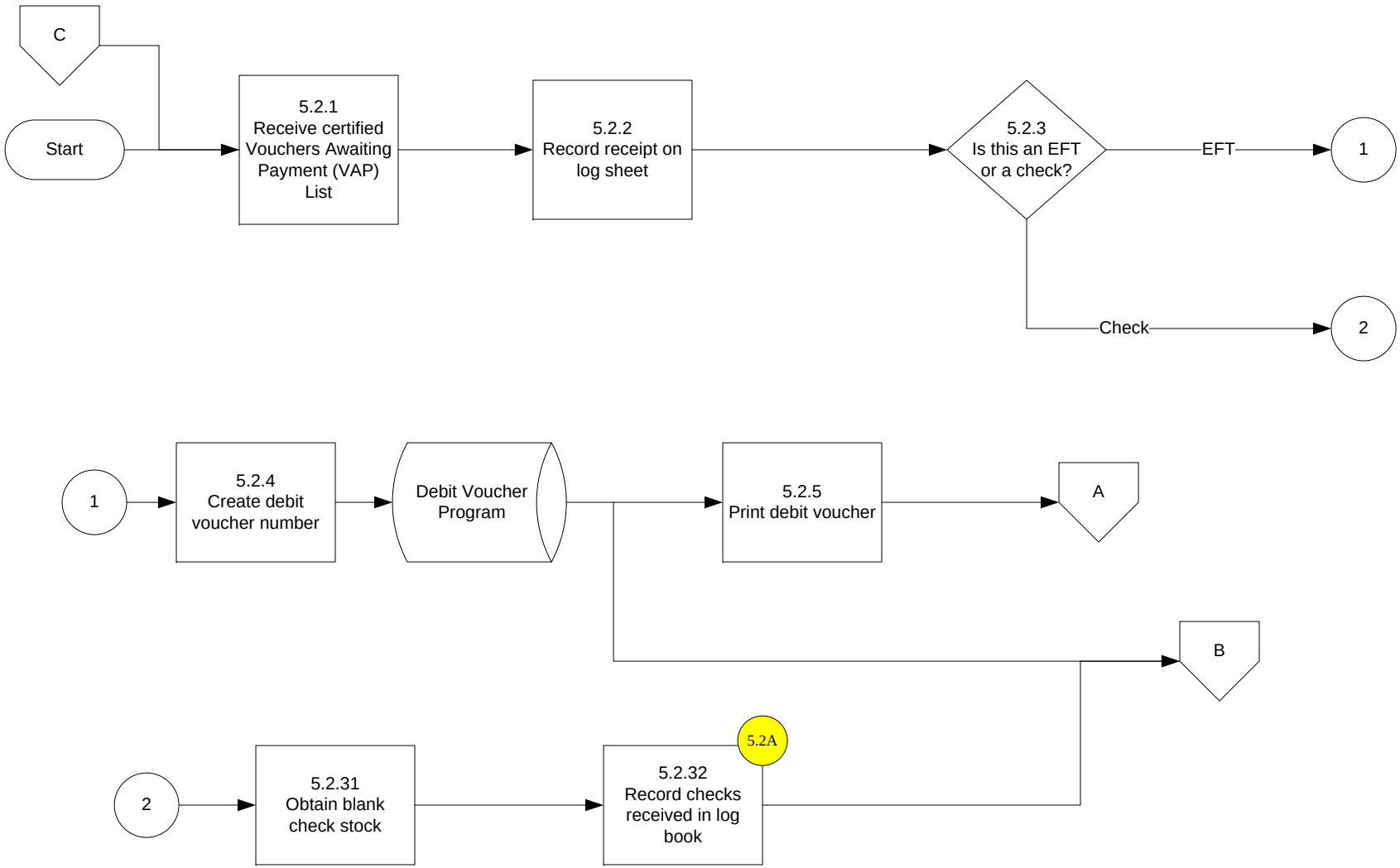
Process		**Page #**
5. Liquidation		
PFL-0001	SRD-1 Voucher Input	176
PFL-0002	Disbursing payment Process	177
PFL-0003	Prepare Manual Vouchers	180
PFL-0004	EFT Upload	181
PFL-0005	Miscellaneous Manual EFT	182
PFL-0006	EFT Transmit	183
PFL-0007	Miscellaneous Manual Check	184
PFL-0008	Mail Check Out	186
PFL-0009	MCTFS Payroll Checks	187
PFL-0010	TMS Vouchers Checks In	189
PFL-0011	IPAC Processing	192
PFL-0012	SRD-1 Nightly Upload	193
PFL-0013	SRD-1 Level 8	194
PFL-0014	E&C Processing	195
PFL-0015	Foldering and Scanning	197
PFL-0016	Monthly Submission of DO’s Account	198
PFL-0017	DCAS Processing	199
PFL-0018	DCAS-SABRS Interface	201
PFL-0019	Bond Payments	202
PFL-0020	FECA Liability Disbursement	203
PFL-0021	Civilian Payroll	206
PFL-0022	MOCAS Disbursement	213

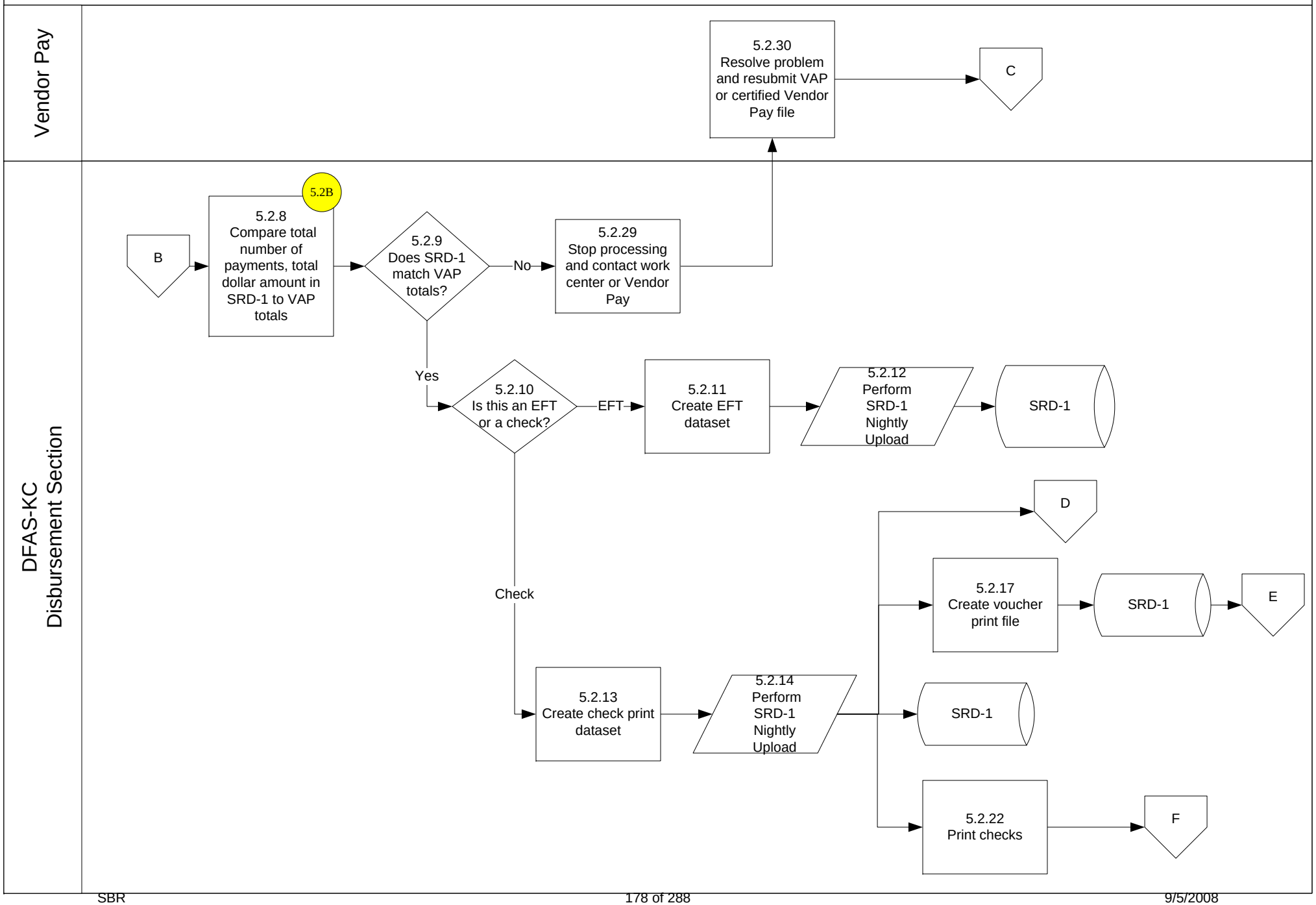
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.1 SRD-1 Voucher Input

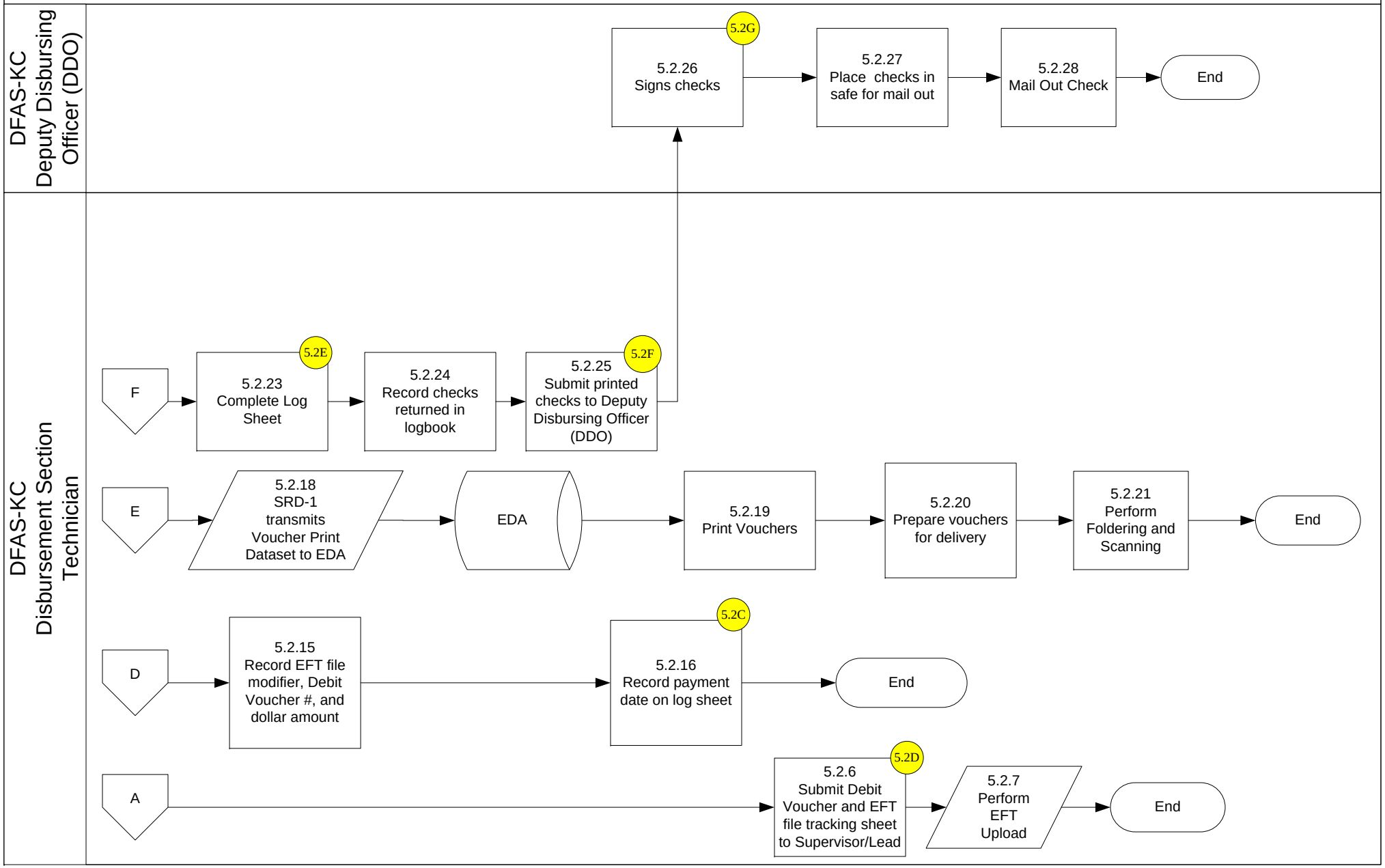
PFL-0001

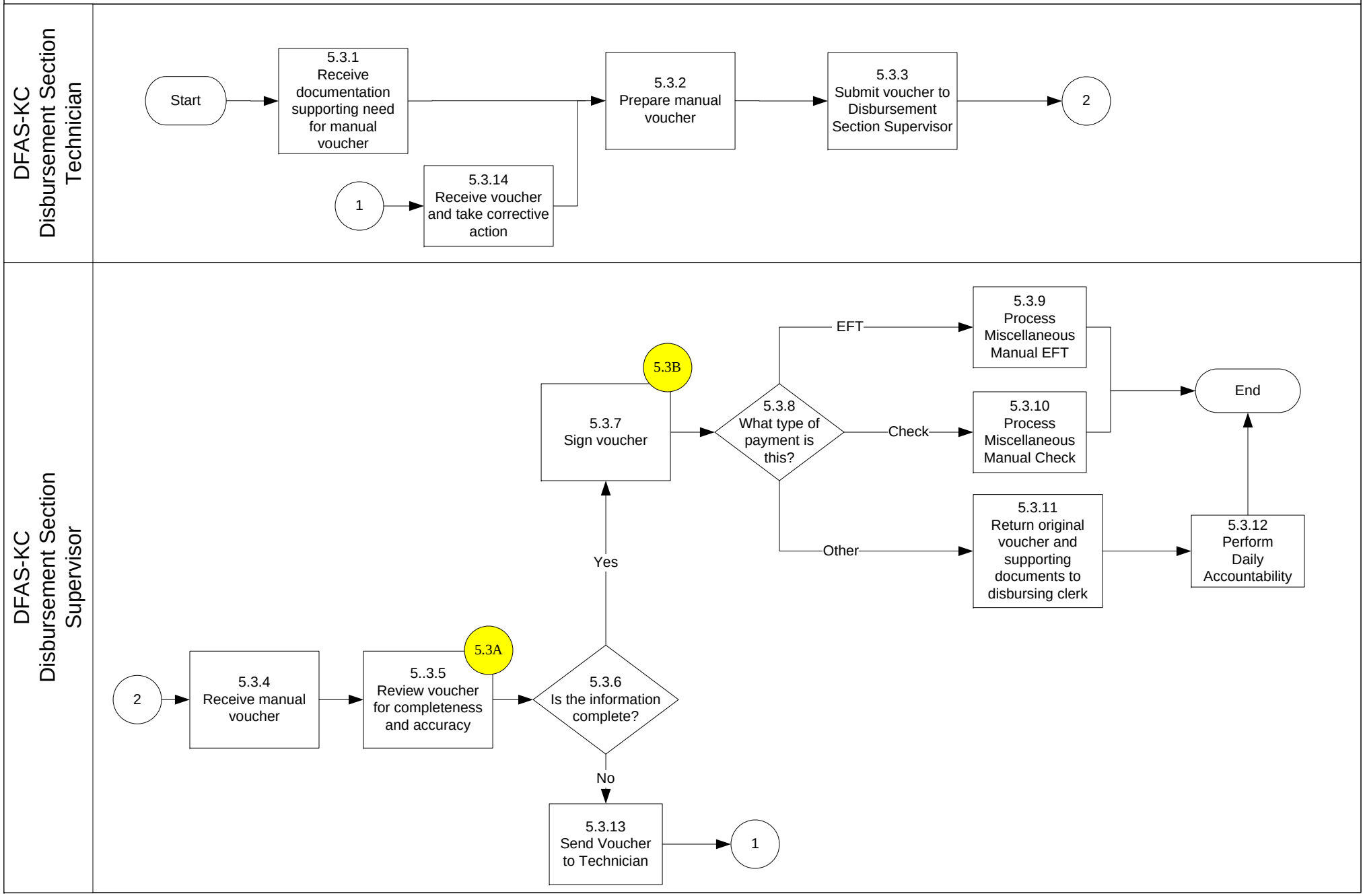


DFAS-KC
Disbursement Section



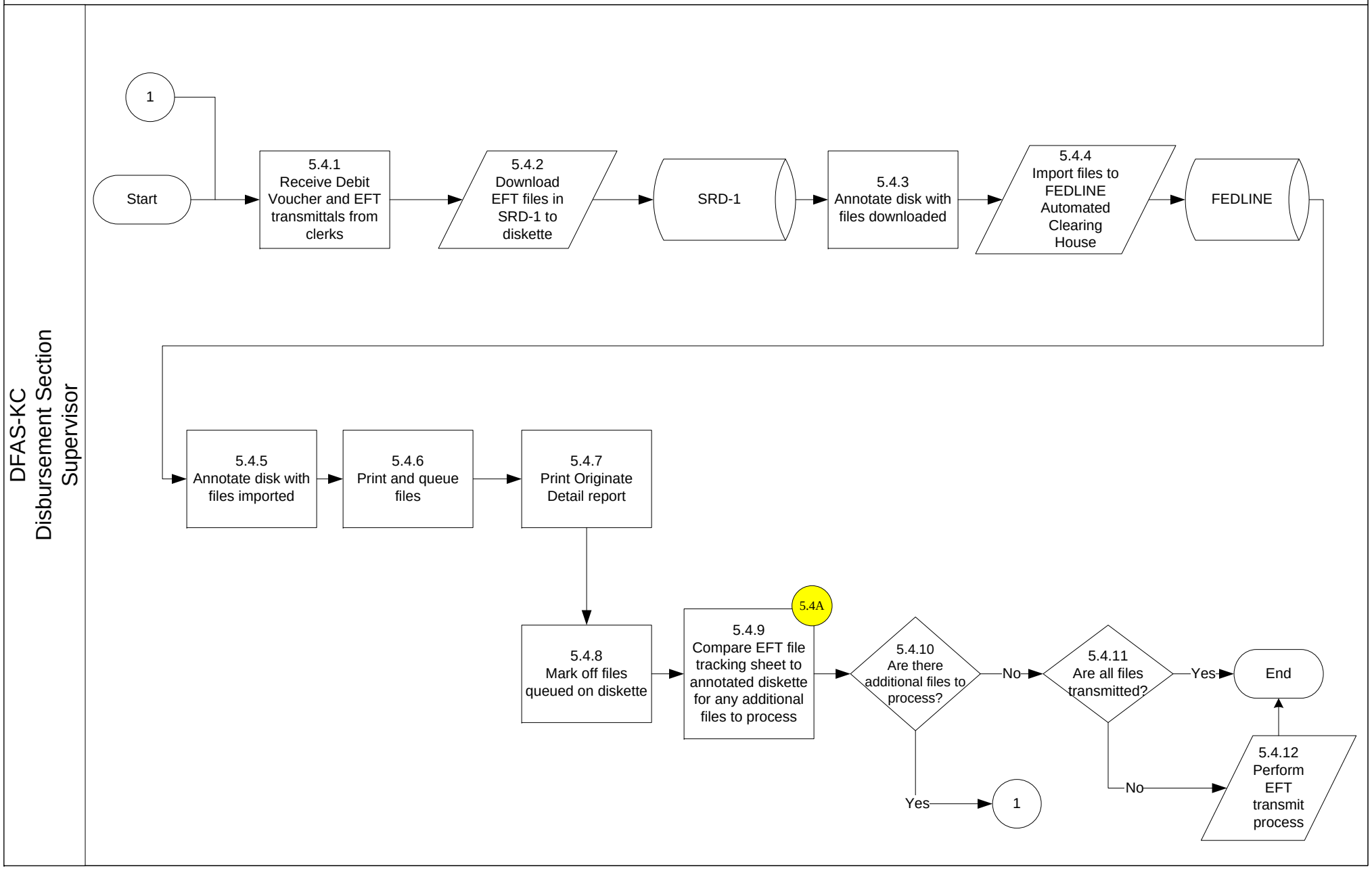

Vendor Pay
DFAS-KC
Disbursement Section
5.2.30
Resolve problem and resubmit VAP or certified Vendor Pay file
C
B
5.2B
5.2.8
Compare total number of payments, total dollar amount in SRD-1 to VAP totals
5.2.9
Does SRD-1 match VAP totals?
No
5.2.29
Stop processing and contact work center or Vendor Pay
Yes
5.2.10
Is this an EFT or a check?
EFT
5.2.11
Create EFT dataset
5.2.12
Perform SRD-1 Nightly Upload
SRD-1
Check
5.2.13
Create check print dataset
5.2.14
Perform SRD-1 Nightly Upload
D
5.2.17
Create voucher print file
SRD-1
E
SRD-1
5.2.22
Print checks
F

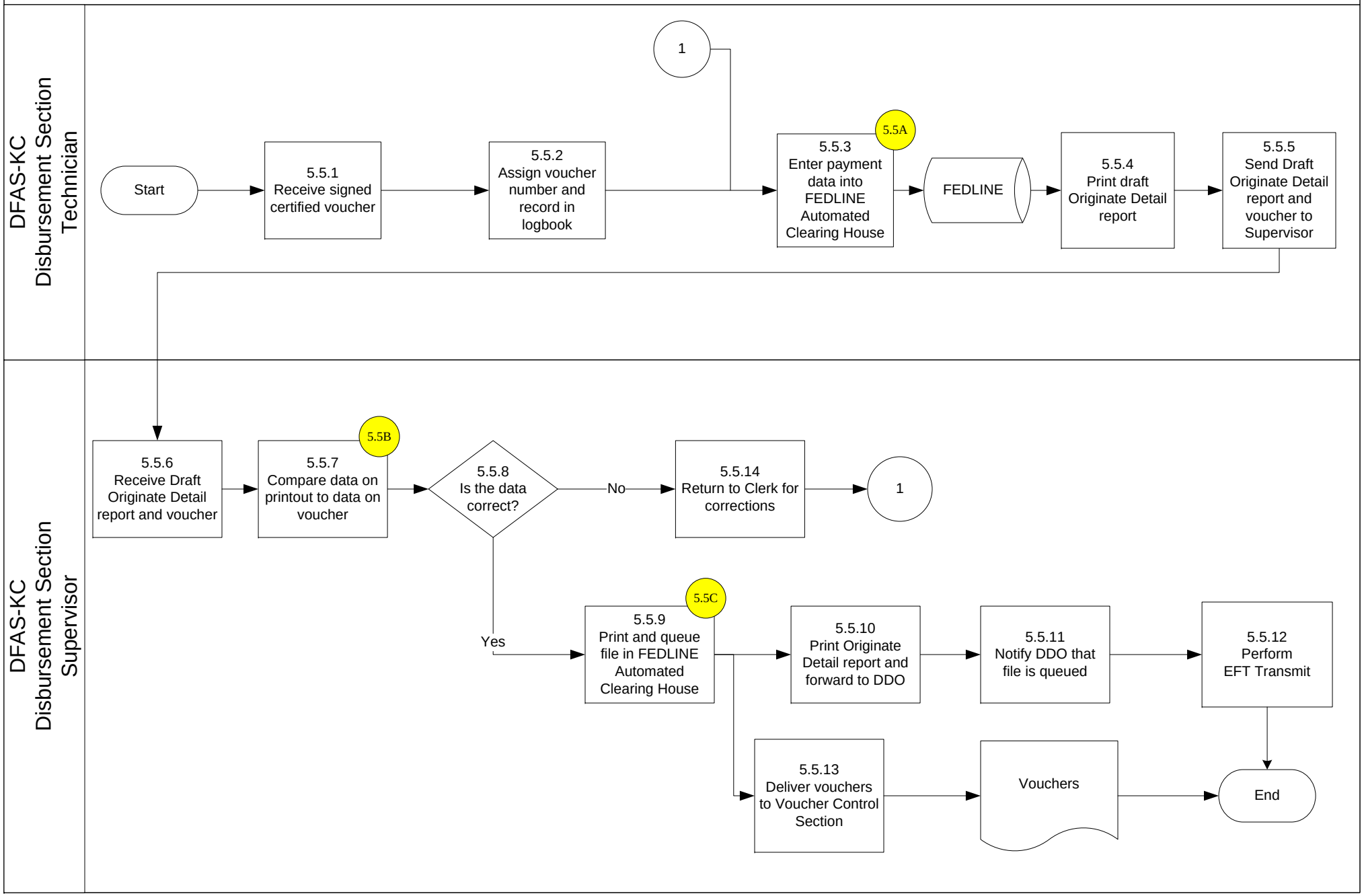

DFAS-KC Deputy Disbursing Officer (DDO)
5.2G
5.2.26 Signs checks
5.2.27 Place checks in safe for mail out
5.2.28 Mail Out Check
End
DFAS-KC Disbursement Section Technician
F
5.2E
5.2.23 Complete Log Sheet
5.2.24 Record checks returned in logbook
5.2F
5.2.25 Submit printed checks to Deputy Disbursing Officer (DDO)
E
5.2.18 SRD-1 transmits Voucher Print Dataset to EDA
EDA
5.2.19 Print Vouchers
5.2.20 Prepare vouchers for delivery
5.2.21 Perform Foldering and Scanning
End
D
5.2.15 Record EFT file modifier, Debit Voucher #, and dollar amount
5.2C
5.2.16 Record payment date on log sheet
End
A
5.2D
5.2.6 Submit Debit Voucher and EFT file tracking sheet to Supervisor/Lead
5.2.7 Perform EFT Upload
End


DFAS-KC Disbursement Section Technician
Start
5.3.1 Receive documentation supporting need for manual voucher
5.3.2 Prepare manual voucher
5.3.3 Submit voucher to Disbursement Section Supervisor
2
1
5.3.14 Receive voucher and take corrective action
DFAS-KC Disbursement Section Supervisor
5.3B
5.3.7 Sign voucher
5.3.8 What type of payment is this?
EFT
Check
Other
5.3.9 Process Miscellaneous Manual EFT
5.3.10 Process Miscellaneous Manual Check
5.3.11 Return original voucher and supporting documents to disbursing clerk
5.3.12 Perform Daily Accountability
End
Yes
2
5.3.4 Receive manual voucher
5.3A
5..3.5 Review voucher for completeness and accuracy
5.3.6 Is the information complete?
No
5.3.13 Send Voucher to Technician
1

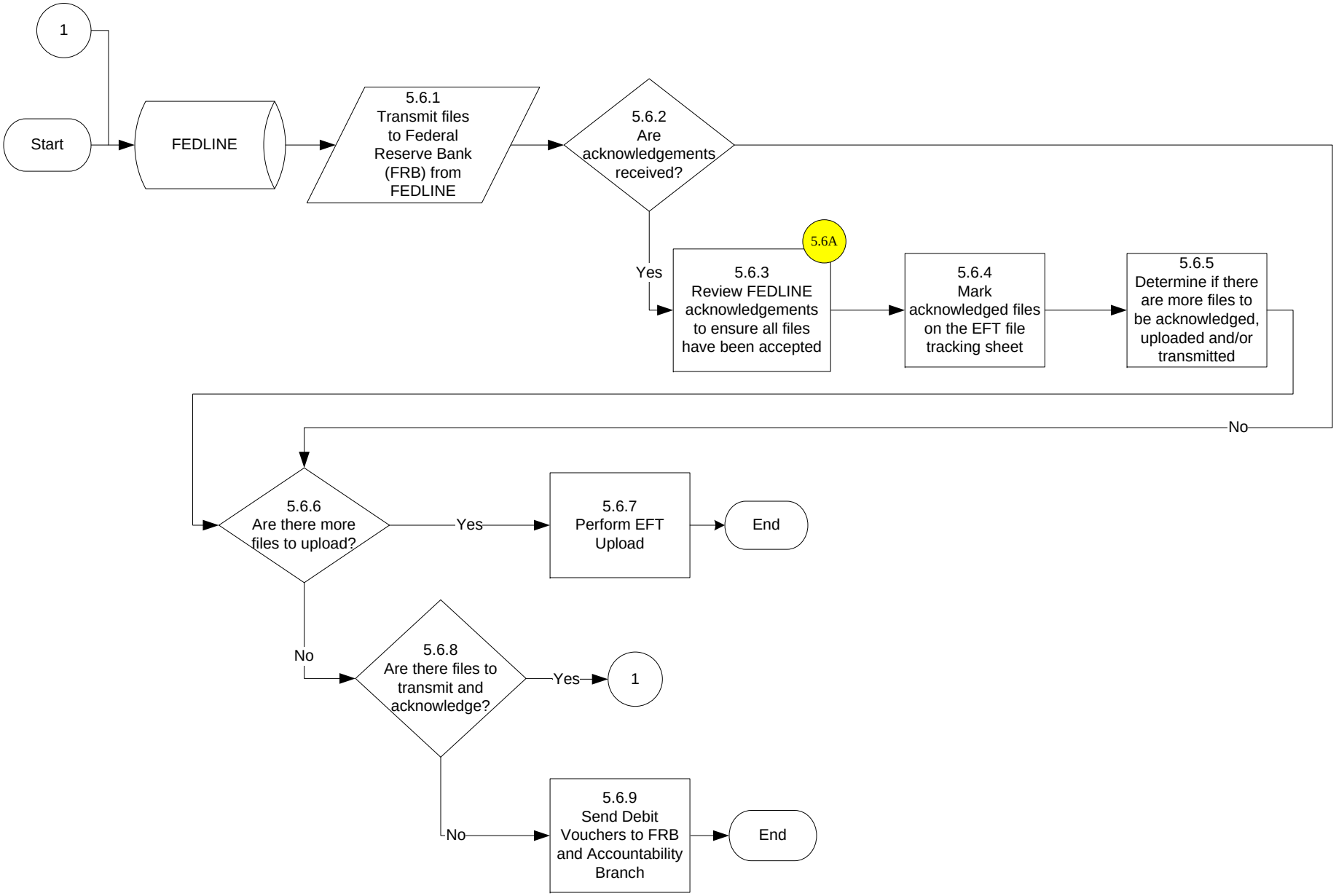
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.4 EFT Upload

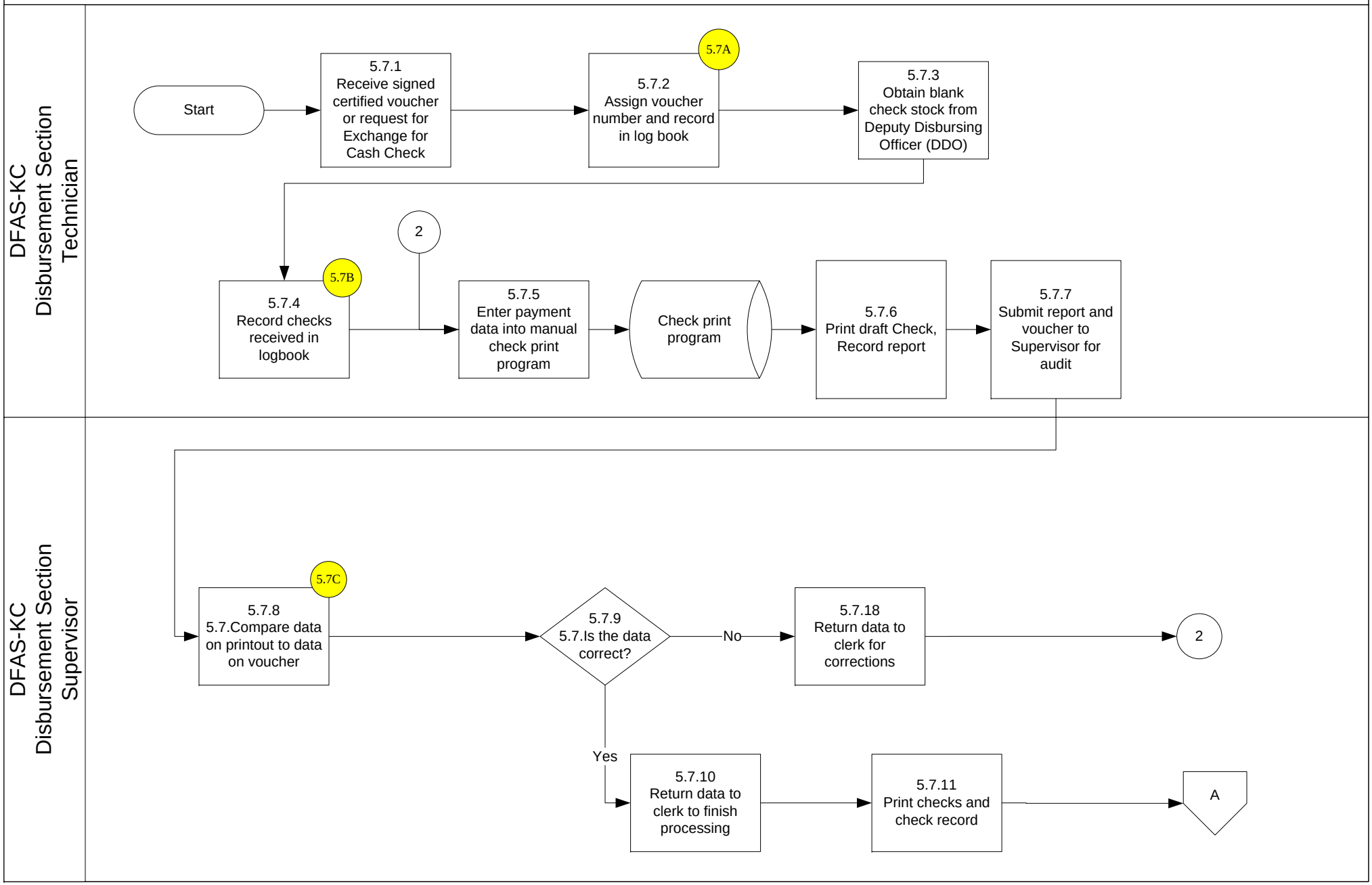
PFL-0004

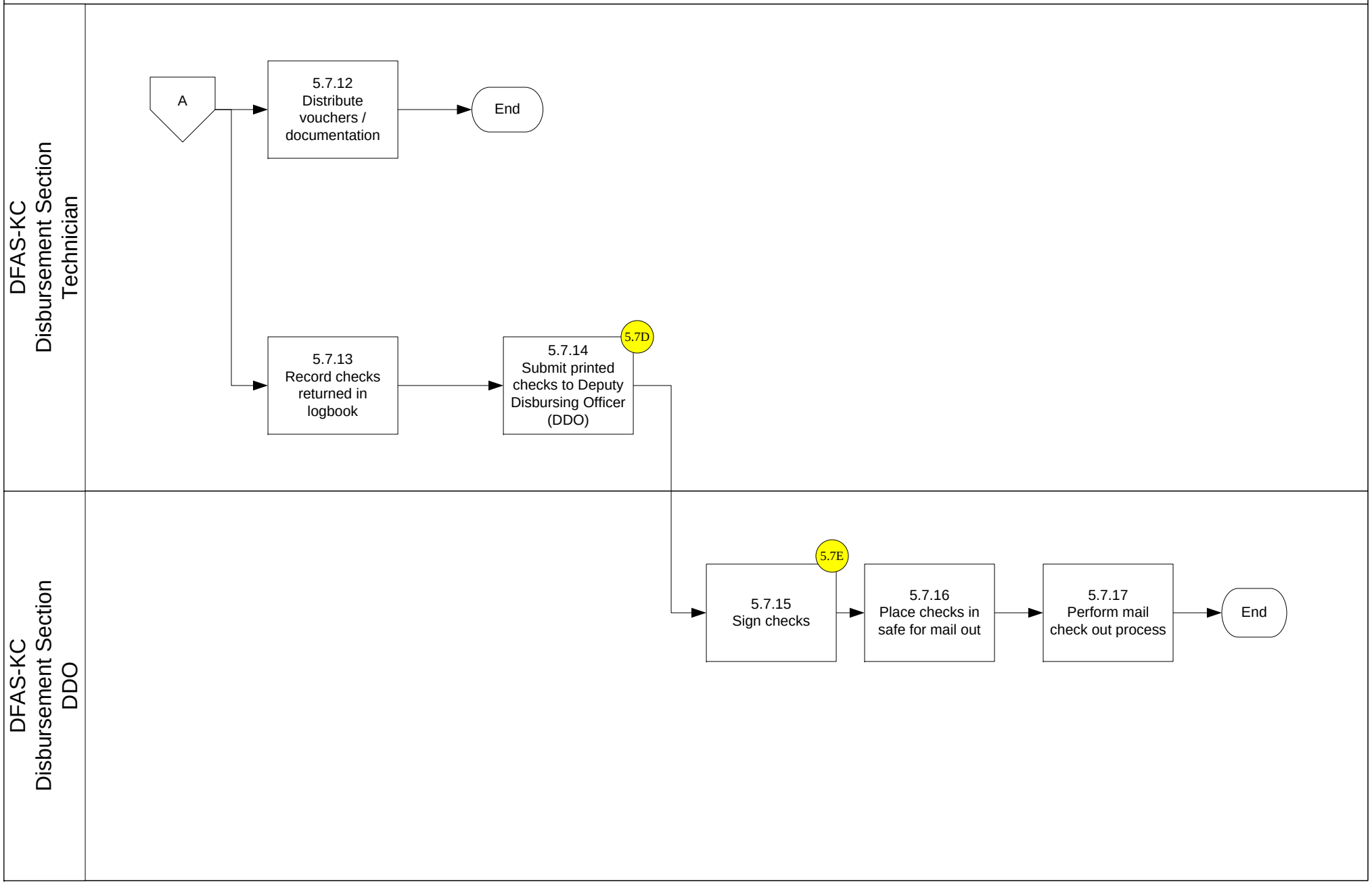



DFAS-KC Disbursement Section Technician
Start
5.5.1 Receive signed certified voucher
5.5.2 Assign voucher number and record in logbook
1
5.5.3 Enter payment data into FEDLINE Automated Clearing House
5.5A
FEDLINE
5.5.4 Print draft Originate Detail report
5.5.5 Send Draft Originate Detail report and voucher to Supervisor
DFAS-KC Disbursement Section Supervisor
5.5.6 Receive Draft Originate Detail report and voucher
5.5.7 Compare data on printout to data on voucher
5.5B
5.5.8 Is the data correct?
No
5.5.14 Return to Clerk for corrections
1
Yes
5.5.9 Print and queue file in FEDLINE Automated Clearing House
5.5C
5.5.10 Print Originate Detail report and forward to DDO
5.5.11 Notify DDO that file is queued
5.5.12 Perform EFT Transmit
5.5.13 Deliver vouchers to Voucher Control Section
Vouchers
End

DFAS-KC
Disbursement Section
DDO



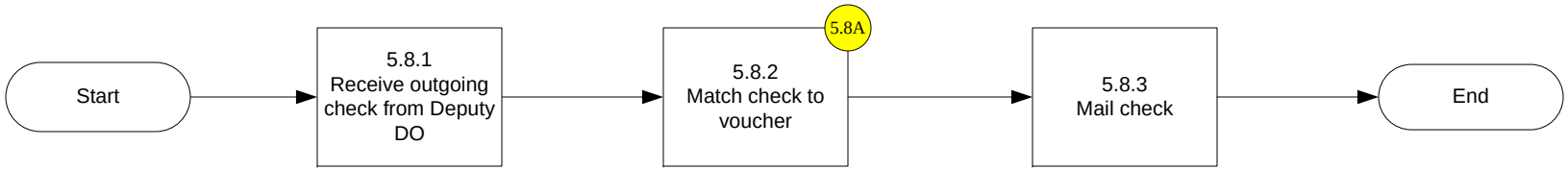

DFAS-KC Disbursement Section Technician
Start
5.7.1 Receive signed certified voucher or request for Exchange for Cash Check
5.7A
5.7.2 Assign voucher number and record in log book
5.7.3 Obtain blank check stock from Deputy Disbursing Officer (DDO)
2
5.7B
5.7.4 Record checks received in logbook
5.7.5 Enter payment data into manual check print program
Check print program
5.7.6 Print draft Check, Record report
5.7.7 Submit report and voucher to Supervisor for audit
DFAS-KC Disbursement Section Supervisor
5.7C
5.7.8 5.7.Compare data on printout to data on voucher
5.7.9 5.7.Is the data correct?
No
5.7.18 Return data to clerk for corrections
2
Yes
5.7.10 Return data to clerk to finish processing
5.7.11 Print checks and check record
A

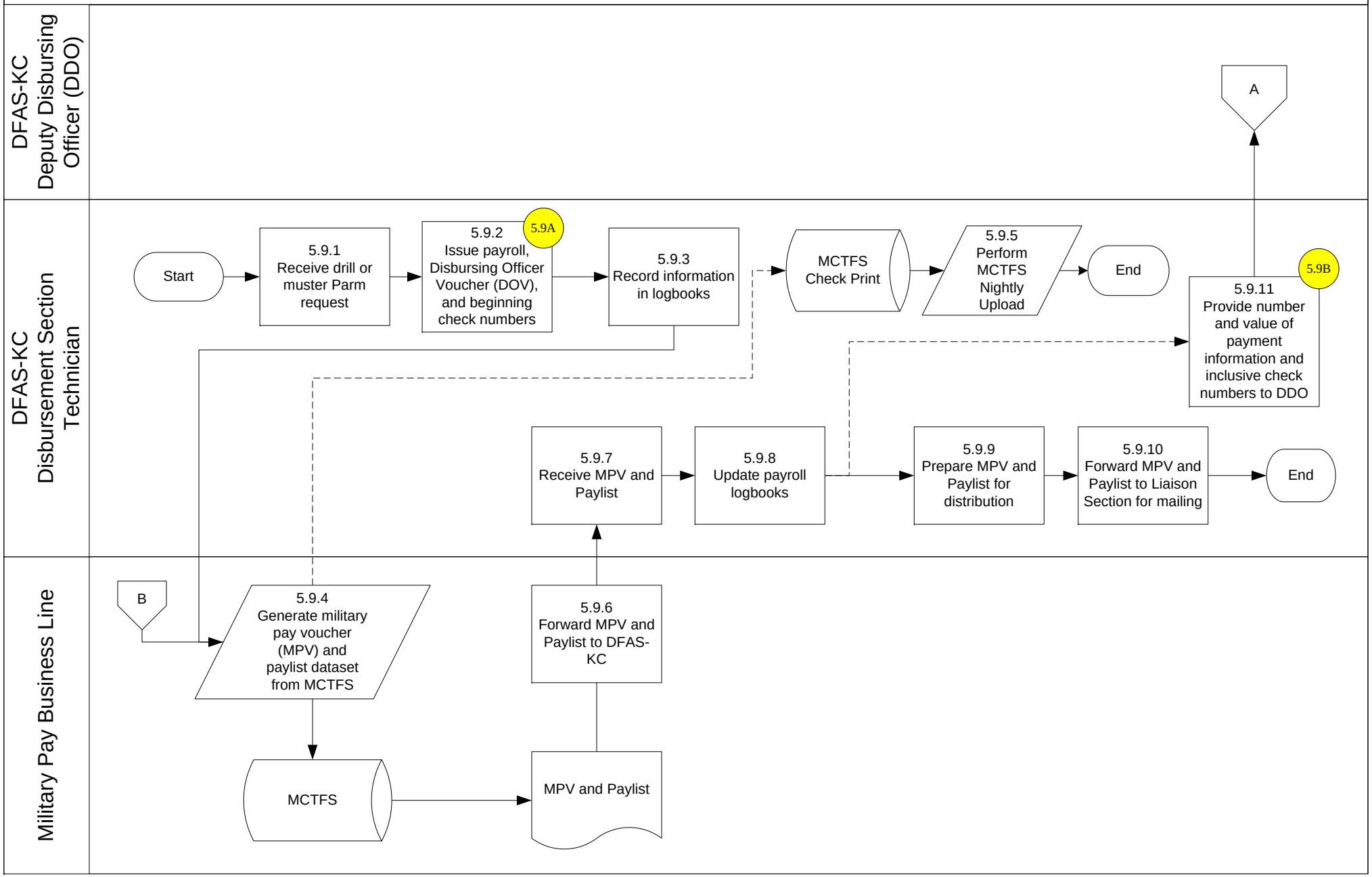

DFAS-KC
Disbursement Section
Technician
A
5.7.12
Distribute
vouchers /
documentation
End
5.7.13
Record checks
returned in
logbook
5.7.14
Submit printed
checks to Deputy
Disbursing Officer
(DDO)
5.7D
DFAS-KC
Disbursement Section
DDO
5.7.15
Sign checks
5.7E
5.7.16
Place checks in
safe for mail out
5.7.17
Perform mail
check out process
End

5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.8 Mail Check Out

PFL-0008

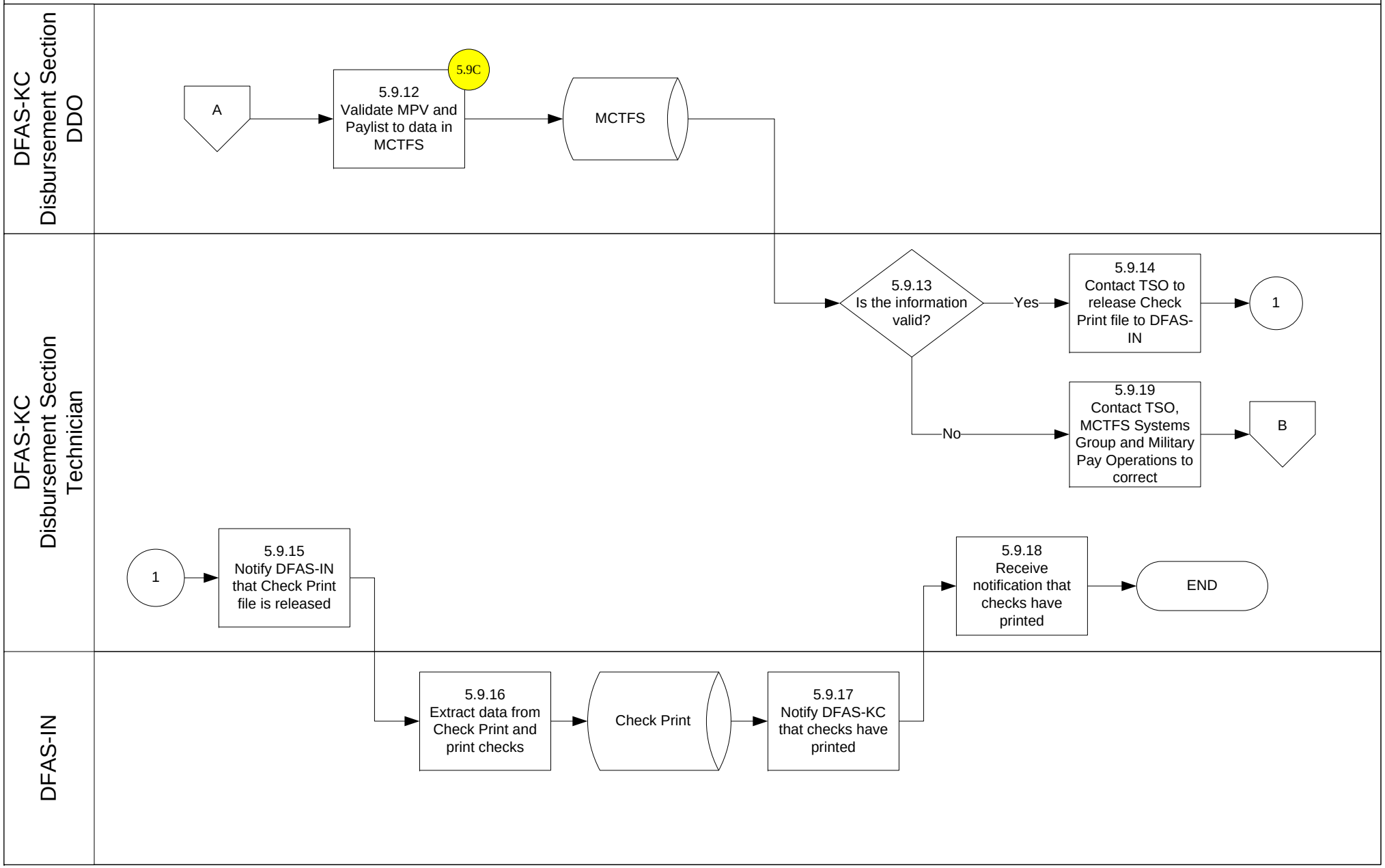
DFAS-KC
Disbursement Section
Technician




DFAS-KC Deputy Disbursing Officer (DDO)
DFAS-KC Disbursement Section Technician
Military Pay Business Line
A
Start
5.9.1 Receive drill or muster Parm request
5.9.2 Issue payroll, Disbursing Officer Voucher (DOV), and beginning check numbers
5.9A
5.9.3 Record information in logbooks
MCTFS Check Print
5.9.5 Perform MCTFS Nightly Upload
End
5.9.11 Provide number and value of payment information and inclusive check numbers to DDO
5.9B
5.9.7 Receive MPV and Paylist
5.9.8 Update payroll logbooks
5.9.9 Prepare MPV and Paylist for distribution
5.9.10 Forward MPV and Paylist to Liaison Section for mailing
End
B
5.9.4 Generate military pay voucher (MPV) and paylist dataset from MCTFS
5.9.6 Forward MPV and Paylist to DFAS-KC
MCTFS
MPV and Paylist

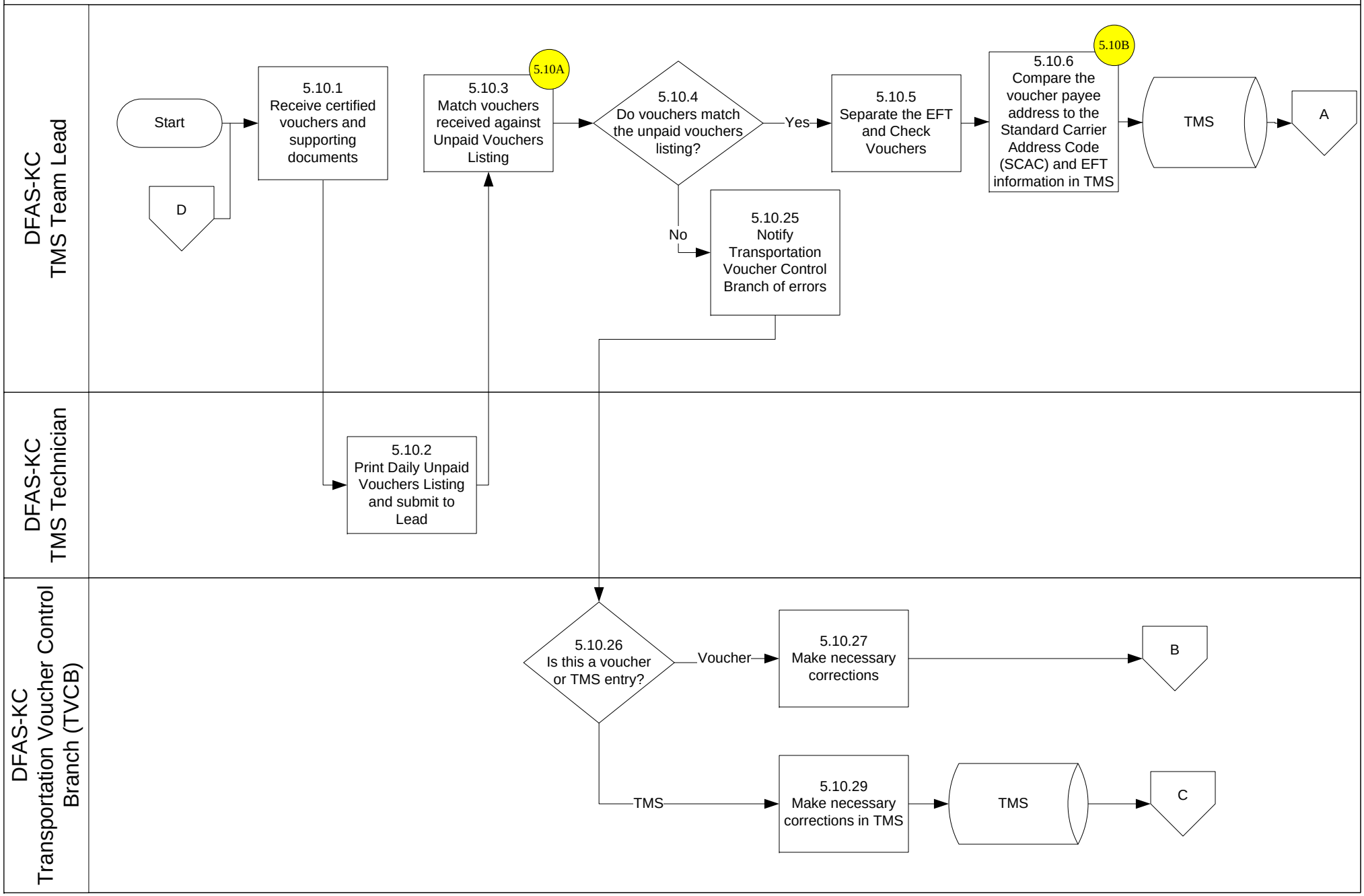
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.9 MCTFS Payroll Checks, Page 2

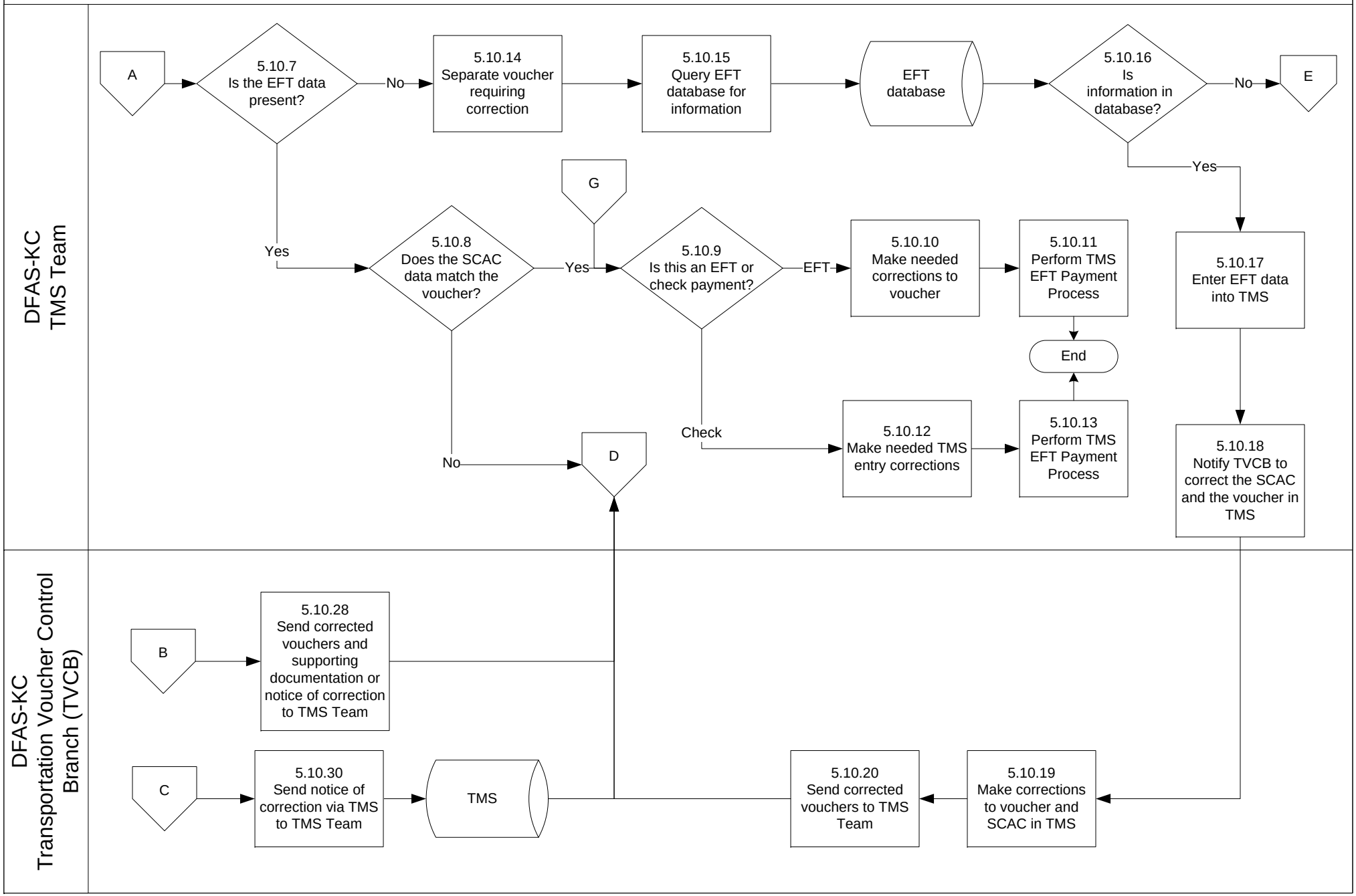
PFL-0009

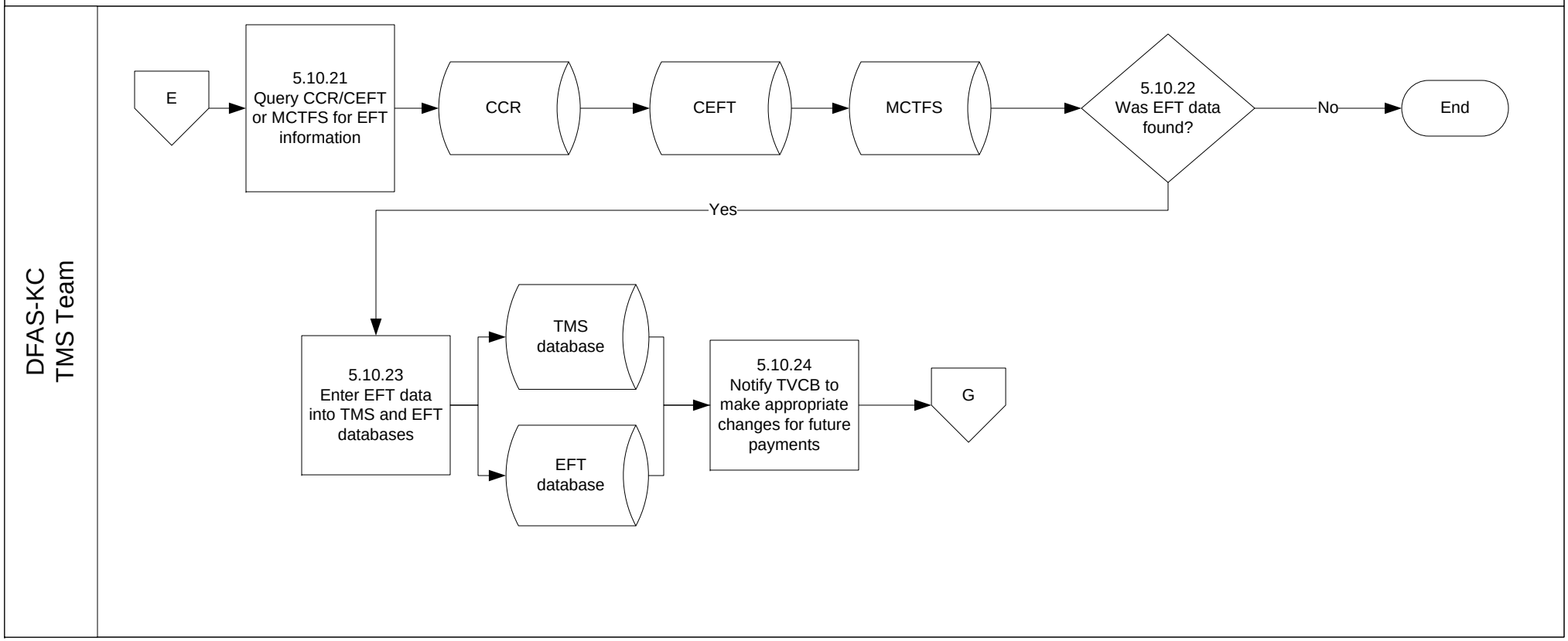


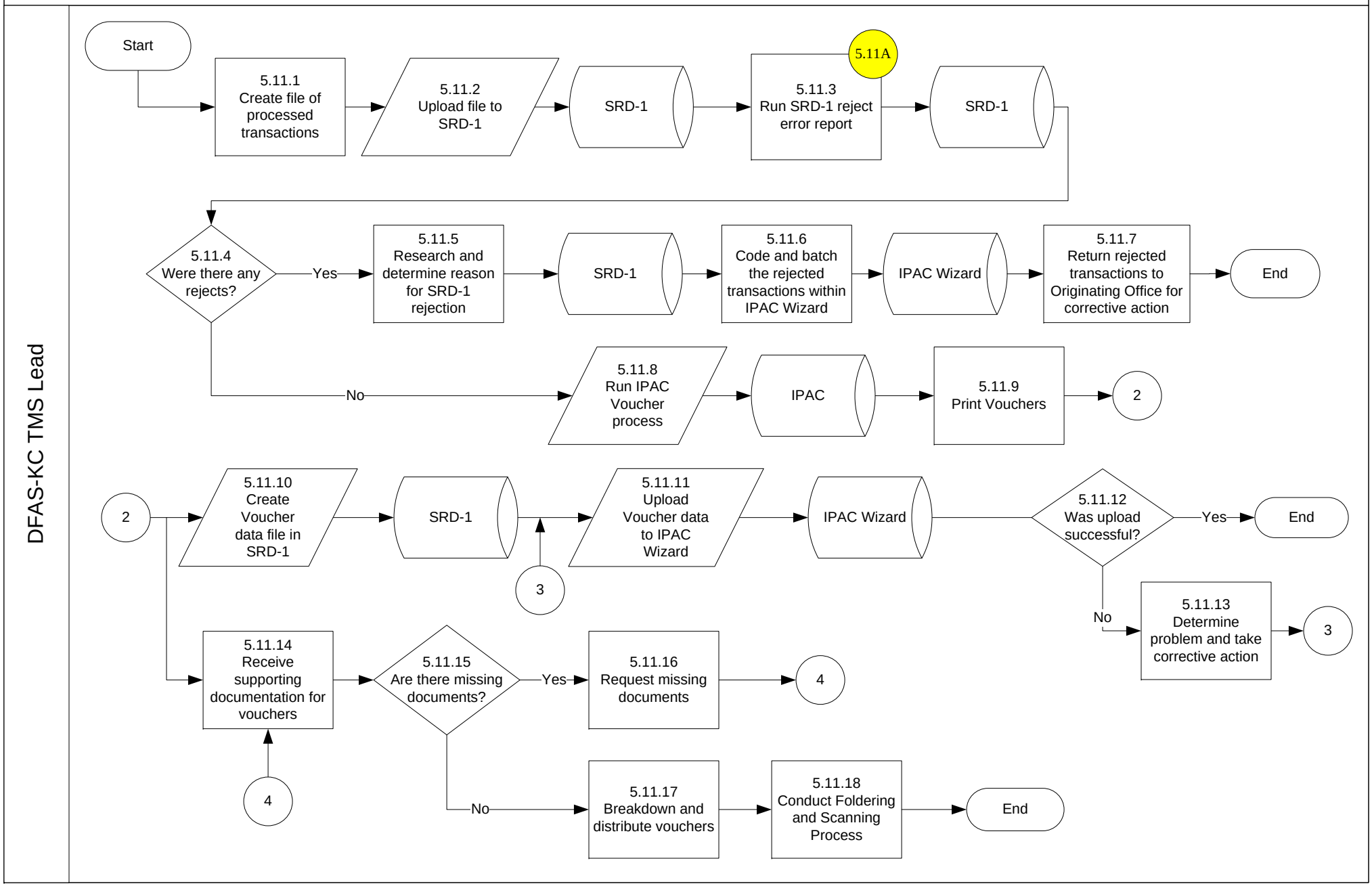
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.10 TMS Voucher Check In, Page 1

PFL-0010




DFAS-KC
TMS Team
A
5.10.7
Is the EFT data present?
No
5.10.14
Separate voucher requiring correction
5.10.15
Query EFT database for information
EFT database
5.10.16
Is information in database?
No
E
Yes
G
Yes
5.10.8
Does the SCAC data match the voucher?
Yes
5.10.9
Is this an EFT or check payment?
EFT
5.10.10
Make needed corrections to voucher
5.10.11
Perform TMS EFT Payment Process
5.10.17
Enter EFT data into TMS
End
No
D
Check
5.10.12
Make needed TMS entry corrections
5.10.13
Perform TMS EFT Payment Process
5.10.18
Notify TVCB to correct the SCAC and the voucher in TMS
DFAS-KC
Transportation Voucher Control Branch (TVCB)
B
5.10.28
Send corrected vouchers and supporting documentation or notice of correction to TMS Team
C
5.10.30
Send notice of correction via TMS to TMS Team
TMS
5.10.20
Send corrected vouchers to TMS Team
5.10.19
Make corrections to voucher and SCAC in TMS

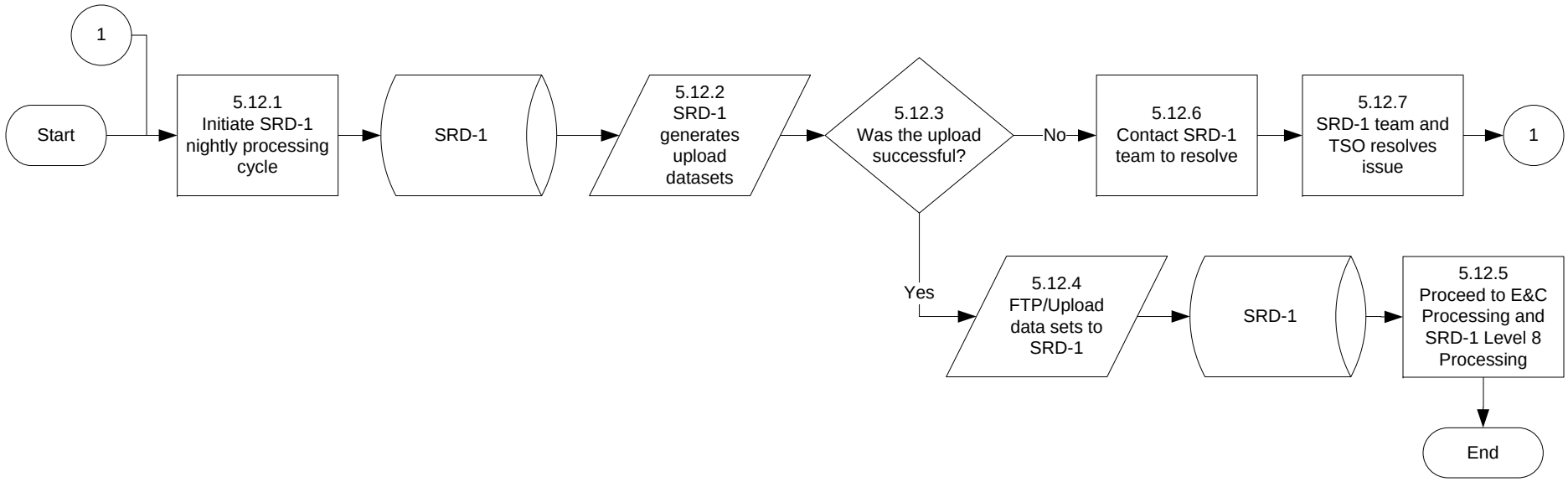

DFAS-KC
TMS Team
E
5.10.21
Query CCR/CEFT
or MCTFS for EFT
information
CCR
CEFT
MCTFS
5.10.22
Was EFT data
found?
No
End
Yes
5.10.23
Enter EFT data
into TMS and EFT
databases
TMS
database
EFT
database
5.10.24
Notify TVCB to
make appropriate
changes for future
payments
G


DFAS-KC TMS Lead
Start
5.11.1 Create file of processed transactions
5.11.2 Upload file to SRD-1
SRD-1
5.11A
5.11.3 Run SRD-1 reject error report
SRD-1
5.11.4 Were there any rejects?
Yes
5.11.5 Research and determine reason for SRD-1 rejection
SRD-1
5.11.6 Code and batch the rejected transactions within IPAC Wizard
IPAC Wizard
5.11.7 Return rejected transactions to Originating Office for corrective action
End
No
5.11.8 Run IPAC Voucher process
IPAC
5.11.9 Print Vouchers
2
2
5.11.10 Create Voucher data file in SRD-1
SRD-1
3
5.11.11 Upload Voucher data to IPAC Wizard
IPAC Wizard
5.11.12 Was upload successful?
Yes
End
No
5.11.13 Determine problem and take corrective action
3
5.11.14 Receive supporting documentation for vouchers
4
5.11.15 Are there missing documents?
Yes
5.11.16 Request missing documents
4
No
5.11.17 Breakdown and distribute vouchers
5.11.18 Conduct Foldering and Scanning Process
End

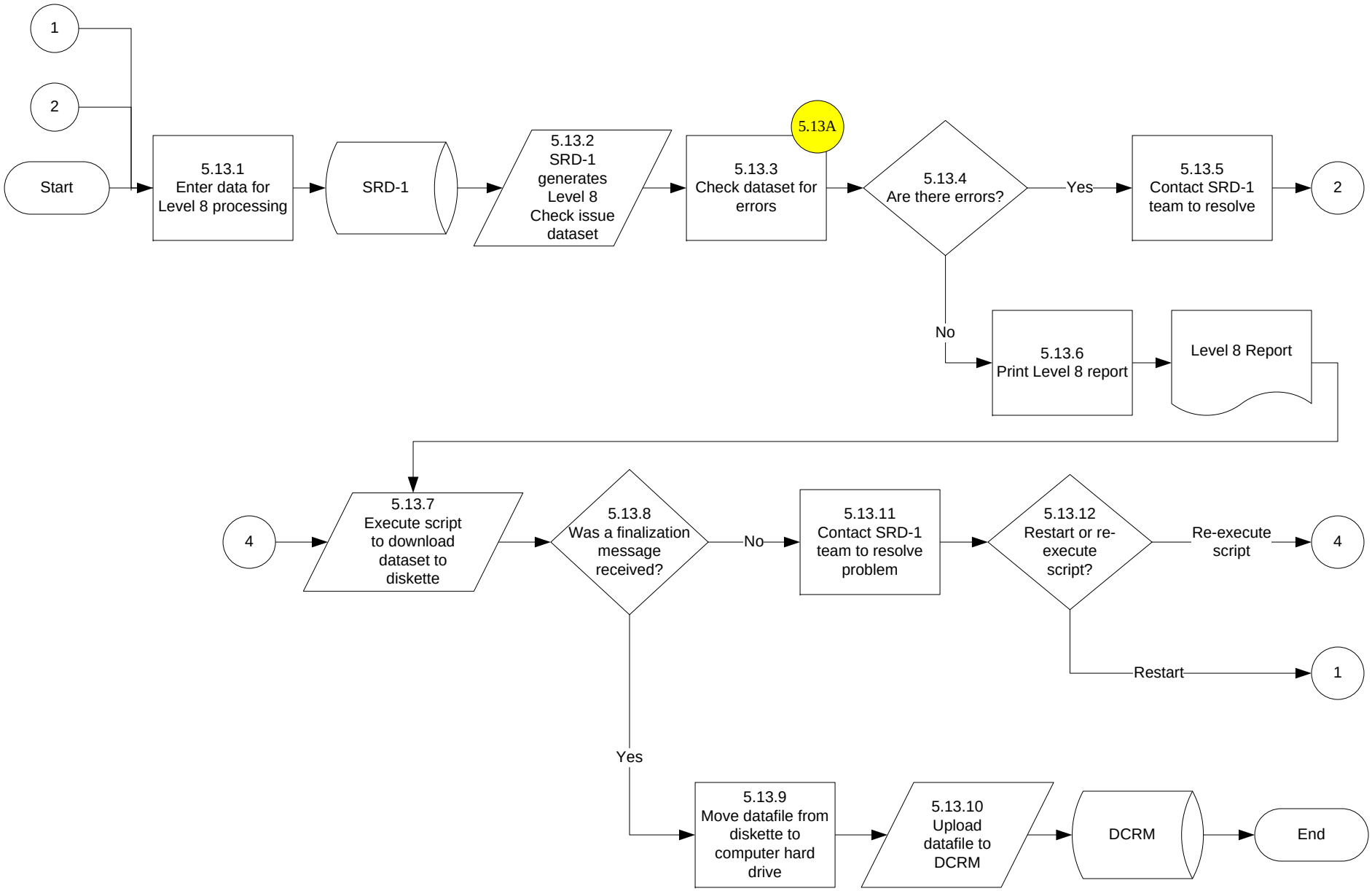
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.12 SRD-1 Nightly Upload

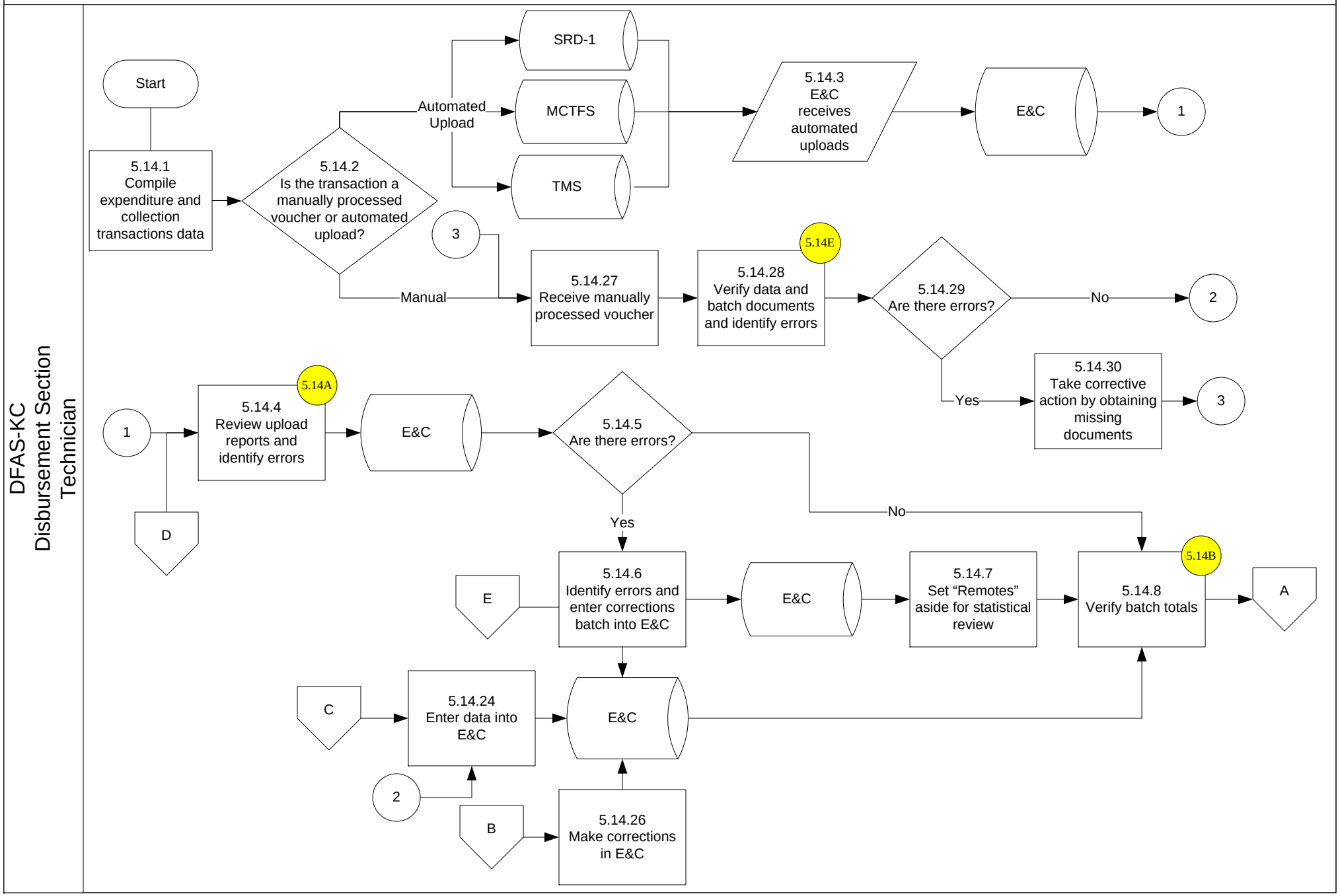
PFL-0012

DFAS-KC
Disbursement Section

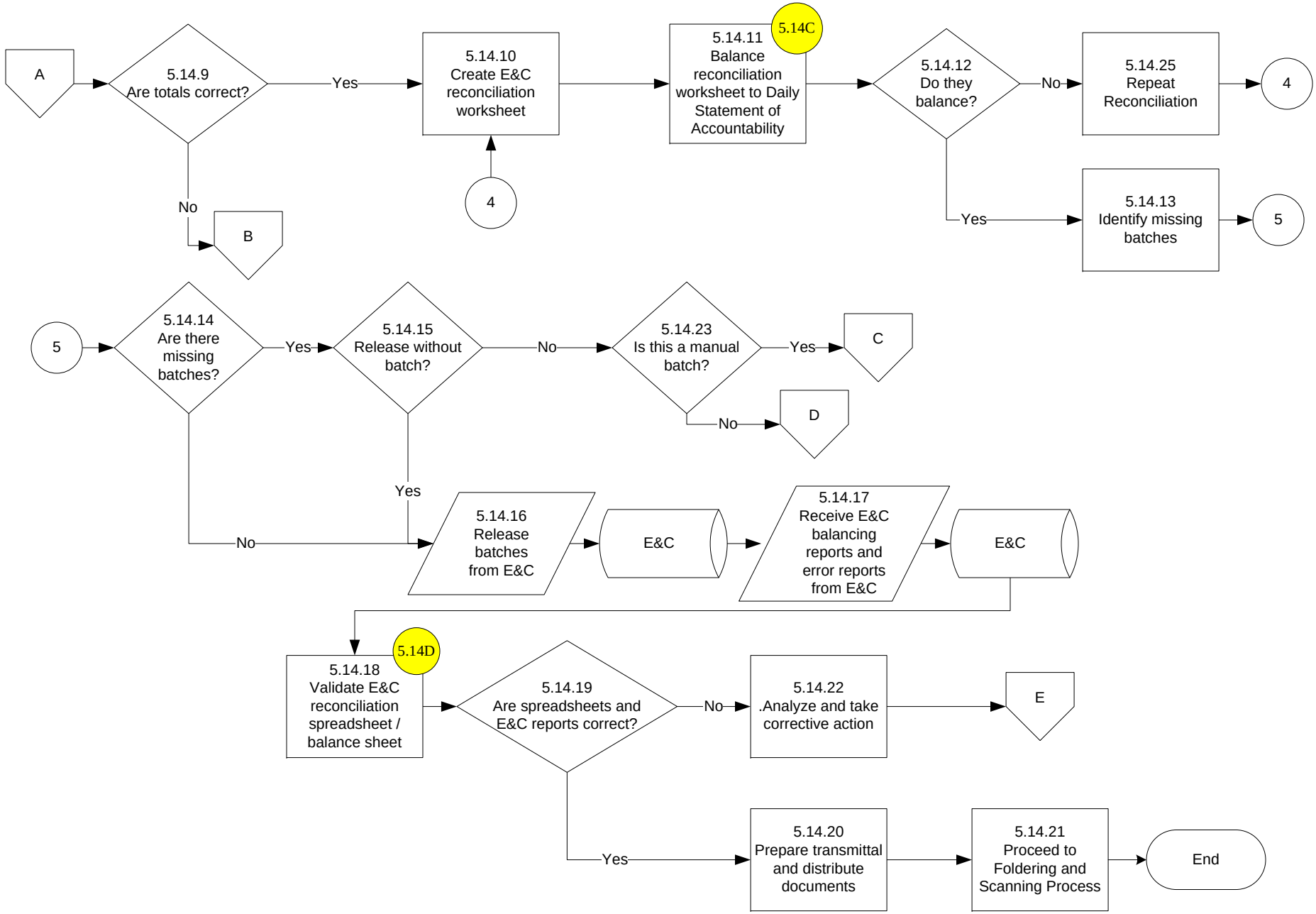


DFAS-KC
Disbursement Section Technician




DFAS-KC
Disbursement Section
Technician
Start
5.14.1
Compile expenditure and collection transactions data
5.14.2
Is the transaction a manually processed voucher or automated upload?
Automated Upload
Manual
SRD-1
MCTFS
TMS
5.14.3
E&C receives automated uploads
E&C
1
3
5.14.27
Receive manually processed voucher
5.14E
5.14.28
Verify data and batch documents and identify errors
5.14.29
Are there errors?
No
2
Yes
5.14.30
Take corrective action by obtaining missing documents
3
1
5.14A
5.14.4
Review upload reports and identify errors
E&C
5.14.5
Are there errors?
D
Yes
No
E
5.14.6
Identify errors and enter corrections batch into E&C
E&C
5.14.7
Set "Remotes" aside for statistical review
5.14B
5.14.8
Verify batch totals
A
C
5.14.24
Enter data into E&C
E&C
2
B
5.14.26
Make corrections in E&C

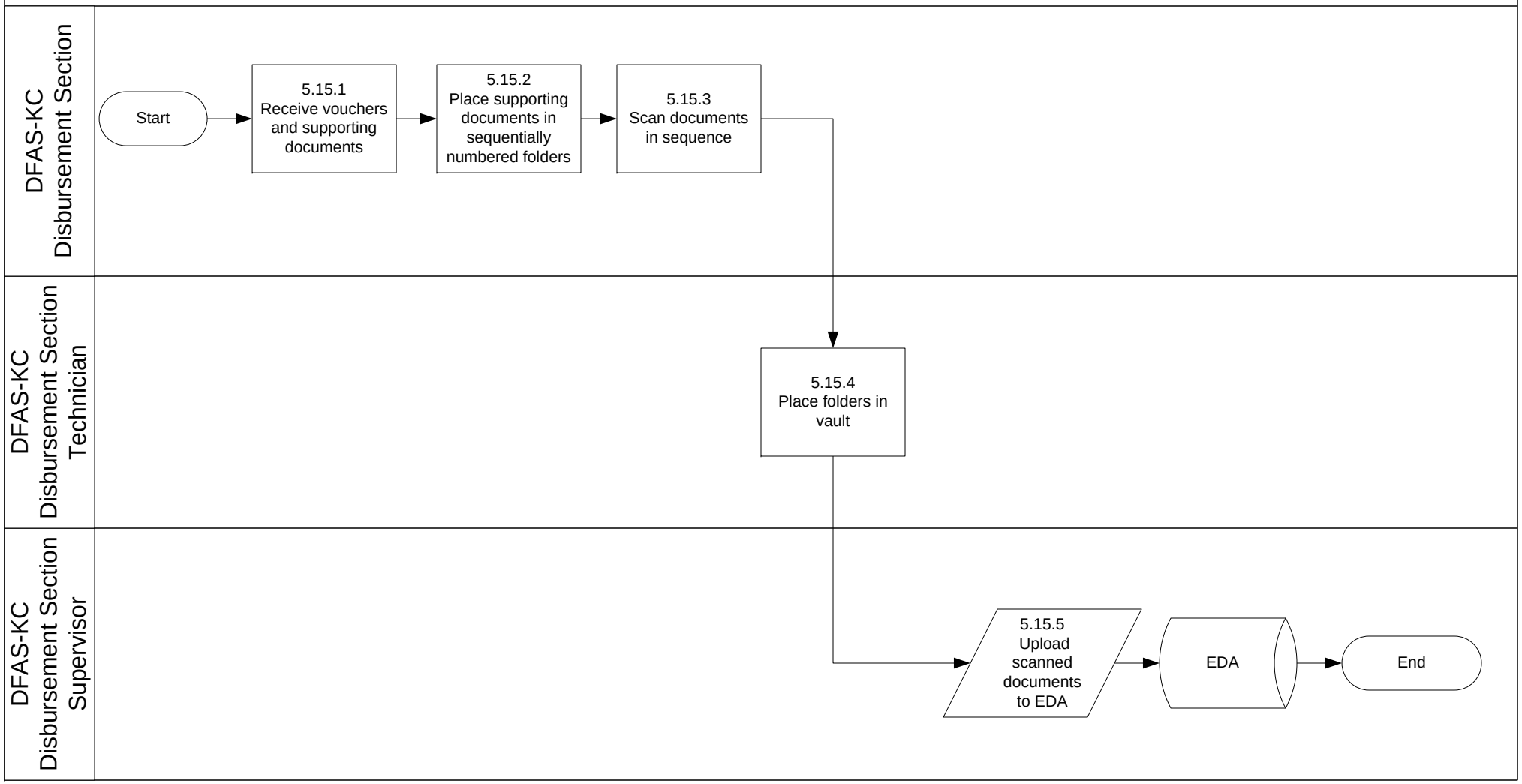
DFAS-KC
Disbursement Section
Technician



5. LIQUIDATIONS (ACCOUNTS PAYABLE)

5.15 Foldering and Scanning

PFL-0015

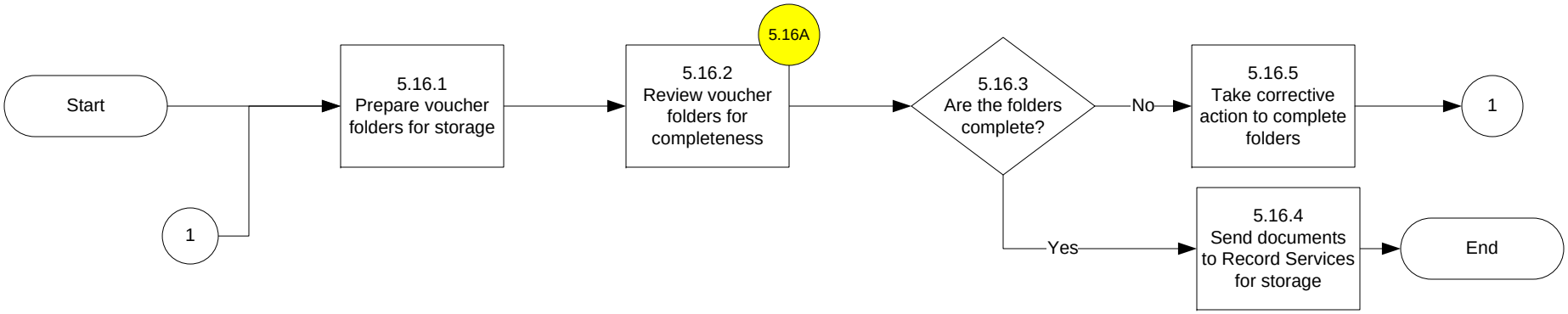


5. LIQUIDATIONS (ACCOUNTS PAYABLE)

5.16 Monthly Submission of DO's Account

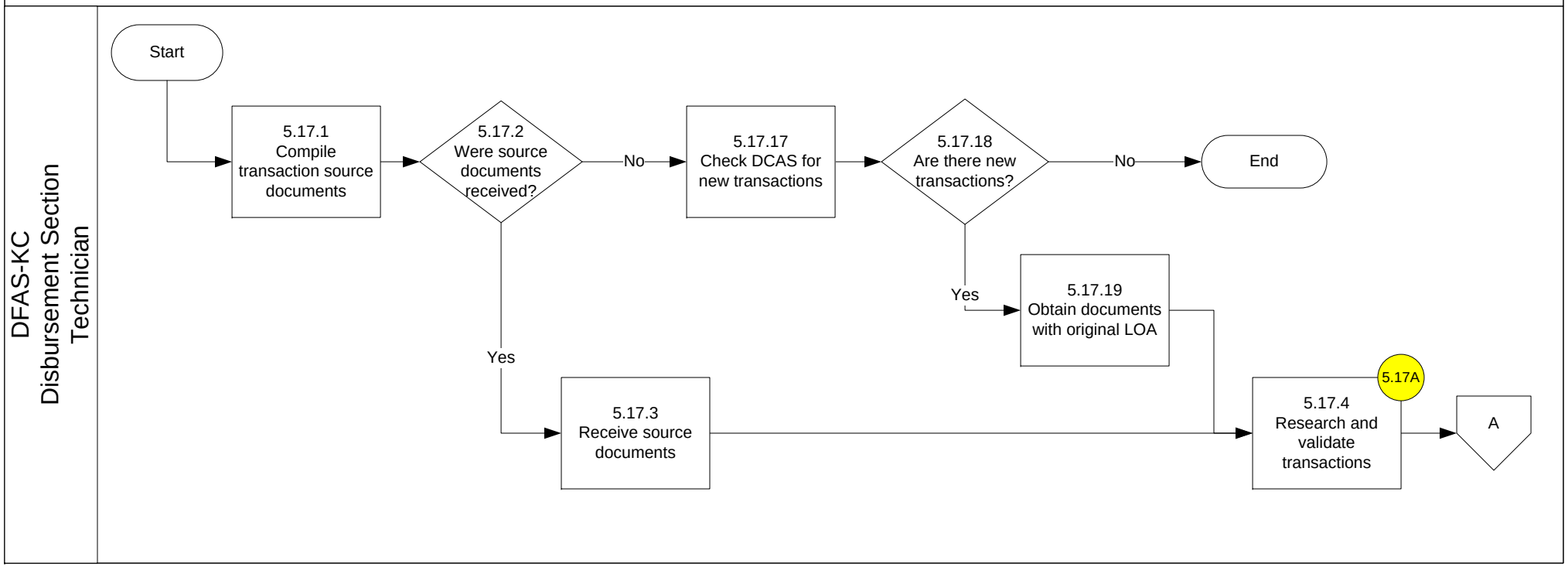
PFL-0016

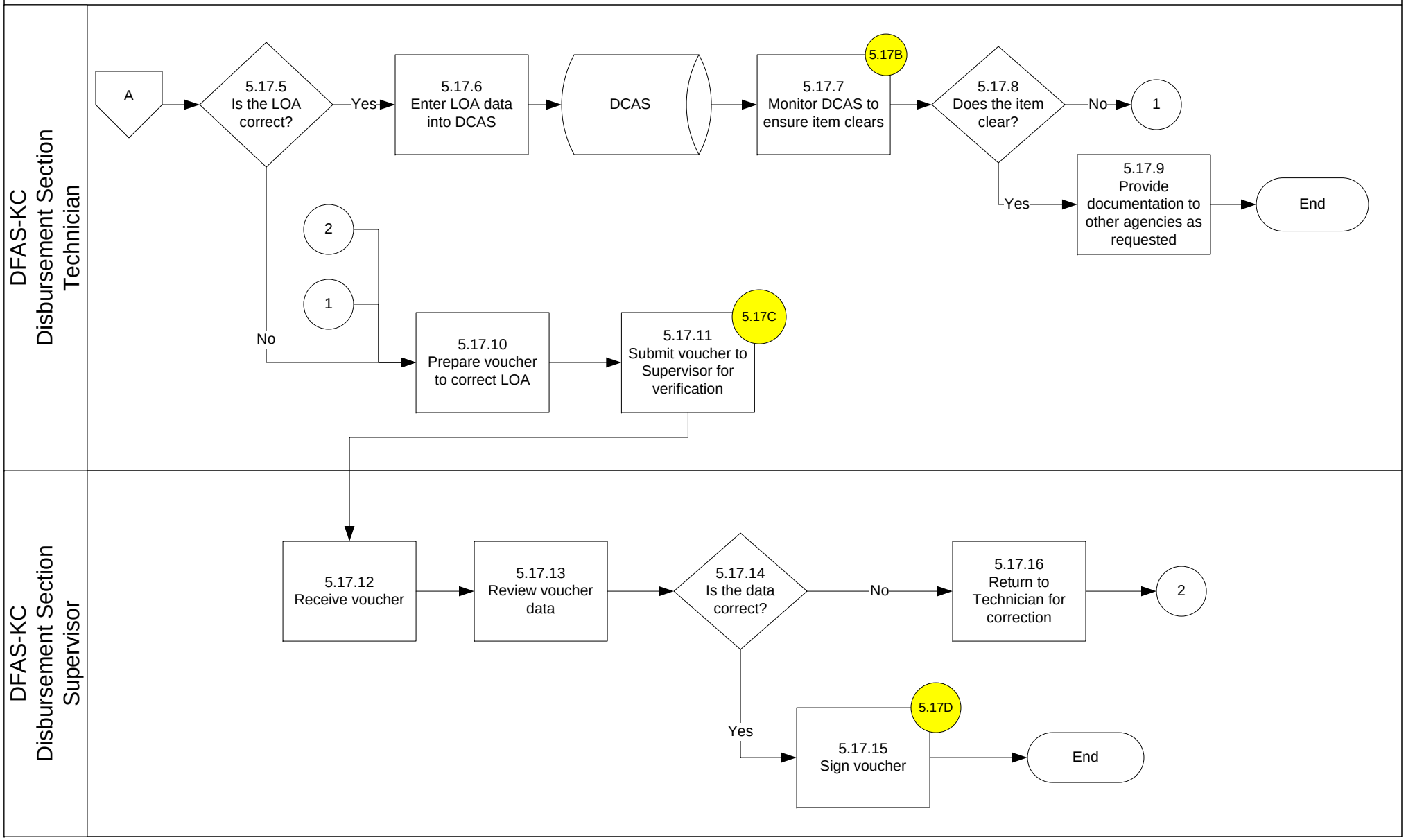
DFAS-KC
Disbursement Section



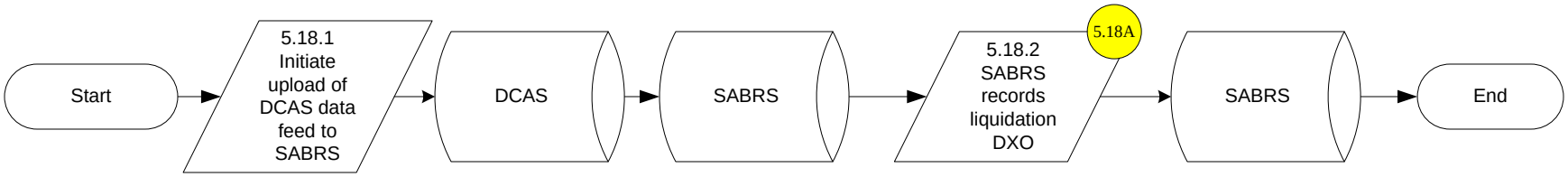
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.17 DCAS Processing, Page 1

PFL-0017



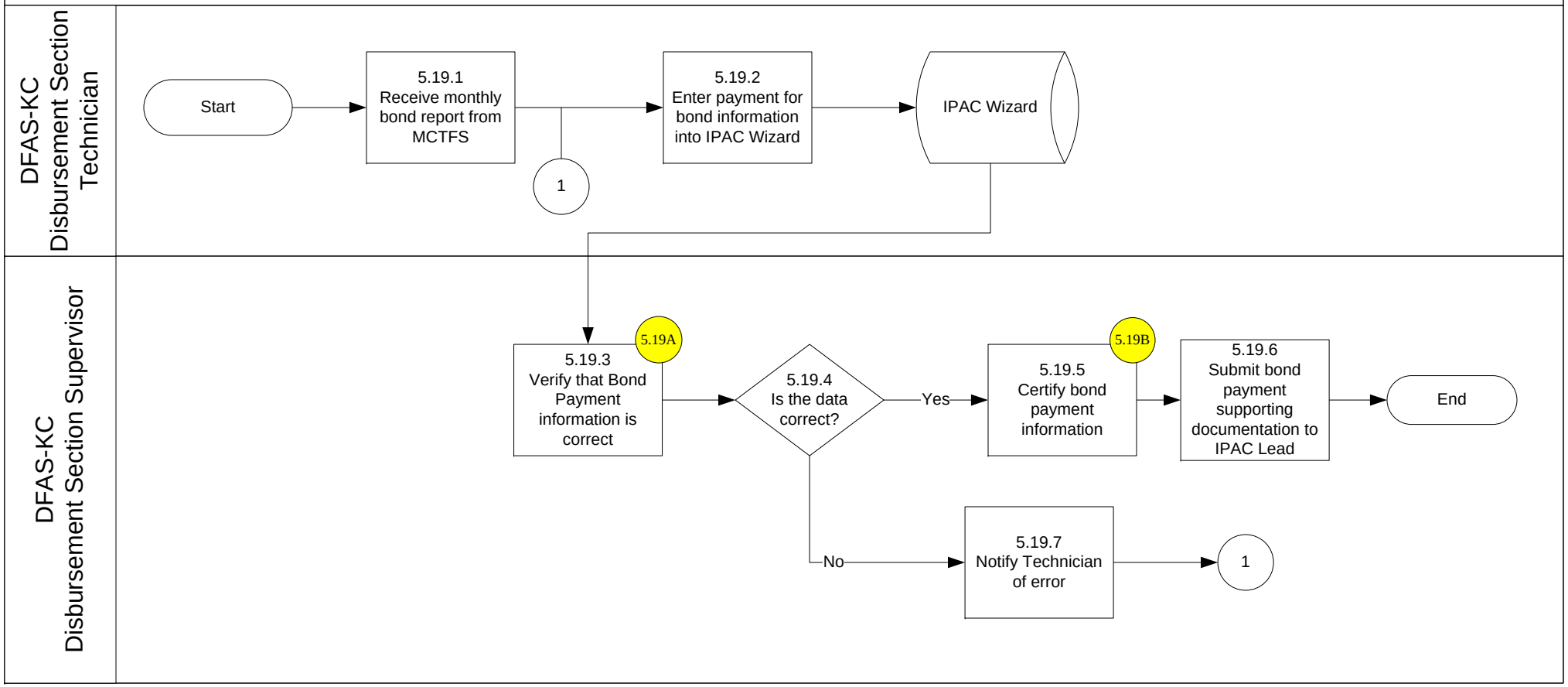

DFAS-KC Disbursement Section Technician
A
5.17.5 Is the LOA correct?
Yes
5.17.6 Enter LOA data into DCAS
DCAS
5.17B
5.17.7 Monitor DCAS to ensure item clears
5.17.8 Does the item clear?
No
1
Yes
5.17.9 Provide documentation to other agencies as requested
End
2
1
No
5.17.10 Prepare voucher to correct LOA
5.17C
5.17.11 Submit voucher to Supervisor for verification
DFAS-KC Disbursement Section Supervisor
5.17.12 Receive voucher
5.17.13 Review voucher data
5.17.14 Is the data correct?
No
5.17.16 Return to Technician for correction
2
Yes
5.17D
5.17.15 Sign voucher
End

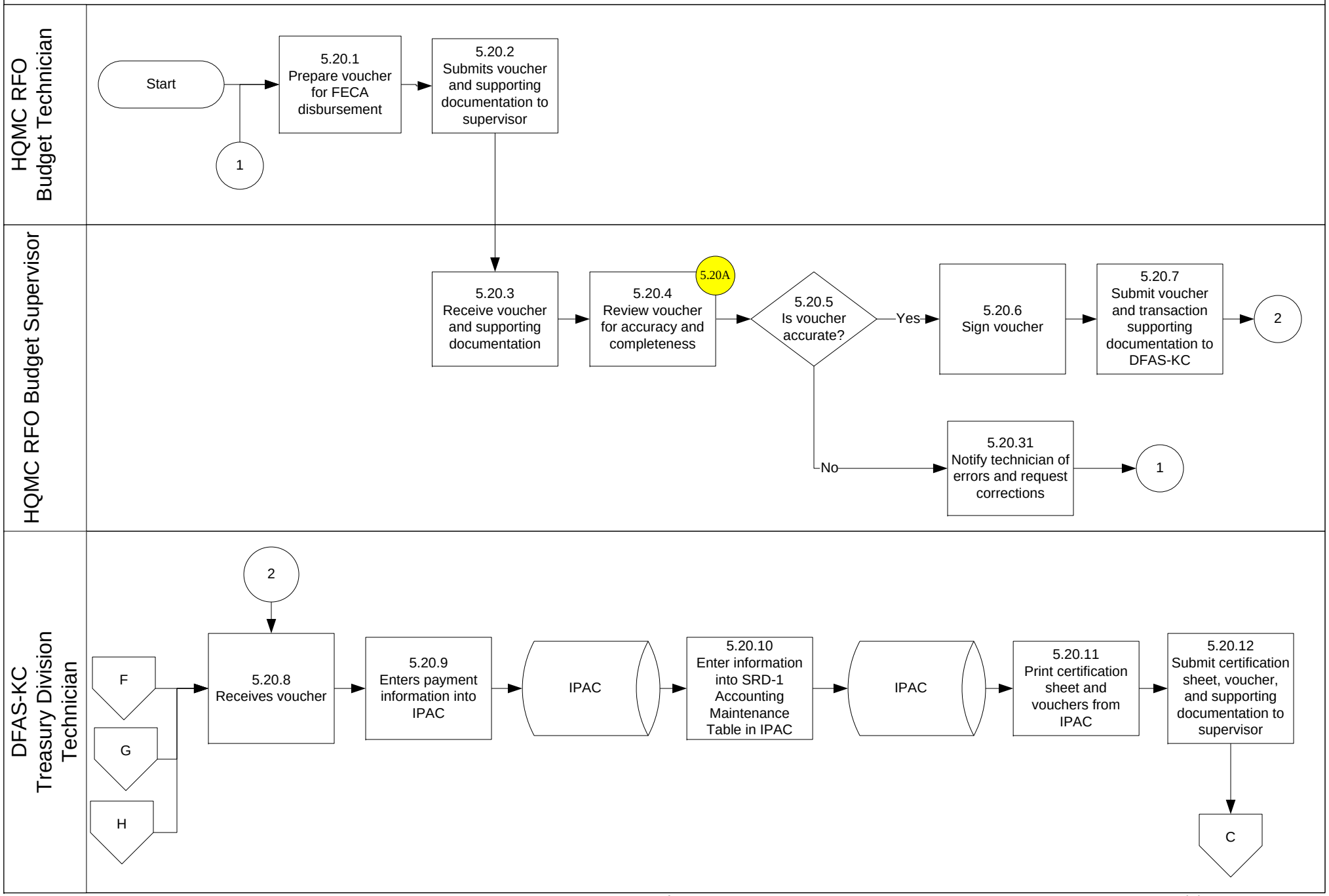
DFAS-KC
Disbursement Section

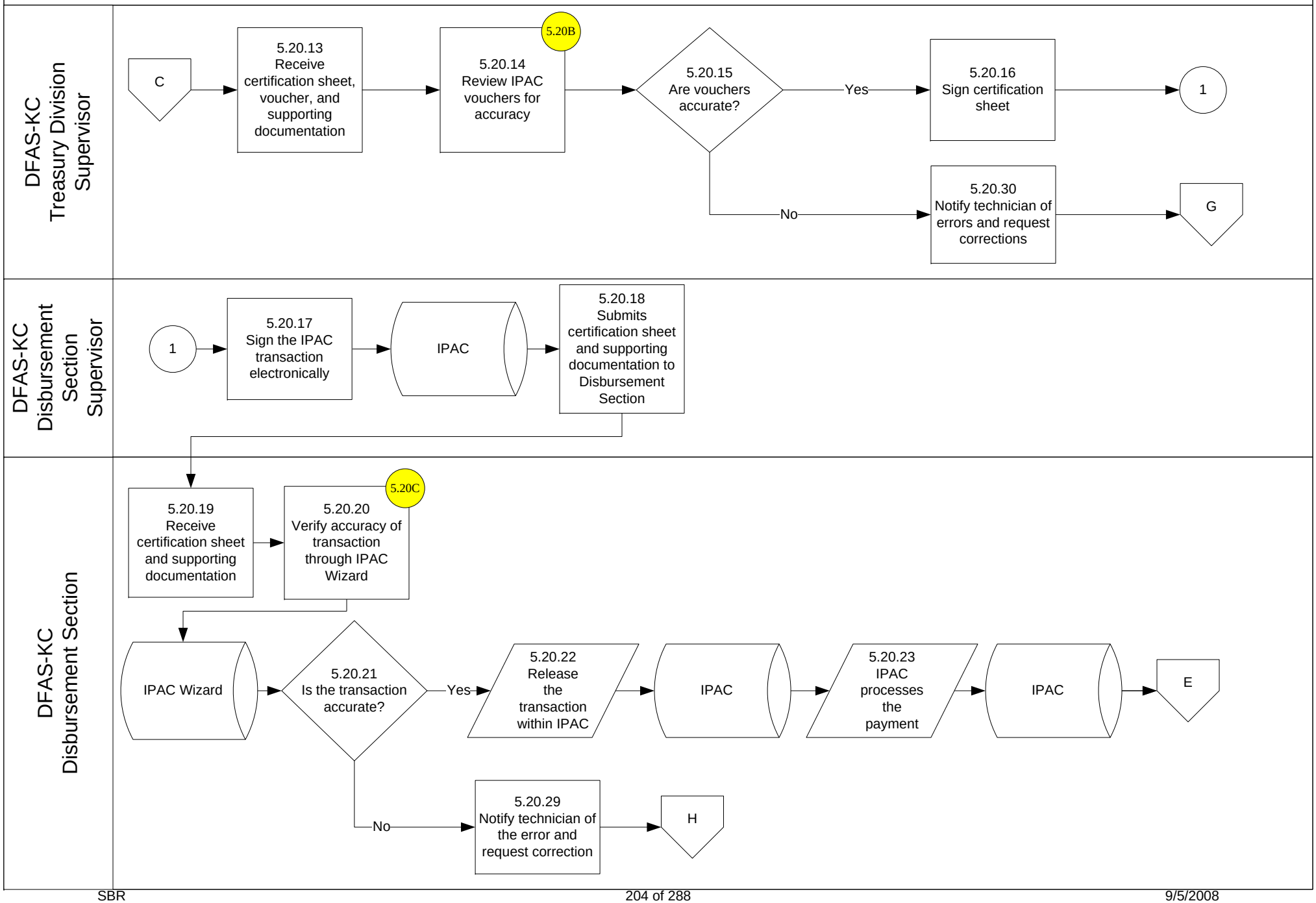


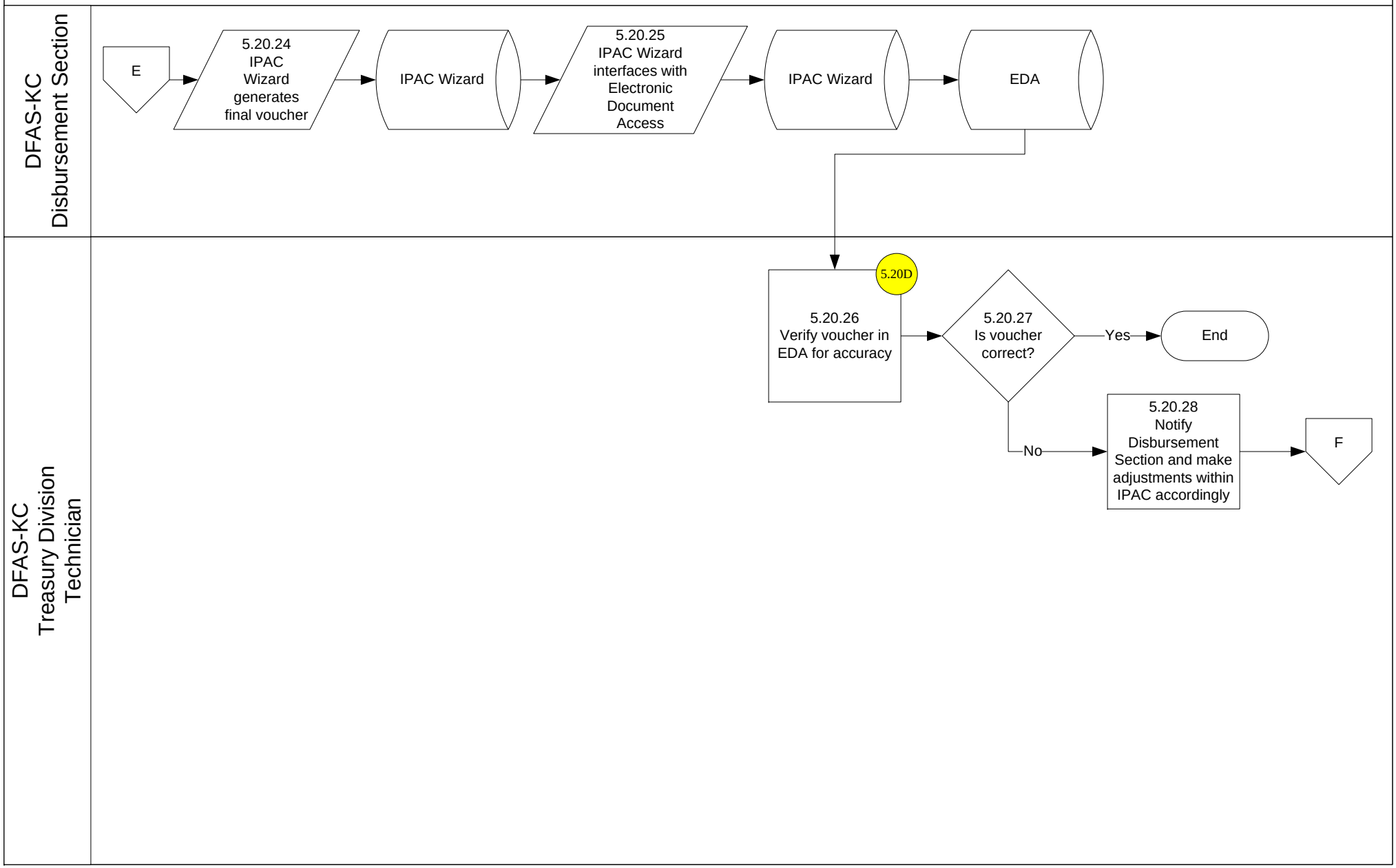
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.19 Bond Payments

PFL-0019



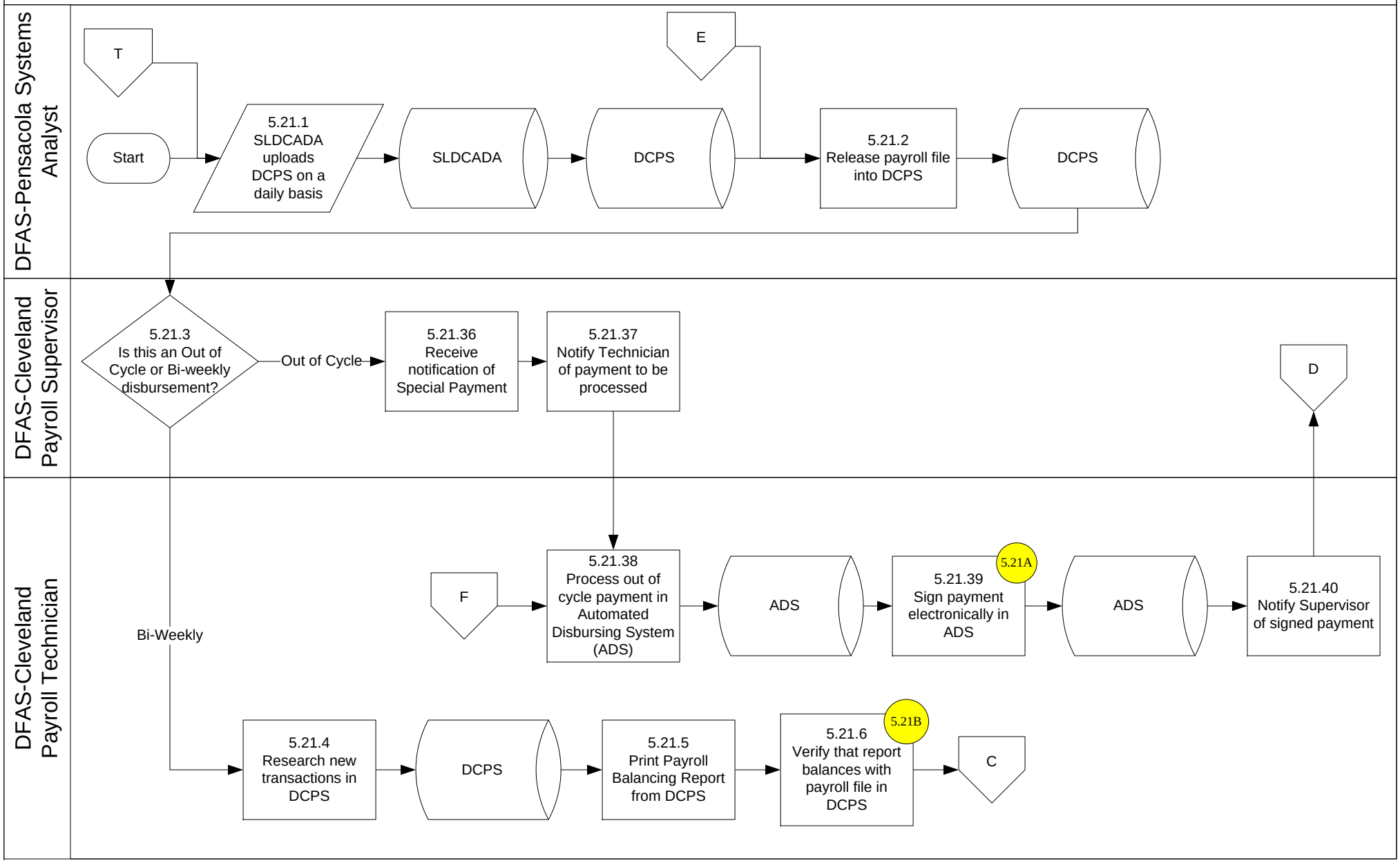

HQMC RFO Budget Technician
Start
1
5.20.1 Prepare voucher for FECA disbursement
5.20.2 Submits voucher and supporting documentation to supervisor
HQMC RFO Budget Supervisor
5.20.3 Receive voucher and supporting documentation
5.20.4 Review voucher for accuracy and completeness
5.20A
5.20.5 Is voucher accurate?
Yes
5.20.6 Sign voucher
5.20.7 Submit voucher and transaction supporting documentation to DFAS-KC
2
No
5.20.31 Notify technician of errors and request corrections
1
DFAS-KC Treasury Division Technician
2
F
G
H
5.20.8 Receives voucher
5.20.9 Enters payment information into IPAC
IPAC
5.20.10 Enter information into SRD-1 Accounting Maintenance Table in IPAC
IPAC
5.20.11 Print certification sheet and vouchers from IPAC
5.20.12 Submit certification sheet, voucher, and supporting documentation to supervisor
C


DFAS-KC Treasury Division Supervisor
C
5.20.13 Receive certification sheet, voucher, and supporting documentation
5.20B
5.20.14 Review IPAC vouchers for accuracy
5.20.15 Are vouchers accurate?
Yes
5.20.16 Sign certification sheet
1
No
5.20.30 Notify technician of errors and request corrections
G
DFAS-KC Disbursement Section Supervisor
1
5.20.17 Sign the IPAC transaction electronically
IPAC
5.20.18 Submits certification sheet and supporting documentation to Disbursement Section
DFAS-KC Disbursement Section
5.20.19 Receive certification sheet and supporting documentation
5.20C
5.20.20 Verify accuracy of transaction through IPAC Wizard
IPAC Wizard
5.20.21 Is the transaction accurate?
Yes
5.20.22 Release the transaction within IPAC
IPAC
5.20.23 IPAC processes the payment
IPAC
E
No
5.20.29 Notify technician of the error and request correction
H


DFAS-KC Disbursement Section
E
5.20.24 IPAC Wizard generates final voucher
IPAC Wizard
5.20.25 IPAC Wizard interfaces with Electronic Document Access
IPAC Wizard
EDA
DFAS-KC Treasury Division Technician
5.20D
5.20.26 Verify voucher in EDA for accuracy
5.20.27 Is voucher correct?
Yes
End
No
5.20.28 Notify Disbursement Section and make adjustments within IPAC accordingly
F

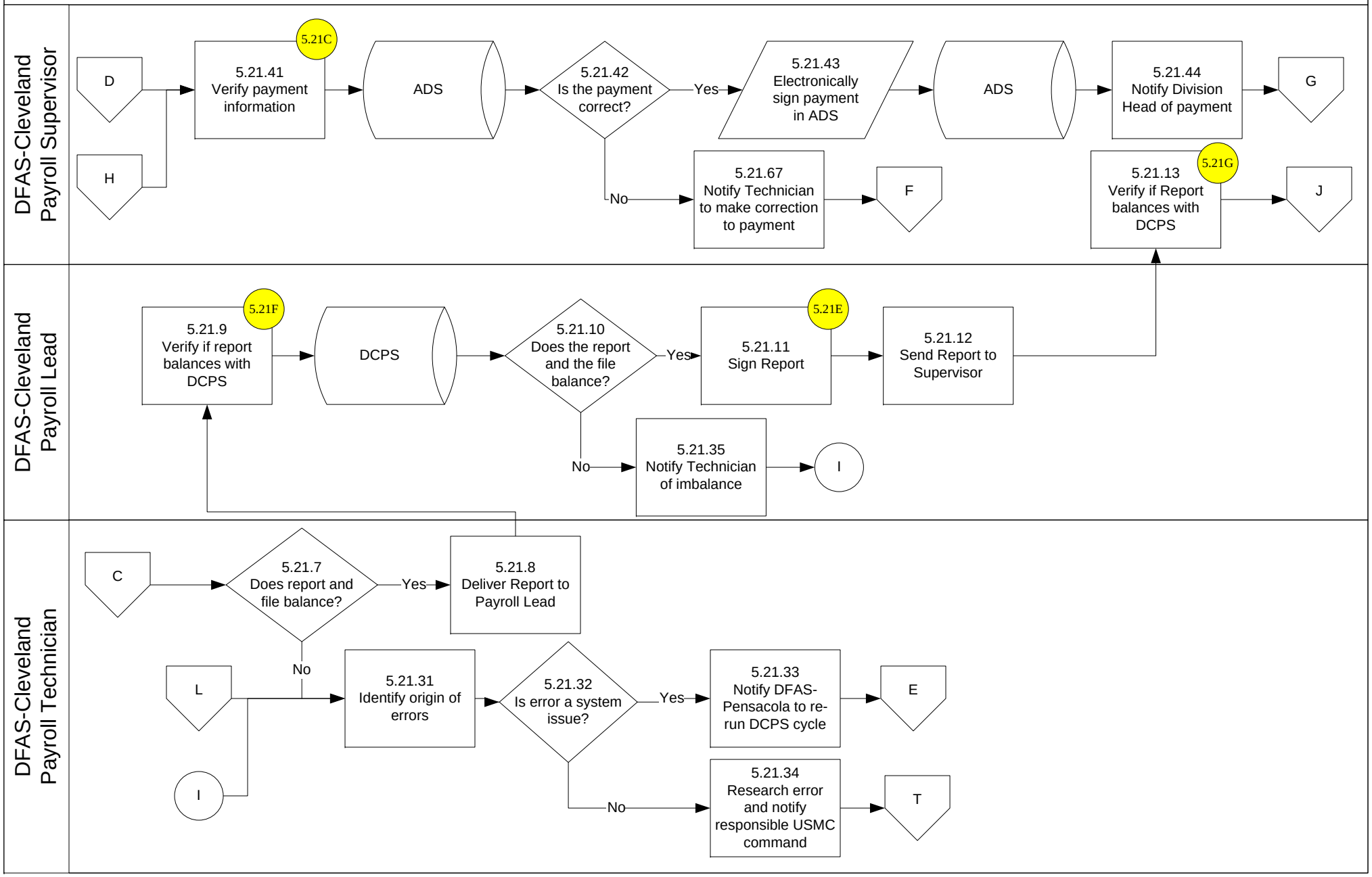
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.21 Civilian Payroll, Page 1

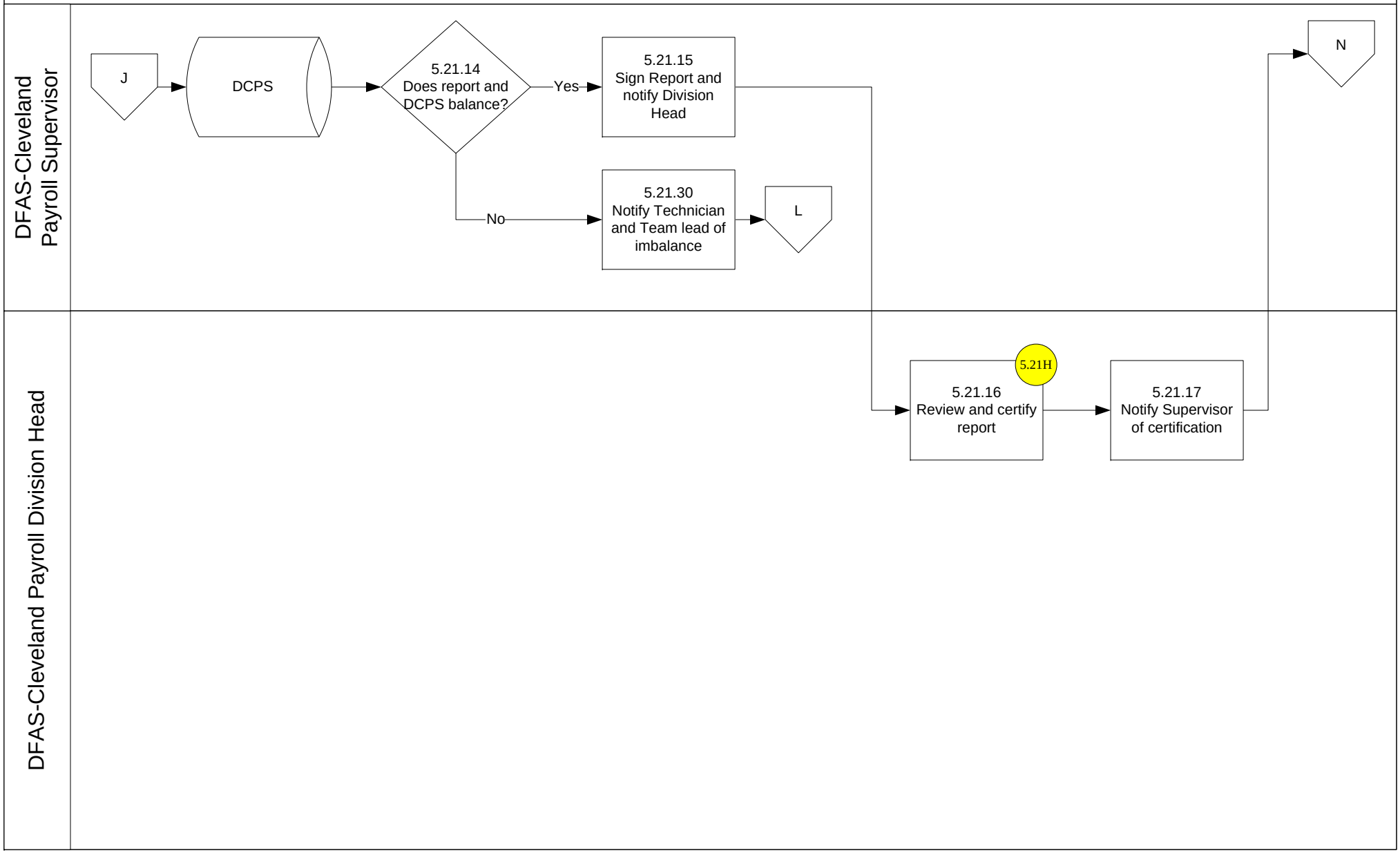
PFL-0021

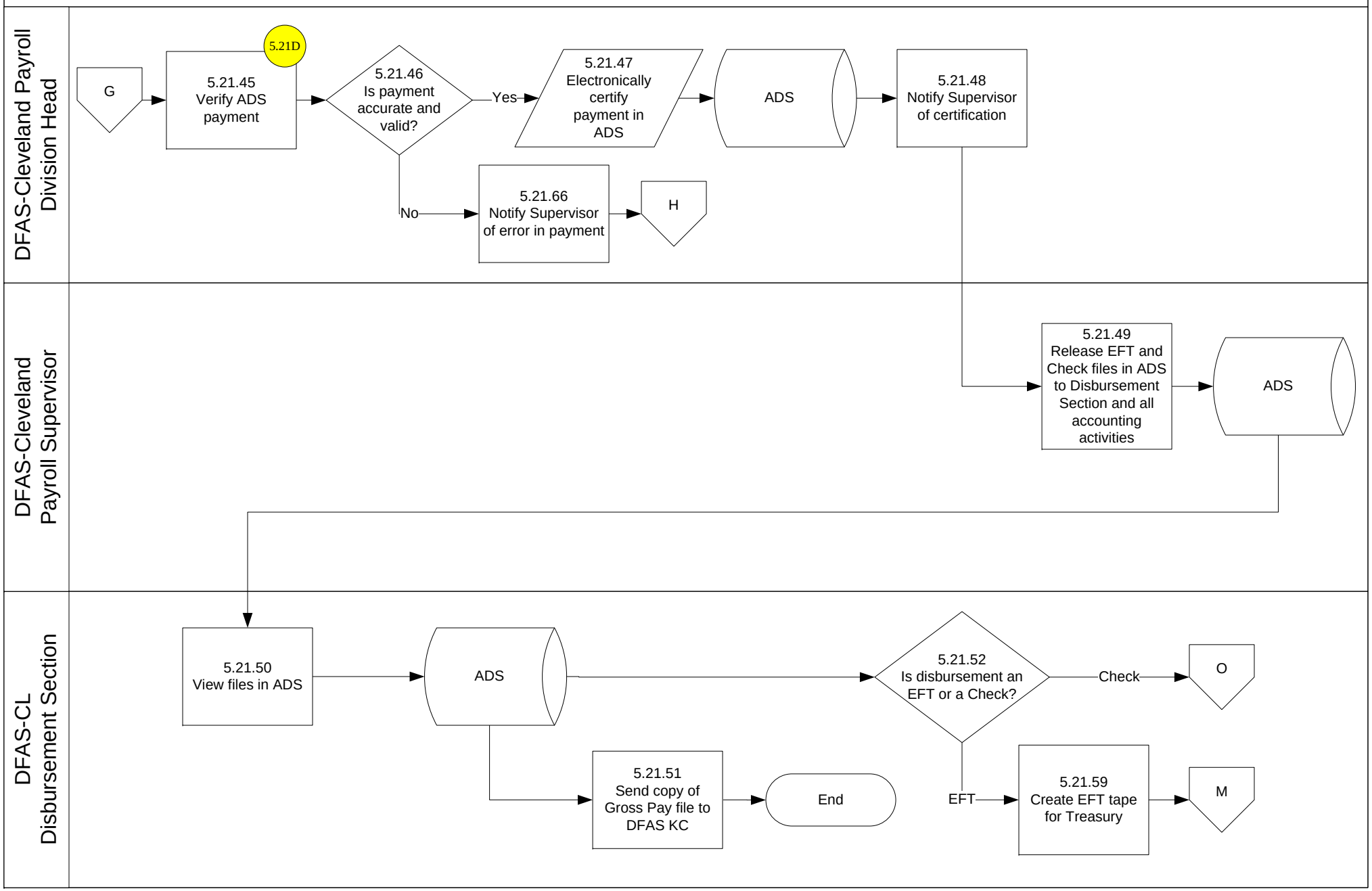


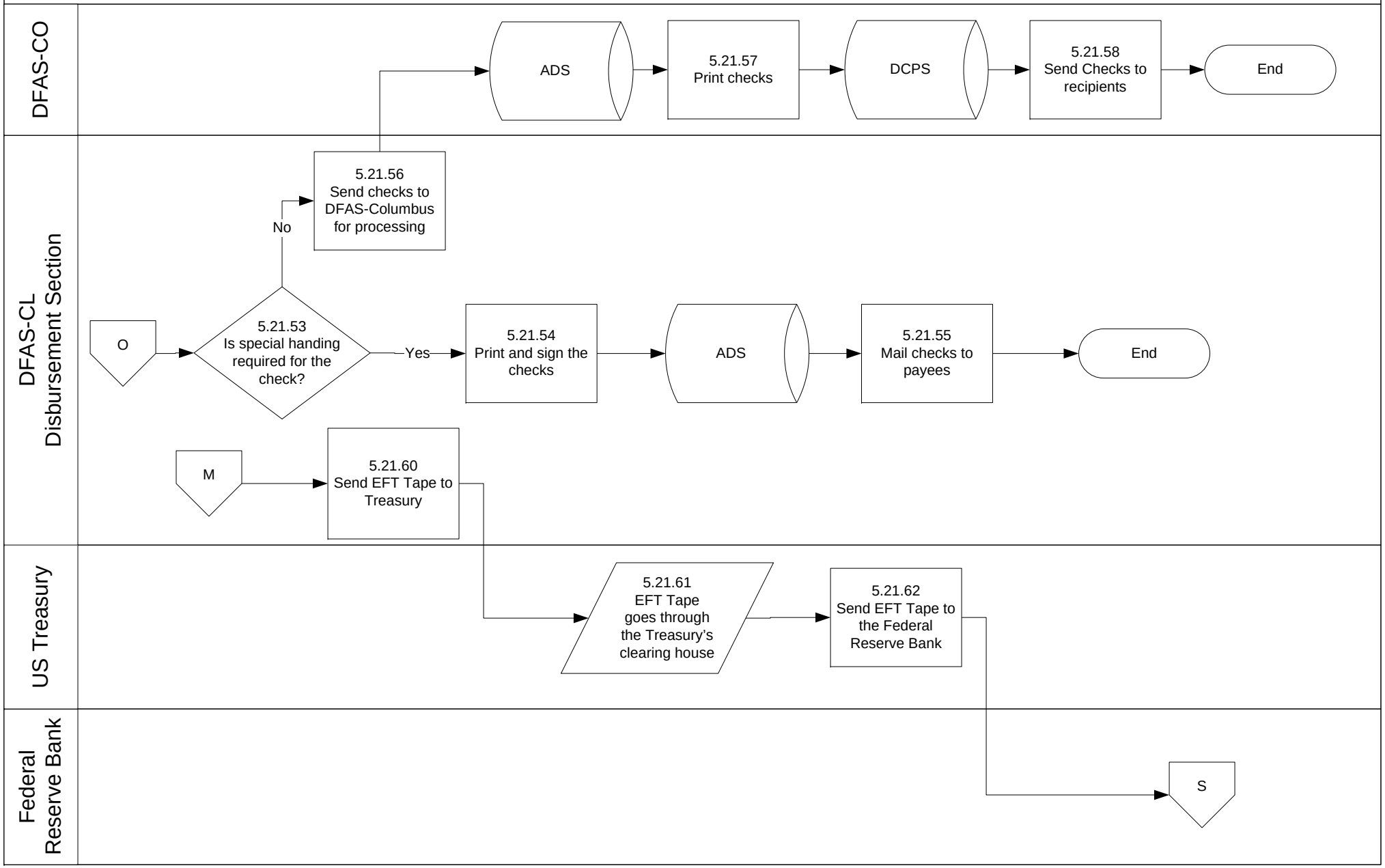
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.21 Civilian Payroll, Page 2

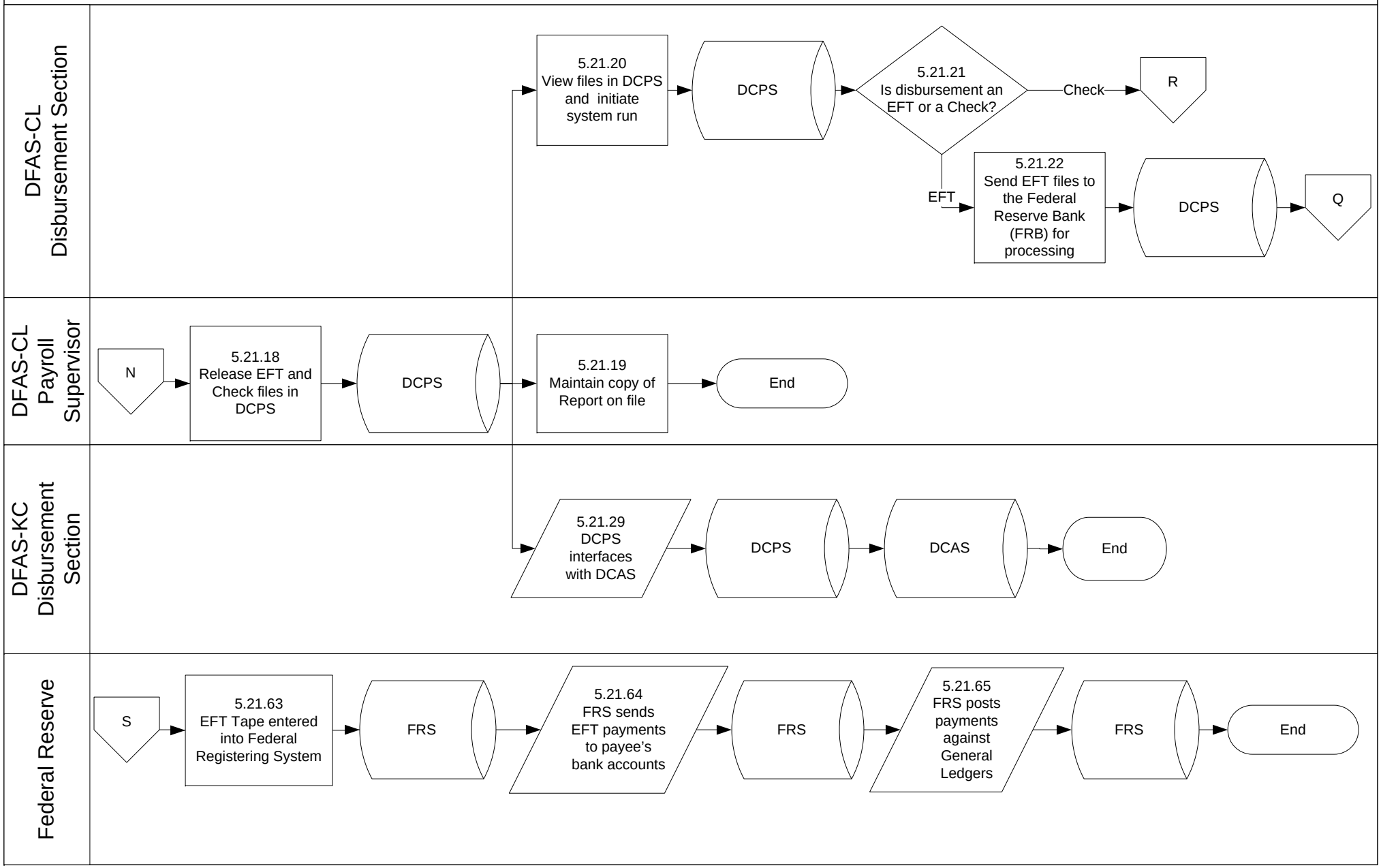
PFL-0021

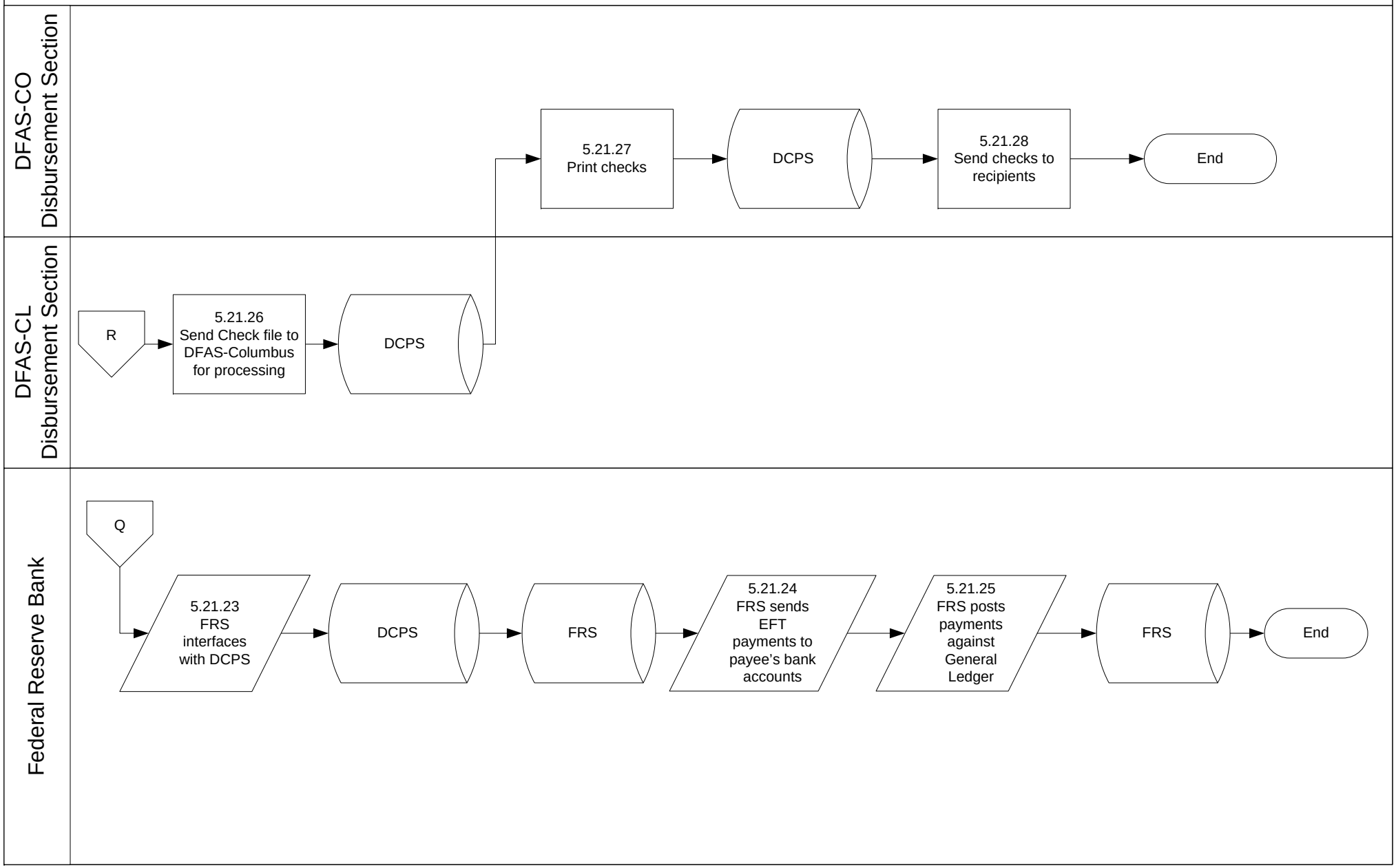



DFAS-Cleveland Payroll Supervisor
DFAS-Cleveland Payroll Division Head
J
DCPS
5.21.14 Does report and DCPS balance?
Yes
No
5.21.15 Sign Report and notify Division Head
5.21.30 Notify Technician and Team lead of imbalance
L
N
5.21H
5.21.16 Review and certify report
5.21.17 Notify Supervisor of certification


DFAS-Cleveland Payroll Division Head
G
5.21D
5.21.45 Verify ADS payment
5.21.46 Is payment accurate and valid?
Yes
5.21.47 Electronically certify payment in ADS
ADS
5.21.48 Notify Supervisor of certification
No
5.21.66 Notify Supervisor of error in payment
H
DFAS-Cleveland Payroll Supervisor
5.21.49 Release EFT and Check files in ADS to Disbursement Section and all accounting activities
ADS
DFAS-CL Disbursement Section
5.21.50 View files in ADS
ADS
5.21.52 Is disbursement an EFT or a Check?
Check
O
5.21.51 Send copy of Gross Pay file to DFAS KC
End
EFT
5.21.59 Create EFT tape for Treasury
M

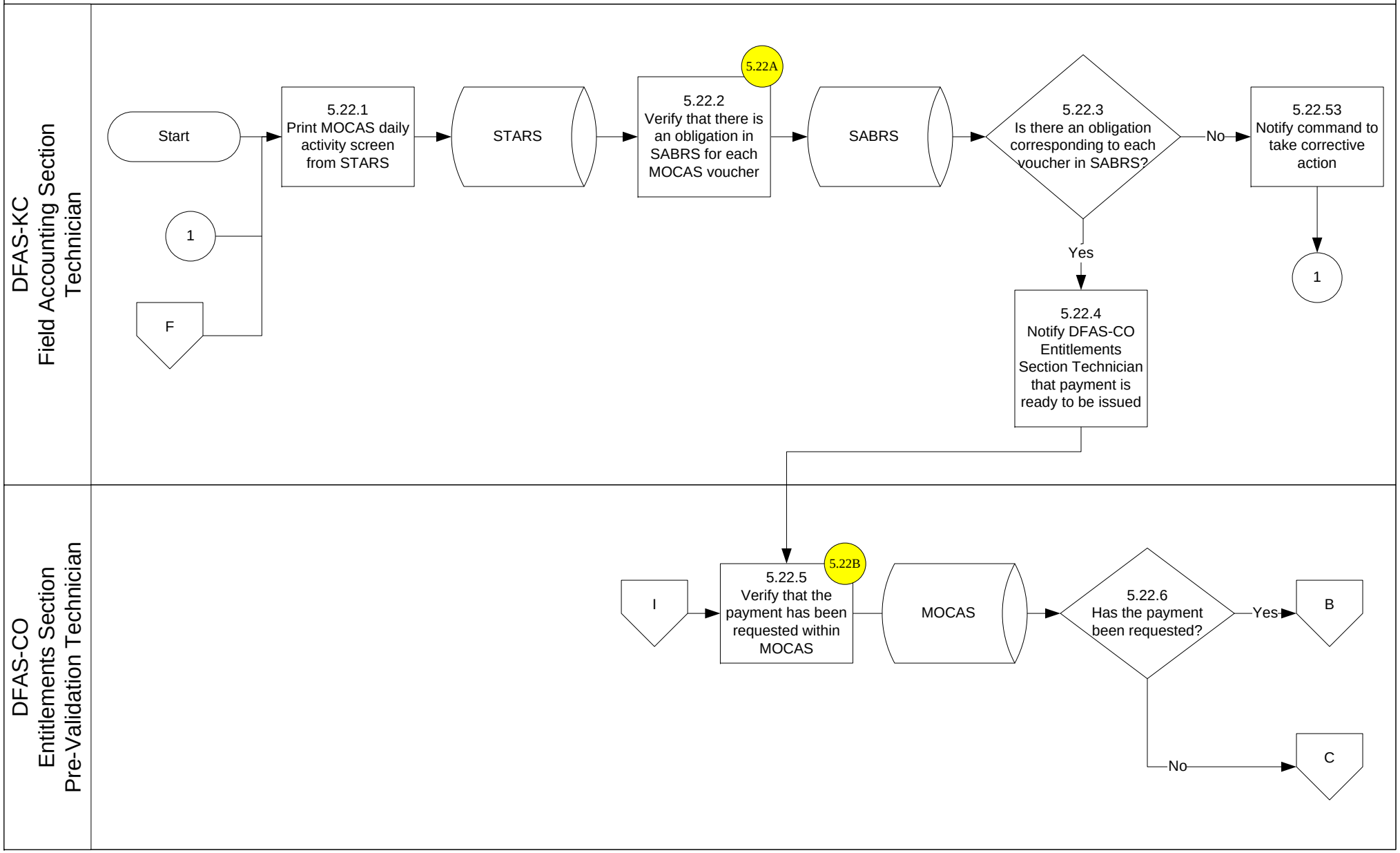

DFAS-CO
ADS
5.21.57
Print checks
DCPS
5.21.58
Send Checks to recipients
End
DFAS-CL
Disbursement Section
5.21.56
Send checks to DFAS-Columbus for processing
No
O
5.21.53
Is special handing required for the check?
Yes
5.21.54
Print and sign the checks
ADS
5.21.55
Mail checks to payees
End
M
5.21.60
Send EFT Tape to Treasury
US Treasury
5.21.61
EFT Tape goes through the Treasury's clearing house
5.21.62
Send EFT Tape to the Federal Reserve Bank
Federal
Reserve Bank
S


DFAS-CL Disbursement Section
5.21.20 View files in DCPS and initiate system run
DCPS
5.21.21 Is disbursement an EFT or a Check?
Check
R
EFT
5.21.22 Send EFT files to the Federal Reserve Bank (FRB) for processing
DCPS
Q
DFAS-CL Payroll Supervisor
N
5.21.18 Release EFT and Check files in DCPS
DCPS
5.21.19 Maintain copy of Report on file
End
DFAS-KC Disbursement Section
5.21.29 DCPS interfaces with DCAS
DCPS
DCAS
End
Federal Reserve
S
5.21.63 EFT Tape entered into Federal Registering System
FRS
5.21.64 FRS sends EFT payments to payee's bank accounts
FRS
5.21.65 FRS posts payments against General Ledgers
FRS
End


DFAS-CO Disbursement Section
5.21.27 Print checks
DCPS
5.21.28 Send checks to recipients
End
DFAS-CL Disbursement Section
R
5.21.26 Send Check file to DFAS-Columbus for processing
DCPS
Federal Reserve Bank
Q
5.21.23 FRS interfaces with DCPS
DCPS
FRS
5.21.24 FRS sends EFT payments to payee's bank accounts
5.21.25 FRS posts payments against General Ledger
FRS
End

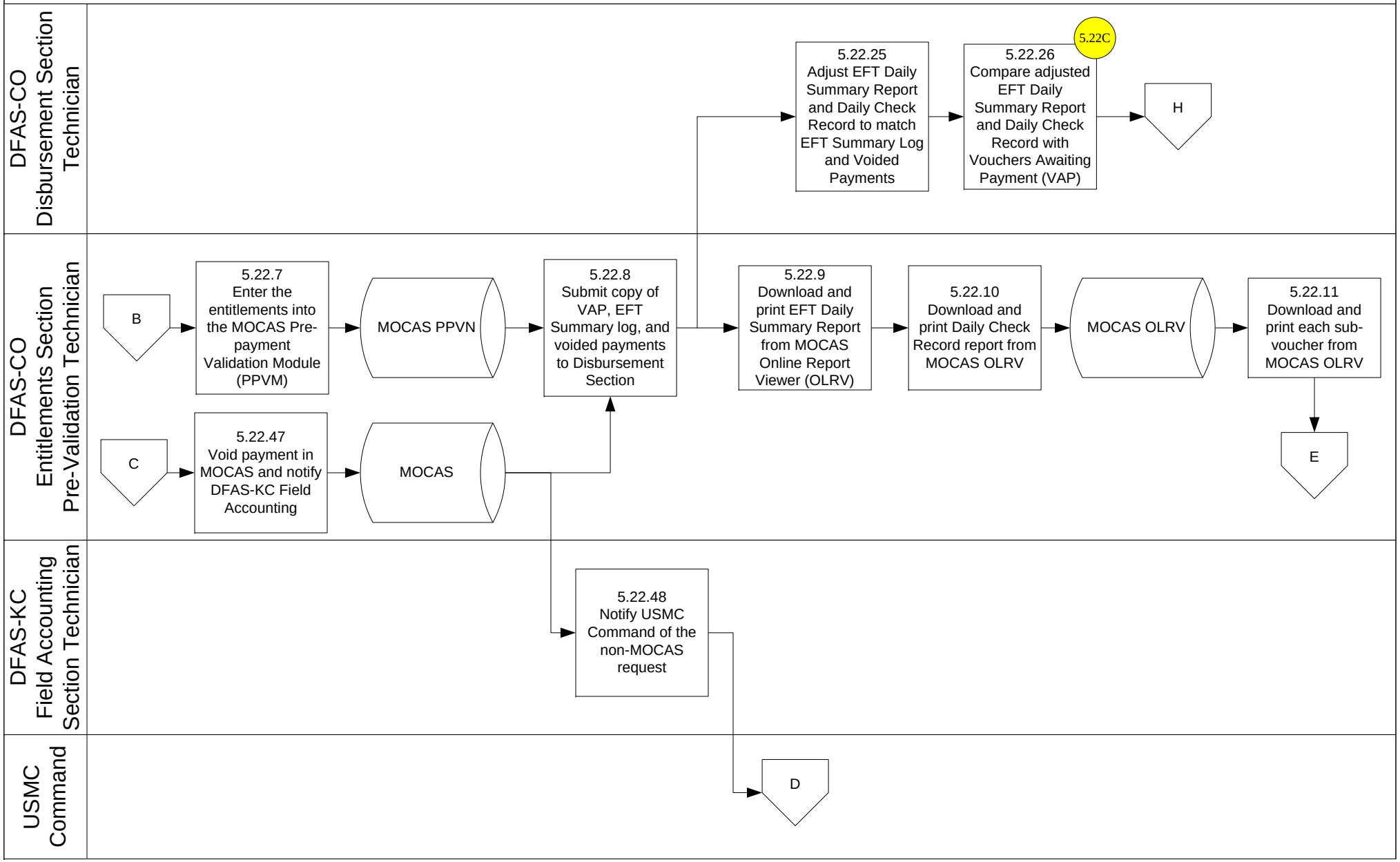
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.22 MOCAS Disbursement, Page 1

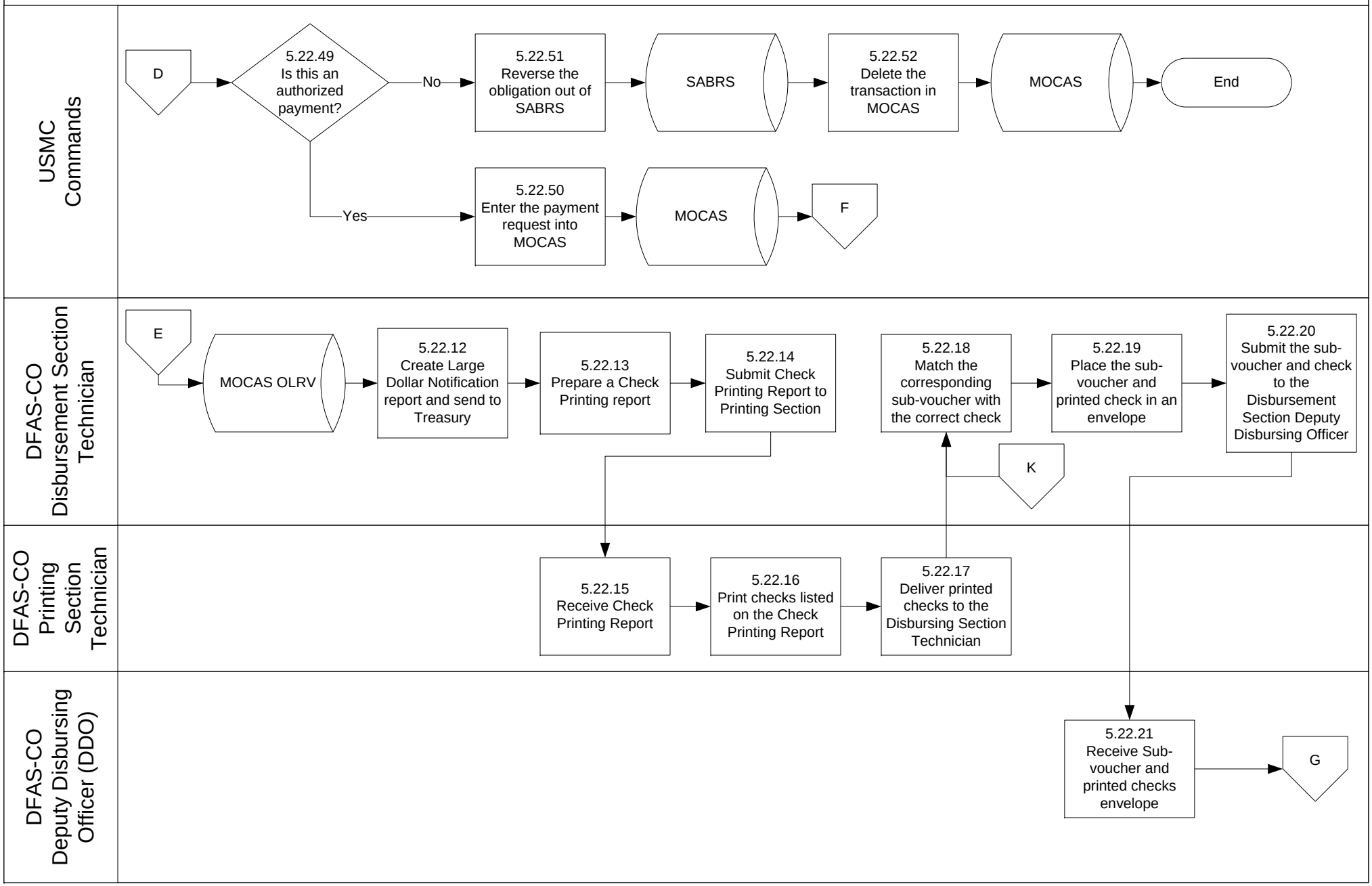
PFL-0022

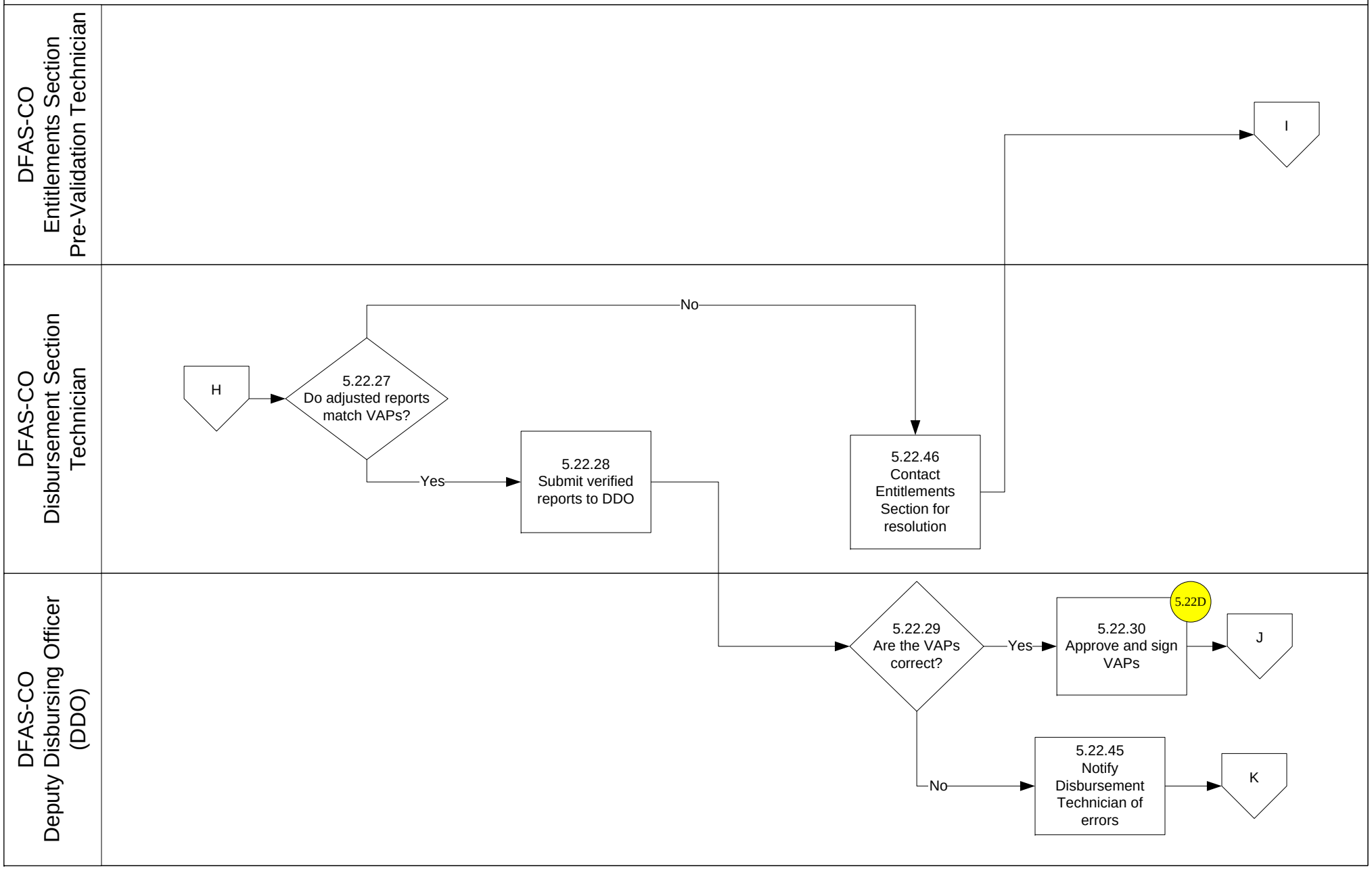


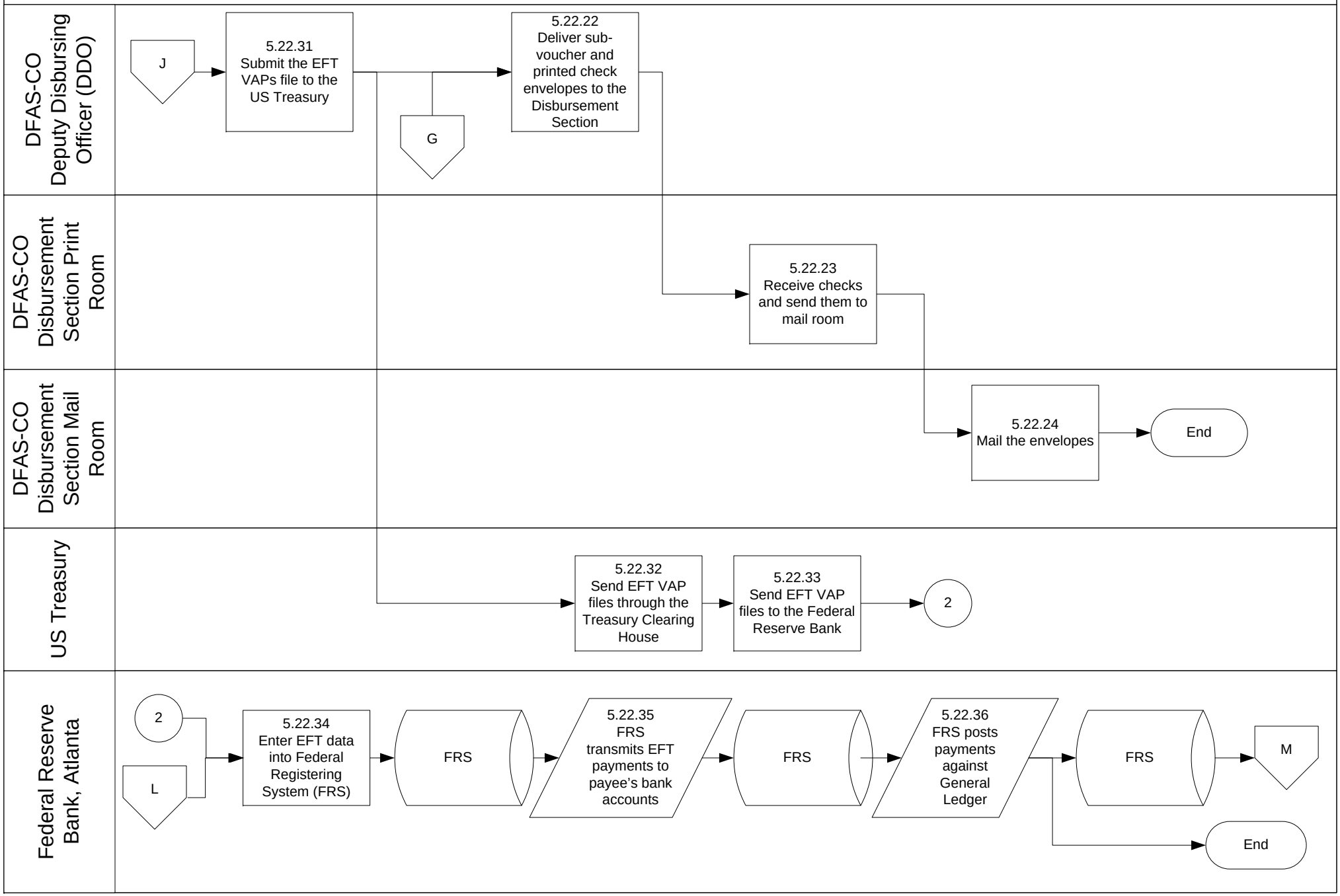
5. LIQUIDATIONS (ACCOUNTS PAYABLE)
5.22 MOCAS Disbursement, Page 2

PFL-0022

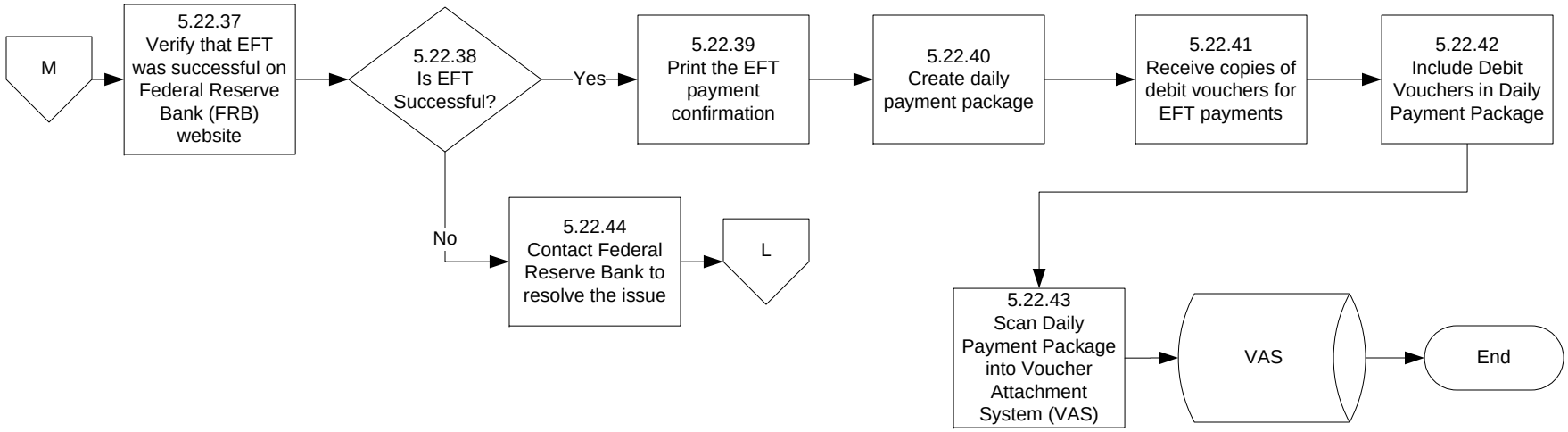



USMC Commands
D
5.22.49 Is this an authorized payment?
No
Yes
5.22.51 Reverse the obligation out of SABRS
SABRS
5.22.52 Delete the transaction in MOCAS
MOCAS
End
5.22.50 Enter the payment request into MOCAS
MOCAS
F
DFAS-CO Disbursement Section Technician
E
MOCAS OLRV
5.22.12 Create Large Dollar Notification report and send to Treasury
5.22.13 Prepare a Check Printing report
5.22.14 Submit Check Printing Report to Printing Section
5.22.18 Match the corresponding sub-voucher with the correct check
5.22.19 Place the sub-voucher and printed check in an envelope
5.22.20 Submit the sub-voucher and check to the Disbursement Section Deputy Disbursing Officer
K
DFAS-CO Printing Section Technician
5.22.15 Receive Check Printing Report
5.22.16 Print checks listed on the Check Printing Report
5.22.17 Deliver printed checks to the Disbursing Section Technician
DFAS-CO Deputy Disbursing Officer (DDO)
5.22.21 Receive Sub-voucher and printed checks envelope
G


DFAS-CO Entitlements Section Pre-Validation Technician
DFAS-CO Disbursement Section Technician
DFAS-CO Deputy Disbursing Officer (DDO)
I
H
5.22.27 Do adjusted reports match VAPs?
No
Yes
5.22.28 Submit verified reports to DDO
5.22.46 Contact Entitlements Section for resolution
5.22.29 Are the VAPs correct?
Yes
5.22D
5.22.30 Approve and sign VAPs
J
No
5.22.45 Notify Disbursement Technician of errors
K


DFAS-CO Deputy Disbursing Officer (DDO)
J
5.22.31 Submit the EFT VAPs file to the US Treasury
G
5.22.22 Deliver sub-voucher and printed check envelopes to the Disbursement Section
DFAS-CO Disbursement Section Print Room
5.22.23 Receive checks and send them to mail room
DFAS-CO Disbursement Section Mail Room
5.22.24 Mail the envelopes
End
US Treasury
5.22.32 Send EFT VAP files through the Treasury Clearing House
5.22.33 Send EFT VAP files to the Federal Reserve Bank
2
Federal Reserve Bank, Atlanta
2
L
5.22.34 Enter EFT data into Federal Registering System (FRS)
FRS
5.22.35 FRS transmits EFT payments to payee's bank accounts
FRS
5.22.36 FRS posts payments against General Ledger
FRS
M
End

DFAS-CO Disbursement Section Technician



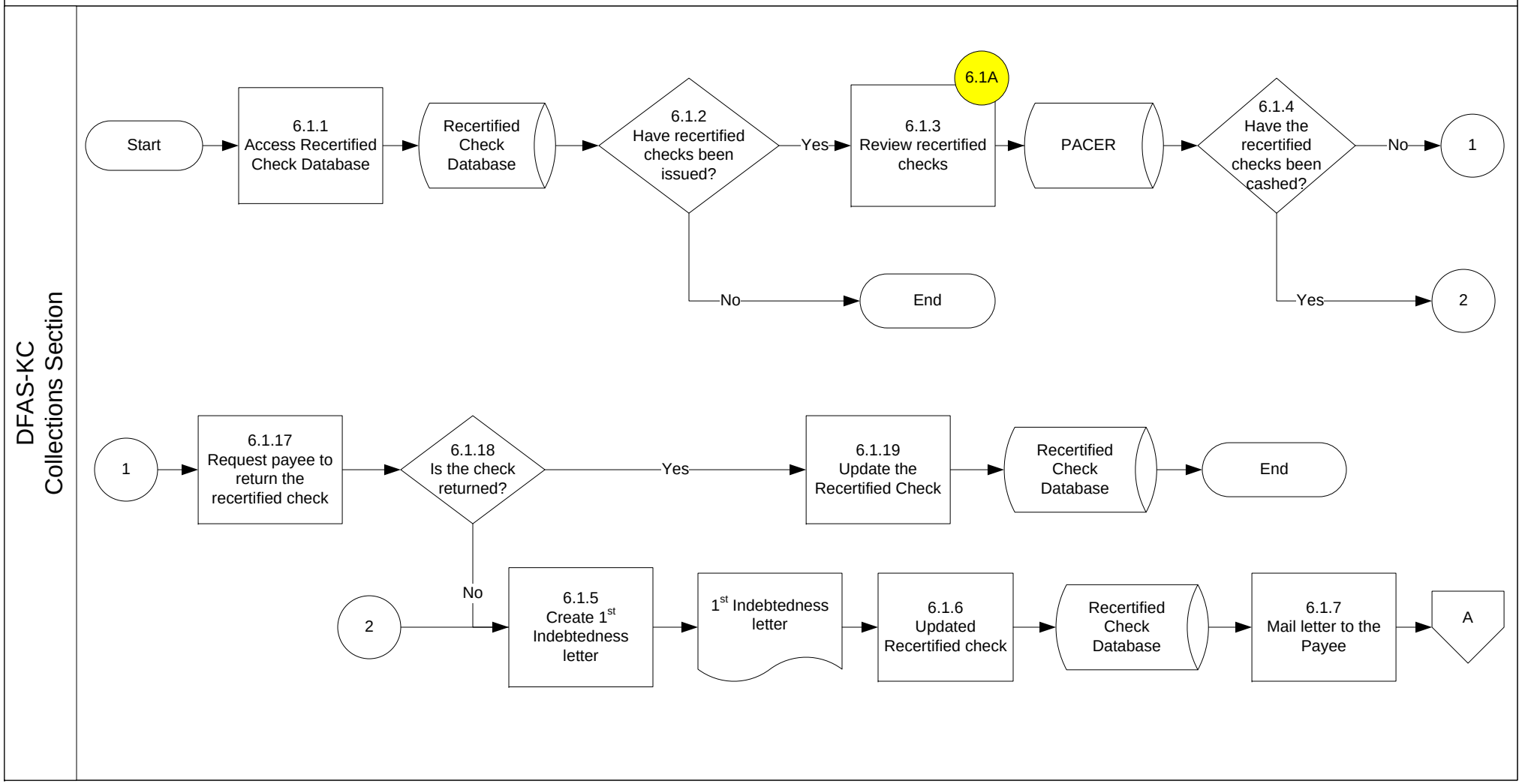
Process Flow Index

Process		**Page #**
6. Collections		
PFK-0003	Recertified Checks Collection	219
PFK-0004	Collect Negotiable Instrument	221
PFK-0005	Dishonored Checks (Disbursements and Collections)	222
PFK-0006	EFT Rejects and Returns (Disbursements and Collections)	224
PFK-0007	Returned and Undelivered Checks	225
PFK-0008	Record Collection	226
PFK-0009	Returned Bonds	227
PFK-0010	Amend Reimbursable	229
PFK-0011	Collect Reimbursable	231
PFK-0012	Age and Collect Private Party Reimbursable or Out of Service Receivable	233
PFK-0013	Collect Foreign Military Sales	249
PFK-0014	Collect Travel AR (Accounts Receivable)	250
PFK-0001	Collect Jury Duty Receivable (Accounts Receivable)	252
PFK-0016	Collect Miscellaneous Receivable (Accounts Receivable)	253
PFK-0017	Closeout Reimbursable (Accounts Receivable)	256

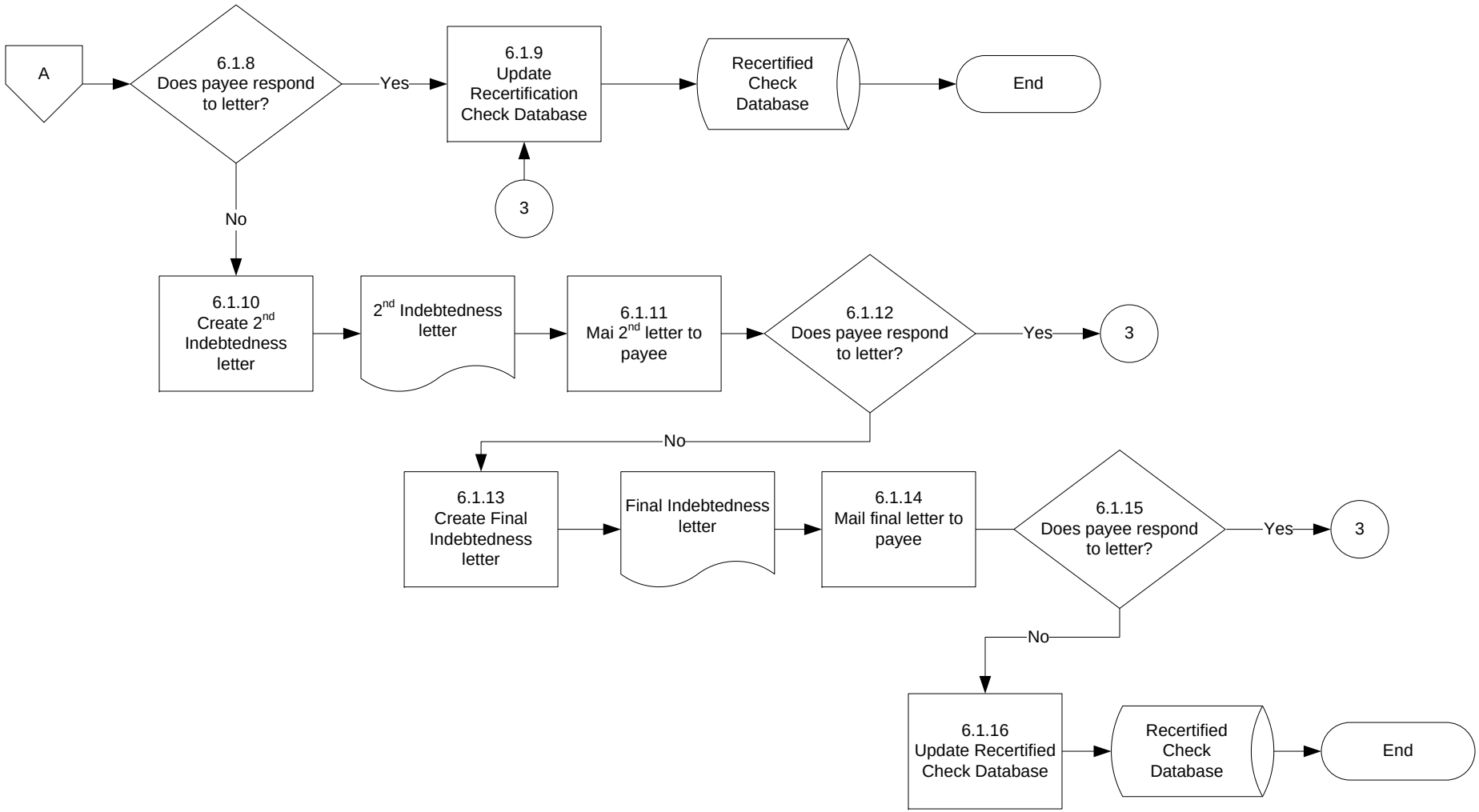
6. Collections

6.1 Recertified Check Collection, Page 1

PFK-0003

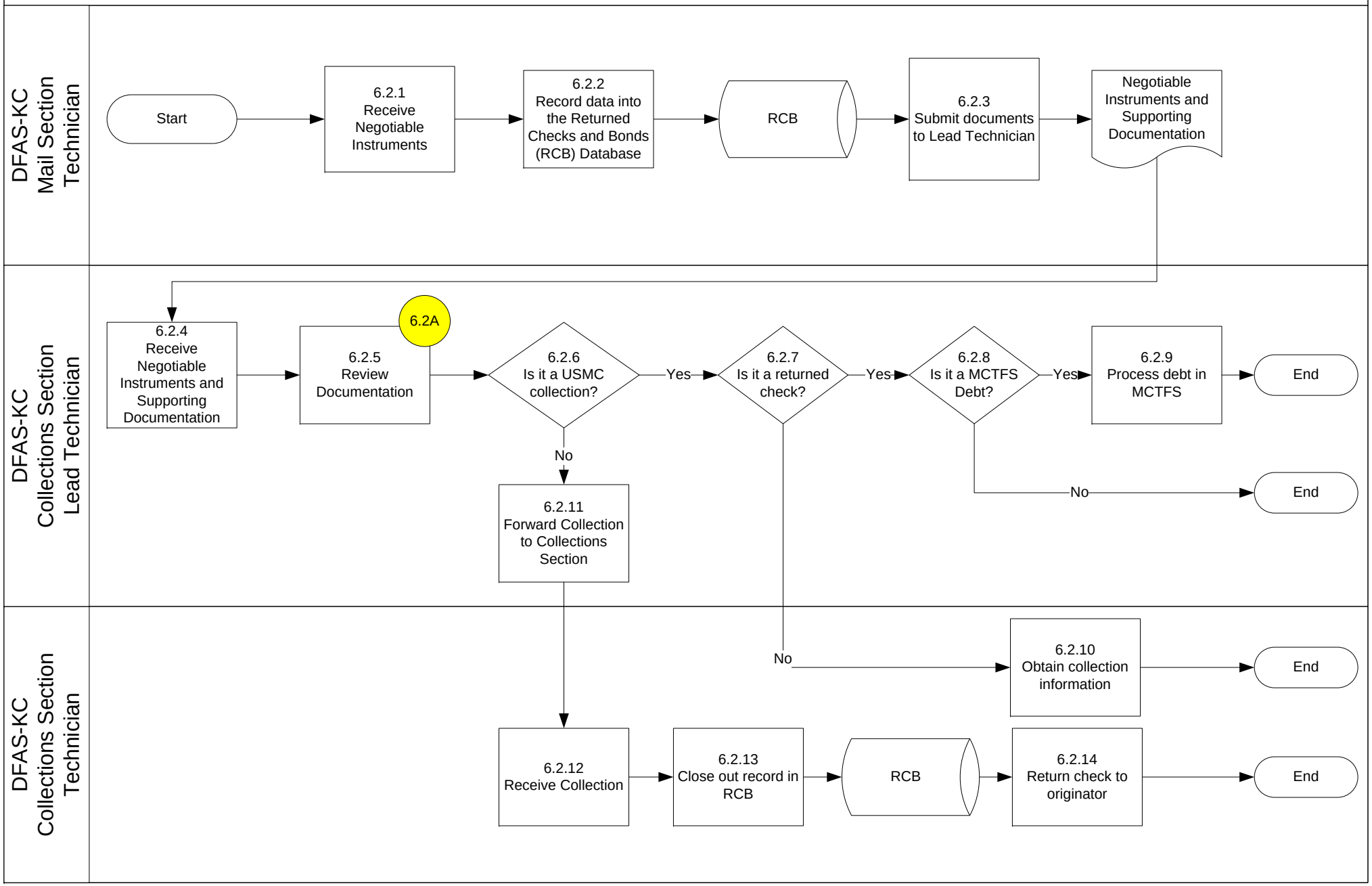


DFAS-KC
Collections Section



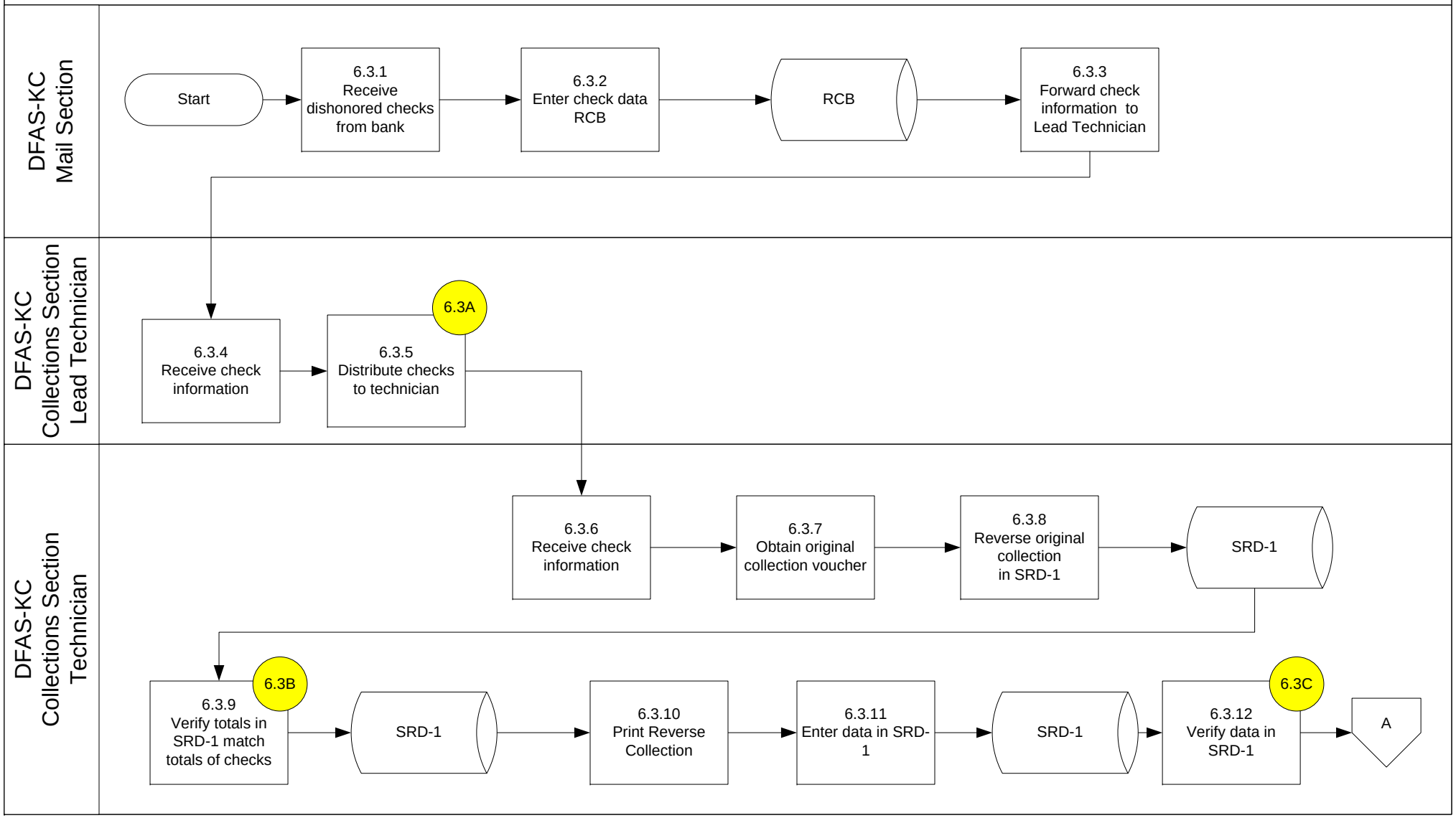
6. Collections
6.2 Collect Negotiable Instrument

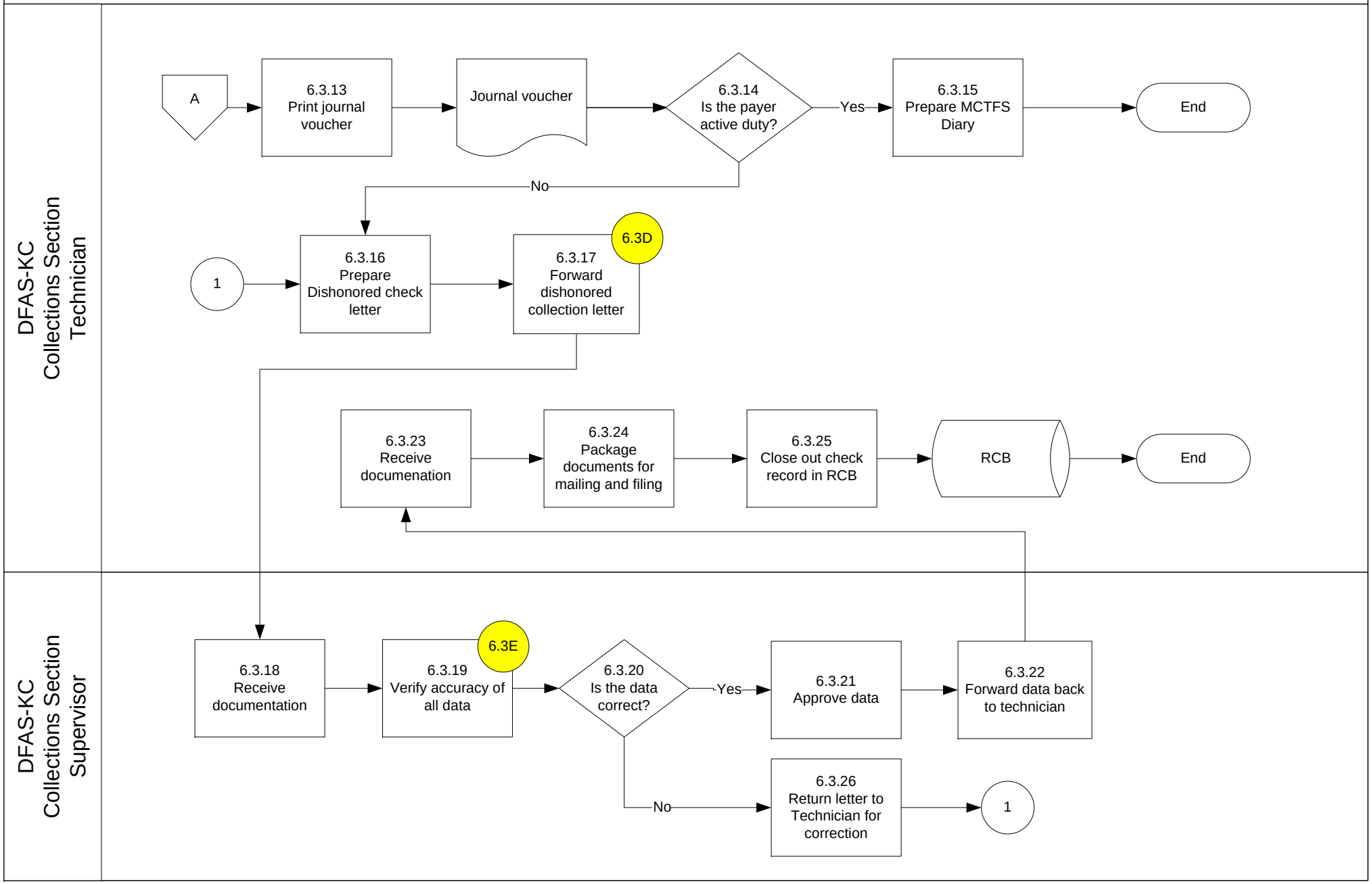
PFK-0004

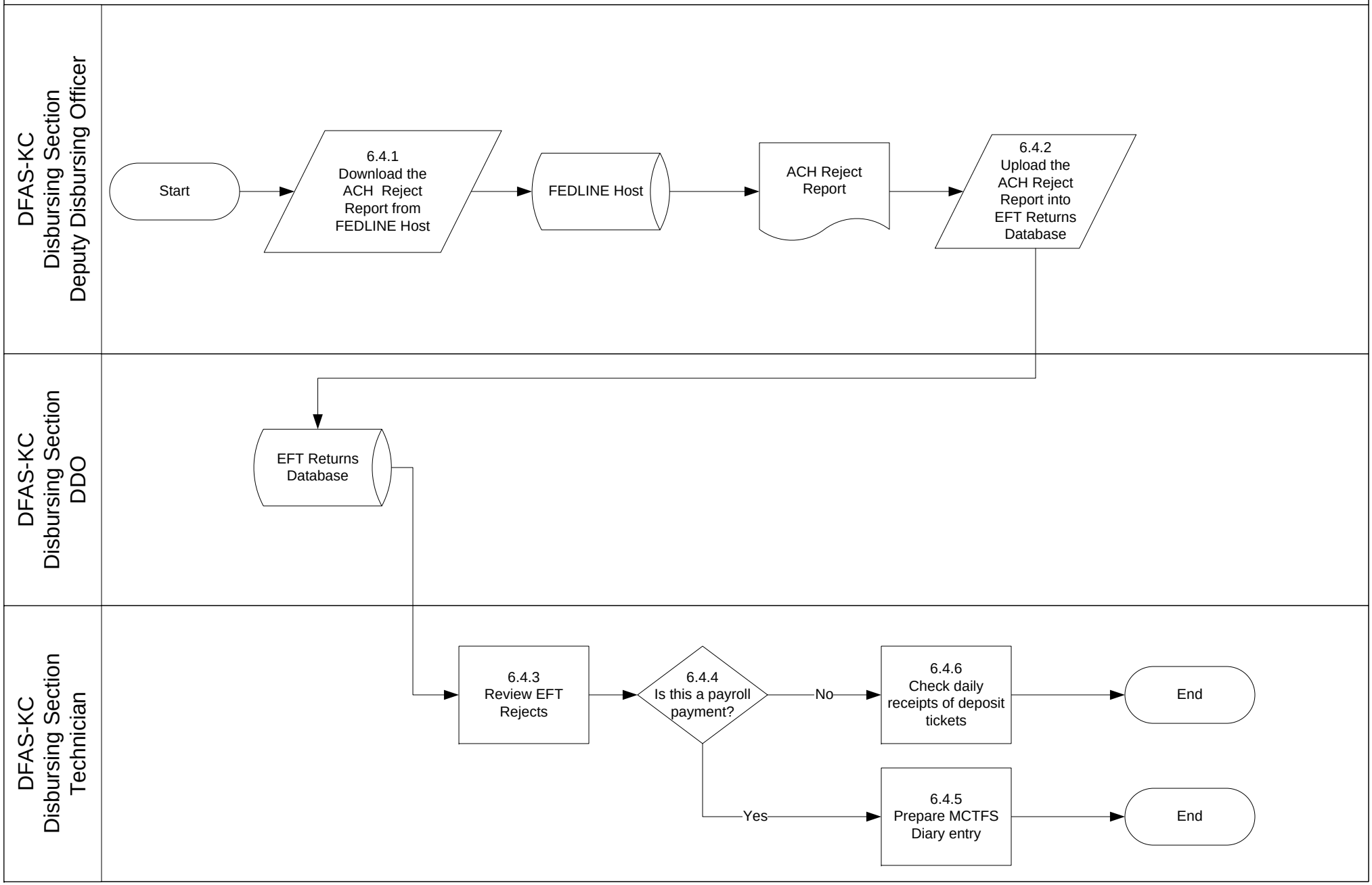


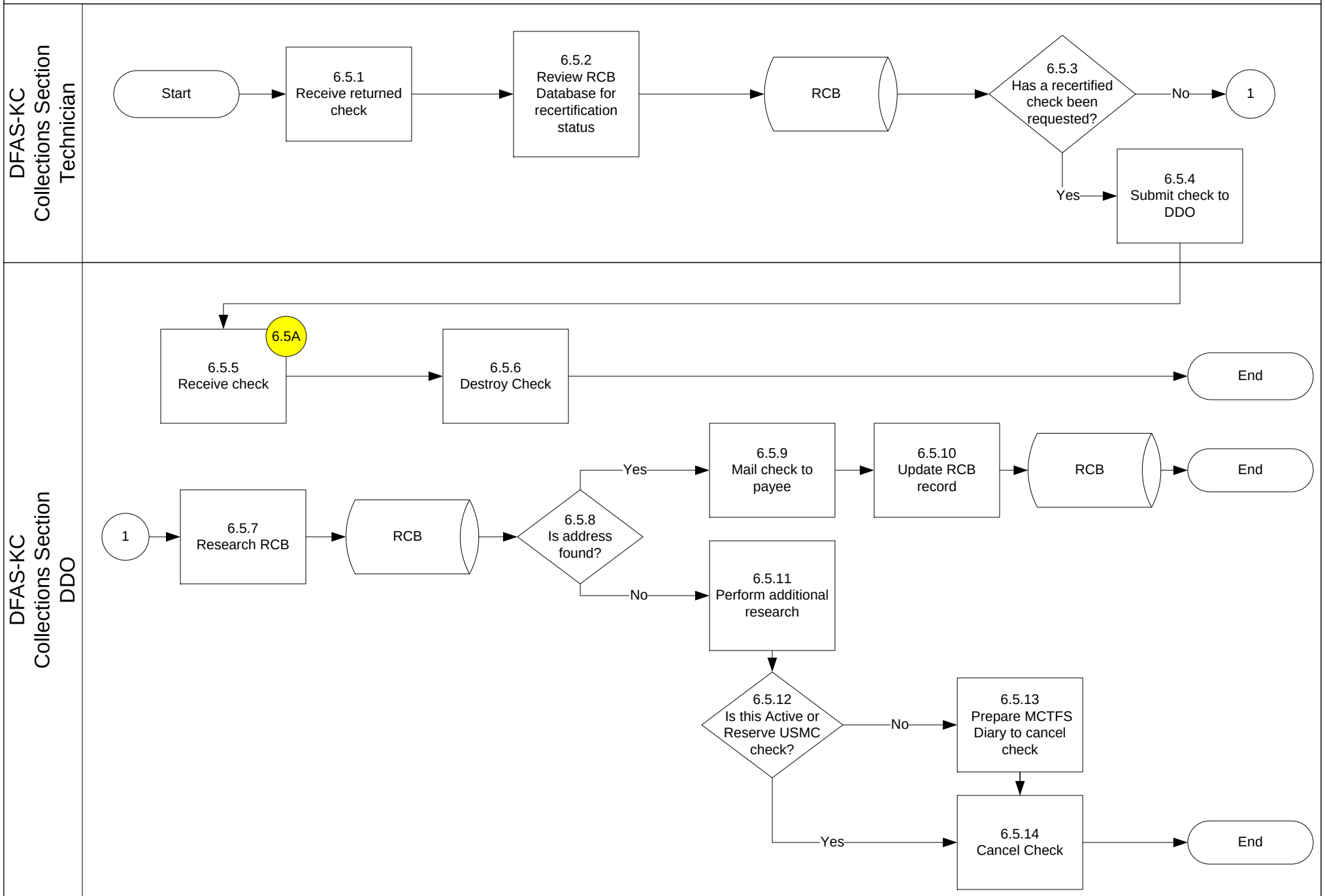
6. Collections Process
6.3 Dishonored Checks, Page 1

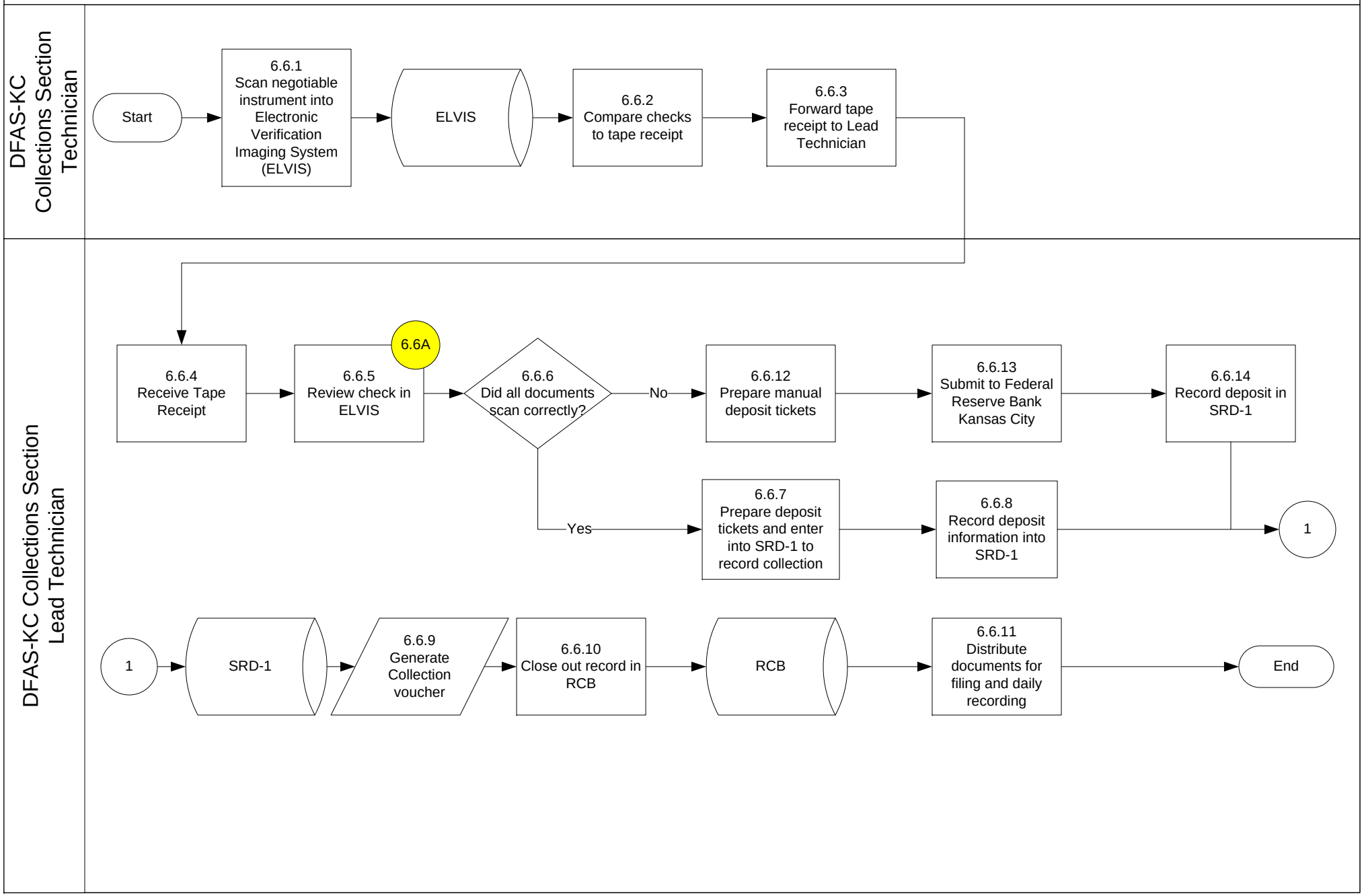
PFK-0005

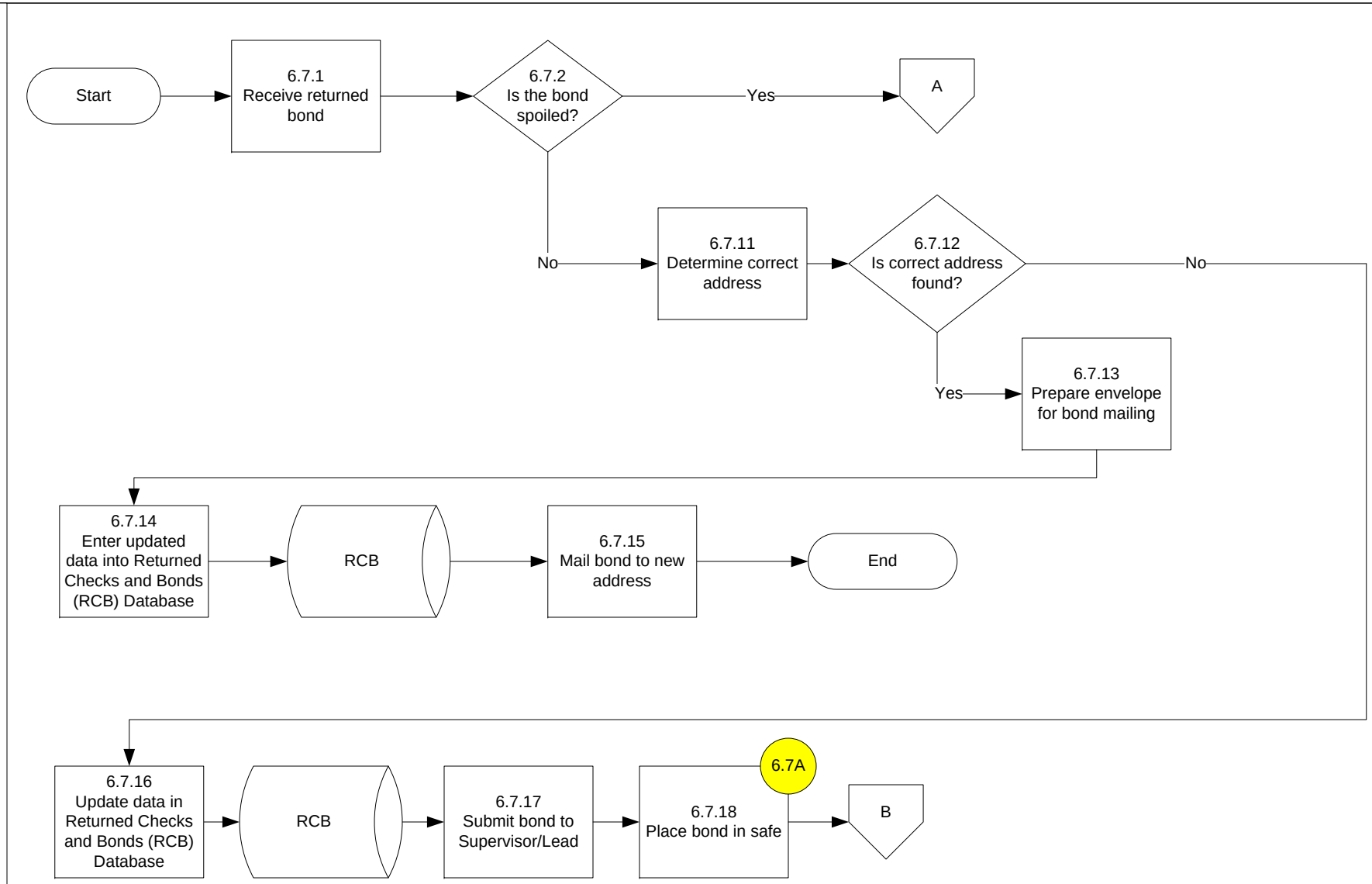


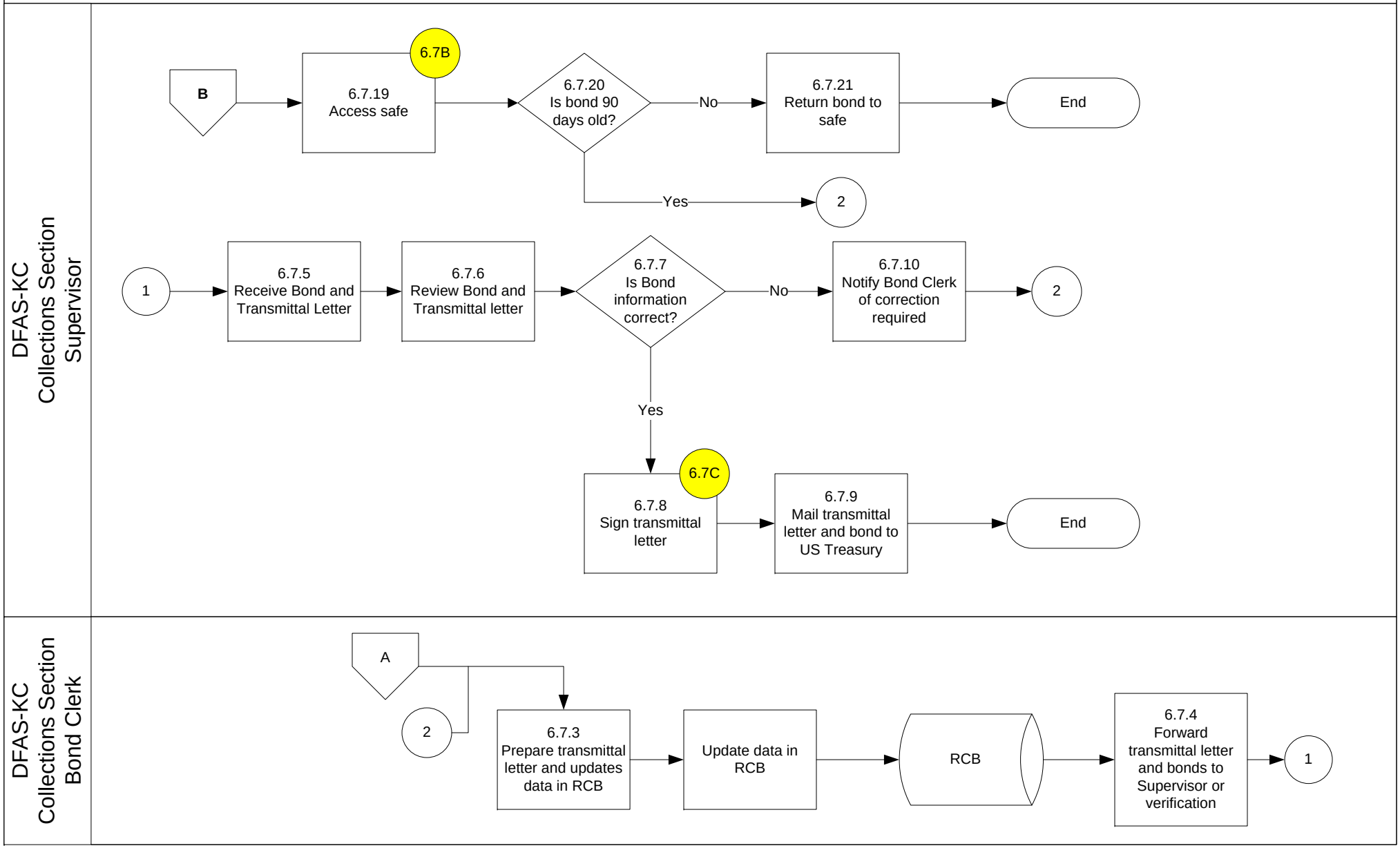

DFAS-KC Collections Section Technician
A
6.3.13 Print journal voucher
Journal voucher
6.3.14 Is the payer active duty?
Yes
6.3.15 Prepare MCTFS Diary
End
No
1
6.3.16 Prepare Dishonored check letter
6.3.17 Forward dishonored collection letter
6.3D
6.3.23 Receive documenation
6.3.24 Package documents for mailing and filing
6.3.25 Close out check record in RCB
RCB
End
DFAS-KC Collections Section Supervisor
6.3.18 Receive documentation
6.3.19 Verify accuracy of all data
6.3E
6.3.20 Is the data correct?
Yes
6.3.21 Approve data
6.3.22 Forward data back to technician
No
6.3.26 Return letter to Technician for correction
1


DFAS-KC
Disbursing Section
Deputy Disbursing Officer
Start
6.4.1
Download the ACH Reject Report from FEDLINE Host
FEDLINE Host
ACH Reject Report
6.4.2
Upload the ACH Reject Report into EFT Returns Database
DFAS-KC
Disbursing Section
DDO
EFT Returns Database
DFAS-KC
Disbursing Section
Technician
6.4.3
Review EFT Rejects
6.4.4
Is this a payroll payment?
No
6.4.6
Check daily receipts of deposit tickets
End
Yes
6.4.5
Prepare MCTFS Diary entry
End


DFAS-KC Collections Section Technician
DFAS-KC Collections Section DDO
Start
6.5.1 Receive returned check
6.5.2 Review RCB Database for recertification status
RCB
6.5.3 Has a recertified check been requested?
No
1
Yes
6.5.4 Submit check to DDO
6.5A
6.5.5 Receive check
6.5.6 Destroy Check
End
1
6.5.7 Research RCB
RCB
6.5.8 Is address found?
Yes
6.5.9 Mail check to payee
6.5.10 Update RCB record
RCB
End
No
6.5.11 Perform additional research
6.5.12 Is this Active or Reserve USMC check?
No
6.5.13 Prepare MCTFS Diary to cancel check
Yes
6.5.14 Cancel Check
End


DFAS-KC Collections Section Technician
Start
6.6.1 Scan negotiable instrument into Electronic Verification Imaging System (ELVIS)
ELVIS
6.6.2 Compare checks to tape receipt
6.6.3 Forward tape receipt to Lead Technician
DFAS-KC Collections Section Lead Technician
6.6.4 Receive Tape Receipt
6.6.5 Review check in ELVIS
6.6A
6.6.6 Did all documents scan correctly?
No
6.6.12 Prepare manual deposit tickets
6.6.13 Submit to Federal Reserve Bank Kansas City
6.6.14 Record deposit in SRD-1
Yes
6.6.7 Prepare deposit tickets and enter into SRD-1 to record collection
6.6.8 Record deposit information into SRD-1
1
1
SRD-1
6.6.9 Generate Collection voucher
6.6.10 Close out record in RCB
RCB
6.6.11 Distribute documents for filing and daily recording
End

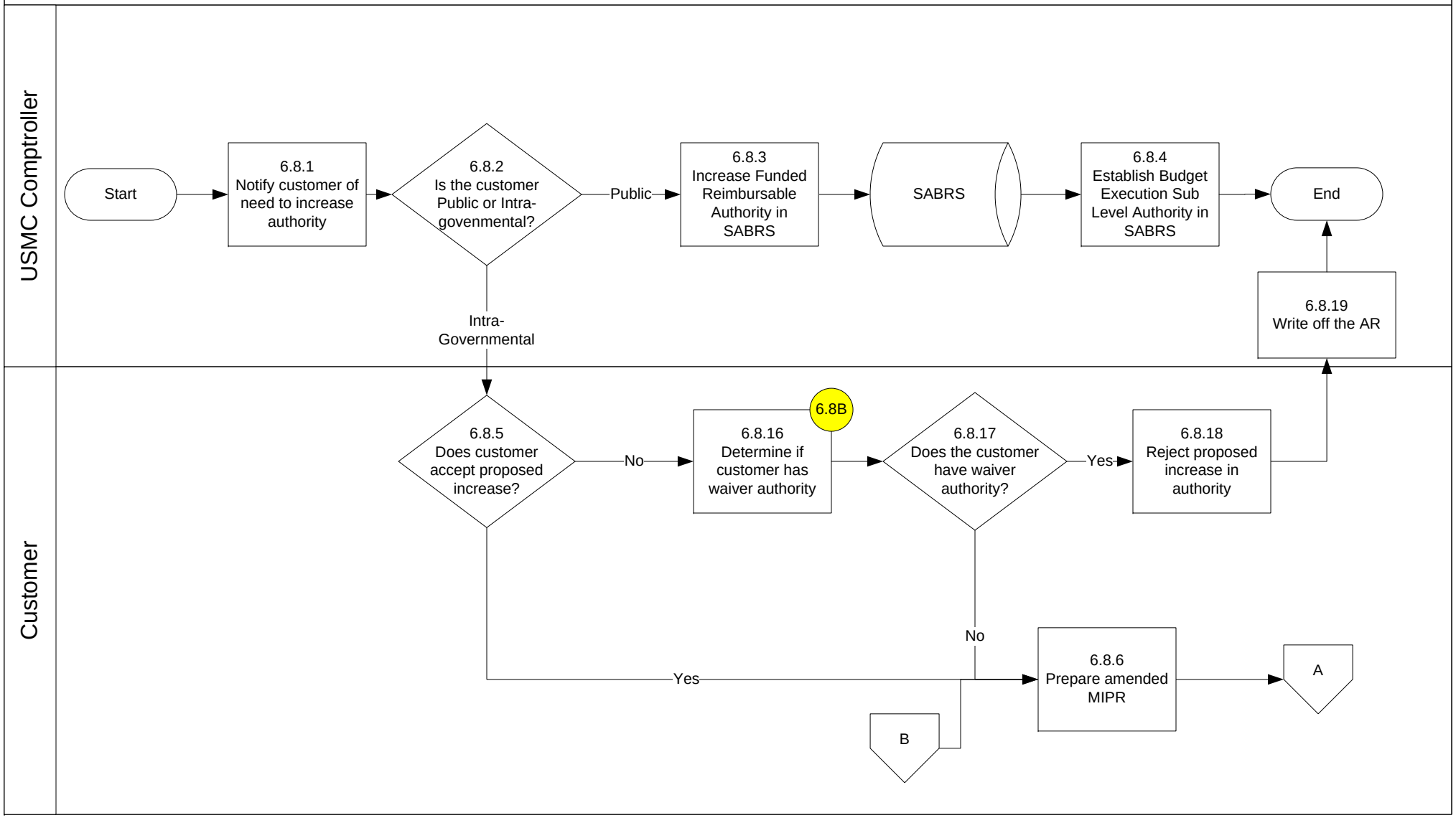

DFAS-KC
Collections Section
Bond Clerk
Start
6.7.1
Receive returned bond
6.7.2
Is the bond spoiled?
Yes
A
No
6.7.11
Determine correct address
6.7.12
Is correct address found?
No
Yes
6.7.13
Prepare envelope for bond mailing
6.7.14
Enter updated data into Returned Checks and Bonds (RCB) Database
RCB
6.7.15
Mail bond to new address
End
6.7.16
Update data in Returned Checks and Bonds (RCB) Database
RCB
6.7.17
Submit bond to Supervisor/Lead
6.7A
6.7.18
Place bond in safe
B

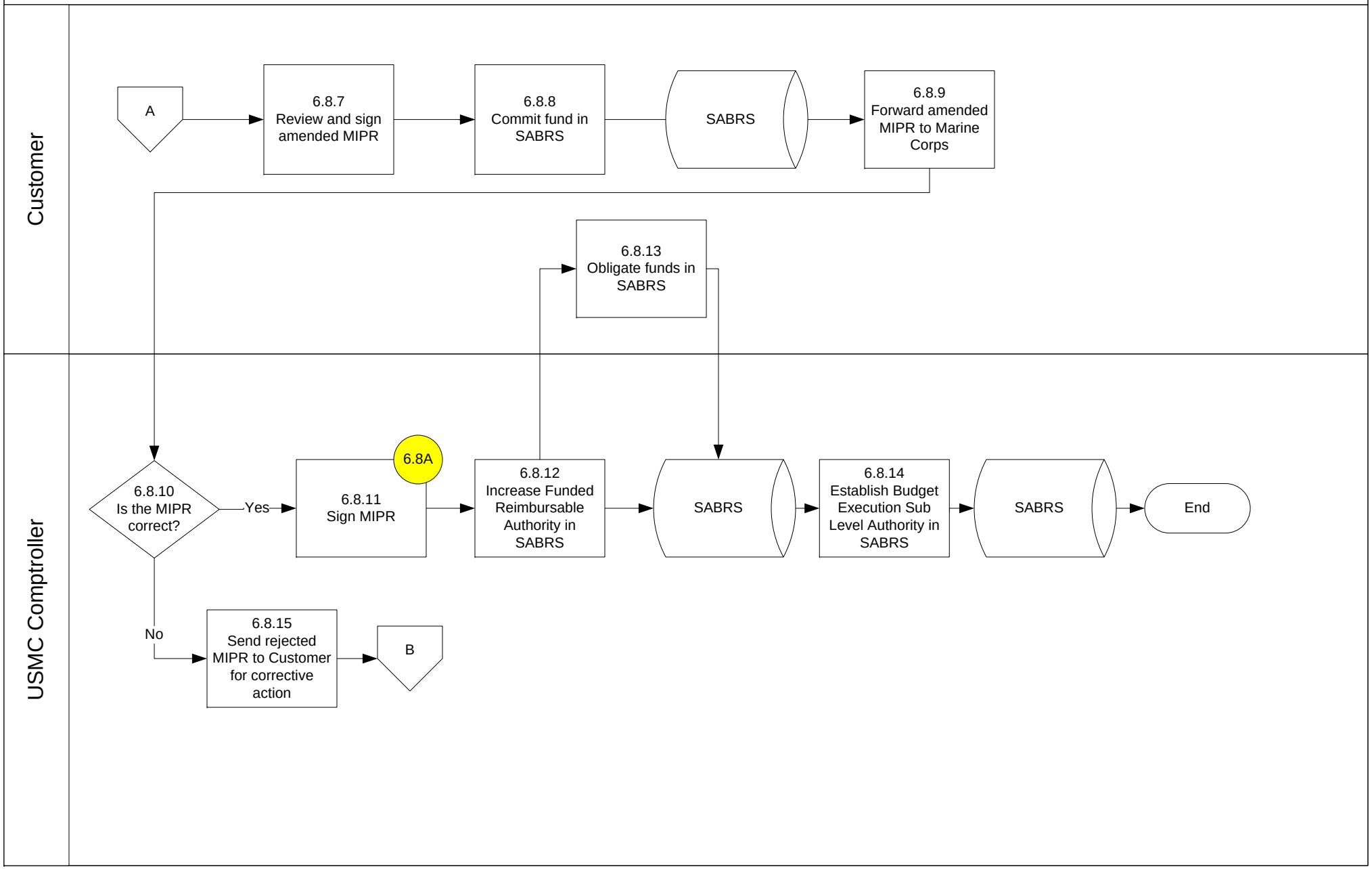

DFAS-KC Collections Section Supervisor
B
6.7B
6.7.19 Access safe
6.7.20 Is bond 90 days old?
No
6.7.21 Return bond to safe
End
Yes
2
1
6.7.5 Receive Bond and Transmittal Letter
6.7.6 Review Bond and Transmittal letter
6.7.7 Is Bond information correct?
No
6.7.10 Notify Bond Clerk of correction required
2
Yes
6.7C
6.7.8 Sign transmittal letter
6.7.9 Mail transmittal letter and bond to US Treasury
End
DFAS-KC Collections Section Bond Clerk
A
2
6.7.3 Prepare transmittal letter and updates data in RCB
Update data in RCB
RCB
6.7.4 Forward transmittal letter and bonds to Supervisor or verification
1

6. Collections

6.8 Amend Reimbursable, Page 1

PFK-0010

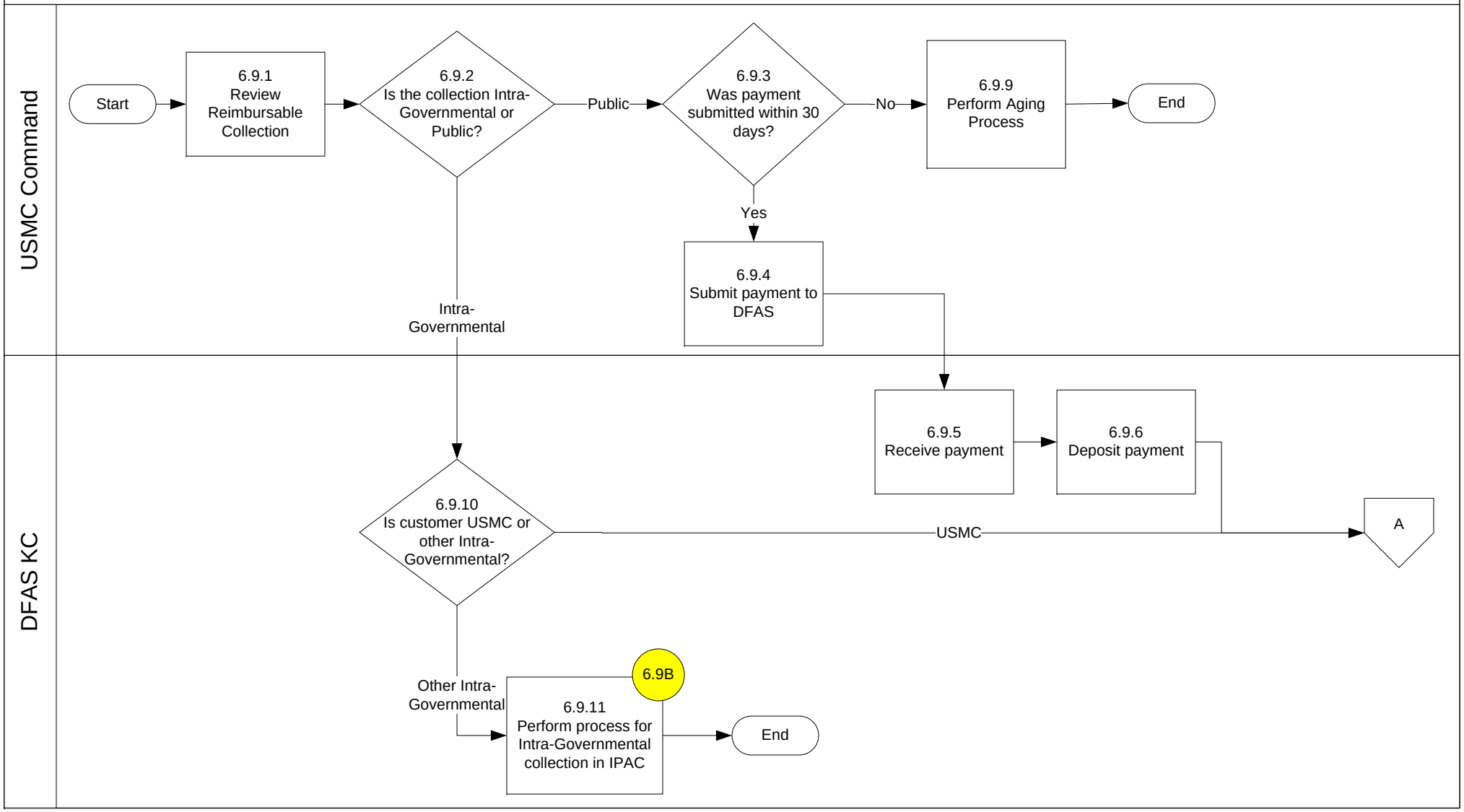



Customer
USMC Comptroller
A
6.8.7 Review and sign amended MIPR
6.8.8 Commit fund in SABRS
SABRS
6.8.9 Forward amended MIPR to Marine Corps
6.8.13 Obligate funds in SABRS
6.8.10 Is the MIPR correct?
Yes
No
6.8A
6.8.11 Sign MIPR
6.8.12 Increase Funded Reimbursable Authority in SABRS
SABRS
6.8.14 Establish Budget Execution Sub Level Authority in SABRS
SABRS
End
6.8.15 Send rejected MIPR to Customer for corrective action
B

6. Collections

6.9 Collect Reimbursable, Page 1

PFK-0011

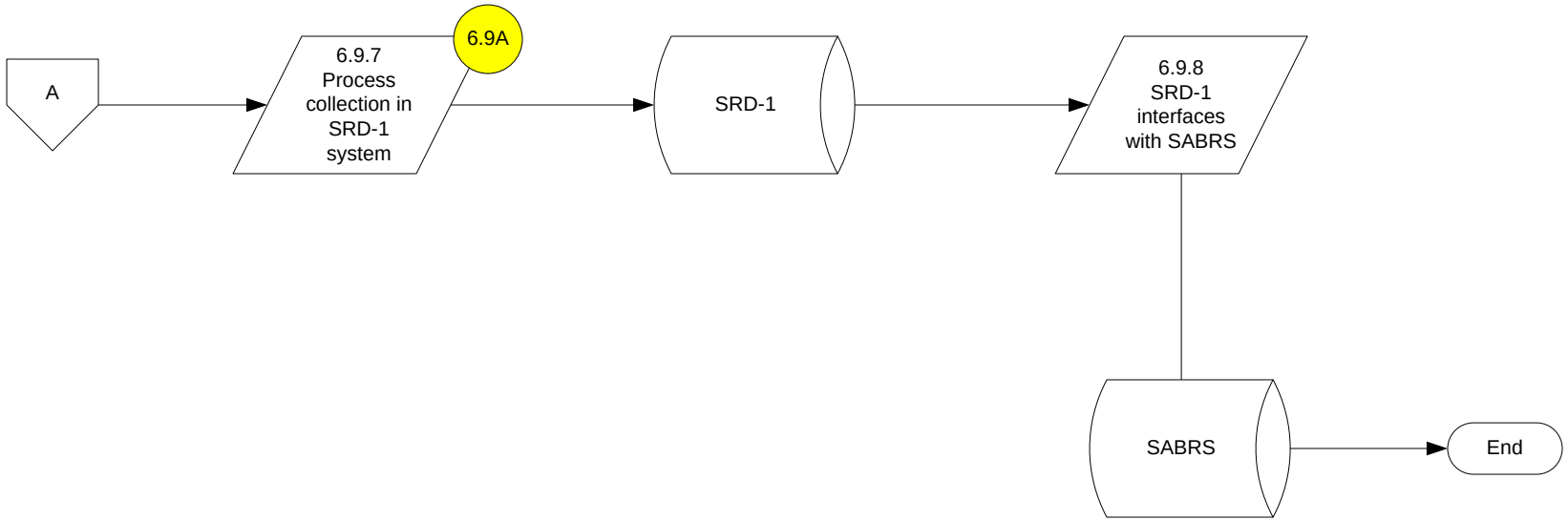


6. Collections

6.9 Collect Reimbursable, Page 2

PFK-0011

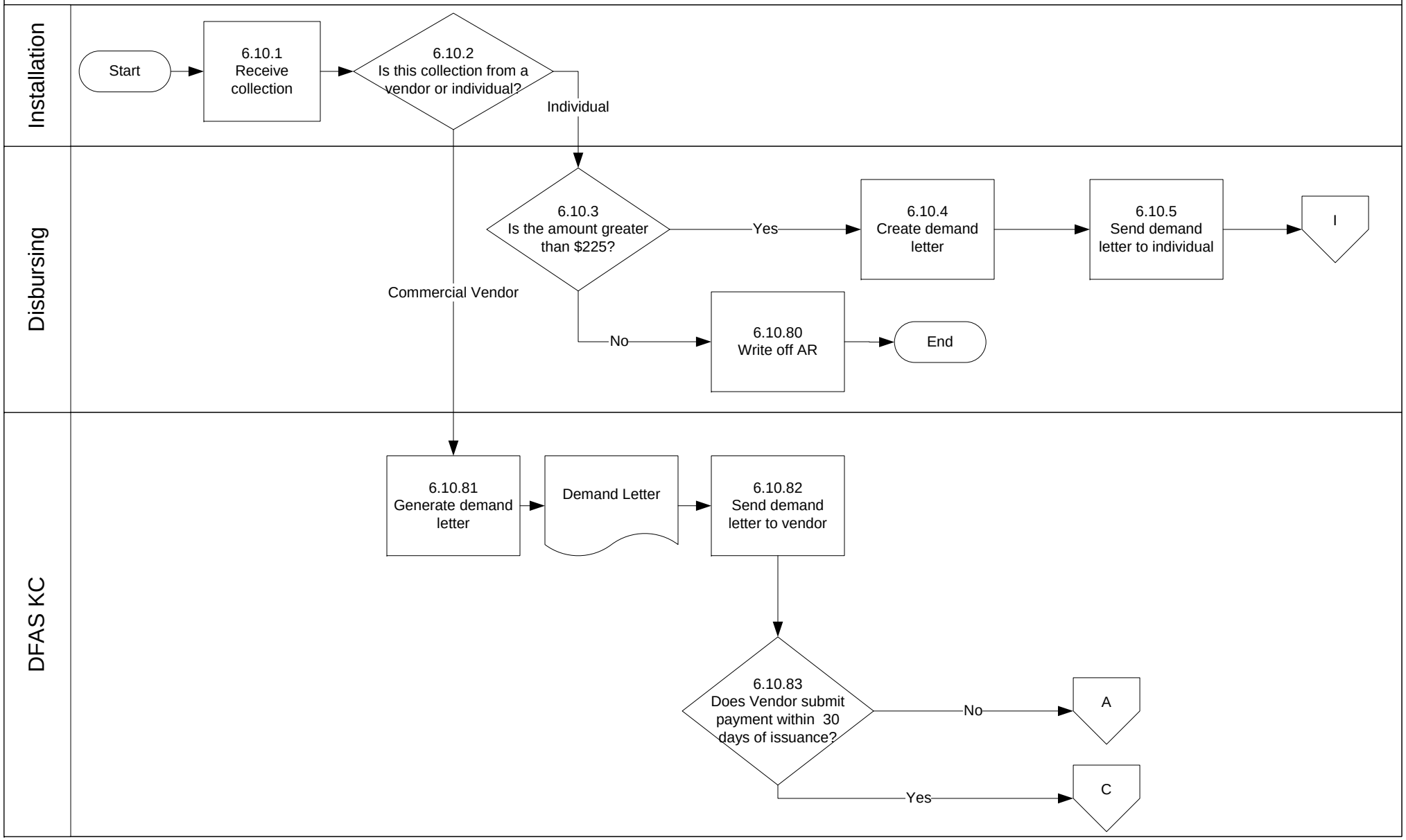
DFAS KC

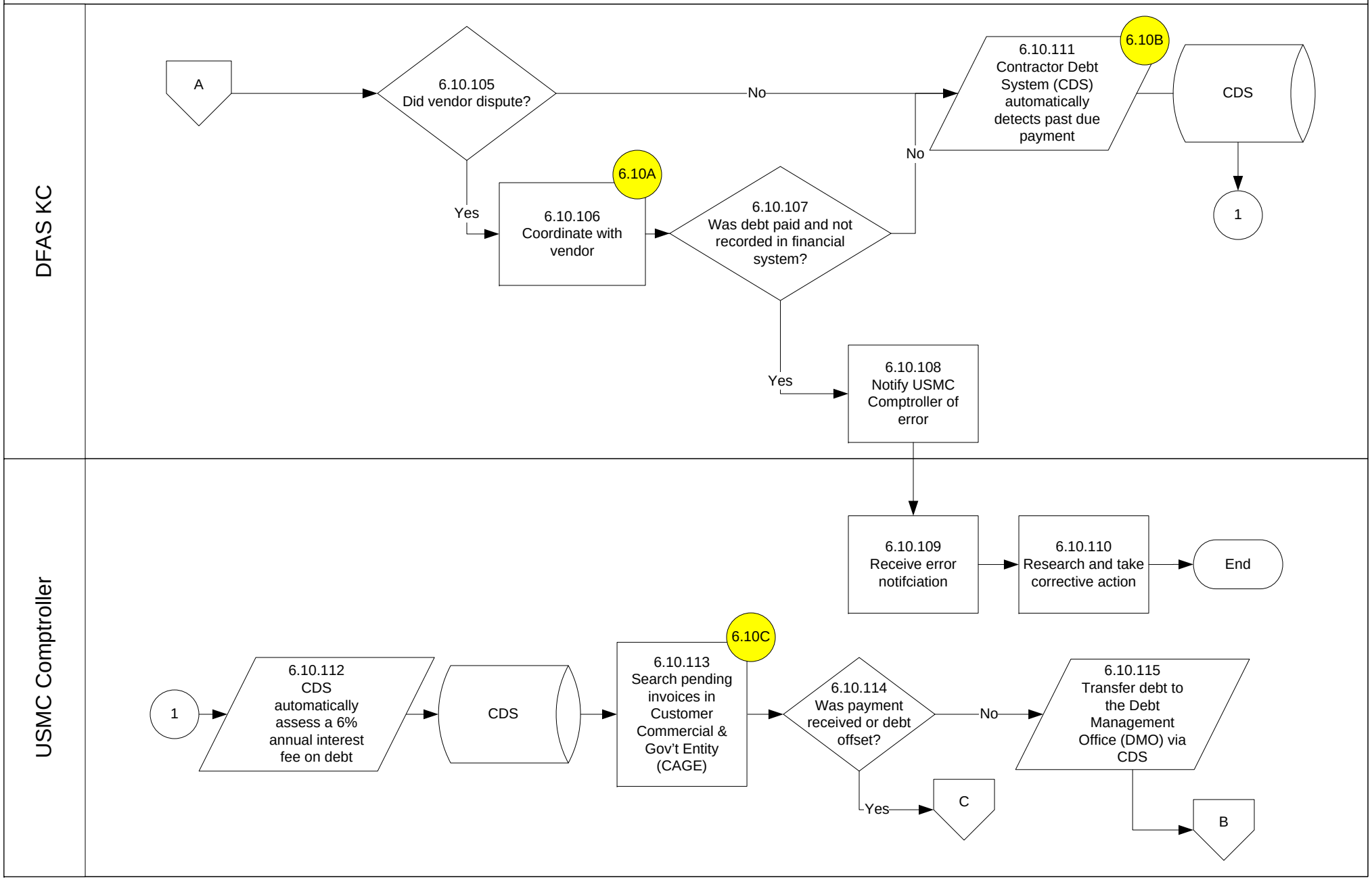


6. Collections

6.10 Age and Collect Public Reimbursable or Out of Service Receivable, Page 1

PFK-0012

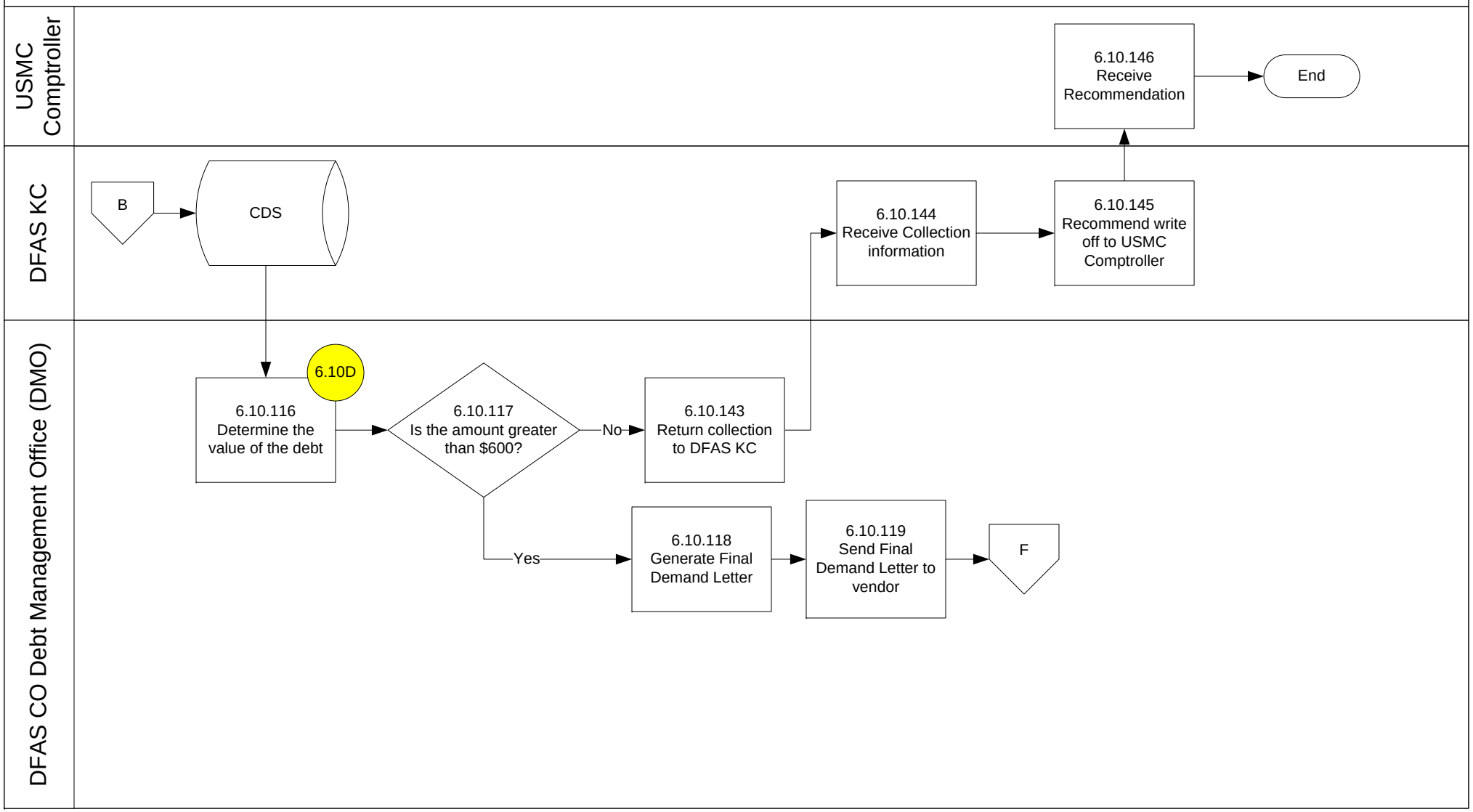


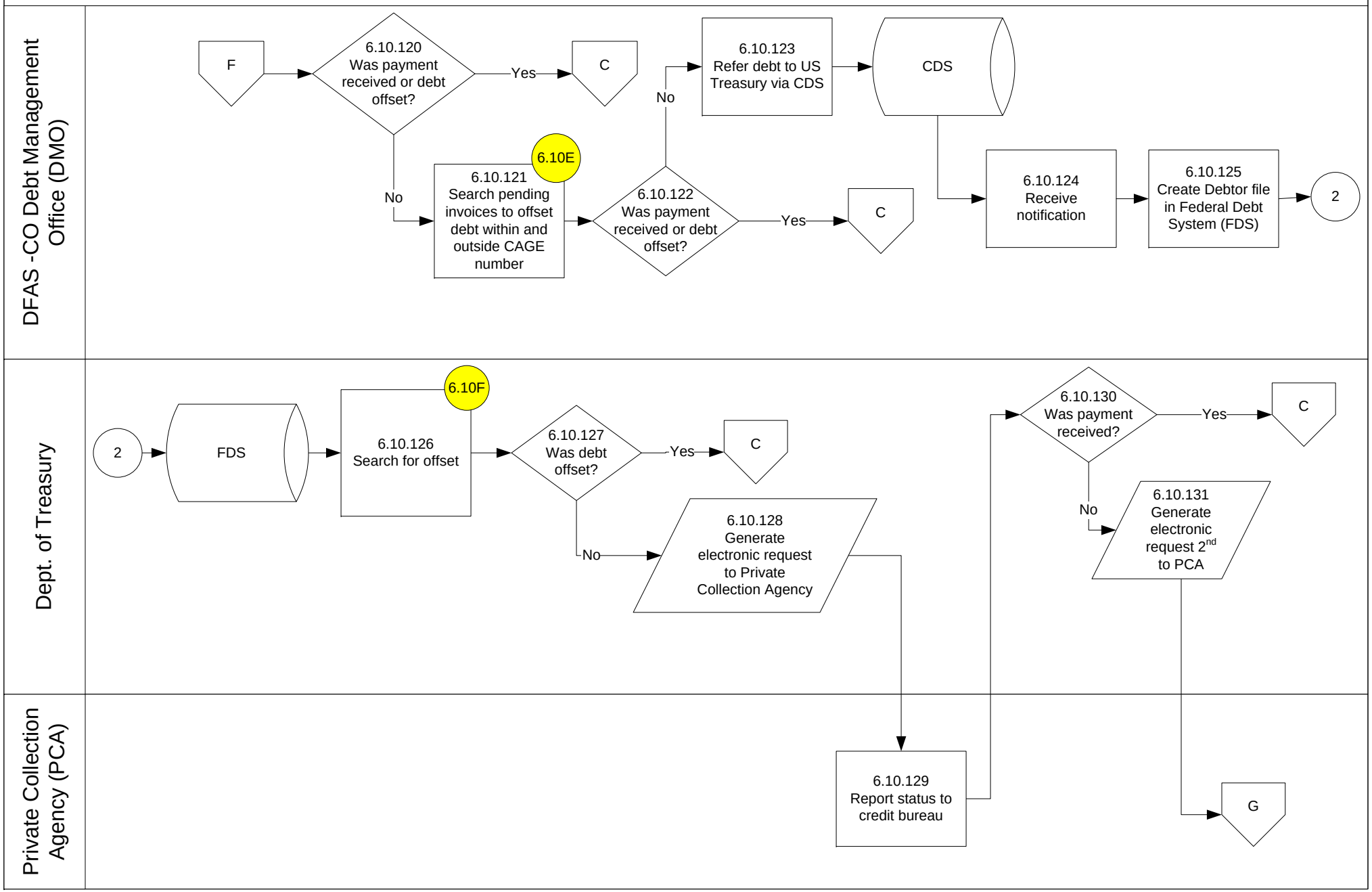

DFAS KC
A
6.10.105
Did vendor dispute?
No
Yes
6.10A
6.10.106
Coordinate with vendor
6.10.107
Was debt paid and not recorded in financial system?
No
Yes
6.10.108
Notify USMC Comptroller of error
6.10B
6.10.111
Contractor Debt System (CDS) automatically detects past due payment
CDS
1
USMC Comptroller
6.10.109
Receive error notifciation
6.10.110
Research and take corrective action
End
1
6.10.112
CDS automatically assess a 6% annual interest fee on debt
CDS
6.10C
6.10.113
Search pending invoices in Customer Commercial & Gov't Entity (CAGE)
6.10.114
Was payment received or debt offset?
No
Yes
C
6.10.115
Transfer debt to the Debt Management Office (DMO) via CDS
B

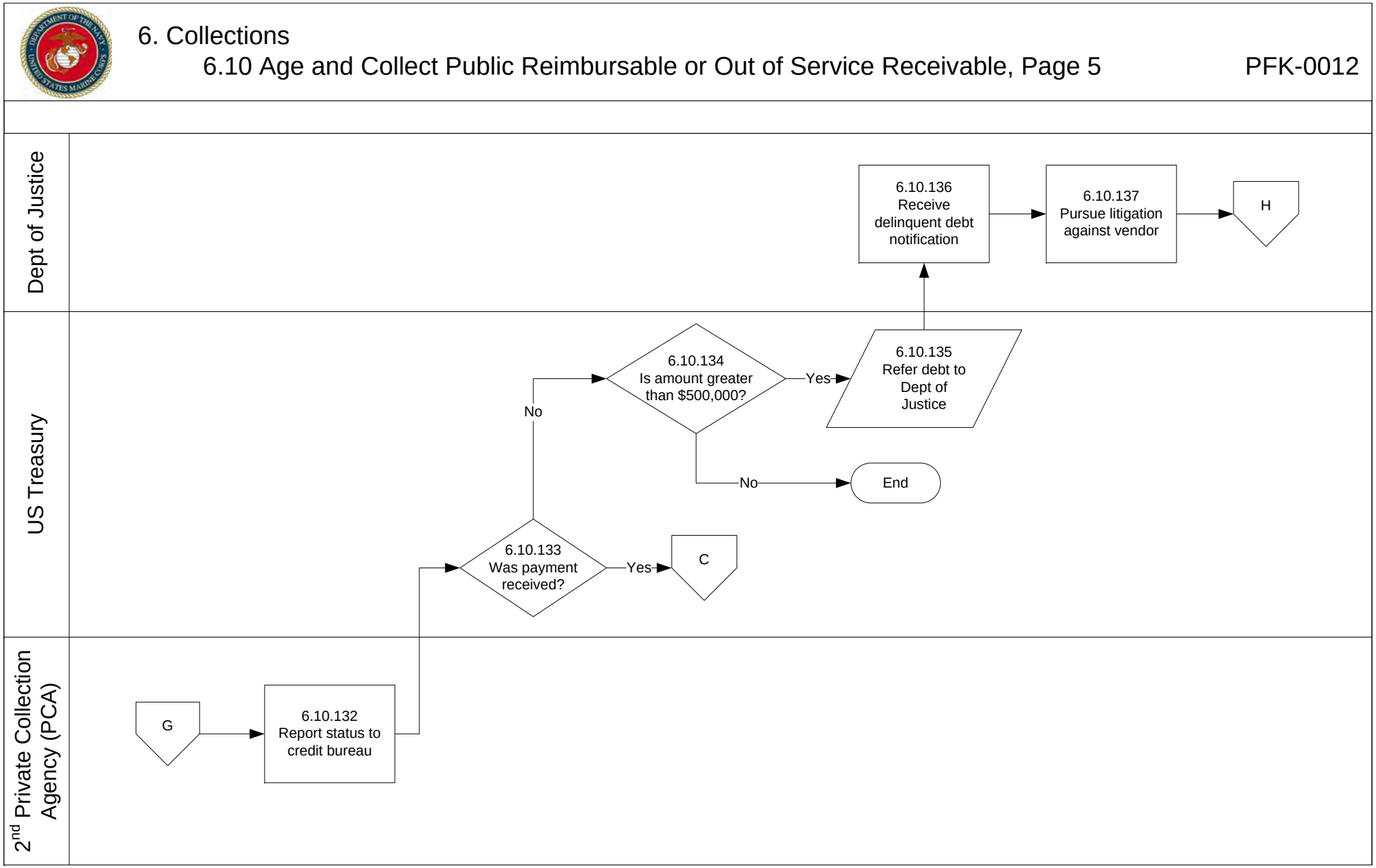
6. Collections

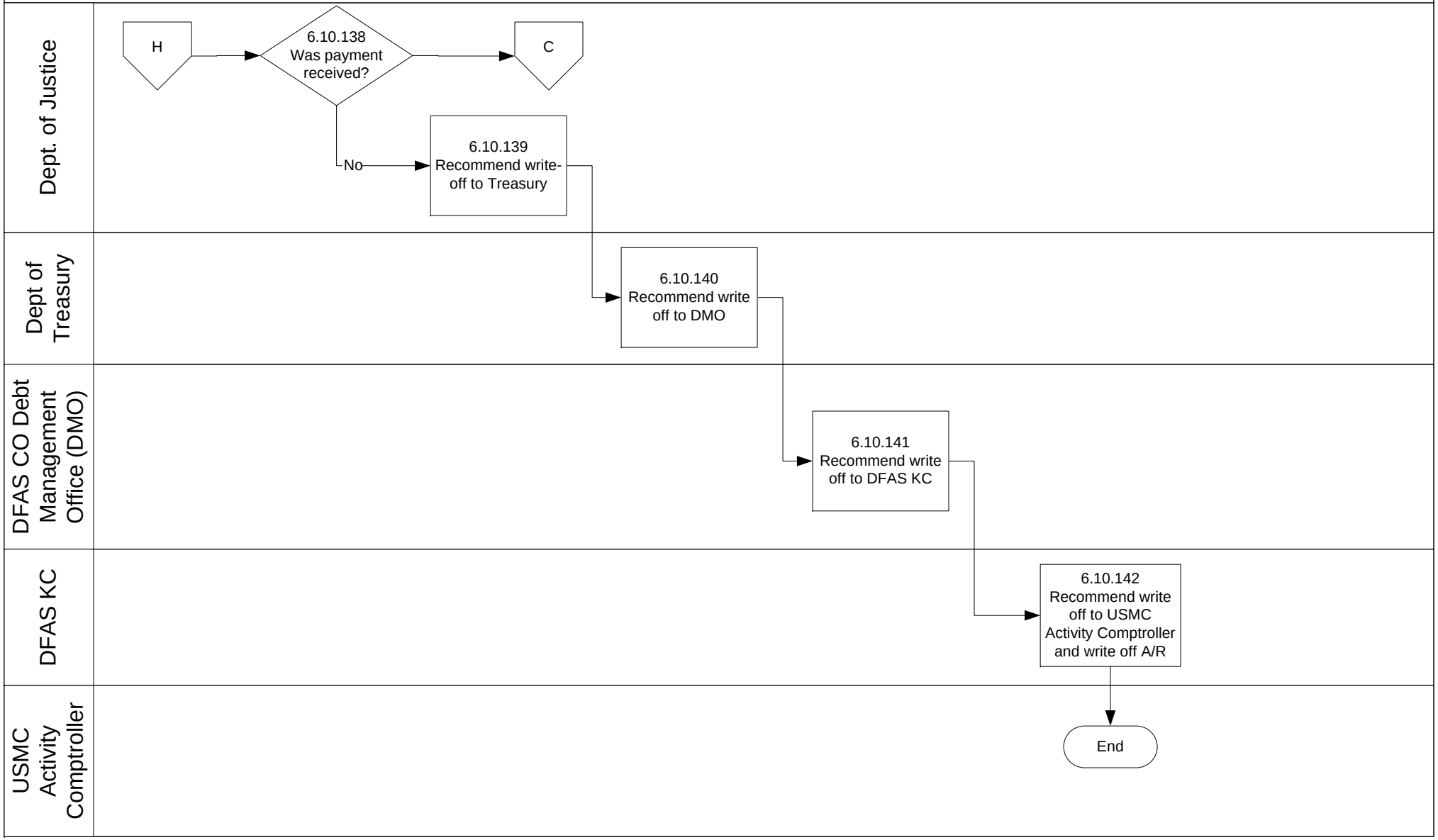
6.10 Age and Collect Public Reimbursable or Out of Service Receivable, Page 3

PFK-0012




DFAS -CO Debt Management Office (DMO)
F
6.10.120 Was payment received or debt offset?
Yes
C
No
6.10.121 Search pending invoices to offset debt within and outside CAGE number
6.10E
6.10.122 Was payment received or debt offset?
Yes
C
No
6.10.123 Refer debt to US Treasury via CDS
CDS
6.10.124 Receive notification
6.10.125 Create Debtor file in Federal Debt System (FDS)
2
Dept. of Treasury
2
FDS
6.10.126 Search for offset
6.10F
6.10.127 Was debt offset?
Yes
C
No
6.10.128 Generate electronic request to Private Collection Agency
6.10.130 Was payment received?
Yes
C
No
6.10.131 Generate electronic request 2nd to PCA
Private Collection Agency (PCA)
6.10.129 Report status to credit bureau
G

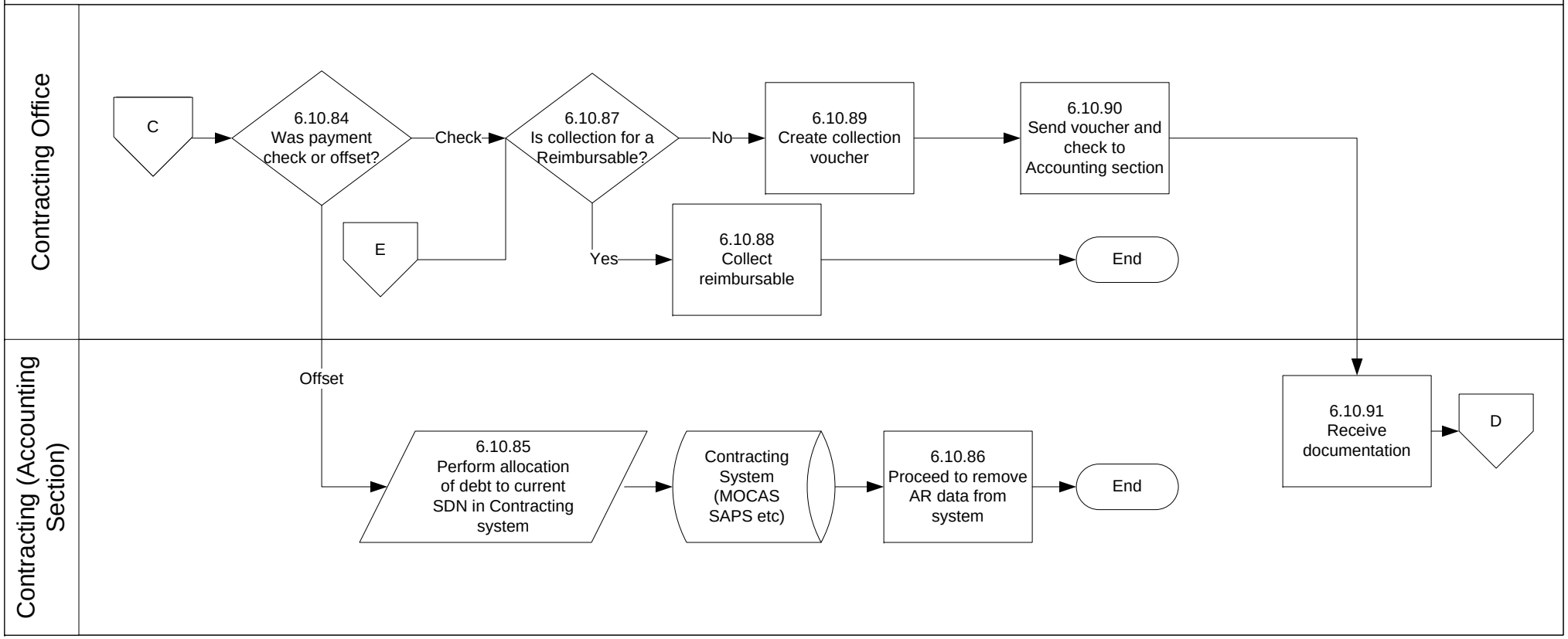

Dept of Justice
US Treasury
2nd Private Collection Agency (PCA)
G
6.10.132 Report status to credit bureau
6.10.133 Was payment received?
Yes
C
No
6.10.134 Is amount greater than $500,000?
Yes
6.10.135 Refer debt to Dept of Justice
No
End
6.10.136 Receive delinquent debt notification
6.10.137 Pursue litigation against vendor
H


Dept. of Justice
Dept of Treasury
DFAS CO Debt Management Office (DMO)
DFAS KC
USMC Activity Comptroller
H
6.10.138 Was payment received?
C
No
6.10.139 Recommend write-off to Treasury
6.10.140 Recommend write off to DMO
6.10.141 Recommend write off to DFAS KC
6.10.142 Recommend write off to USMC Activity Comptroller and write off A/R
End

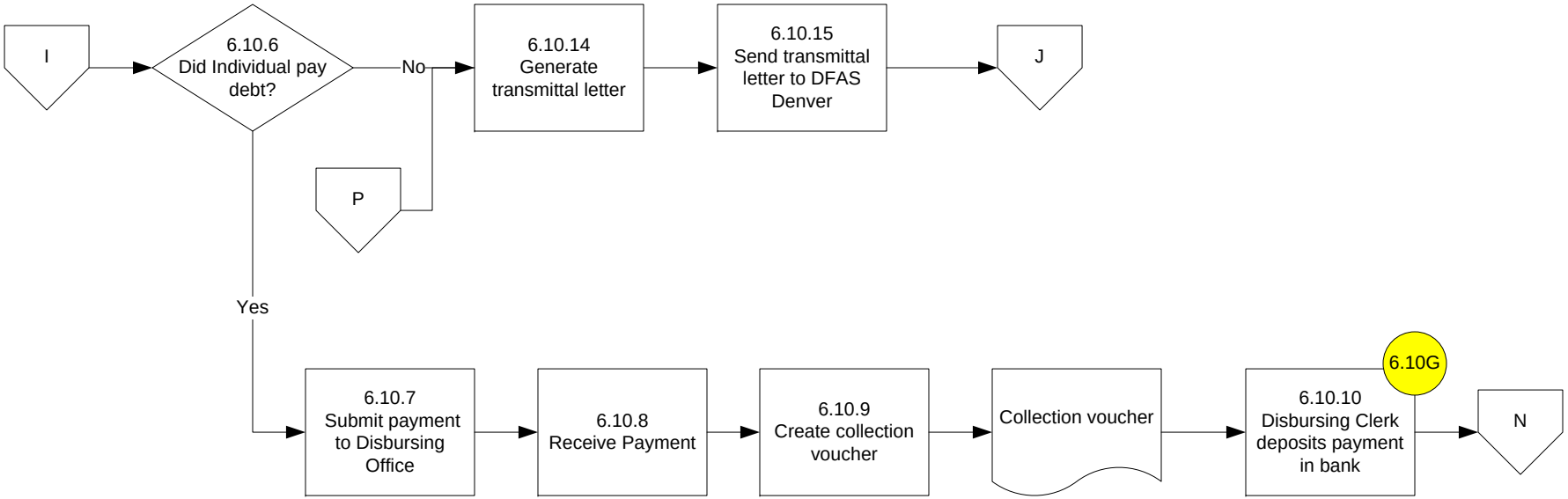
6. Collections

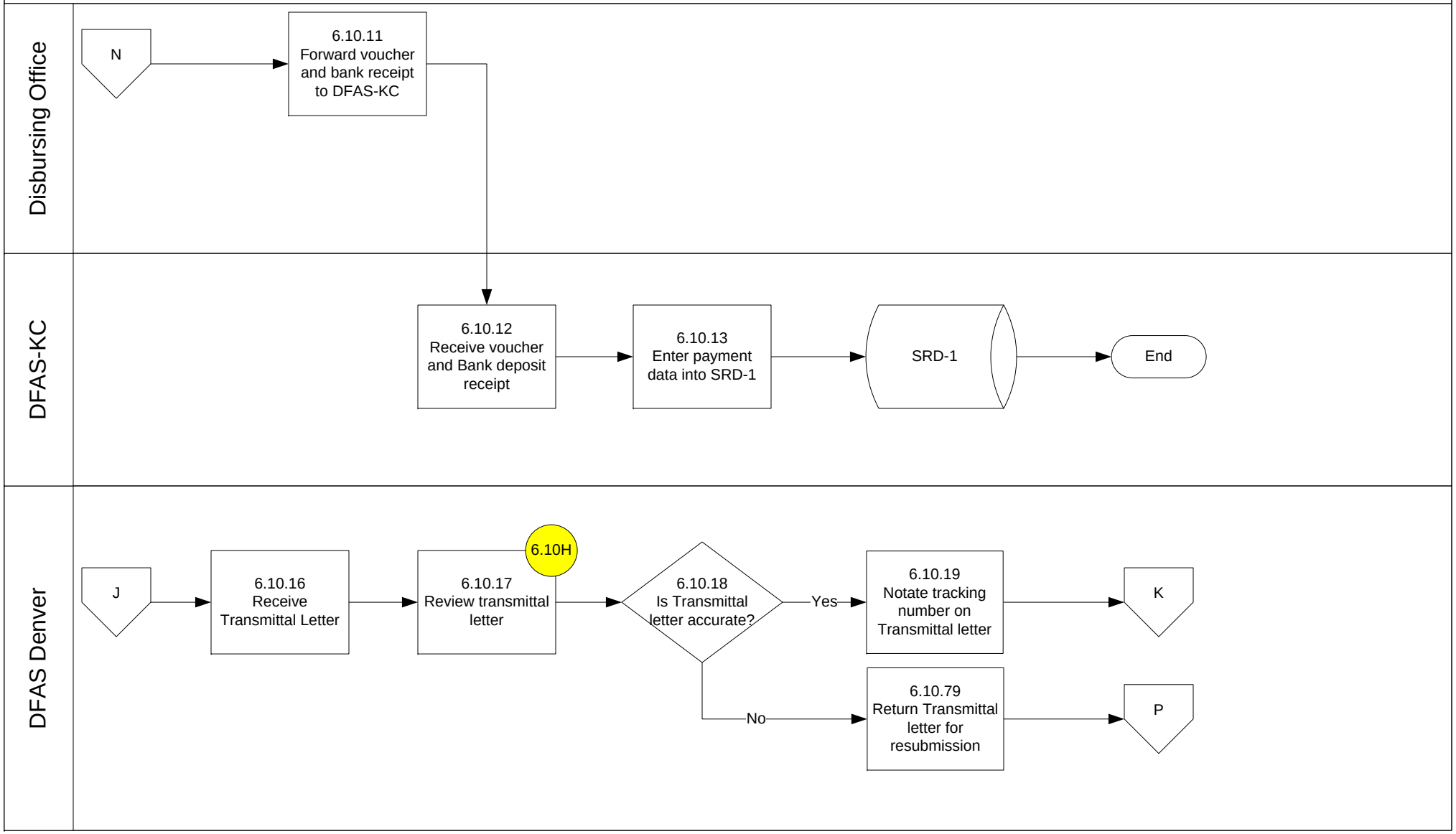
6.10 Age and Collect Public Reimbursable or Out of Service Receivable, Page 7

PFK-0012



Disbursing Office

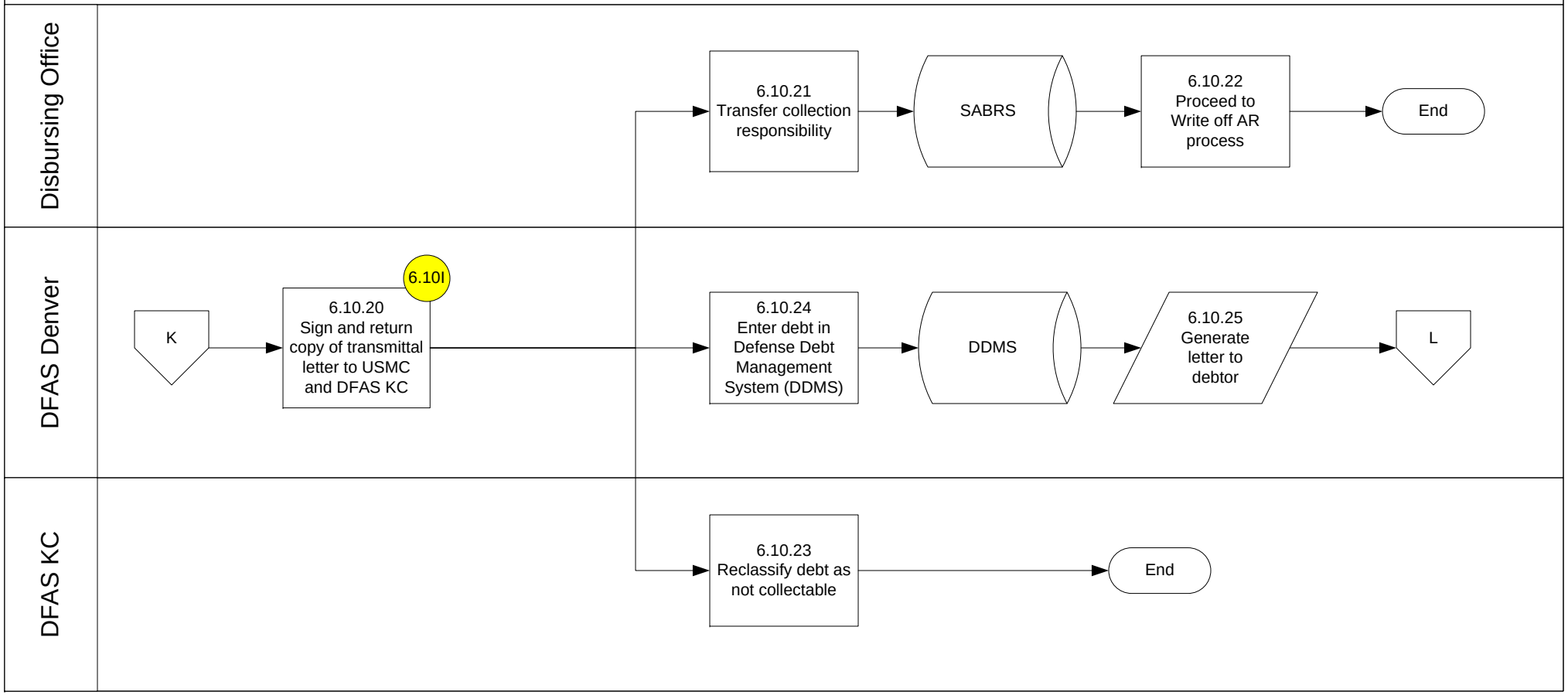


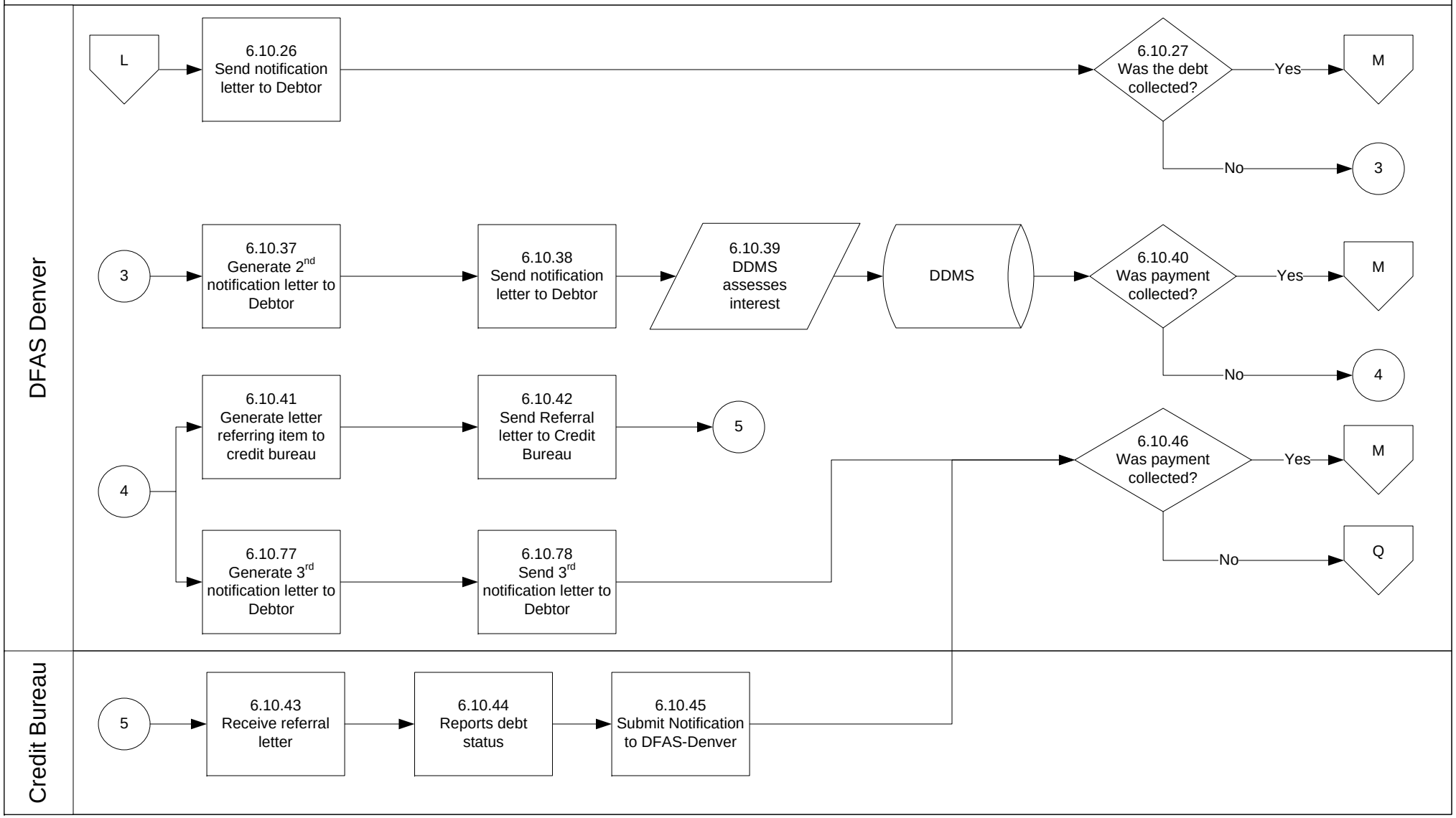

Disbursing Office
N
6.10.11 Forward voucher and bank receipt to DFAS-KC
DFAS-KC
6.10.12 Receive voucher and Bank deposit receipt
6.10.13 Enter payment data into SRD-1
SRD-1
End
DFAS Denver
J
6.10.16 Receive Transmittal Letter
6.10H
6.10.17 Review transmittal letter
6.10.18 Is Transmittal letter accurate?
Yes
6.10.19 Notate tracking number on Transmittal letter
K
No
6.10.79 Return Transmittal letter for resubmission
P

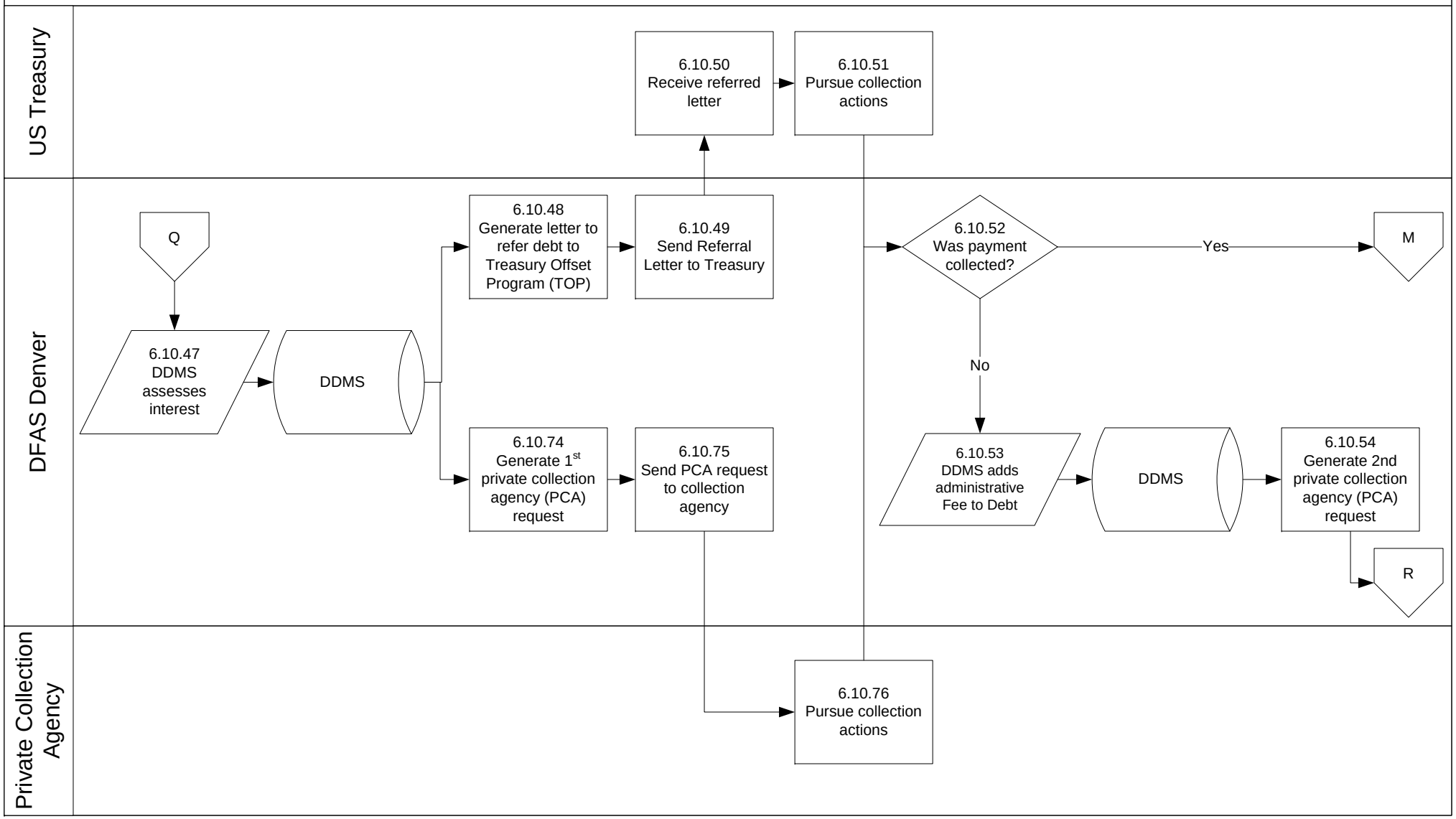
6. Collections

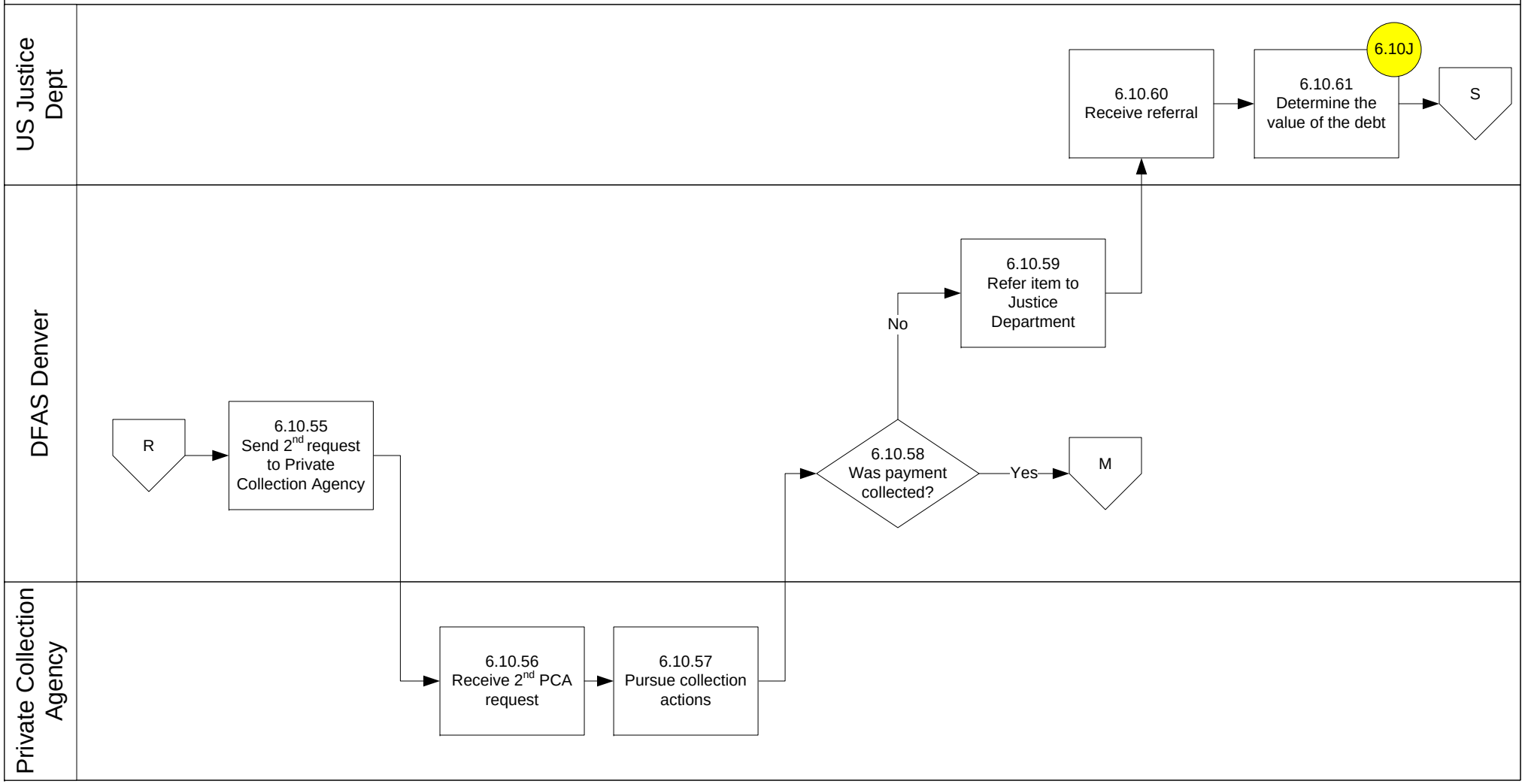
6.10 Age and Collect Public Reimbursable or Out of Service Receivable, Page 10

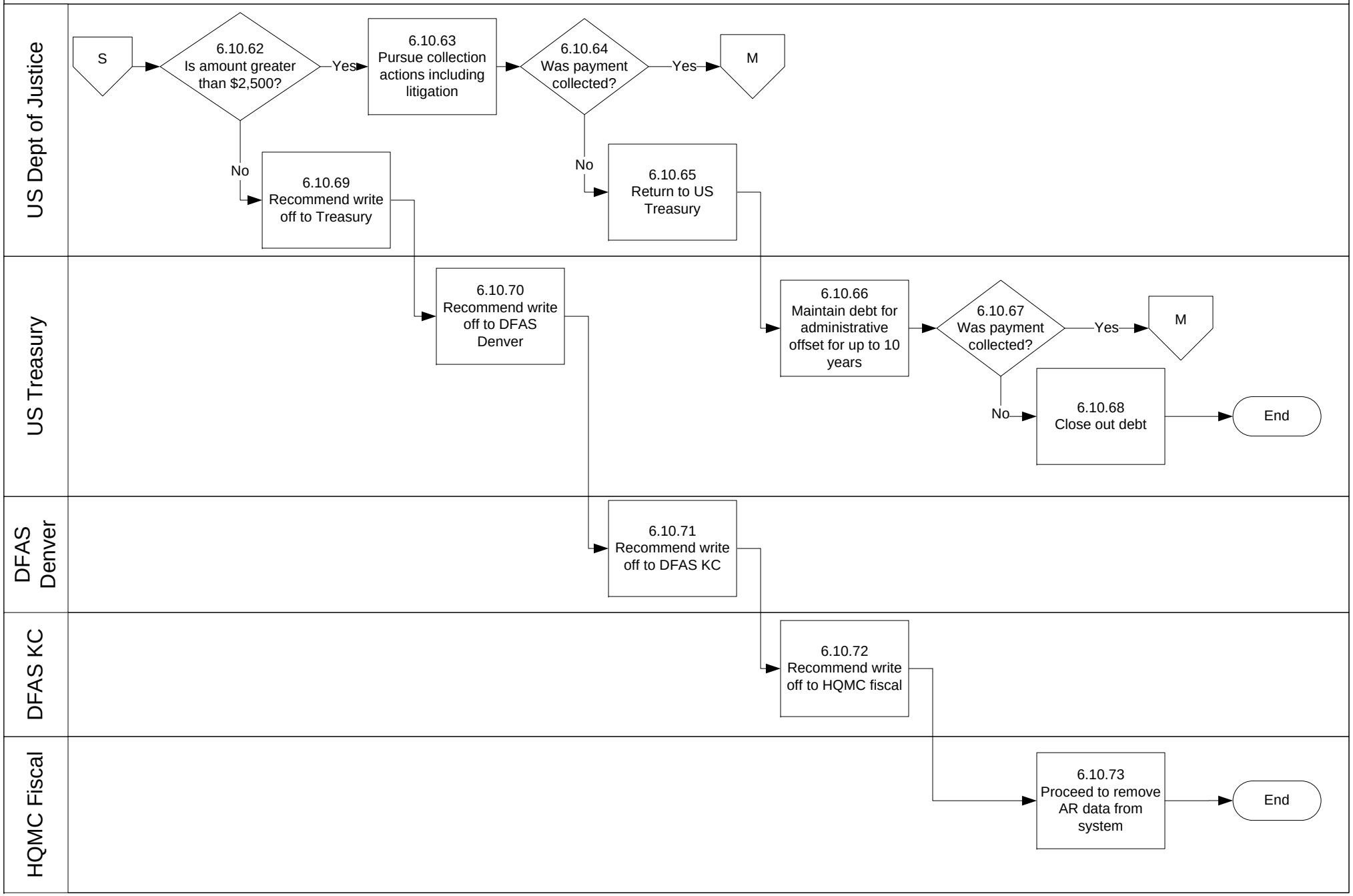
PFK-0012

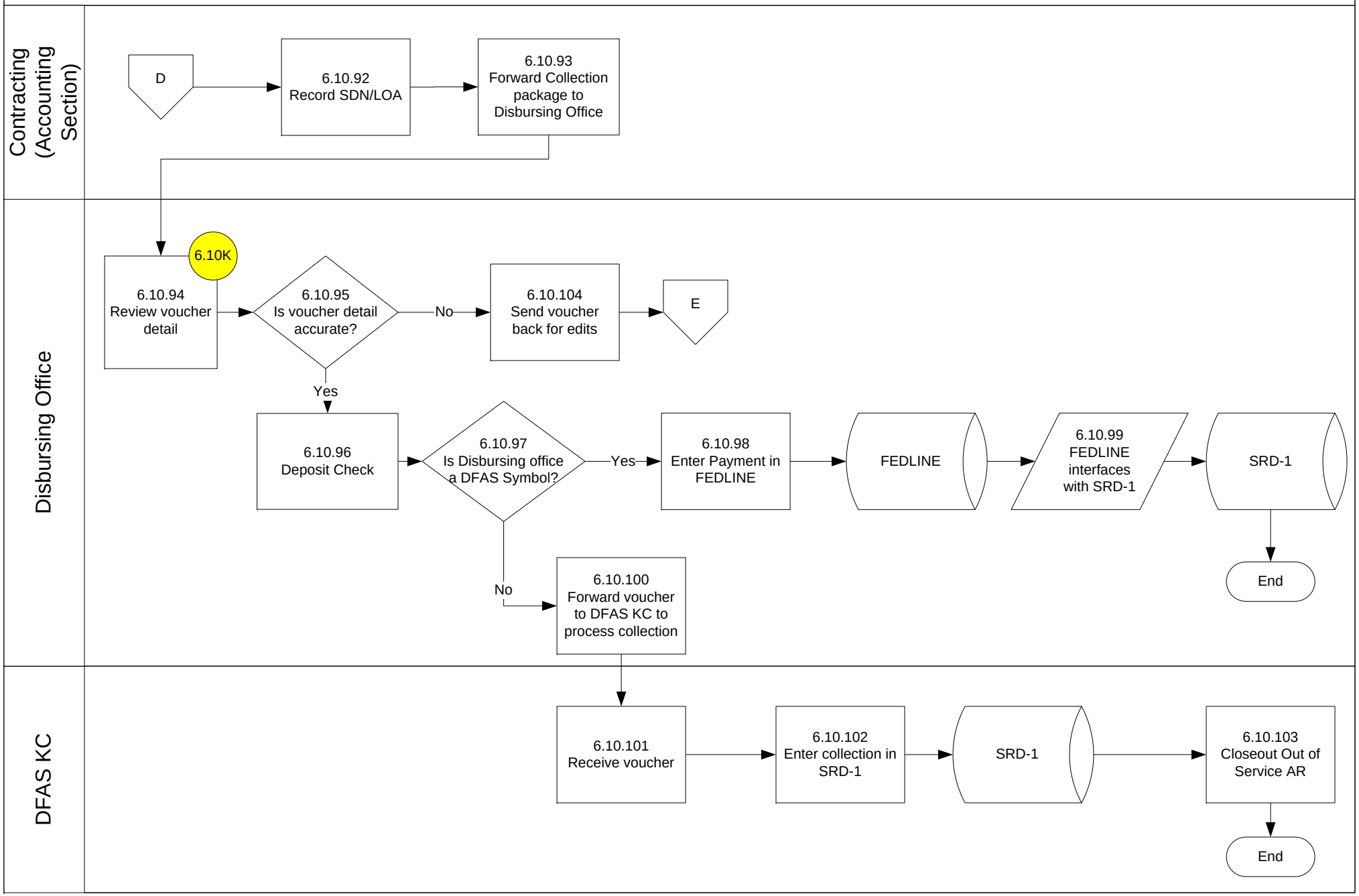


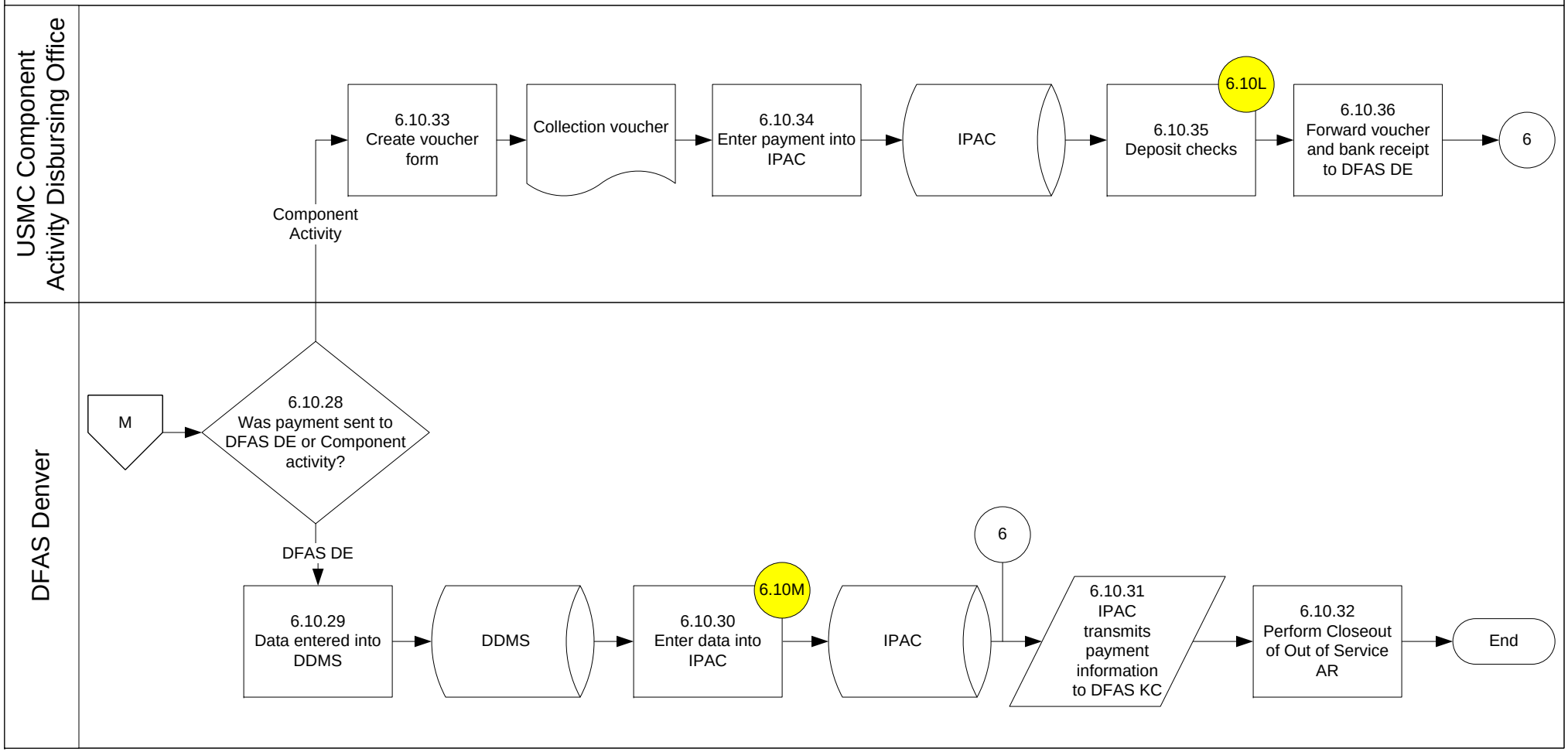

DFAS Denver
Credit Bureau
L
6.10.26 Send notification letter to Debtor
6.10.27 Was the debt collected?
Yes
M
No
3
3
6.10.37 Generate 2nd notification letter to Debtor
6.10.38 Send notification letter to Debtor
6.10.39 DDMS assesses interest
DDMS
6.10.40 Was payment collected?
Yes
M
No
4
4
6.10.41 Generate letter referring item to credit bureau
6.10.42 Send Referral letter to Credit Bureau
5
6.10.46 Was payment collected?
Yes
M
No
Q
6.10.77 Generate 3rd notification letter to Debtor
6.10.78 Send 3rd notification letter to Debtor
5
6.10.43 Receive referral letter
6.10.44 Reports debt status
6.10.45 Submit Notification to DFAS-Denver

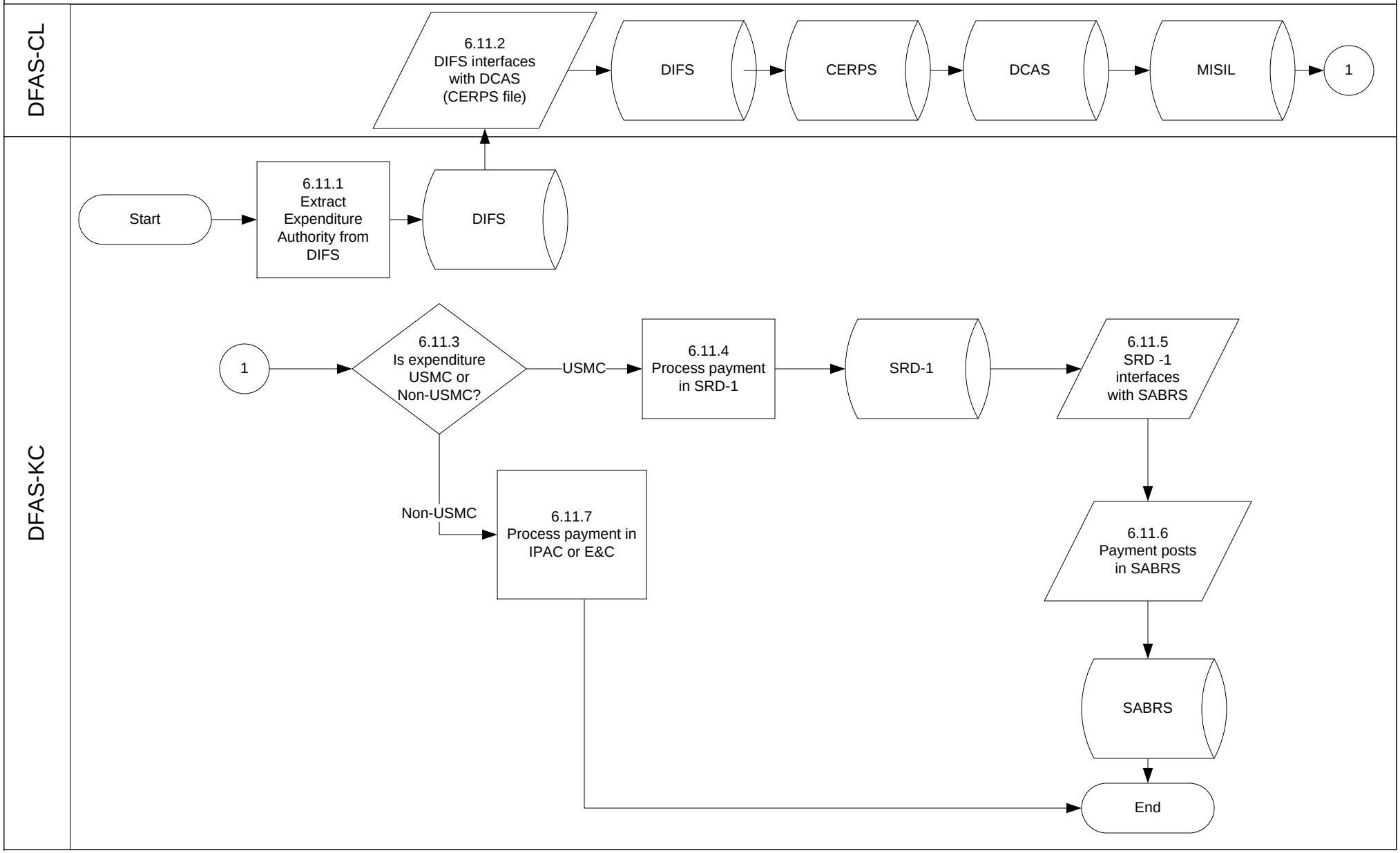

US Treasury
DFAS Denver
Private Collection Agency
6.10.50 Receive referred letter
6.10.51 Pursue collection actions
Q
6.10.47 DDMS assesses interest
DDMS
6.10.48 Generate letter to refer debt to Treasury Offset Program (TOP)
6.10.49 Send Referral Letter to Treasury
6.10.74 Generate 1st private collection agency (PCA) request
6.10.75 Send PCA request to collection agency
6.10.52 Was payment collected?
Yes
M
No
6.10.53 DDMS adds administrative Fee to Debt
DDMS
6.10.54 Generate 2nd private collection agency (PCA) request
R
6.10.76 Pursue collection actions


US Justice Dept
DFAS Denver
Private Collection Agency
R
6.10.55 Send 2nd request to Private Collection Agency
6.10.56 Receive 2nd PCA request
6.10.57 Pursue collection actions
6.10.58 Was payment collected?
Yes
M
No
6.10.59 Refer item to Justice Department
6.10.60 Receive referral
6.10.61 Determine the value of the debt
6.10J
S


US Dept of Justice
US Treasury
DFAS Denver
DFAS KC
HQMC Fiscal
S
6.10.62 Is amount greater than $2,500?
Yes
No
6.10.63 Pursue collection actions including litigation
6.10.64 Was payment collected?
Yes
No
M
6.10.69 Recommend write off to Treasury
6.10.65 Return to US Treasury
6.10.70 Recommend write off to DFAS Denver
6.10.66 Maintain debt for administrative offset for up to 10 years
6.10.67 Was payment collected?
Yes
No
M
6.10.68 Close out debt
End
6.10.71 Recommend write off to DFAS KC
6.10.72 Recommend write off to HQMC fiscal
6.10.73 Proceed to remove AR data from system
End


Contracting (Accounting Section)
Disbursing Office
DFAS KC
D
6.10.92 Record SDN/LOA
6.10.93 Forward Collection package to Disbursing Office
6.10K
6.10.94 Review voucher detail
6.10.95 Is voucher detail accurate?
No
6.10.104 Send voucher back for edits
E
Yes
6.10.96 Deposit Check
6.10.97 Is Disbursing office a DFAS Symbol?
Yes
6.10.98 Enter Payment in FEDLINE
FEDLINE
6.10.99 FEDLINE interfaces with SRD-1
SRD-1
End
No
6.10.100 Forward voucher to DFAS KC to process collection
6.10.101 Receive voucher
6.10.102 Enter collection in SRD-1
SRD-1
6.10.103 Closeout Out of Service AR
End

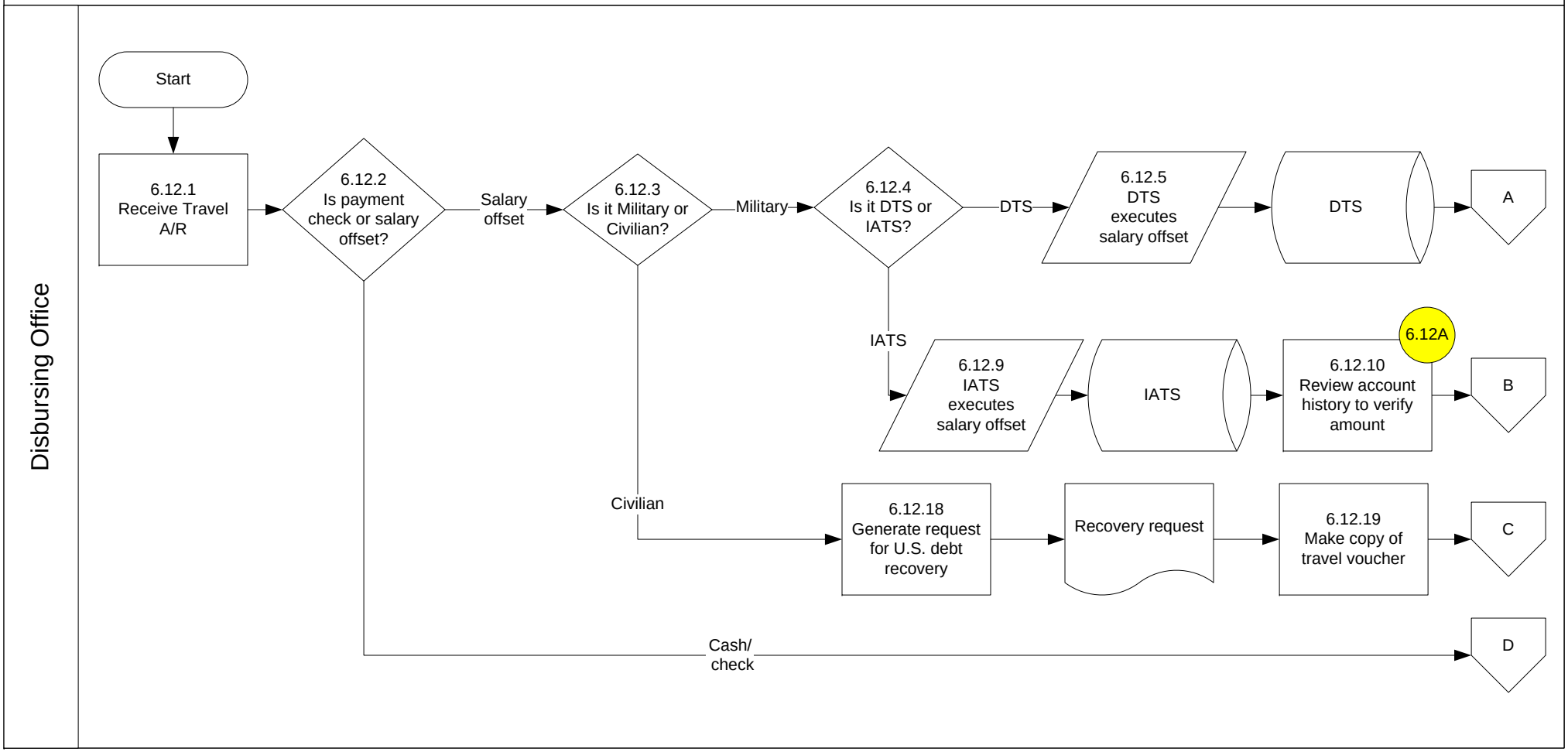

USMC Component Activity Disbursing Office
DFAS Denver
6.10.33 Create voucher form
Collection voucher
6.10.34 Enter payment into IPAC
IPAC
6.10L
6.10.35 Deposit checks
6.10.36 Forward voucher and bank receipt to DFAS DE
6
Component Activity
M
6.10.28 Was payment sent to DFAS DE or Component activity?
DFAS DE
6.10.29 Data entered into DDMS
DDMS
6.10M
6.10.30 Enter data into IPAC
IPAC
6
6.10.31 IPAC transmits payment information to DFAS KC
6.10.32 Perform Closeout of Out of Service AR
End

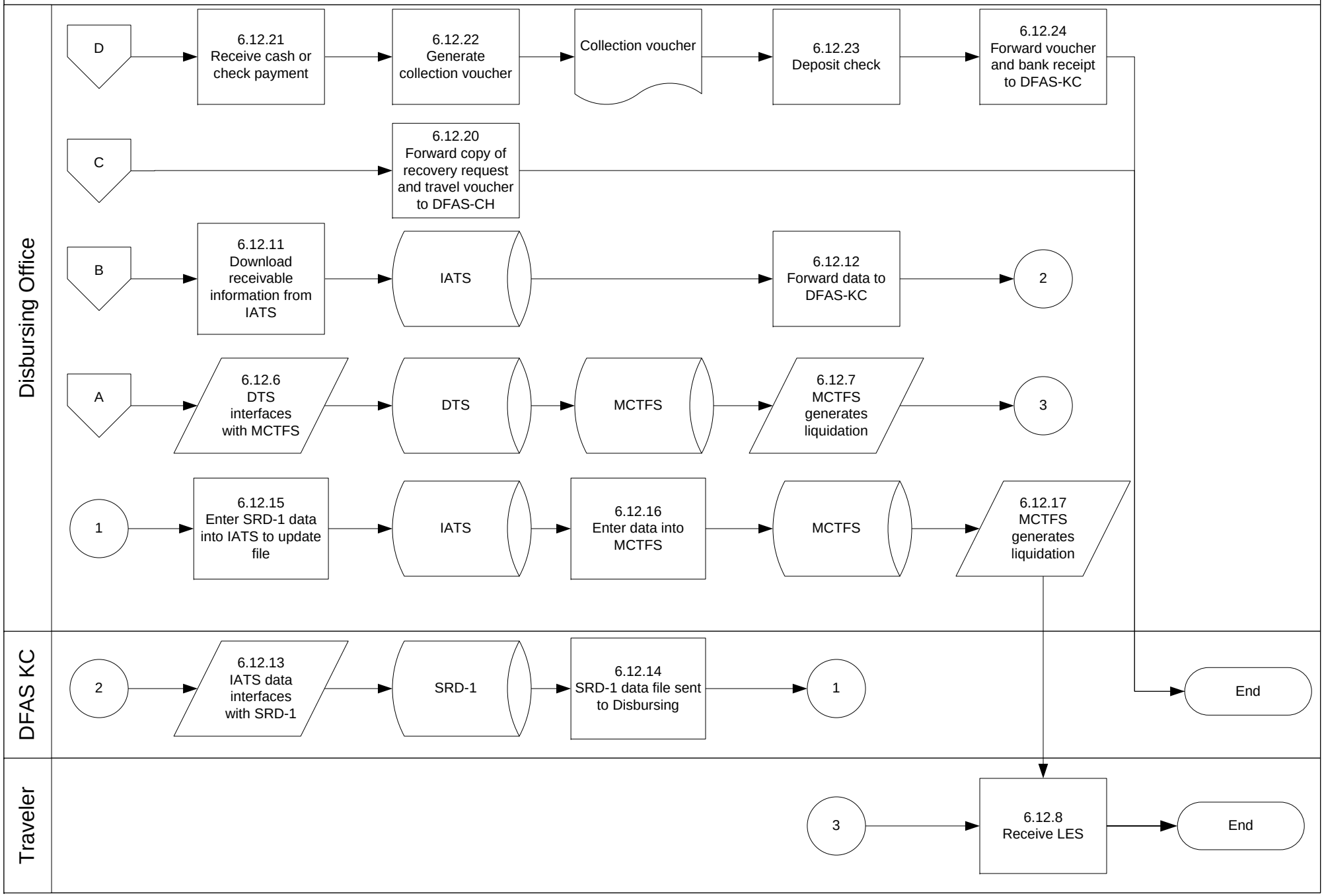

DFAS-CL
6.11.2
DIFS interfaces
with DCAS
(CERPS file)
DIFS
CERPS
DCAS
MISIL
1
DFAS-KC
Start
6.11.1
Extract
Expenditure
Authority from
DIFS
DIFS
1
6.11.3
Is expenditure
USMC or
Non-USMC?
USMC
6.11.4
Process payment
in SRD-1
SRD-1
6.11.5
SRD -1
interfaces
with SABRS
Non-USMC
6.11.7
Process payment in
IPAC or E&C
6.11.6
Payment posts
in SABRS
SABRS
End

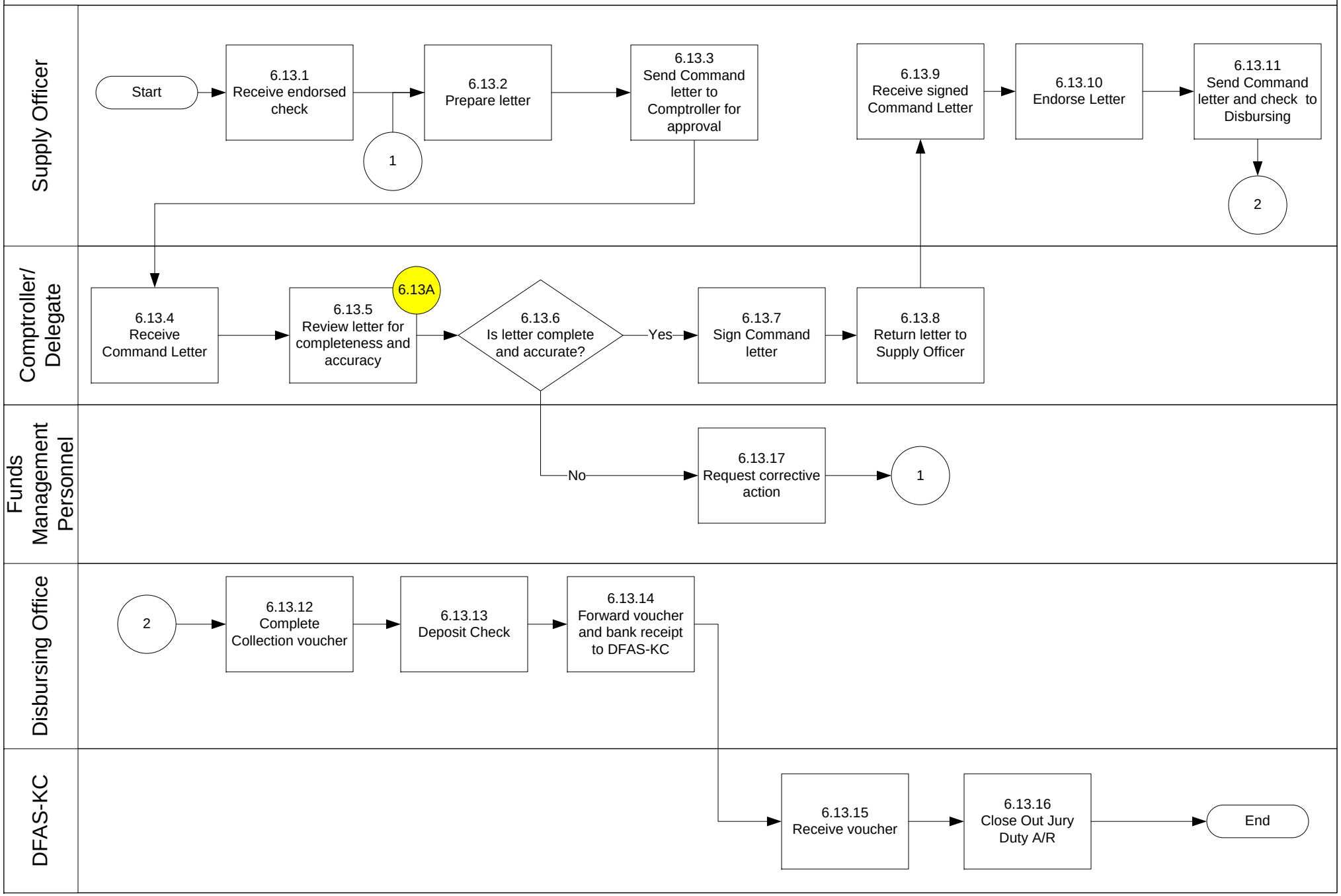
6 Collections

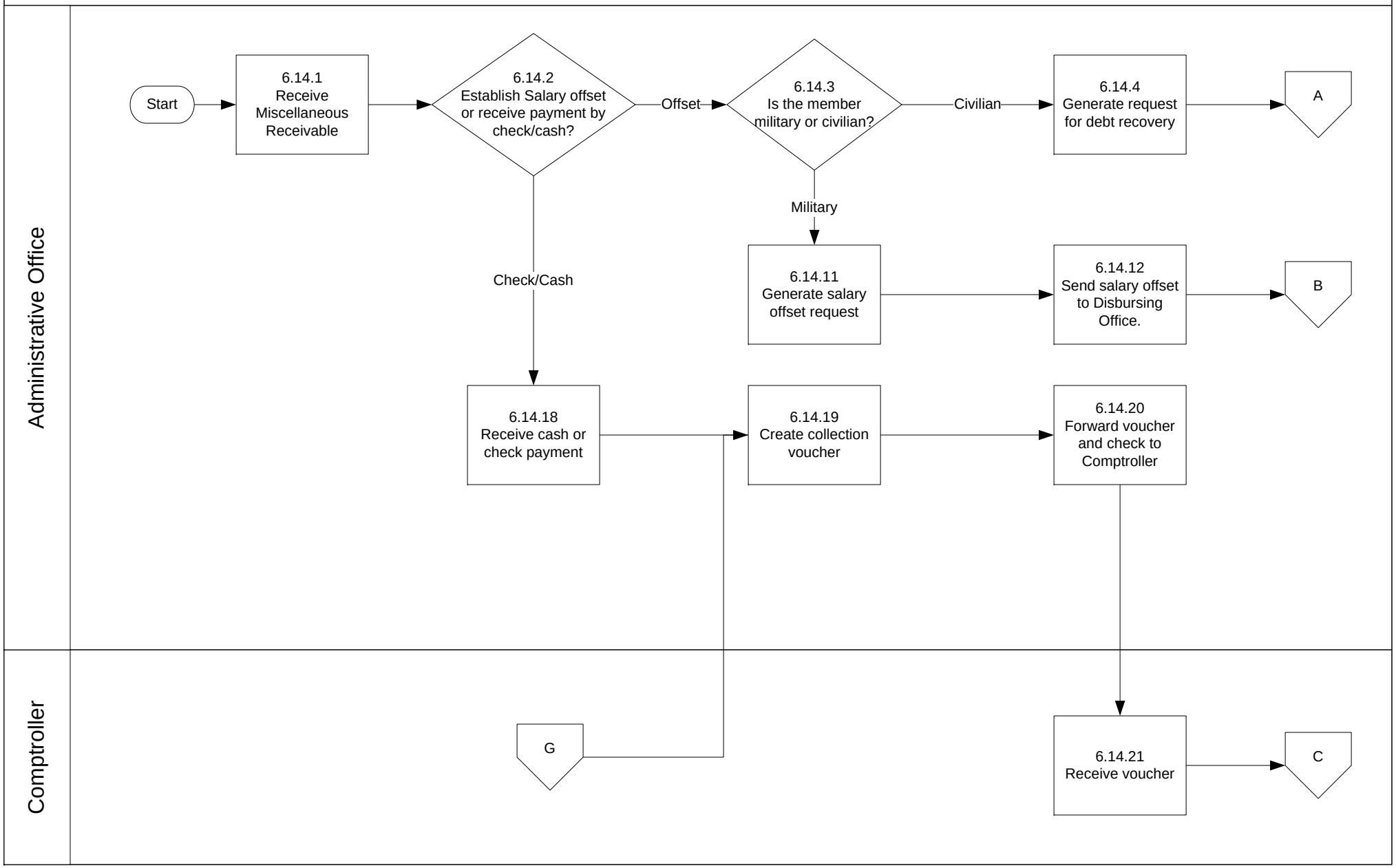
6.12 Collect Travel AR, Page 1

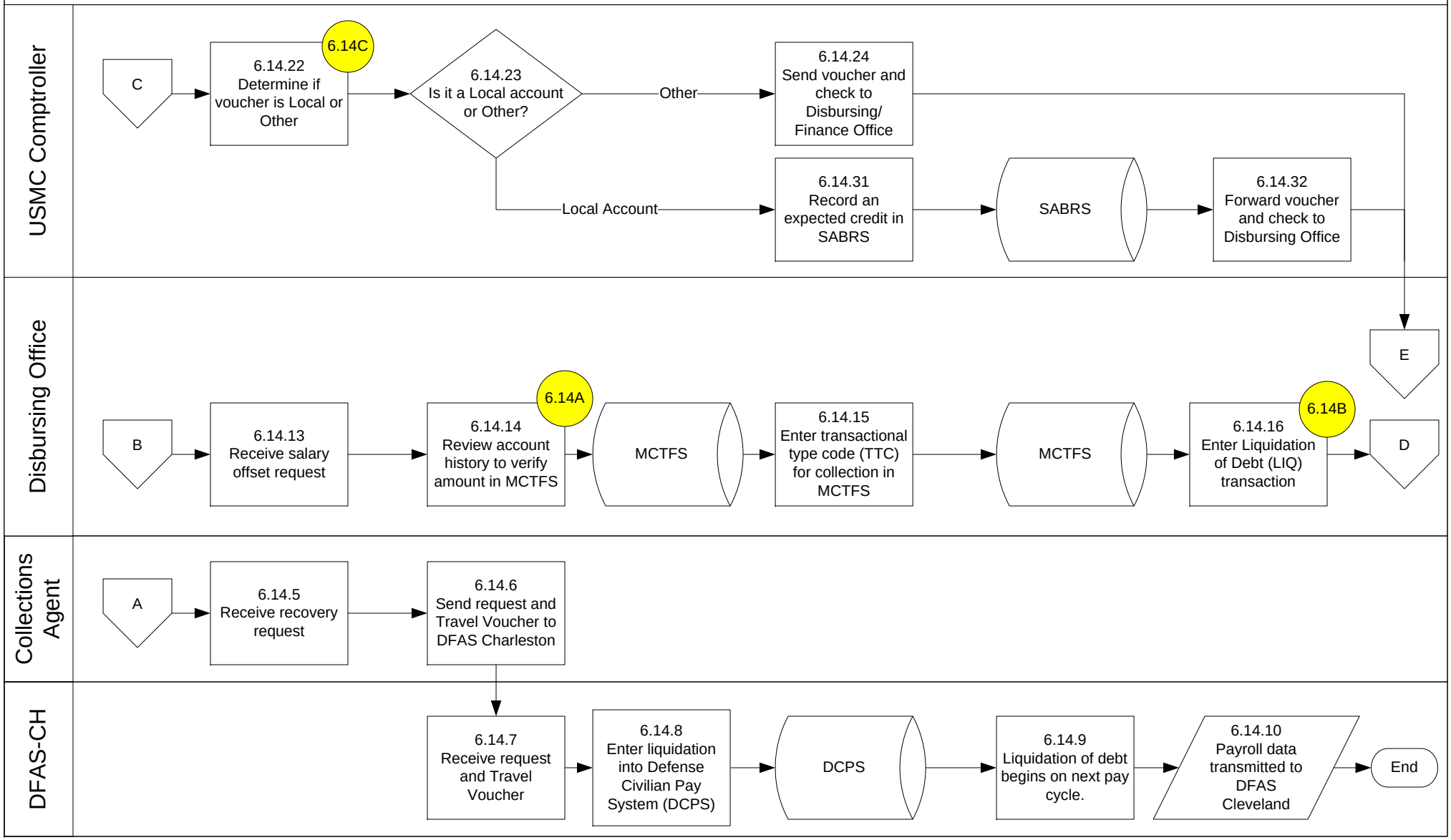
PFK-0014

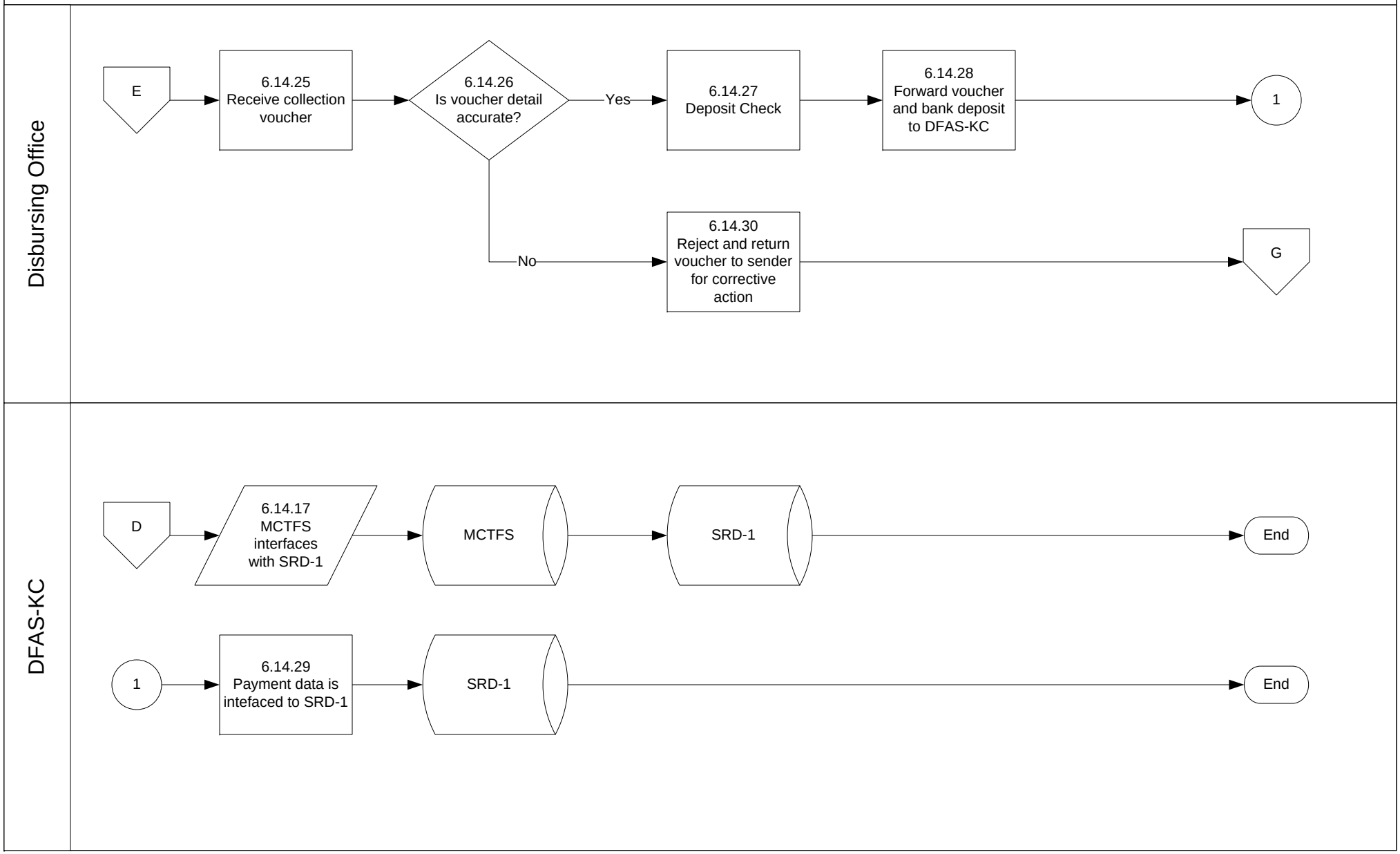



Disbursing Office
D
6.12.21 Receive cash or check payment
6.12.22 Generate collection voucher
Collection voucher
6.12.23 Deposit check
6.12.24 Forward voucher and bank receipt to DFAS-KC
C
6.12.20 Forward copy of recovery request and travel voucher to DFAS-CH
B
6.12.11 Download receivable information from IATS
IATS
6.12.12 Forward data to DFAS-KC
2
A
6.12.6 DTS interfaces with MCTFS
DTS
MCTFS
6.12.7 MCTFS generates liquidation
3
1
6.12.15 Enter SRD-1 data into IATS to update file
IATS
6.12.16 Enter data into MCTFS
MCTFS
6.12.17 MCTFS generates liquidation
DFAS KC
2
6.12.13 IATS data interfaces with SRD-1
SRD-1
6.12.14 SRD-1 data file sent to Disbursing
1
End
Traveler
3
6.12.8 Receive LES
End


Supply Officer
Start
6.13.1 Receive endorsed check
1
6.13.2 Prepare letter
6.13.3 Send Command letter to Comptroller for approval
6.13.9 Receive signed Command Letter
6.13.10 Endorse Letter
6.13.11 Send Command letter and check to Disbursing
2
Comptroller/ Delegate
6.13.4 Receive Command Letter
6.13.5 Review letter for completeness and accuracy
6.13A
6.13.6 Is letter complete and accurate?
Yes
6.13.7 Sign Command letter
6.13.8 Return letter to Supply Officer
Funds Management Personnel
No
6.13.17 Request corrective action
1
Disbursing Office
2
6.13.12 Complete Collection voucher
6.13.13 Deposit Check
6.13.14 Forward voucher and bank receipt to DFAS-KC
DFAS-KC
6.13.15 Receive voucher
6.13.16 Close Out Jury Duty A/R
End

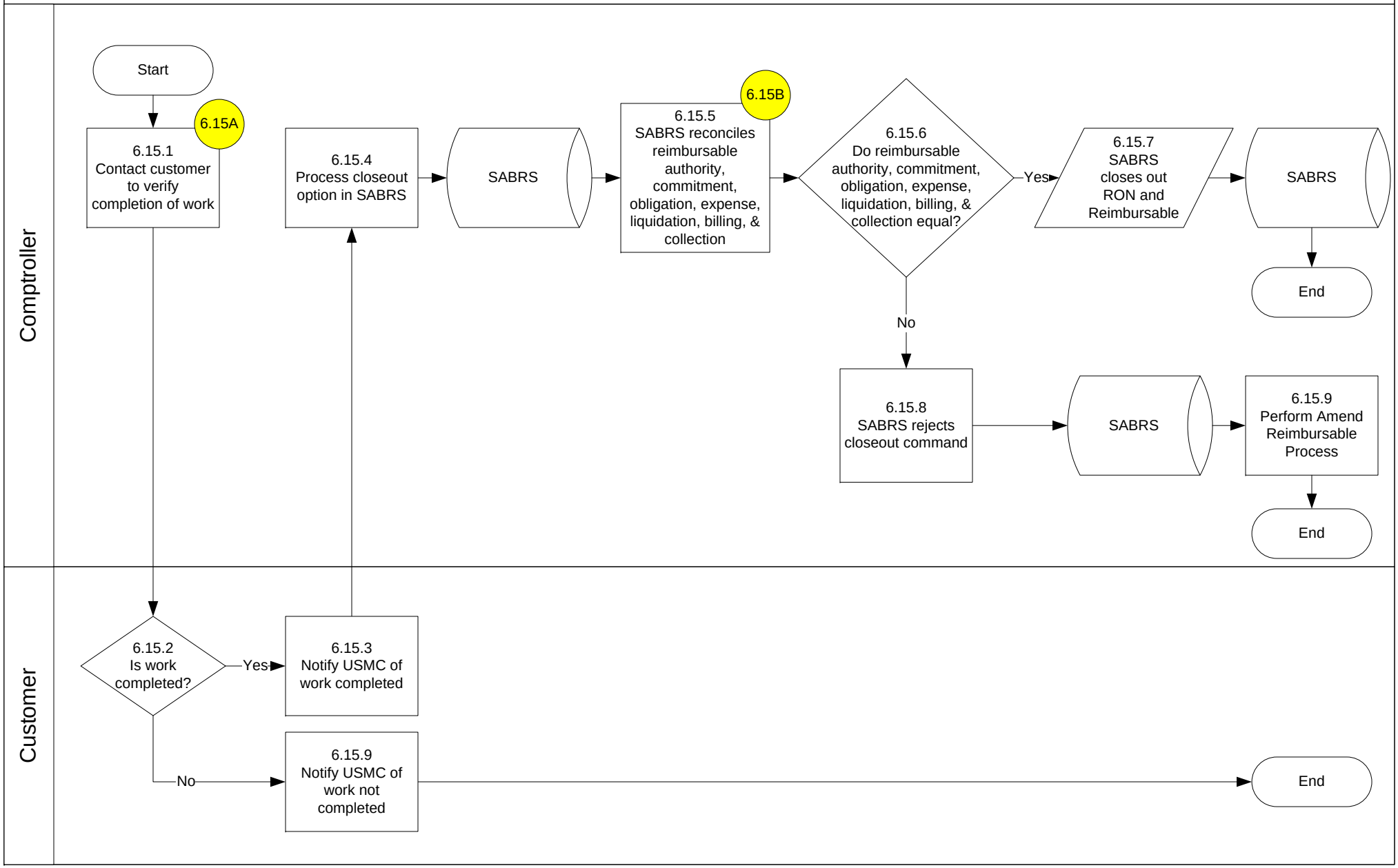

Administrative Office
Comptroller
Start
6.14.1 Receive Miscellaneous Receivable
6.14.2 Establish Salary offset or receive payment by check/cash?
Offset
6.14.3 Is the member military or civilian?
Civilian
6.14.4 Generate request for debt recovery
A
Military
6.14.11 Generate salary offset request
6.14.12 Send salary offset to Disbursing Office.
B
Check/Cash
6.14.18 Receive cash or check payment
6.14.19 Create collection voucher
6.14.20 Forward voucher and check to Comptroller
G
6.14.21 Receive voucher
C


USMC Comptroller
C
6.14.22 Determine if voucher is Local or Other
6.14C
6.14.23 Is it a Local account or Other?
Other
6.14.24 Send voucher and check to Disbursing/ Finance Office
Local Account
6.14.31 Record an expected credit in SABRS
SABRS
6.14.32 Forward voucher and check to Disbursing Office
E
Disbursing Office
B
6.14.13 Receive salary offset request
6.14.14 Review account history to verify amount in MCTFS
6.14A
MCTFS
6.14.15 Enter transactional type code (TTC) for collection in MCTFS
MCTFS
6.14.16 Enter Liquidation of Debt (LIQ) transaction
6.14B
D
Collections Agent
A
6.14.5 Receive recovery request
6.14.6 Send request and Travel Voucher to DFAS Charleston
DFAS-CH
6.14.7 Receive request and Travel Voucher
6.14.8 Enter liquidation into Defense Civilian Pay System (DCPS)
DCPS
6.14.9 Liquidation of debt begins on next pay cycle.
6.14.10 Payroll data transmitted to DFAS Cleveland
End


Disbursing Office
E
6.14.25
Receive collection voucher
6.14.26
Is voucher detail accurate?
Yes
6.14.27
Deposit Check
6.14.28
Forward voucher and bank deposit to DFAS-KC
1
No
6.14.30
Reject and return voucher to sender for corrective action
G
DFAS-KC
D
6.14.17
MCTFS interfaces with SRD-1
MCTFS
SRD-1
End
1
6.14.29
Payment data is intefaced to SRD-1
SRD-1
End

6. Collections
6.15 Closeout Reimbursable

PFK-0017

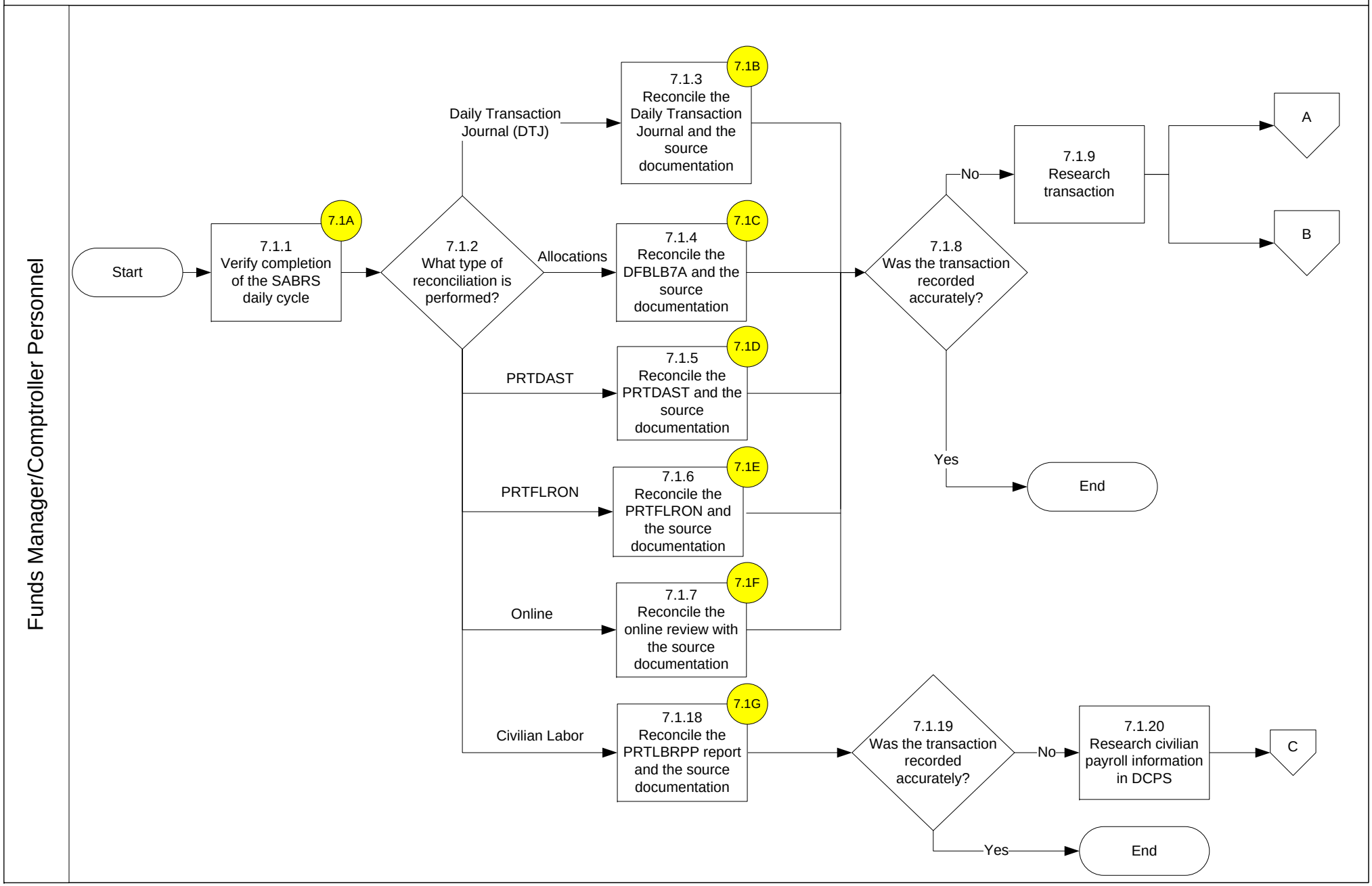


Process Flow Index

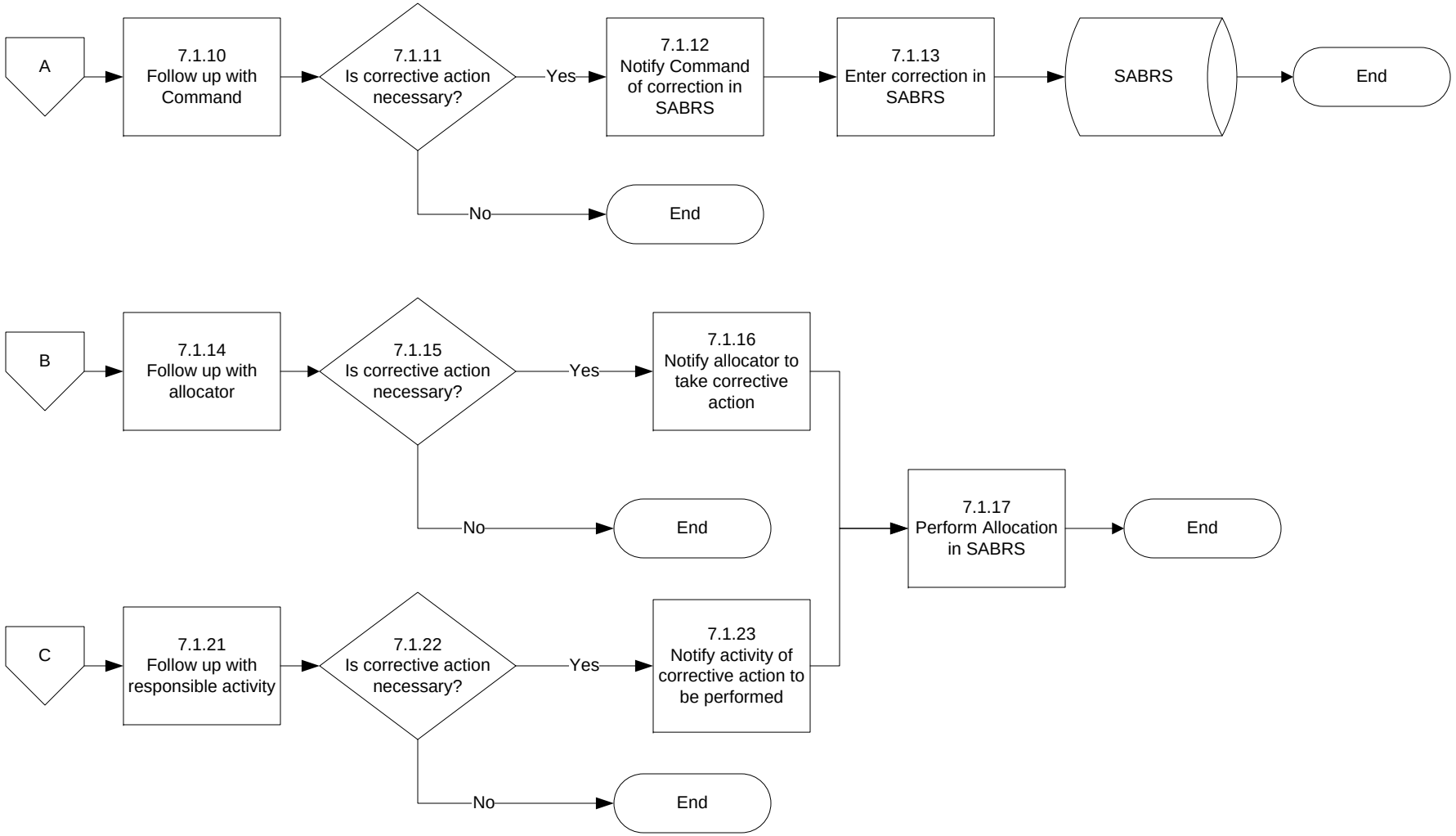
Process **Page #**

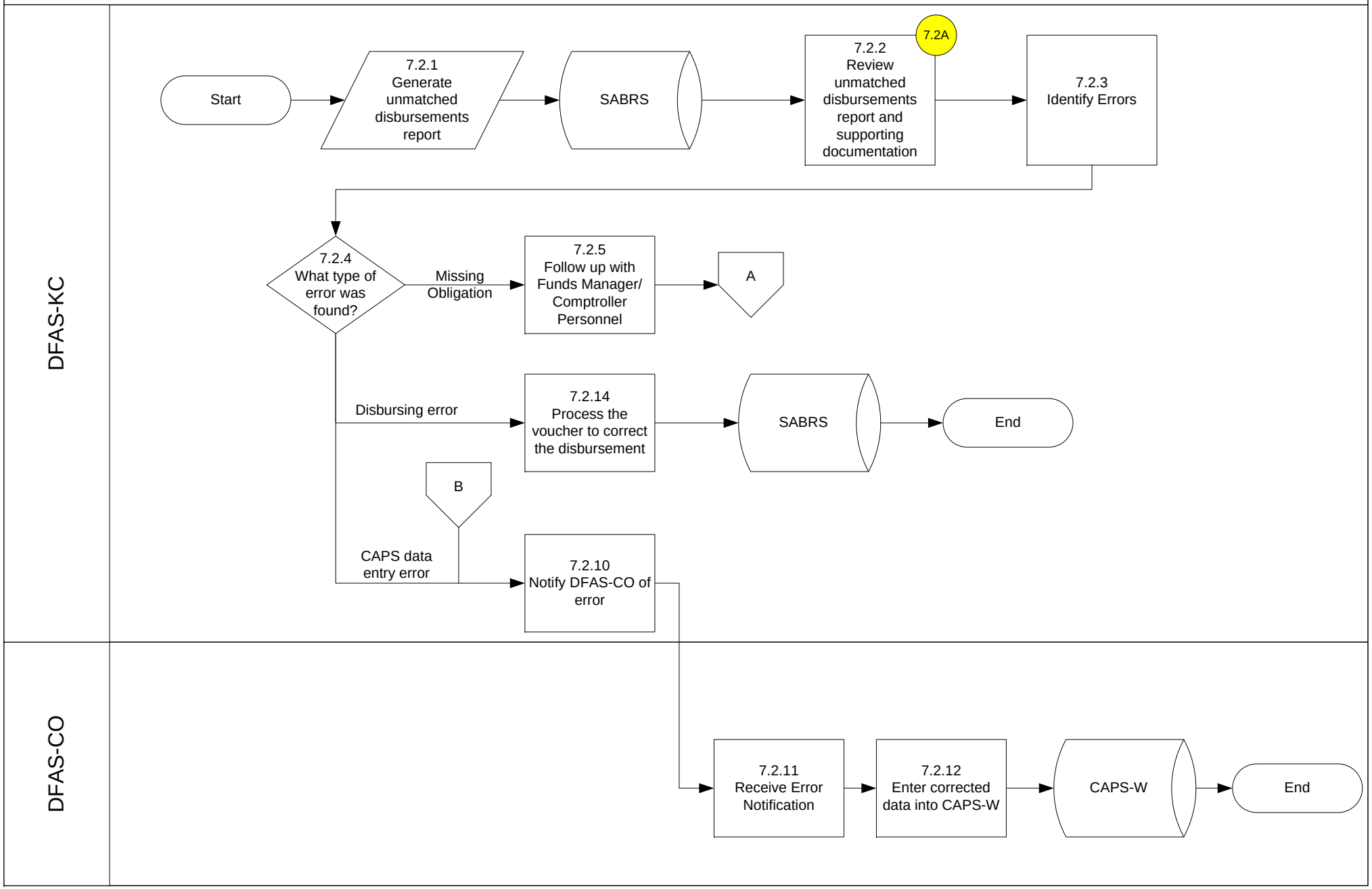
7. Reconciliations

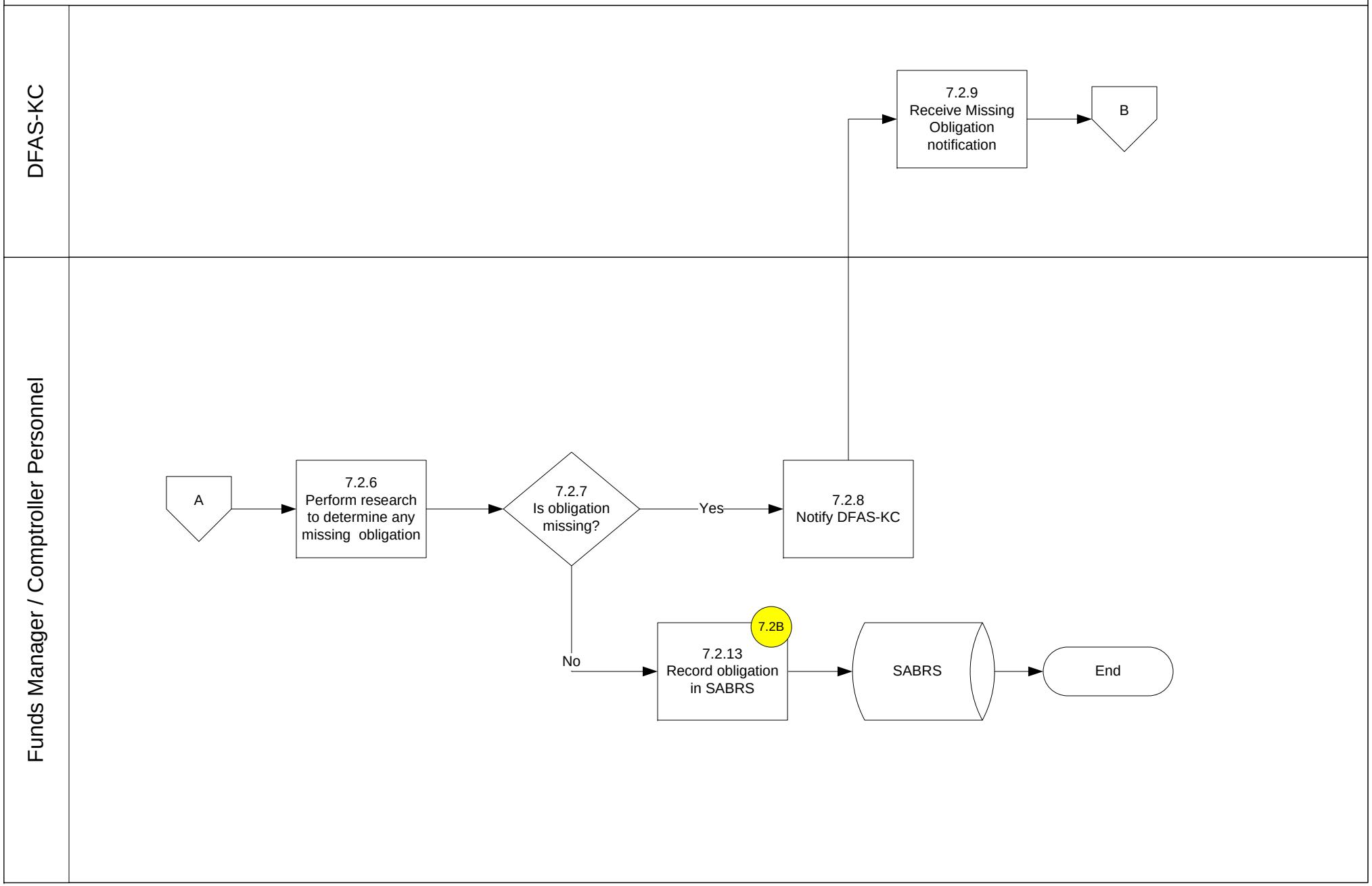
PFR-0001	Perform SABRS Reconciliation (Obligations Incurred)	257
PFR-0001	Research Problem Disbursements (Obligations Incurred)	259
PFR-0002	Perform SABRS Reconciliation (Accounts Payable)	261
PFR-0003	Research Problem Disbursements (Accounts Payable)	263
PFR-0004	Appropriations Received	265
PFR-0005	Unavailable Check Cancellation Process (Disbursements and Collections)	268
PFR-0006	Unavailable Checks_F3880 Credits and Debits (Disbursements and Collections)	270
PFR-0007	TMS End of Month Process (Disbursements and Collections)	271
PFR-0008	Suspense Accounts (Disbursements and Collections)	272
PFR-0009	Management Reports (Disbursements and Collections)	273
PFR-0010	Deposit Discrepancies (Disbursements and Collections)	274
PFR-0011	IPAC Statement of Differences (Disbursements and Collections)	275
PFR-0012	Check Issue Discrepancies – CP&R	276
PFR-0013	Check Issue Reporting (Disbursements and Collections)	277
PFR-0014	Daily Accountability (Disbursements and Collections)	278
PFR-0015	Monthly Accountability (Disbursements and Collections)	281
PFR-0016	Check Issue Discrepancies – FMS 5206	284
PFR-0017	Loss of Funds (Disbursements and Collections)	286

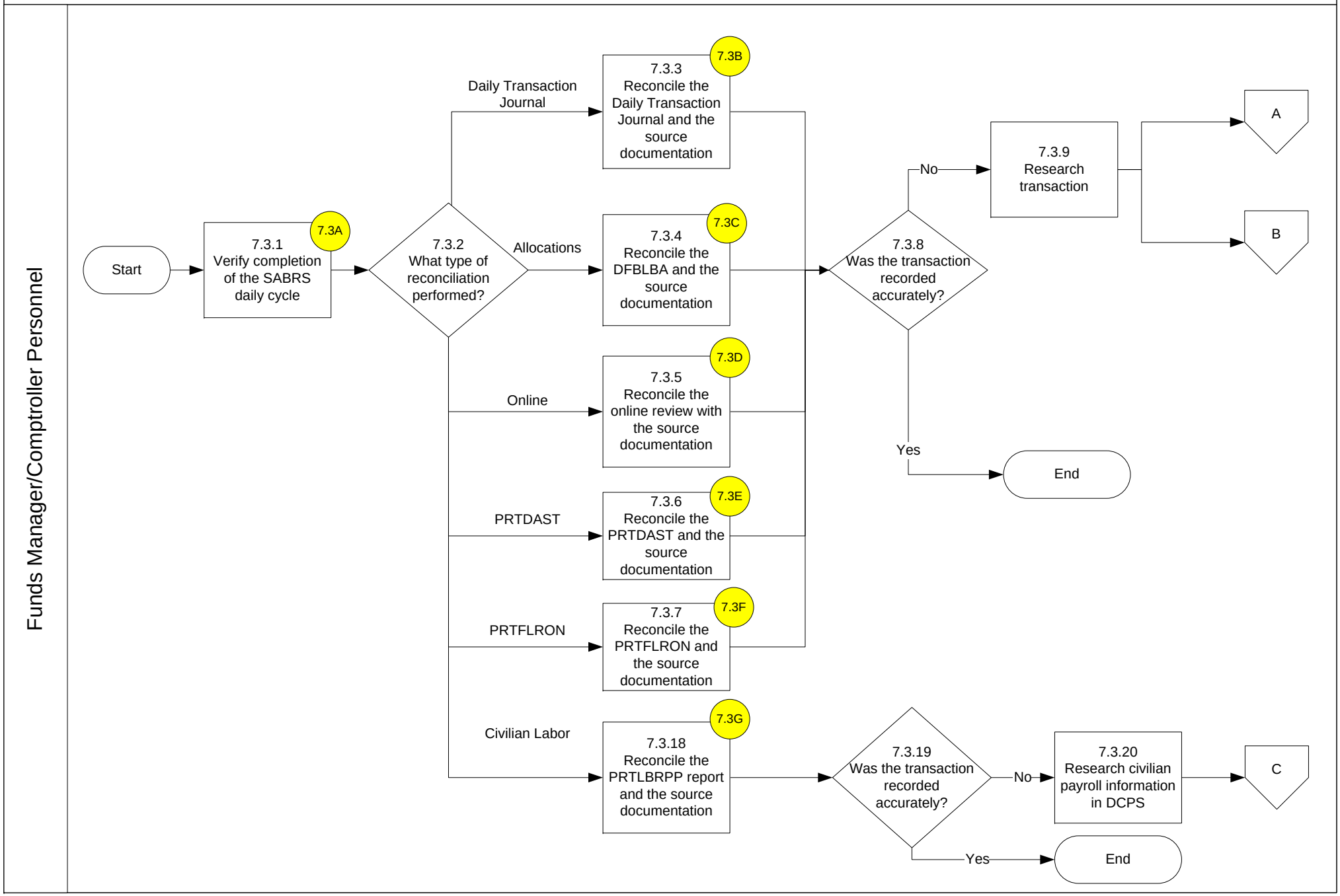

Funds Manager/Comptroller Personnel
Start
7.1A
7.1.1 Verify completion of the SABRS daily cycle
7.1.2 What type of reconciliation is performed?
Daily Transaction Journal (DTJ)
7.1B
7.1.3 Reconcile the Daily Transaction Journal and the source documentation
Allocations
7.1C
7.1.4 Reconcile the DFBLB7A and the source documentation
PRTDAST
7.1D
7.1.5 Reconcile the PRTDAST and the source documentation
PRTFLRON
7.1E
7.1.6 Reconcile the PRTFLRON and the source documentation
Online
7.1F
7.1.7 Reconcile the online review with the source documentation
Civilian Labor
7.1G
7.1.18 Reconcile the PRTLBRPP report and the source documentation
7.1.8 Was the transaction recorded accurately?
No
7.1.9 Research transaction
A
B
Yes
End
7.1.19 Was the transaction recorded accurately?
No
7.1.20 Research civilian payroll information in DCPS
C
Yes
End

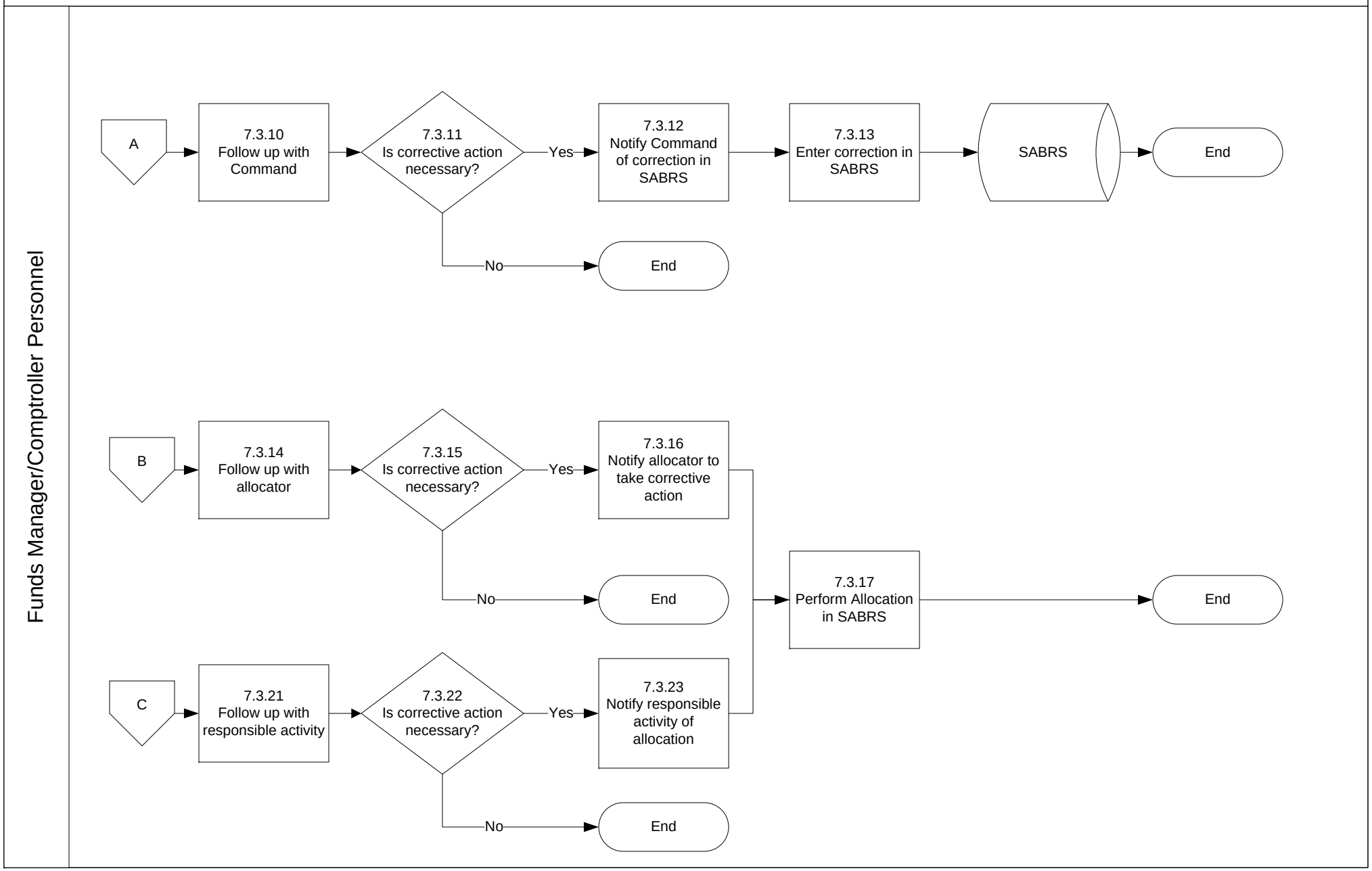
Funds Manager/Comptroller Personnel




DFAS-KC
Start
7.2.1 Generate unmatched disbursements report
SABRS
7.2A
7.2.2 Review unmatched disbursements report and supporting documentation
7.2.3 Identify Errors
7.2.4 What type of error was found?
Missing Obligation
7.2.5 Follow up with Funds Manager/ Comptroller Personnel
A
Disbursing error
7.2.14 Process the voucher to correct the disbursement
SABRS
End
B
CAPS data entry error
7.2.10 Notify DFAS-CO of error
DFAS-CO
7.2.11 Receive Error Notification
7.2.12 Enter corrected data into CAPS-W
CAPS-W
End

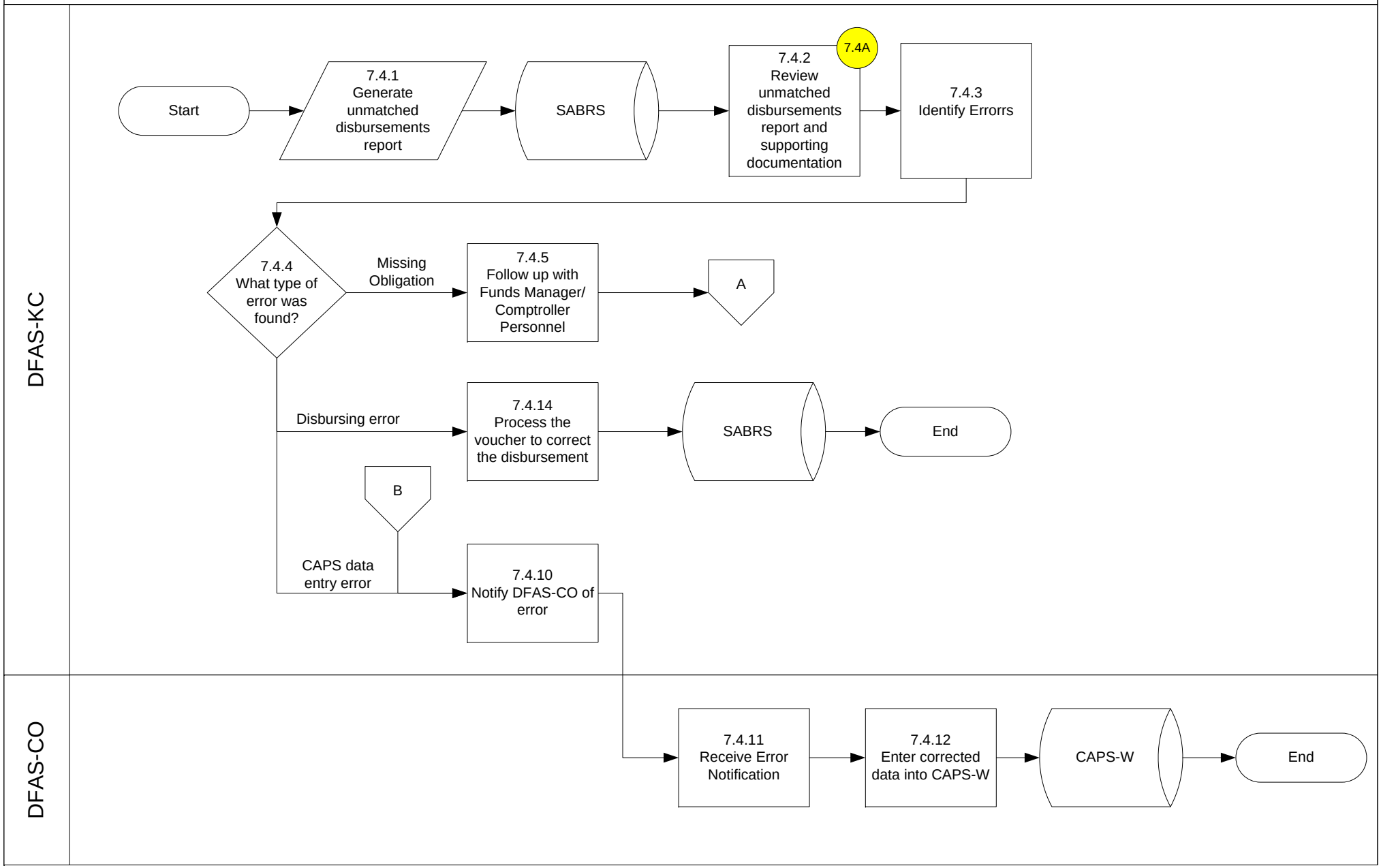

DFAS-KC
Funds Manager / Comptroller Personnel
7.2.9
Receive Missing
Obligation
notification
B
A
7.2.6
Perform research
to determine any
missing obligation
7.2.7
Is obligation
missing?
Yes
7.2.8
Notify DFAS-KC
No
7.2B
7.2.13
Record obligation
in SABRS
SABRS
End

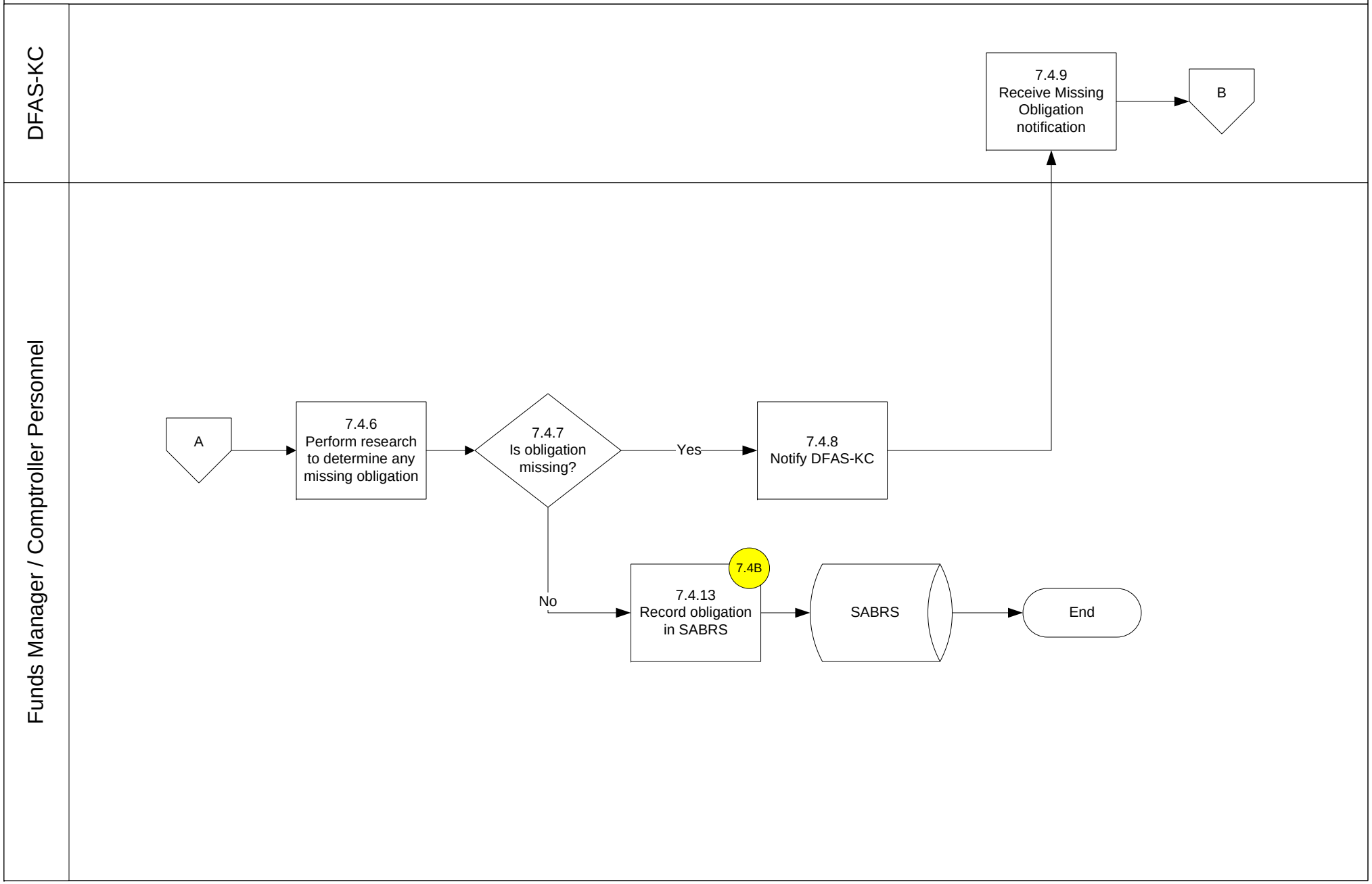

Funds Manager/Comptroller Personnel
Start
7.3A
7.3.1 Verify completion of the SABRS daily cycle
7.3.2 What type of reconciliation performed?
Daily Transaction Journal
Allocations
Online
PRTDAST
PRTFLRON
Civilian Labor
7.3B
7.3.3 Reconcile the Daily Transaction Journal and the source documentation
7.3C
7.3.4 Reconcile the DFBLBA and the source documentation
7.3D
7.3.5 Reconcile the online review with the source documentation
7.3E
7.3.6 Reconcile the PRTDAST and the source documentation
7.3F
7.3.7 Reconcile the PRTFLRON and the source documentation
7.3G
7.3.18 Reconcile the PRTLBRPP report and the source documentation
7.3.8 Was the transaction recorded accurately?
No
7.3.9 Research transaction
A
B
Yes
End
7.3.19 Was the transaction recorded accurately?
No
7.3.20 Research civilian payroll information in DCPS
C
Yes
End


Funds Manager/Comptroller Personnel
A
7.3.10 Follow up with Command
7.3.11 Is corrective action necessary?
Yes
7.3.12 Notify Command of correction in SABRS
7.3.13 Enter correction in SABRS
SABRS
End
No
End
B
7.3.14 Follow up with allocator
7.3.15 Is corrective action necessary?
Yes
7.3.16 Notify allocator to take corrective action
No
End
7.3.17 Perform Allocation in SABRS
End
C
7.3.21 Follow up with responsible activity
7.3.22 Is corrective action necessary?
Yes
7.3.23 Notify responsible activity of allocation
No
End

7. Reconciliation (ACCOUNTS PAYABLE)
7.4 Research Problem Disbursements, Page 1

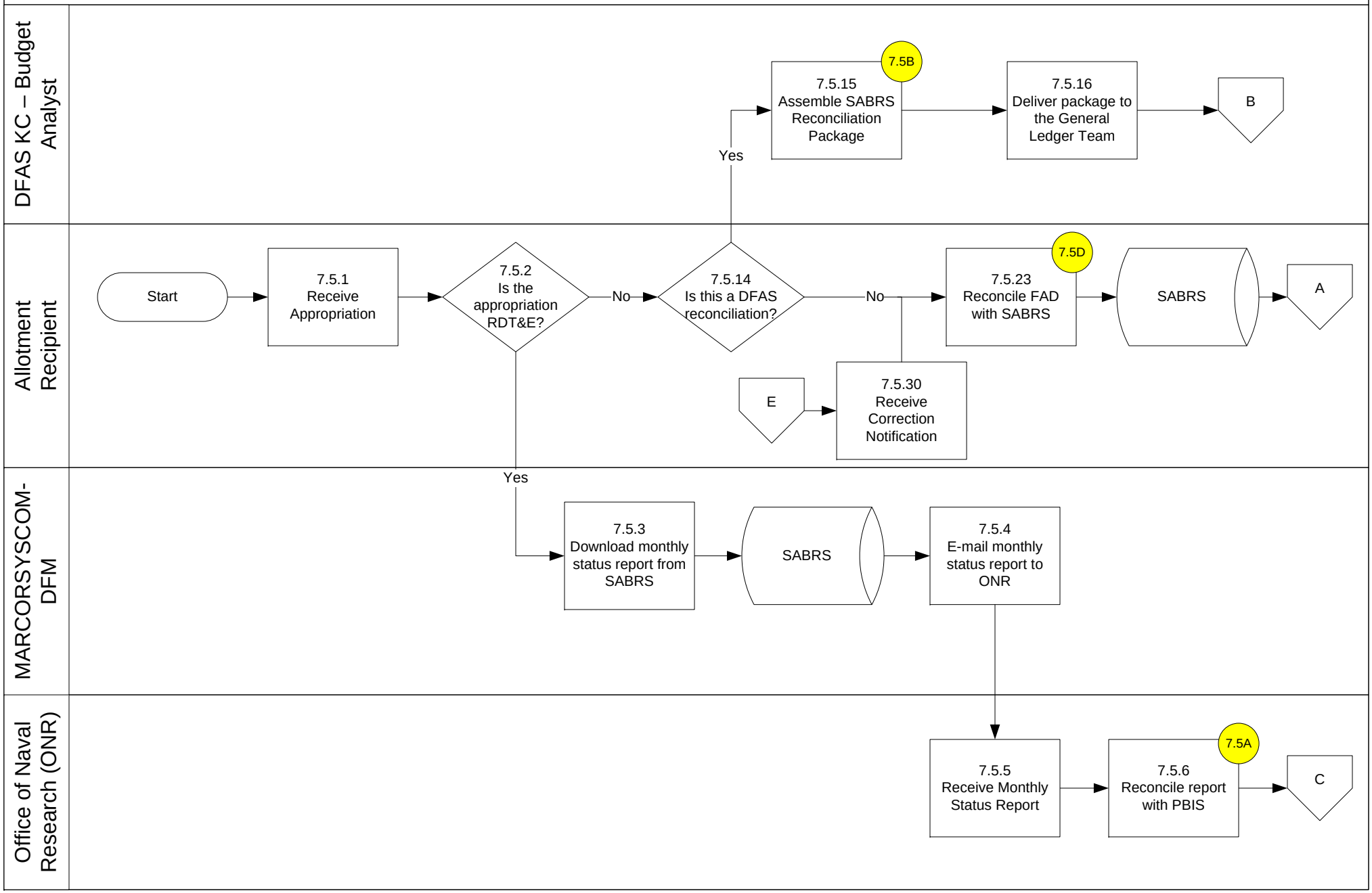
PFR-0003




DFAS-KC
Funds Manager / Comptroller Personnel
7.4.9
Receive Missing Obligation notification
B
A
7.4.6
Perform research to determine any missing obligation
7.4.7
Is obligation missing?
Yes
7.4.8
Notify DFAS-KC
No
7.4B
7.4.13
Record obligation in SABRS
SABRS
End

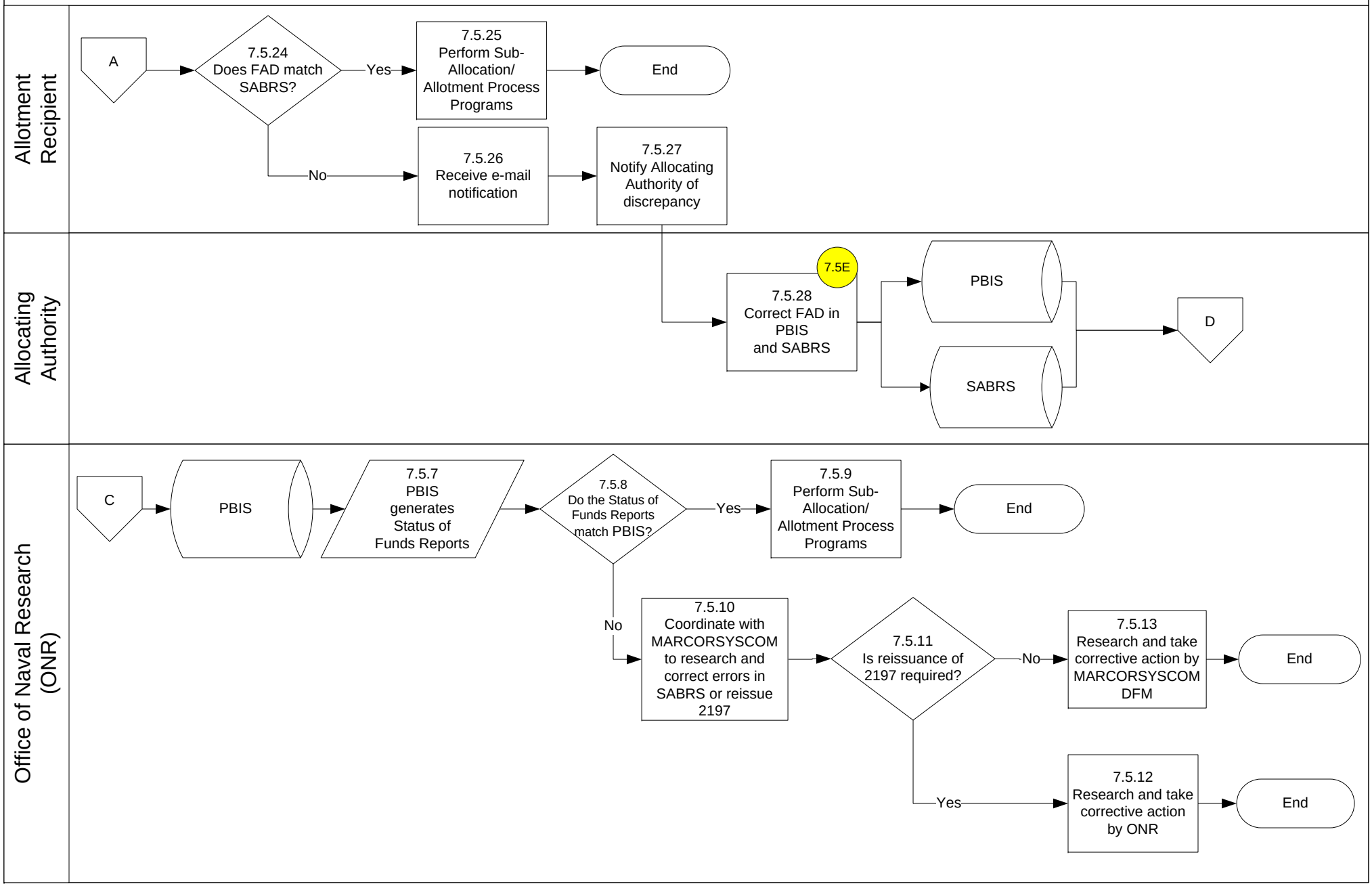
7. Reconciliation (Appropriations Received - APR)
7.5 Appropriations Received, Page 1

PFR-0004



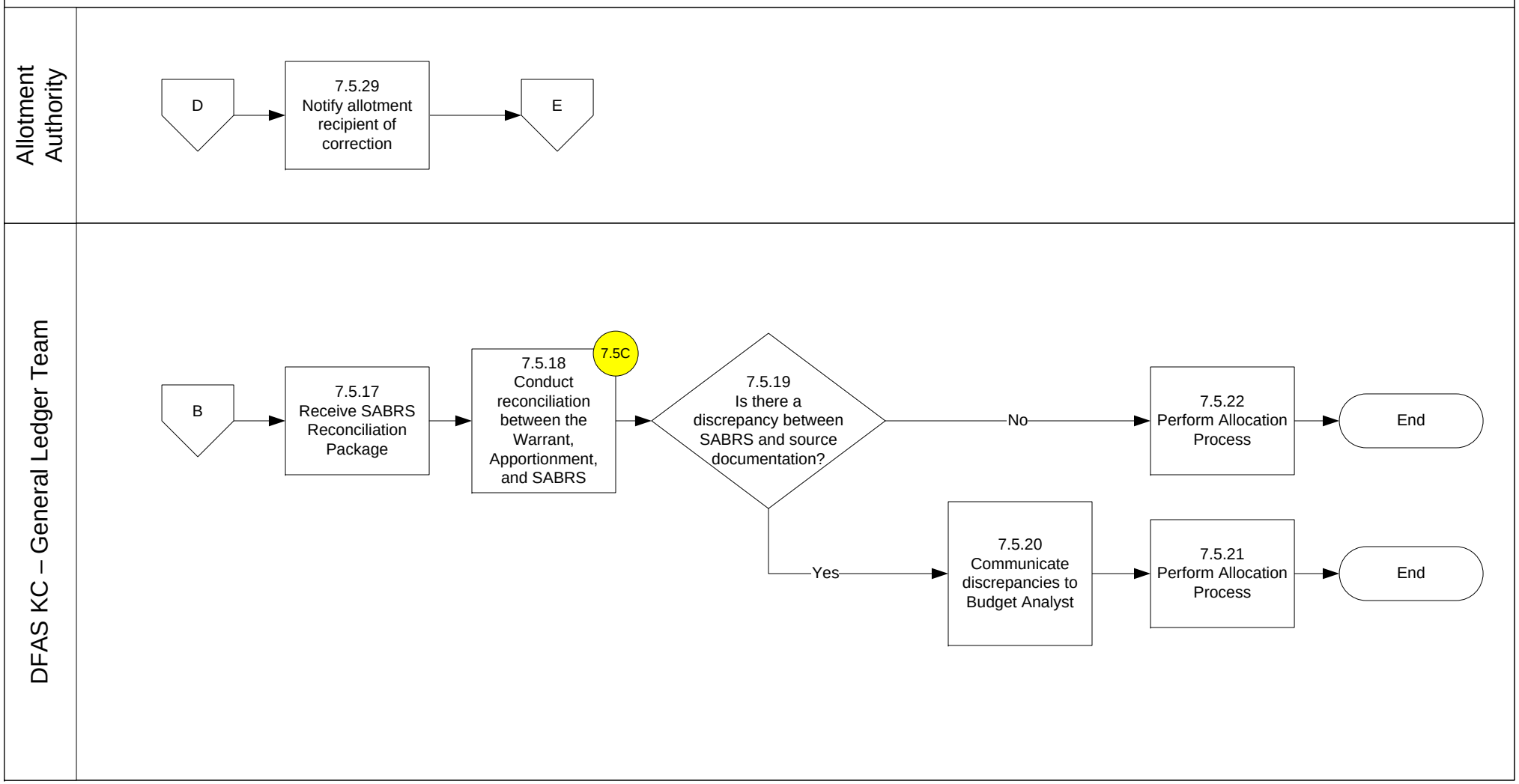
7. Reconciliation (Appropriations Received - APR)
7.5 Appropriations Received, Page 2

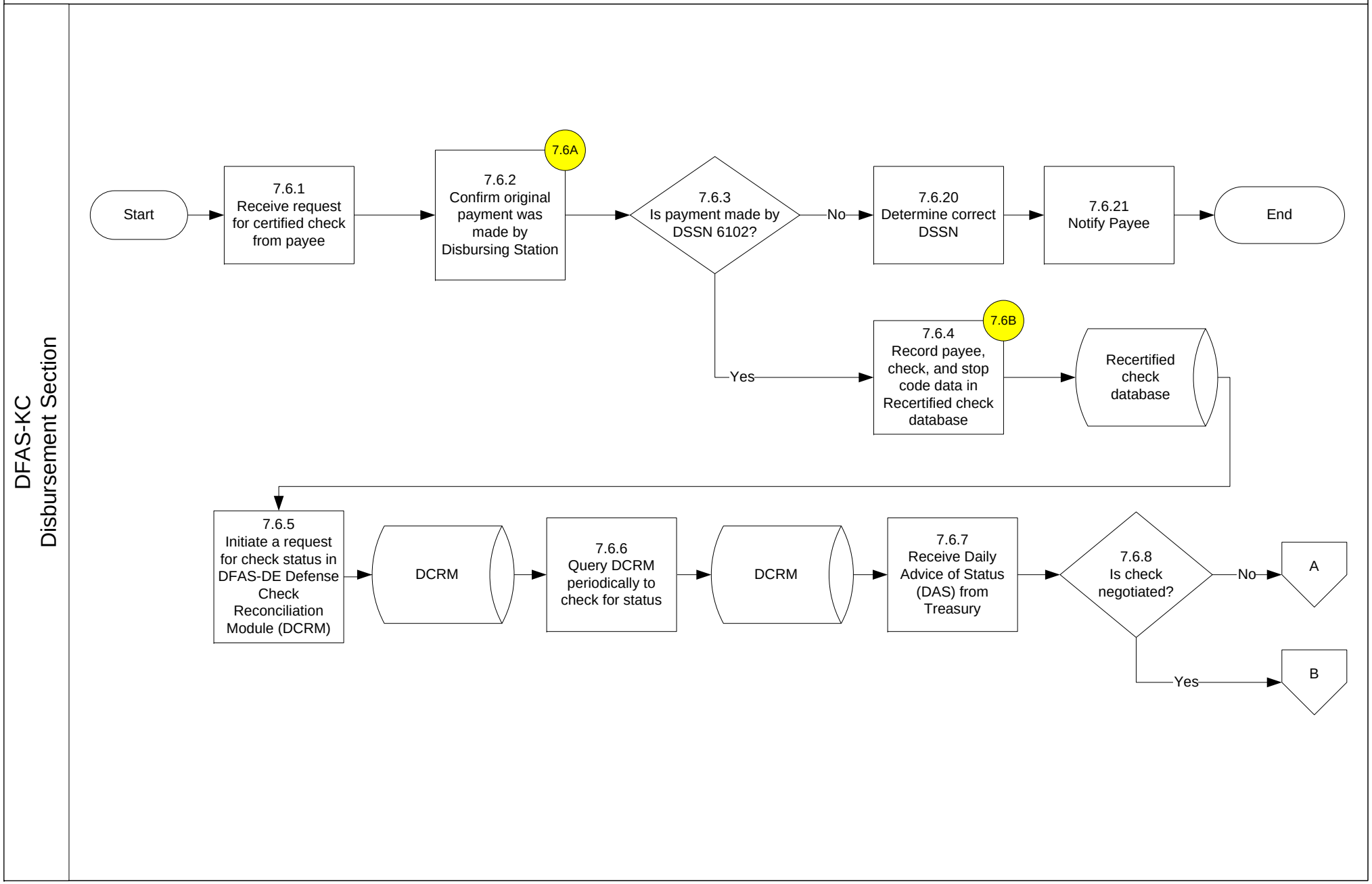
PFR-0004



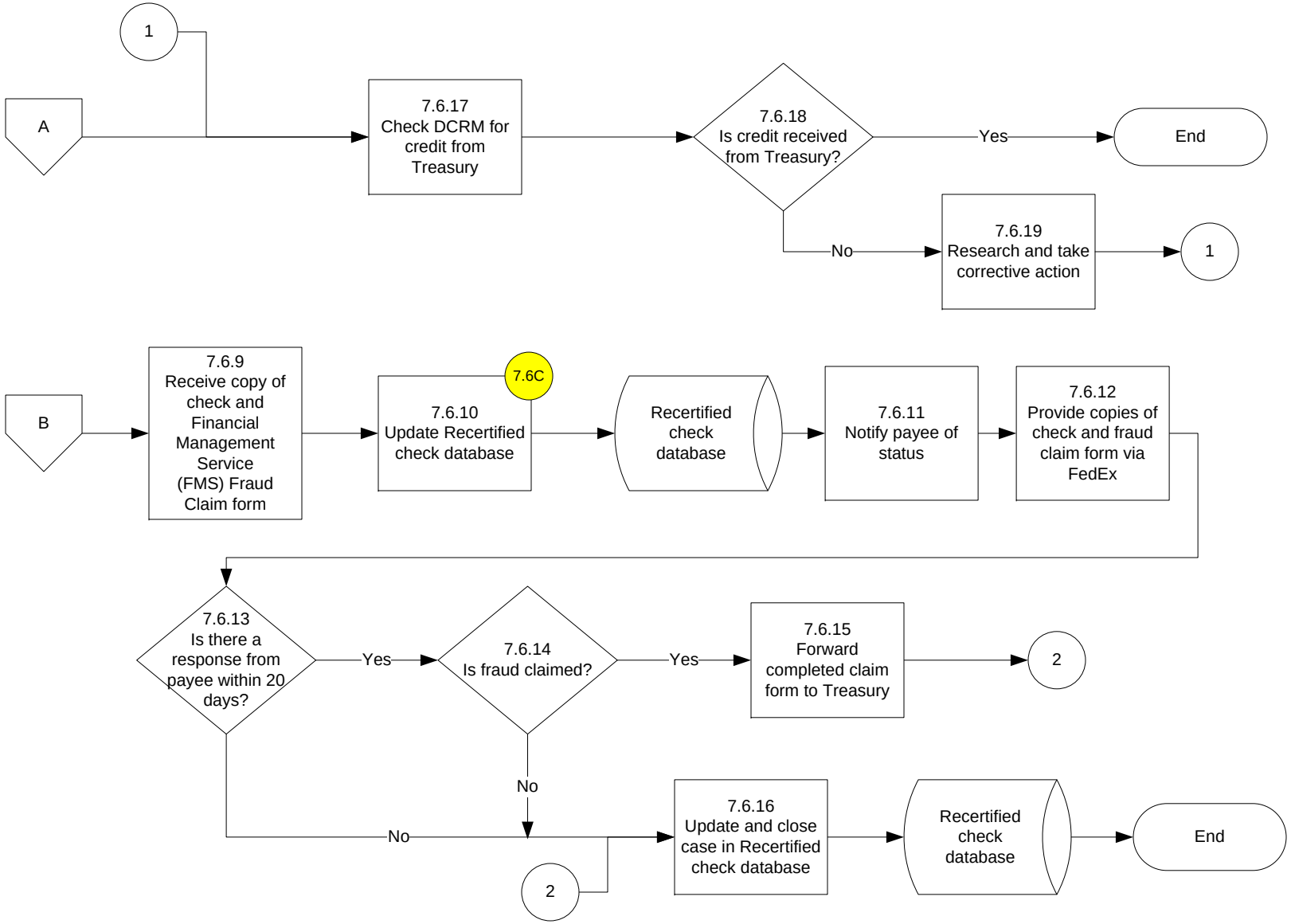
7. Reconciliation (Appropriations Received - APR)
7.5 Appropriations Received, Page 3

PFR-0004



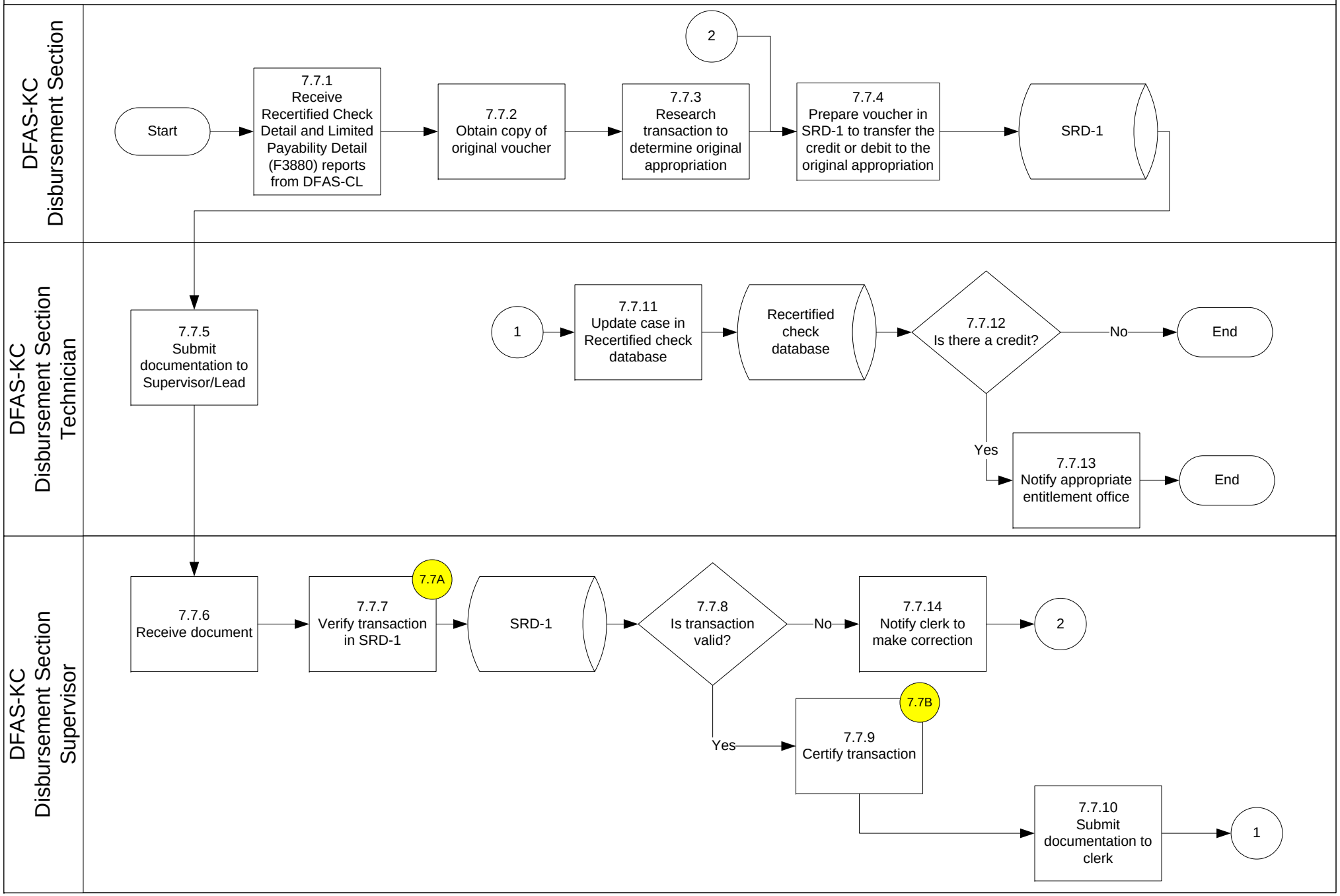

DFAS-KC
Disbursement Section
Start
7.6.1
Receive request for certified check from payee
7.6A
7.6.2
Confirm original payment was made by Disbursing Station
7.6.3
Is payment made by DSSN 6102?
No
7.6.20
Determine correct DSSN
7.6.21
Notify Payee
End
Yes
7.6B
7.6.4
Record payee, check, and stop code data in Recertified check database
Recertified check database
7.6.5
Initiate a request for check status in DFAS-DE Defense Check Reconciliation Module (DCRM)
DCRM
7.6.6
Query DCRM periodically to check for status
DCRM
7.6.7
Receive Daily Advice of Status (DAS) from Treasury
7.6.8
Is check negotiated?
No
A
Yes
B

DFAS-KC
Disbursement Section



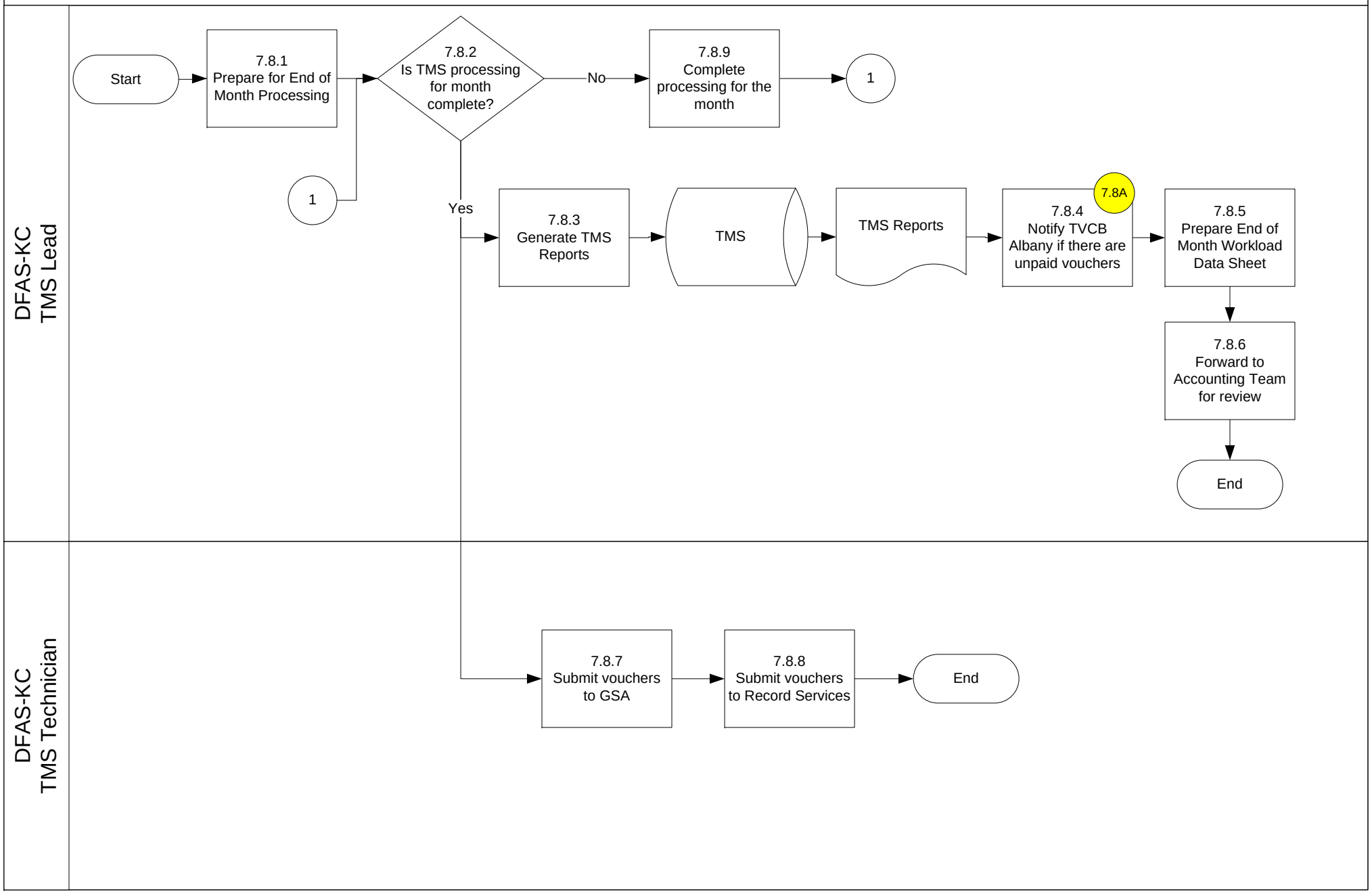
7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.7 Unavailable Checks - F3880 Credits & Debits

PFR-0006



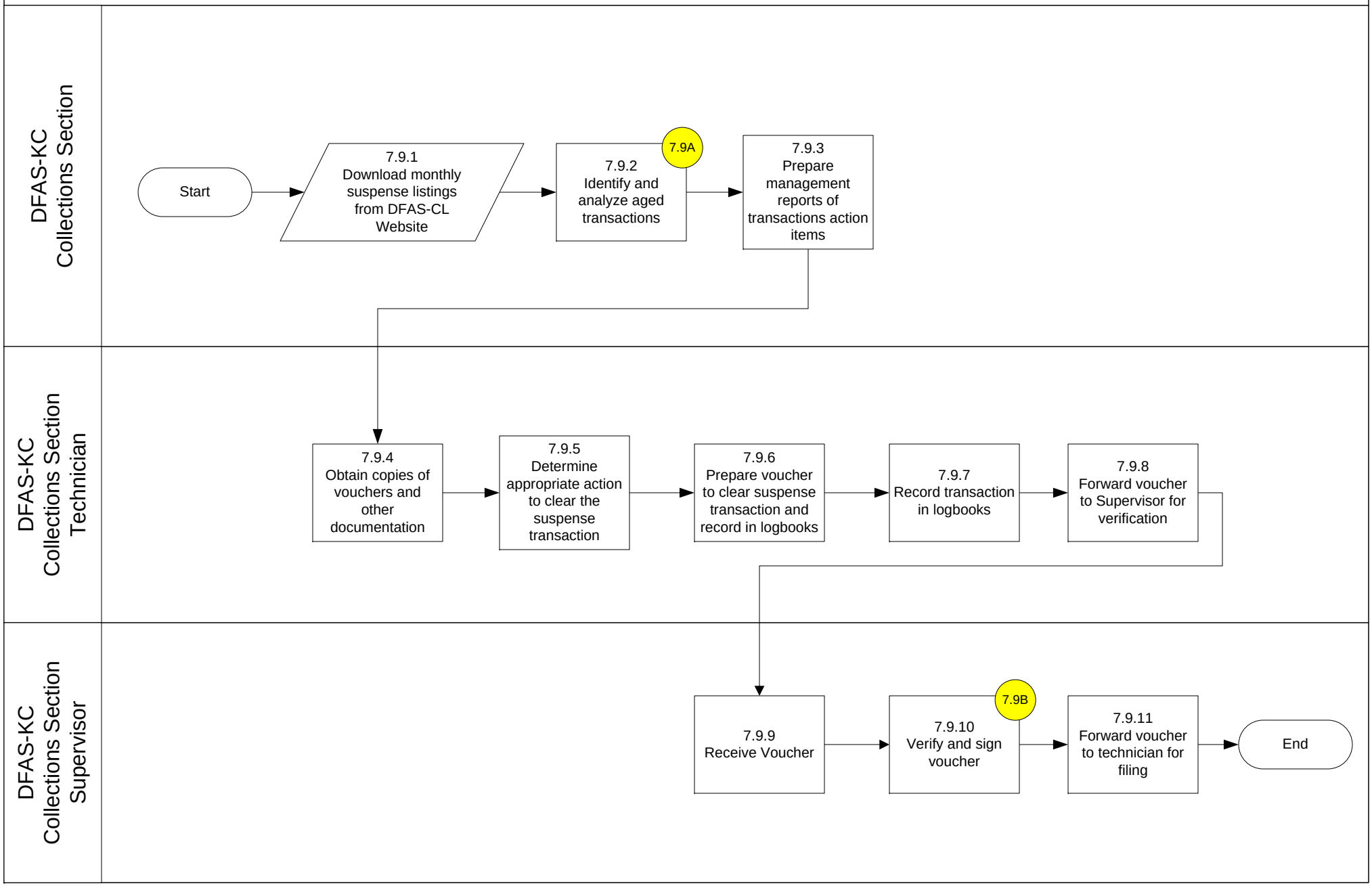
7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.8 TMS End of Month Process

PFR-0007



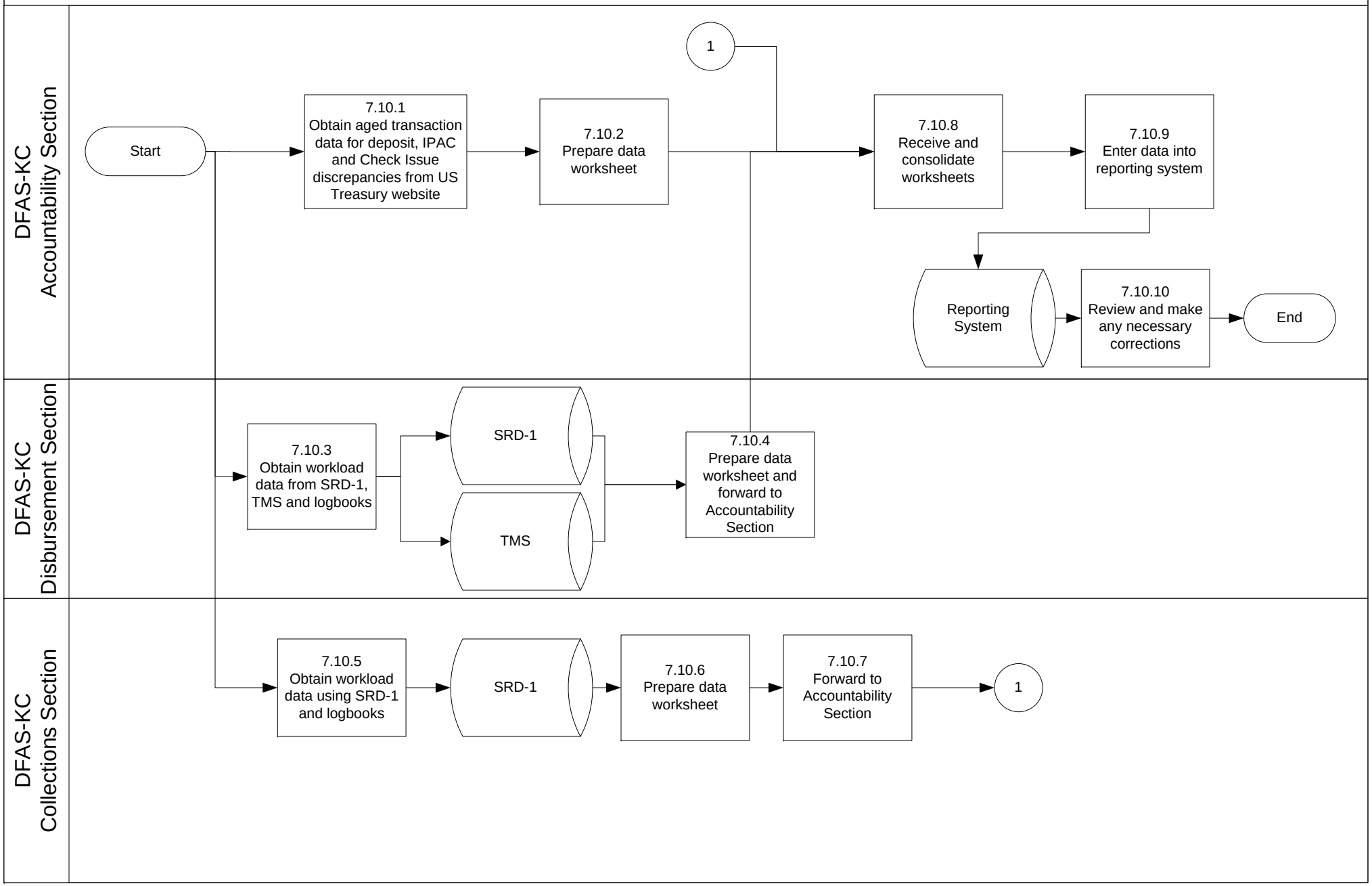
7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.9 Suspense Accounts

PFR-0008

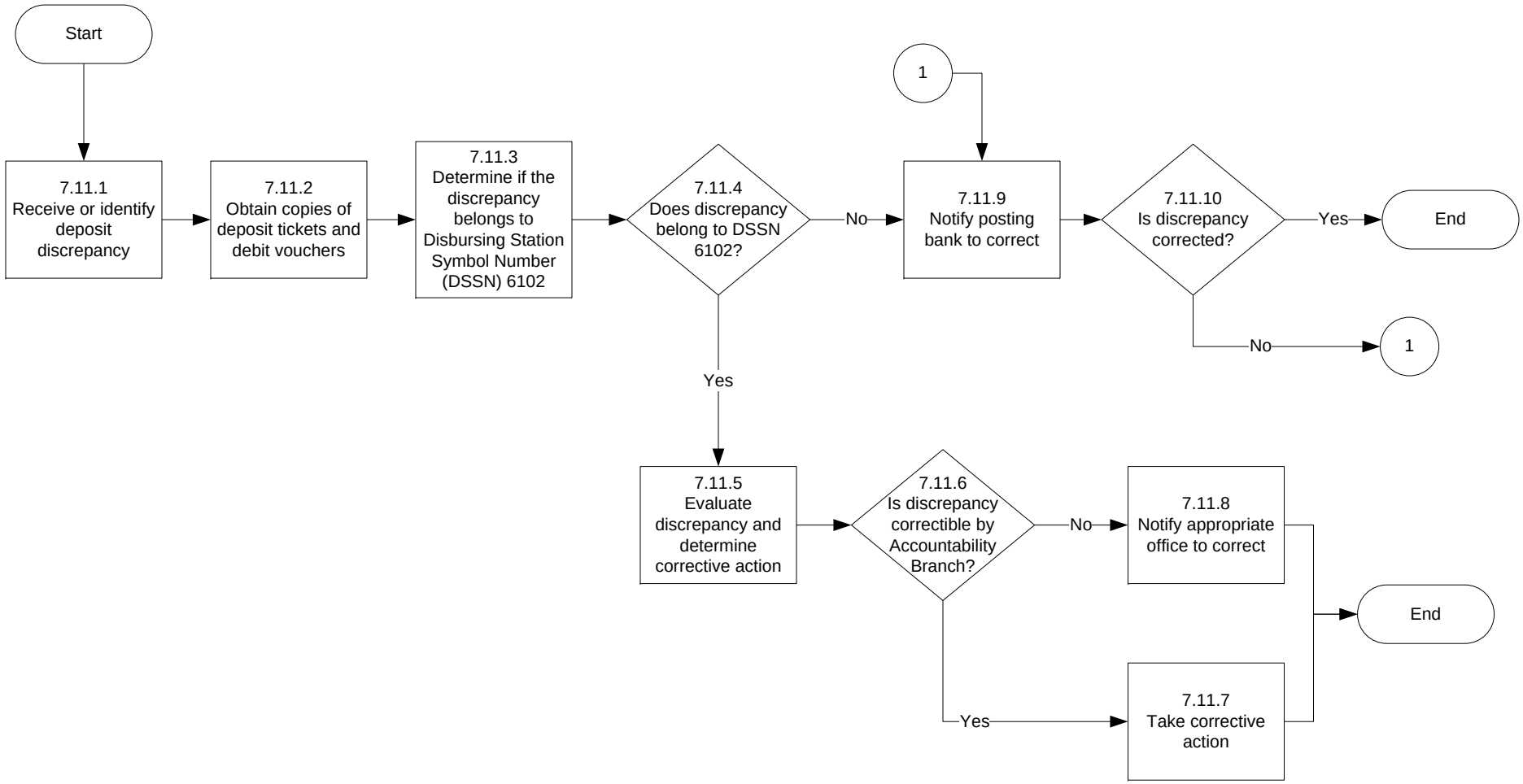


7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.10 Management Reports (PMI/AQI)

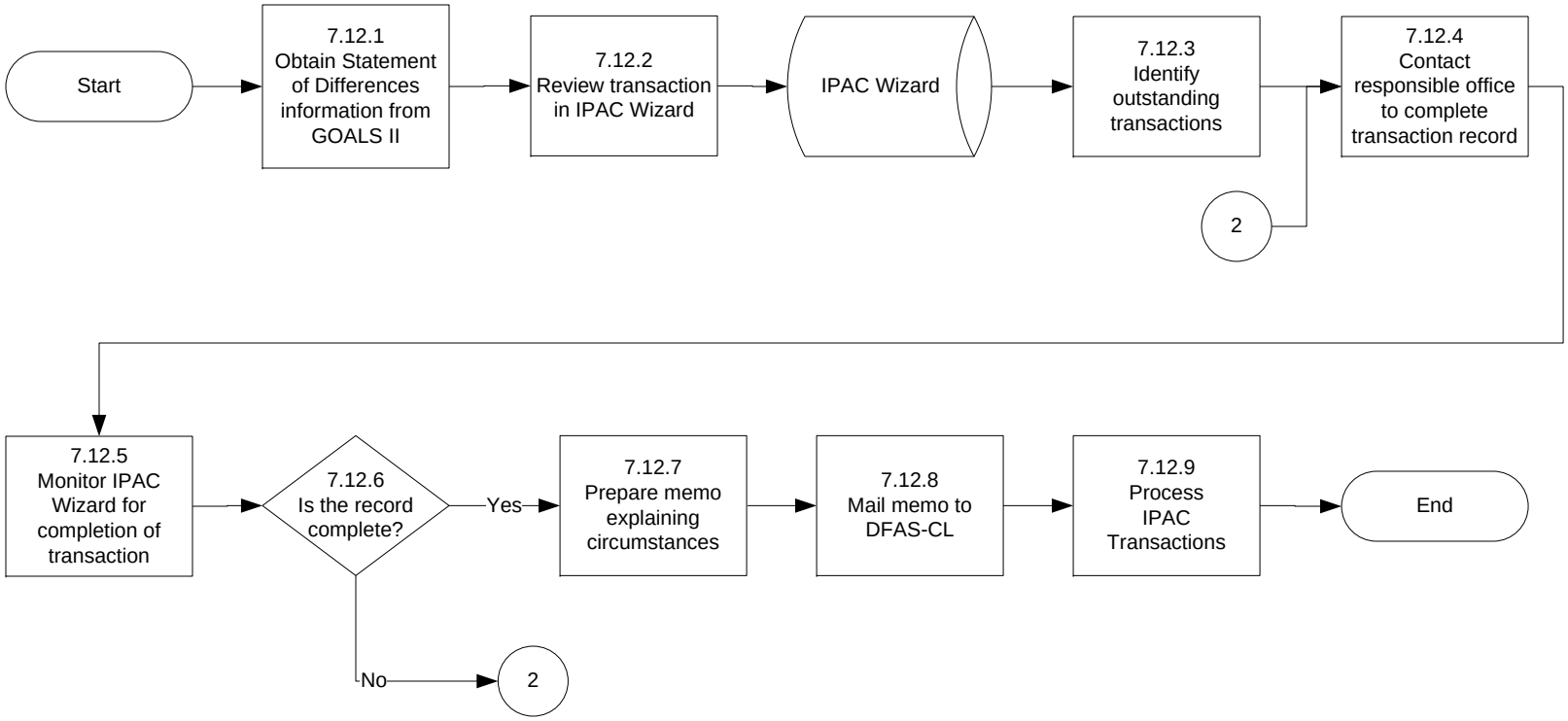
PFR-0009



DFAS-KC
Accountability Section

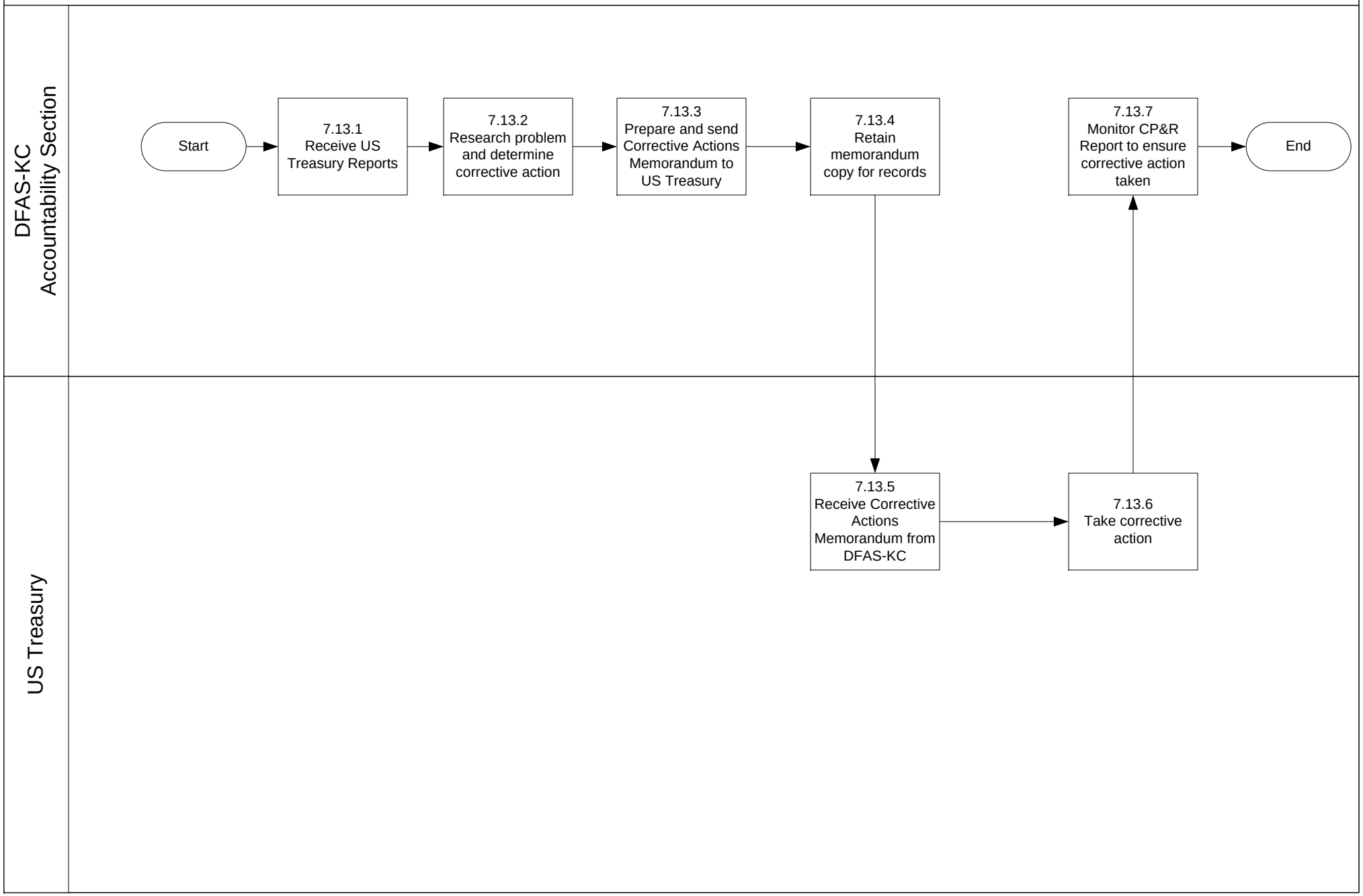


DFAS-KC
Accountability Section



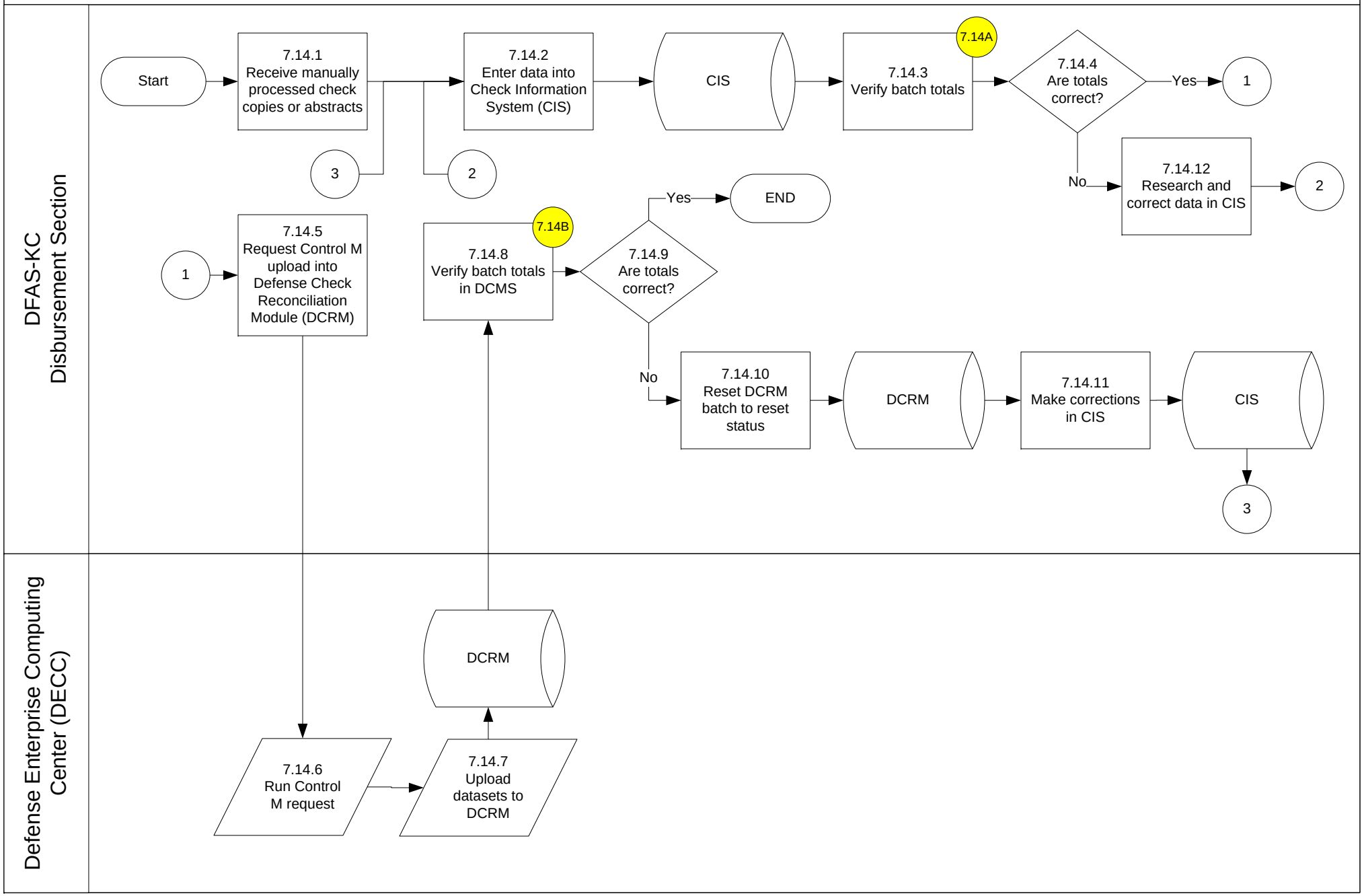
7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.13 Check Issue Discrepancies – CP&R

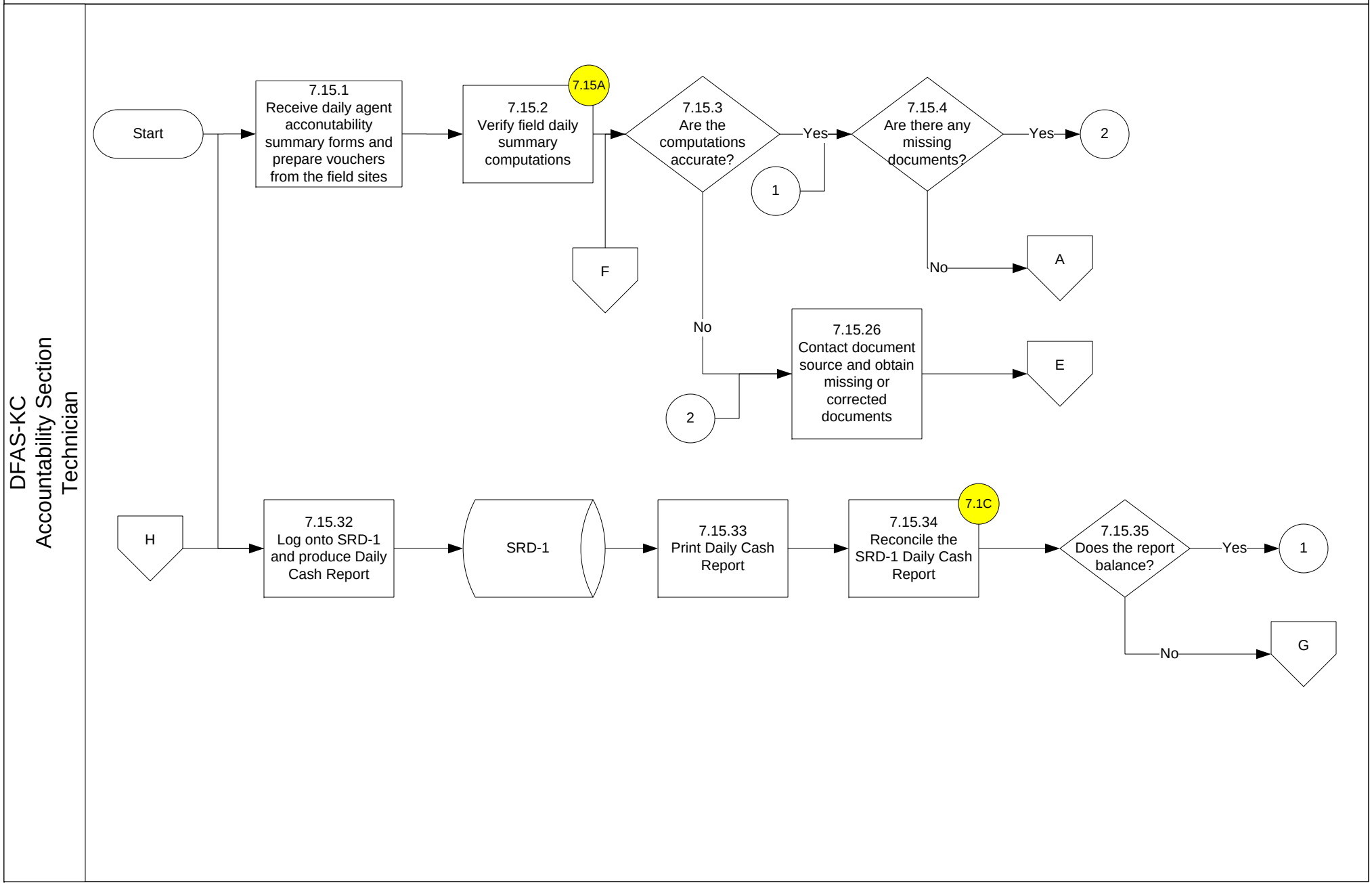
PFR-0012

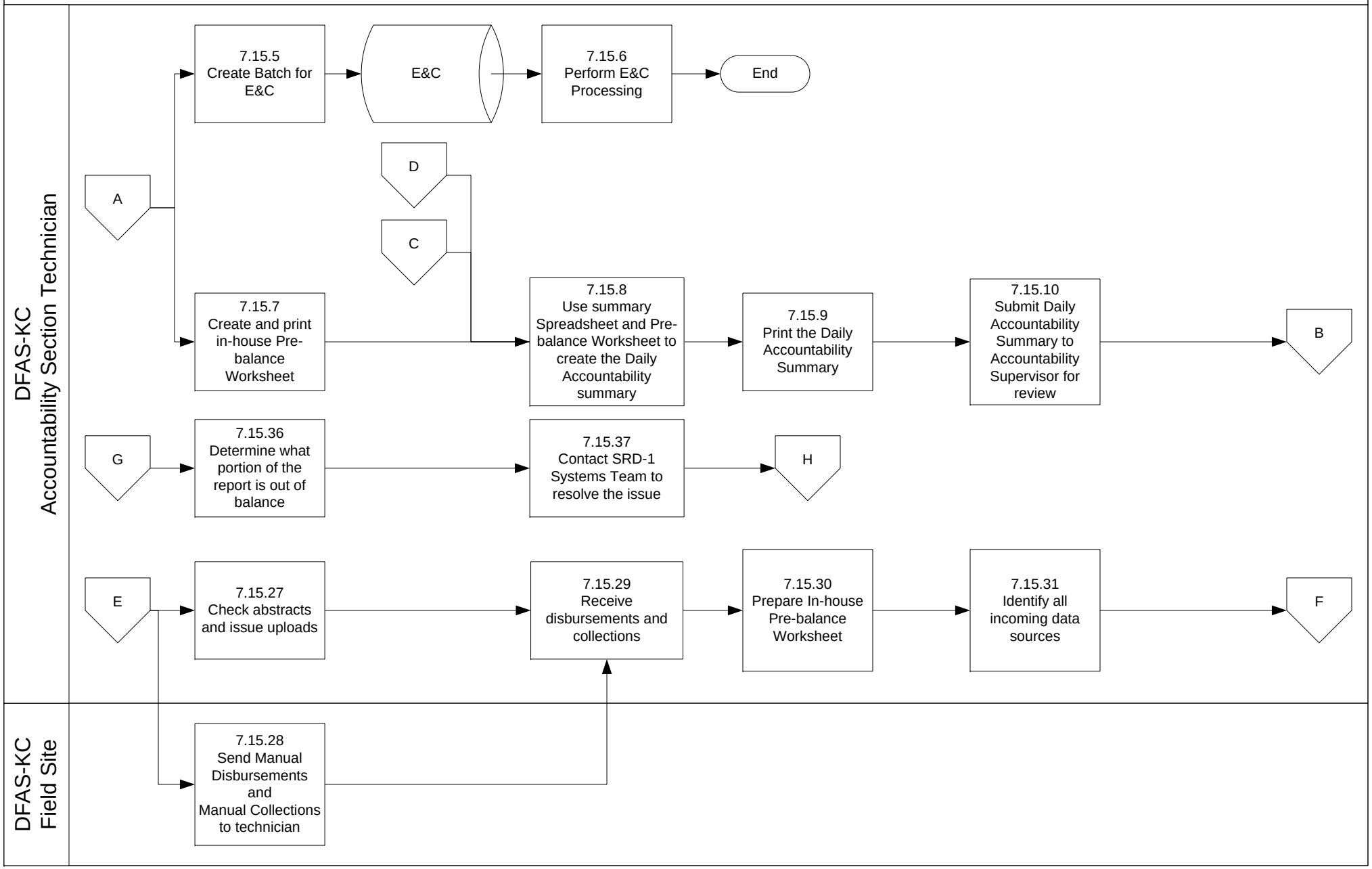


7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.14 Check Issue Reporting

PFR-0013

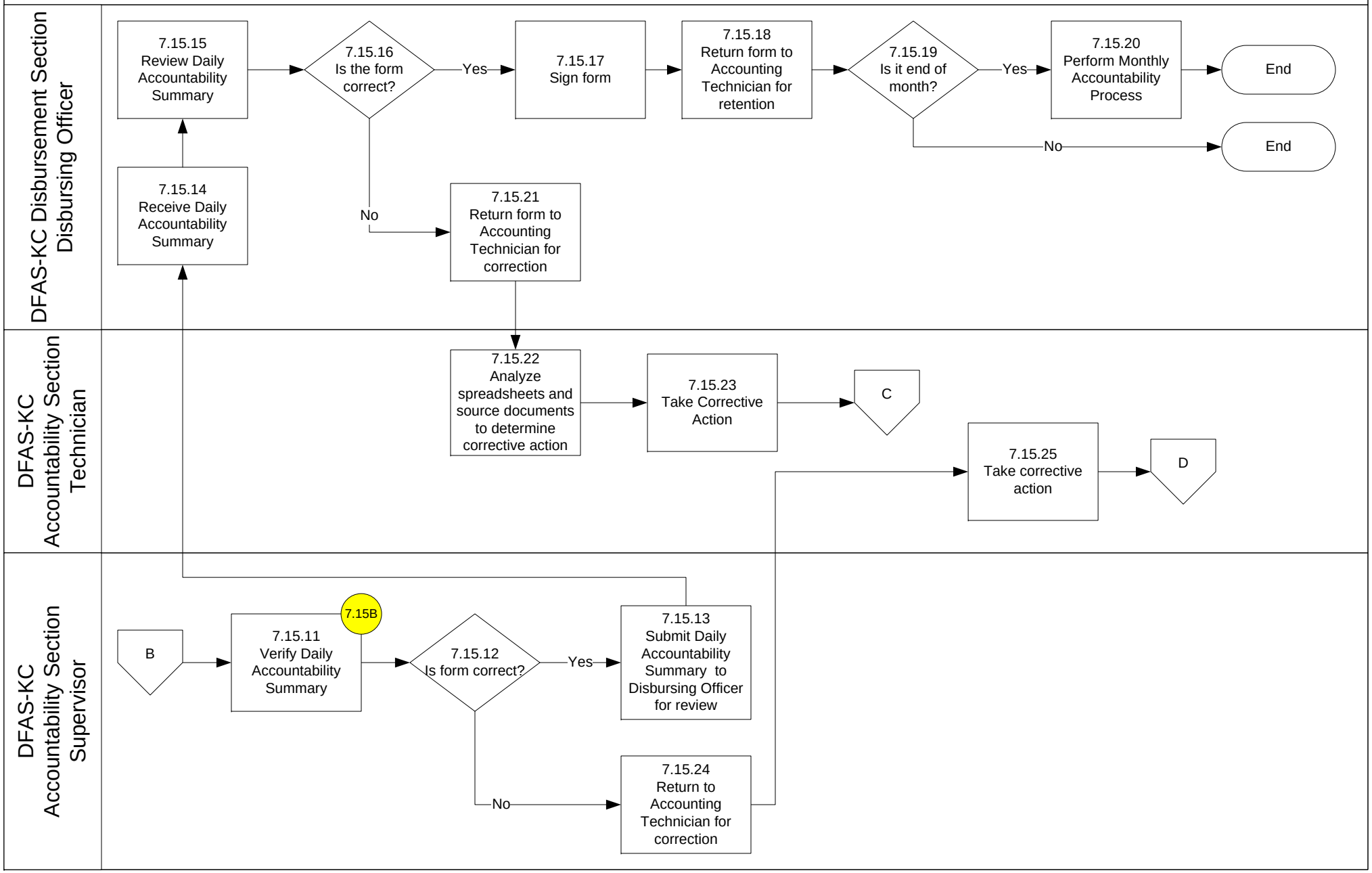


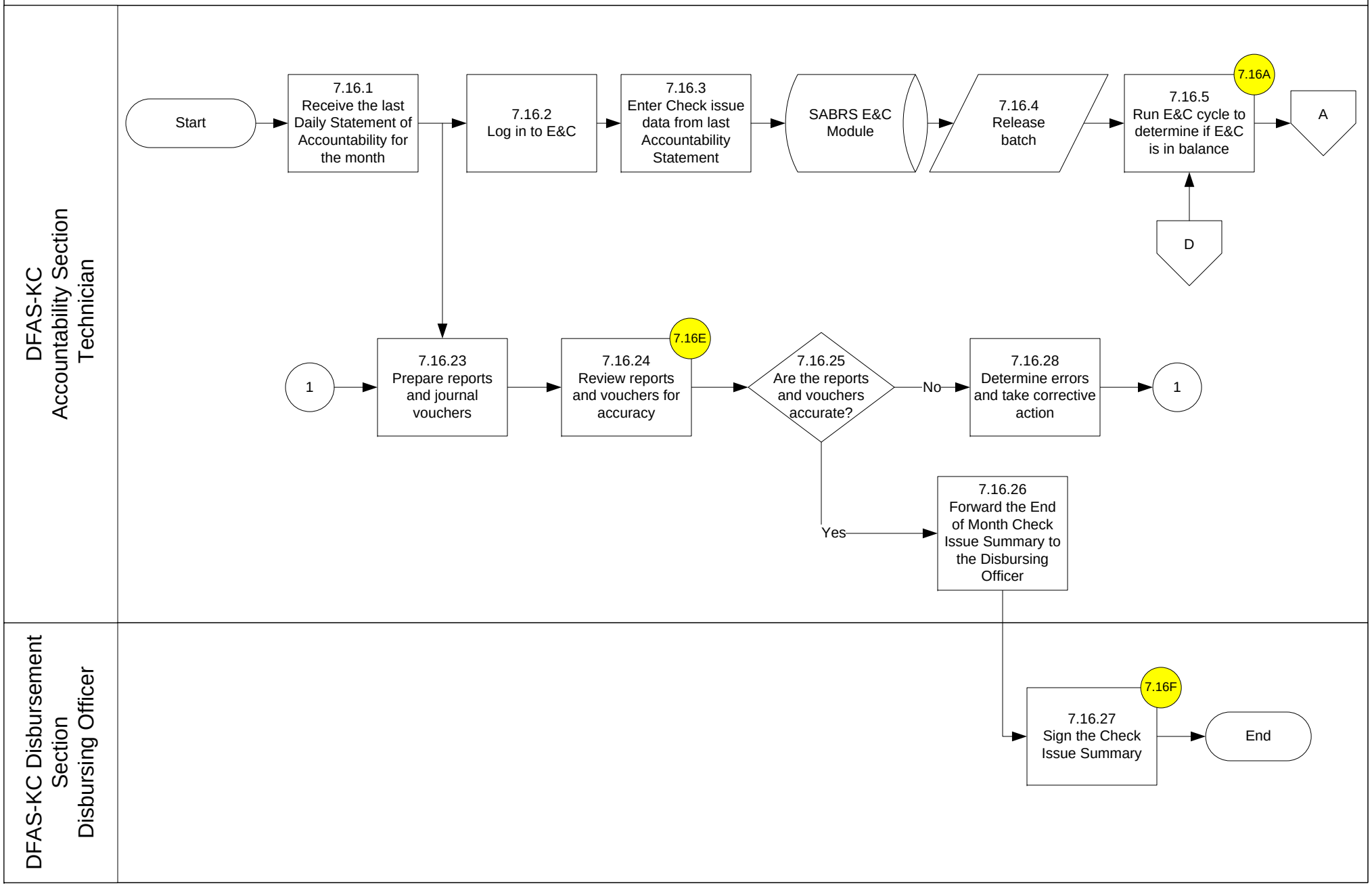

DFAS-KC
Accountability Section
Technician
Start
7.15.1
Receive daily agent acconutability summary forms and prepare vouchers from the field sites
7.15.2
Verify field daily summary computations
7.15A
7.15.3
Are the computations accurate?
Yes
7.15.4
Are there any missing documents?
Yes
2
1
No
A
F
No
7.15.26
Contact document source and obtain missing or corrected documents
E
2
H
7.15.32
Log onto SRD-1 and produce Daily Cash Report
SRD-1
7.15.33
Print Daily Cash Report
7.15.34
Reconcile the SRD-1 Daily Cash Report
7.1C
7.15.35
Does the report balance?
Yes
1
No
G


DFAS-KC
Accountability Section Technician
7.15.5
Create Batch for E&C
E&C
7.15.6
Perform E&C Processing
End
A
D
C
7.15.7
Create and print in-house Pre-balance Worksheet
7.15.8
Use summary Spreadsheet and Pre-balance Worksheet to create the Daily Accountability summary
7.15.9
Print the Daily Accountability Summary
7.15.10
Submit Daily Accountability Summary to Accountability Supervisor for review
B
G
7.15.36
Determine what portion of the report is out of balance
7.15.37
Contact SRD-1 Systems Team to resolve the issue
H
E
7.15.27
Check abstracts and issue uploads
7.15.29
Receive disbursements and collections
7.15.30
Prepare In-house Pre-balance Worksheet
7.15.31
Identify all incoming data sources
F
DFAS-KC
Field Site
7.15.28
Send Manual Disbursements and Manual Collections to technician

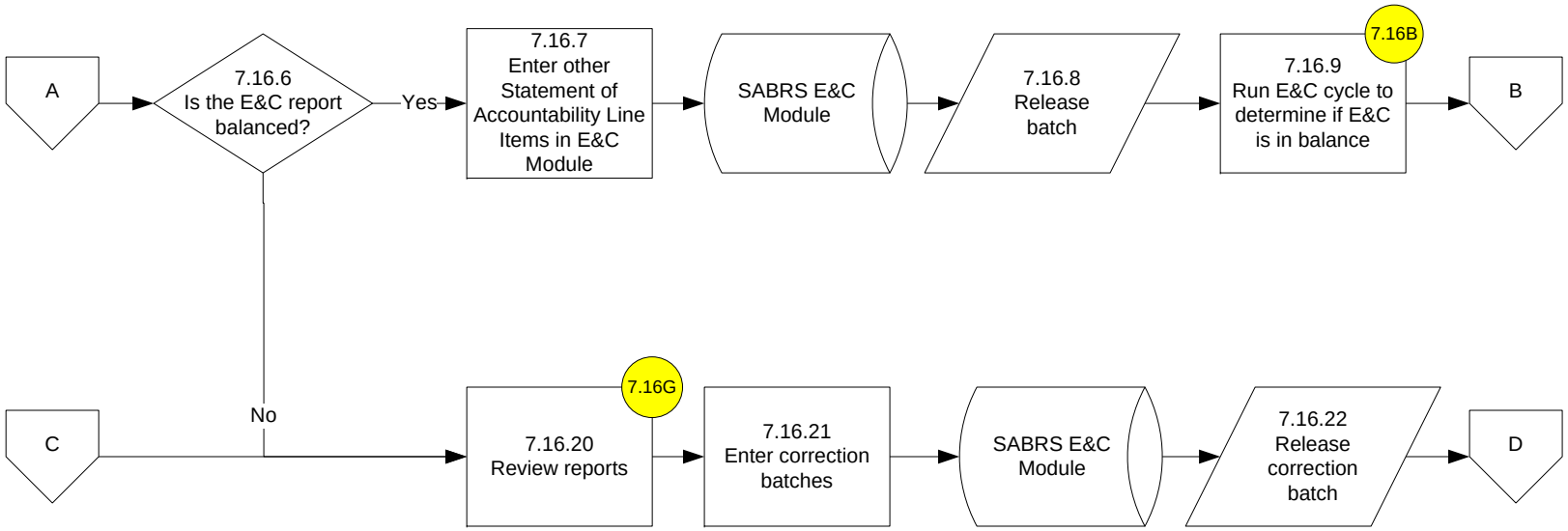
7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.15 Daily Accountability, Page 3

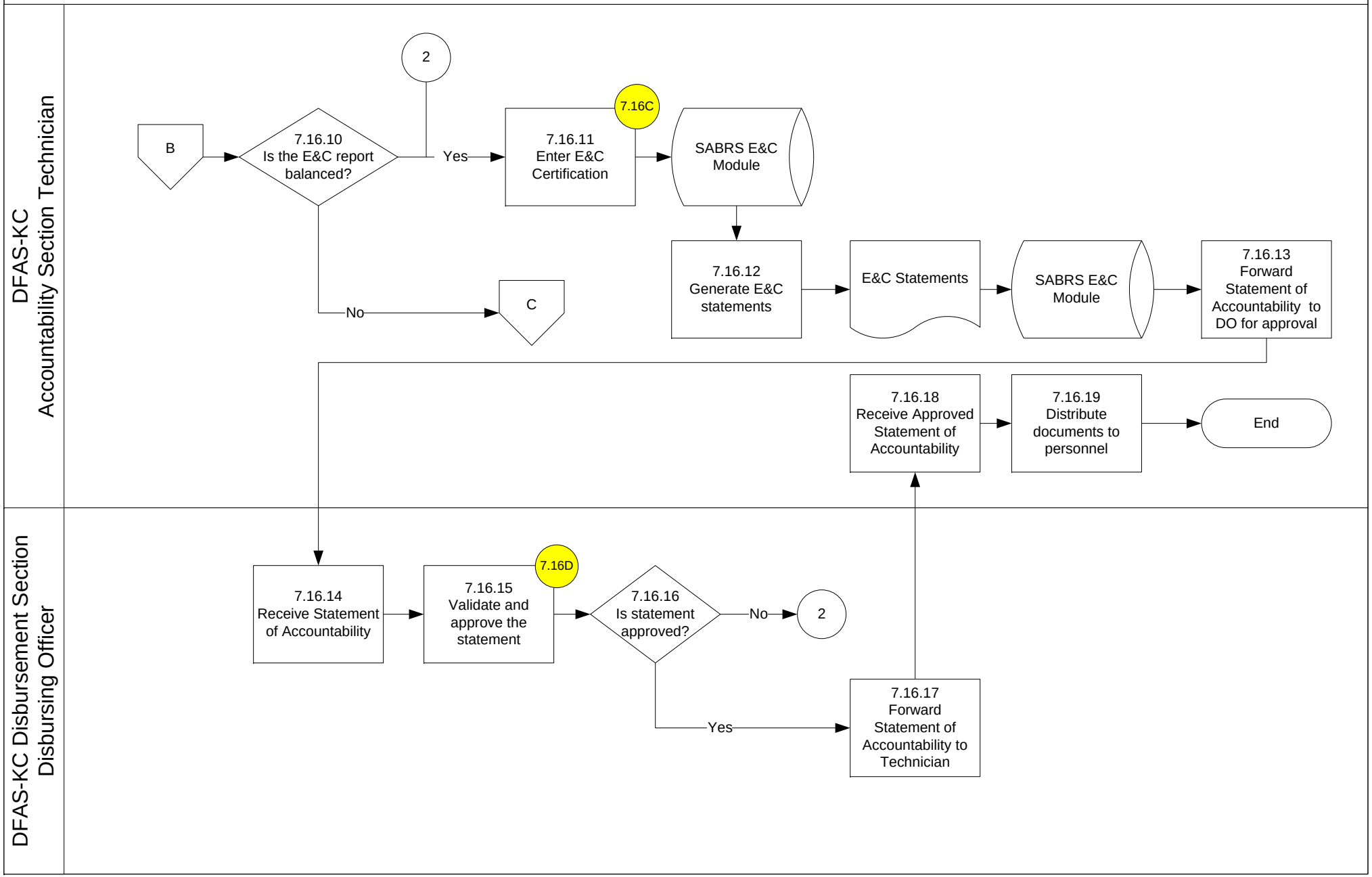
PFR-0014



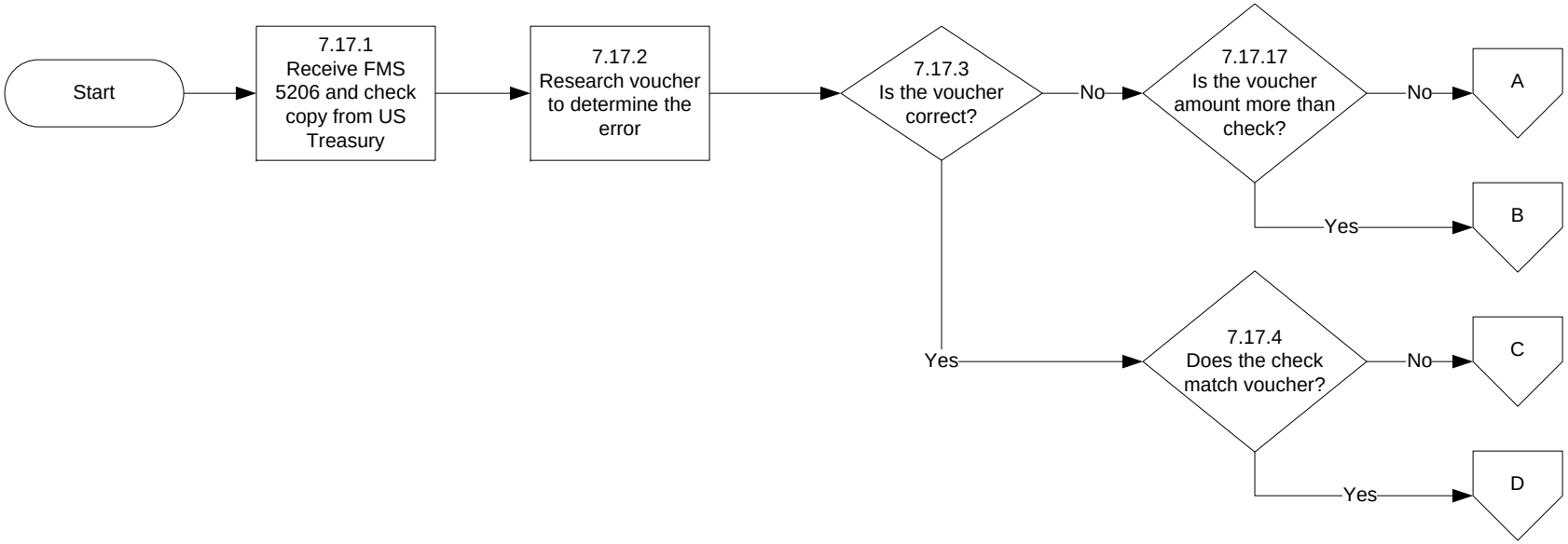

DFAS-KC Accountability Section Technician
DFAS-KC Disbursement Section Disbursing Officer
Start
7.16.1 Receive the last Daily Statement of Accountability for the month
7.16.2 Log in to E&C
7.16.3 Enter Check issue data from last Accountability Statement
SABRS E&C Module
7.16.4 Release batch
7.16.5 Run E&C cycle to determine if E&C is in balance
7.16A
A
D
1
7.16.23 Prepare reports and journal vouchers
7.16.24 Review reports and vouchers for accuracy
7.16E
7.16.25 Are the reports and vouchers accurate?
No
7.16.28 Determine errors and take corrective action
1
Yes
7.16.26 Forward the End of Month Check Issue Summary to the Disbursing Officer
7.16.27 Sign the Check Issue Summary
7.16F
End

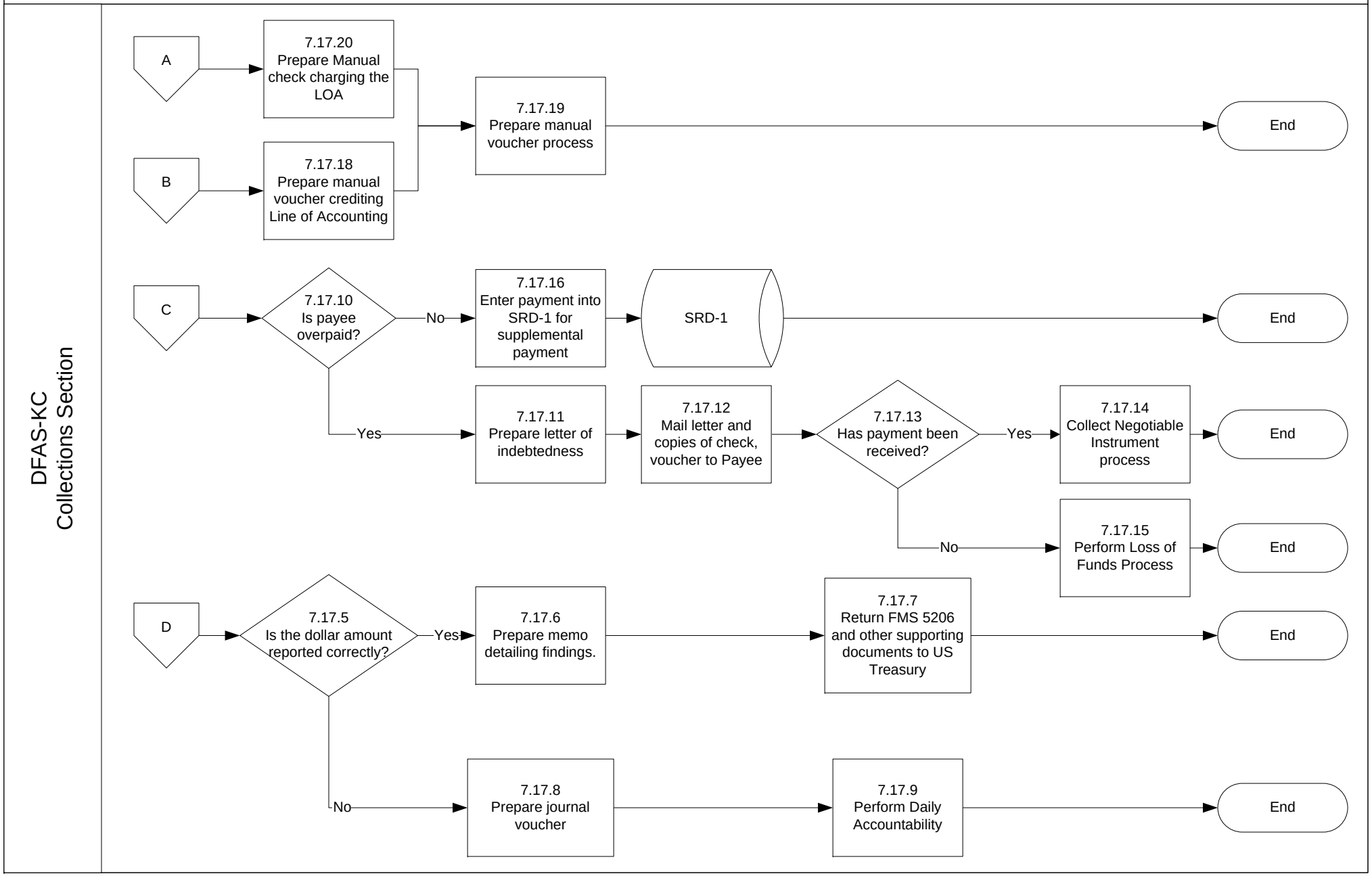
DFAS-KC
Accountability Section
Technician

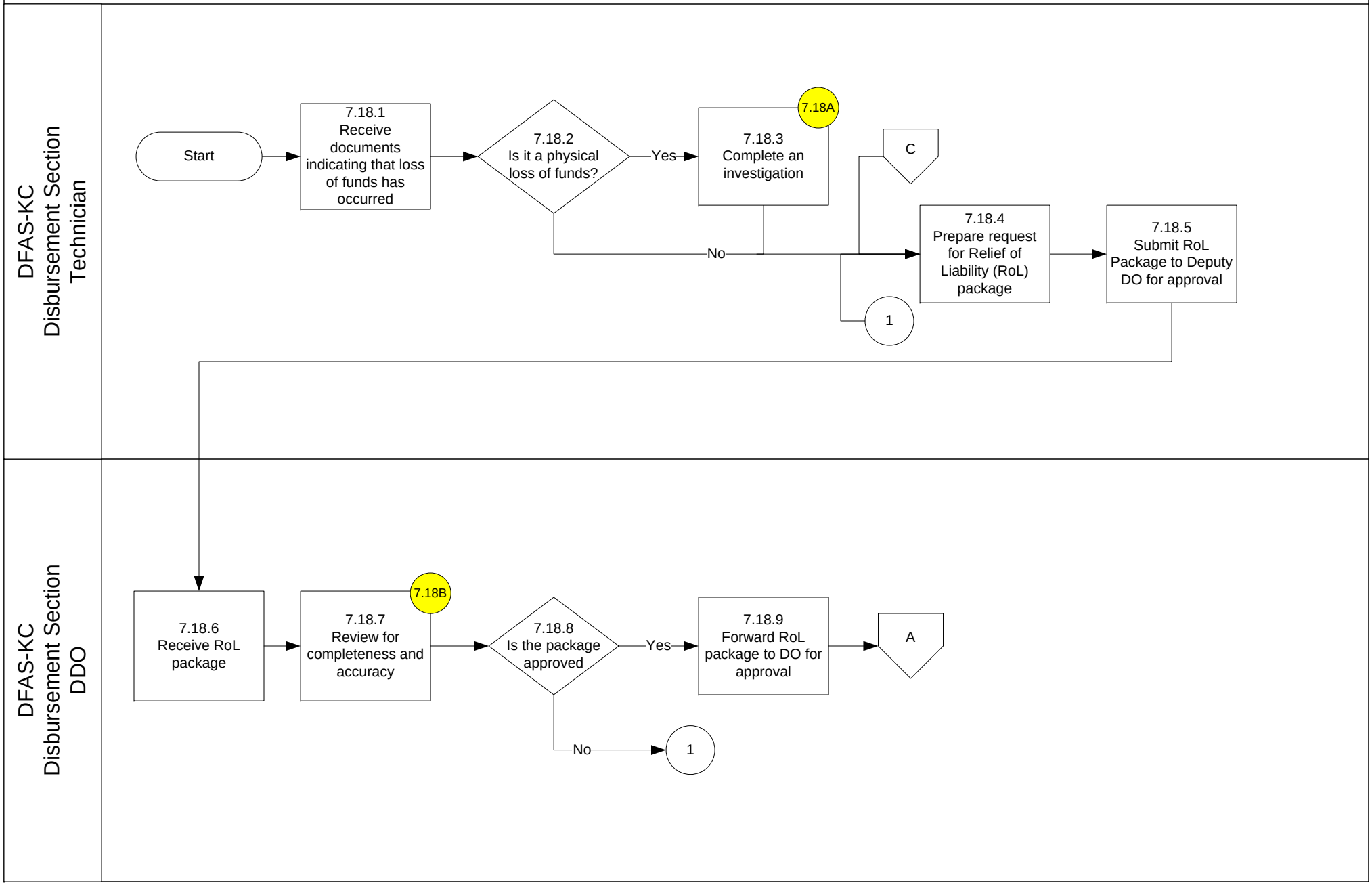



DFAS-KC
Accountability Section Technician
DFAS-KC Disbursement Section
Disbursing Officer
B
7.16.10
Is the E&C report balanced?
2
Yes
No
C
7.16C
7.16.11
Enter E&C Certification
SABRS E&C Module
7.16.12
Generate E&C statements
E&C Statements
SABRS E&C Module
7.16.13
Forward Statement of Accountability to DO for approval
7.16.18
Receive Approved Statement of Accountability
7.16.19
Distribute documents to personnel
End
7.16.14
Receive Statement of Accountability
7.16D
7.16.15
Validate and approve the statement
7.16.16
Is statement approved?
No
2
Yes
7.16.17
Forward Statement of Accountability to Technician

DFAS-KC
Collections Section

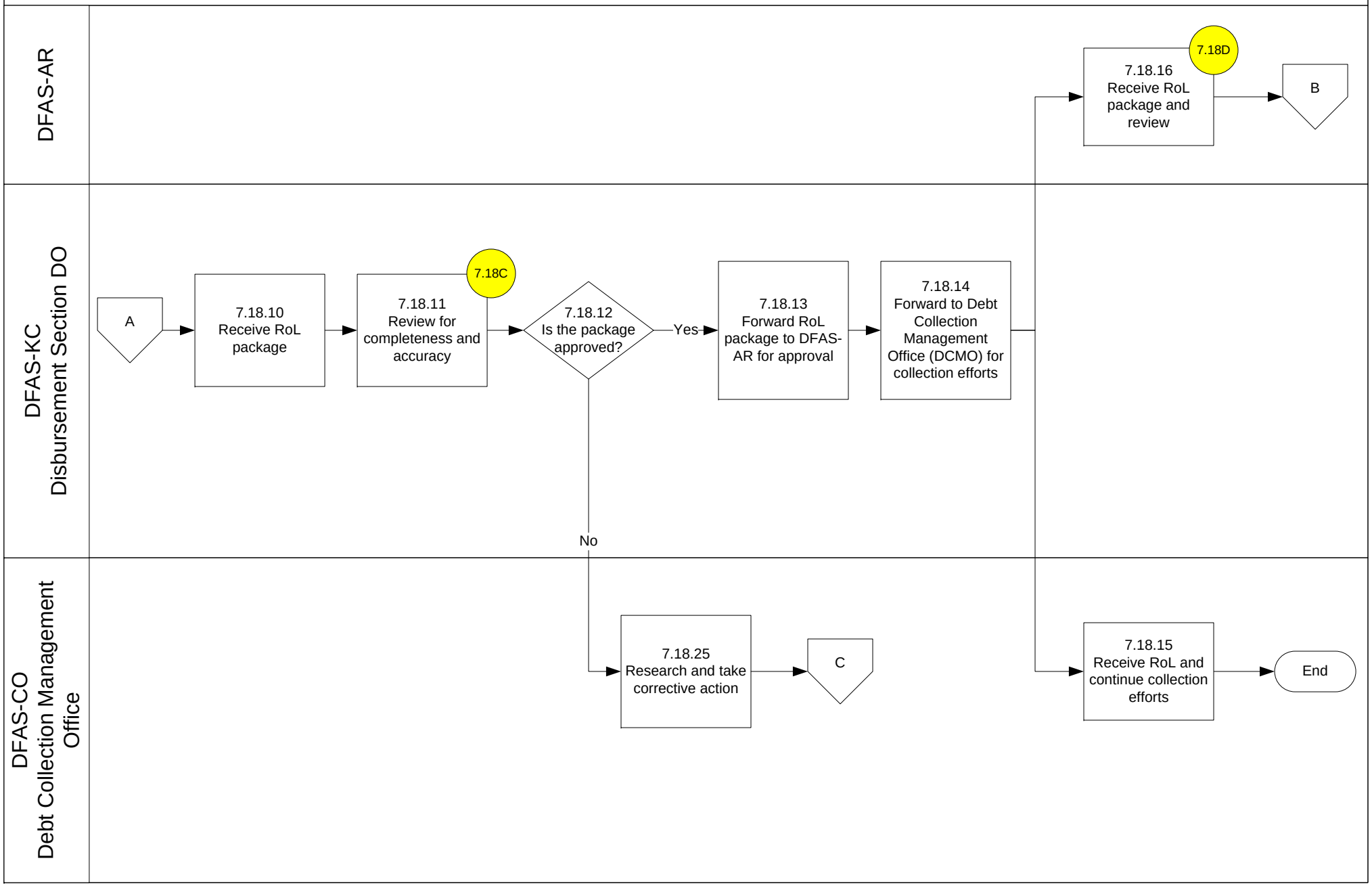


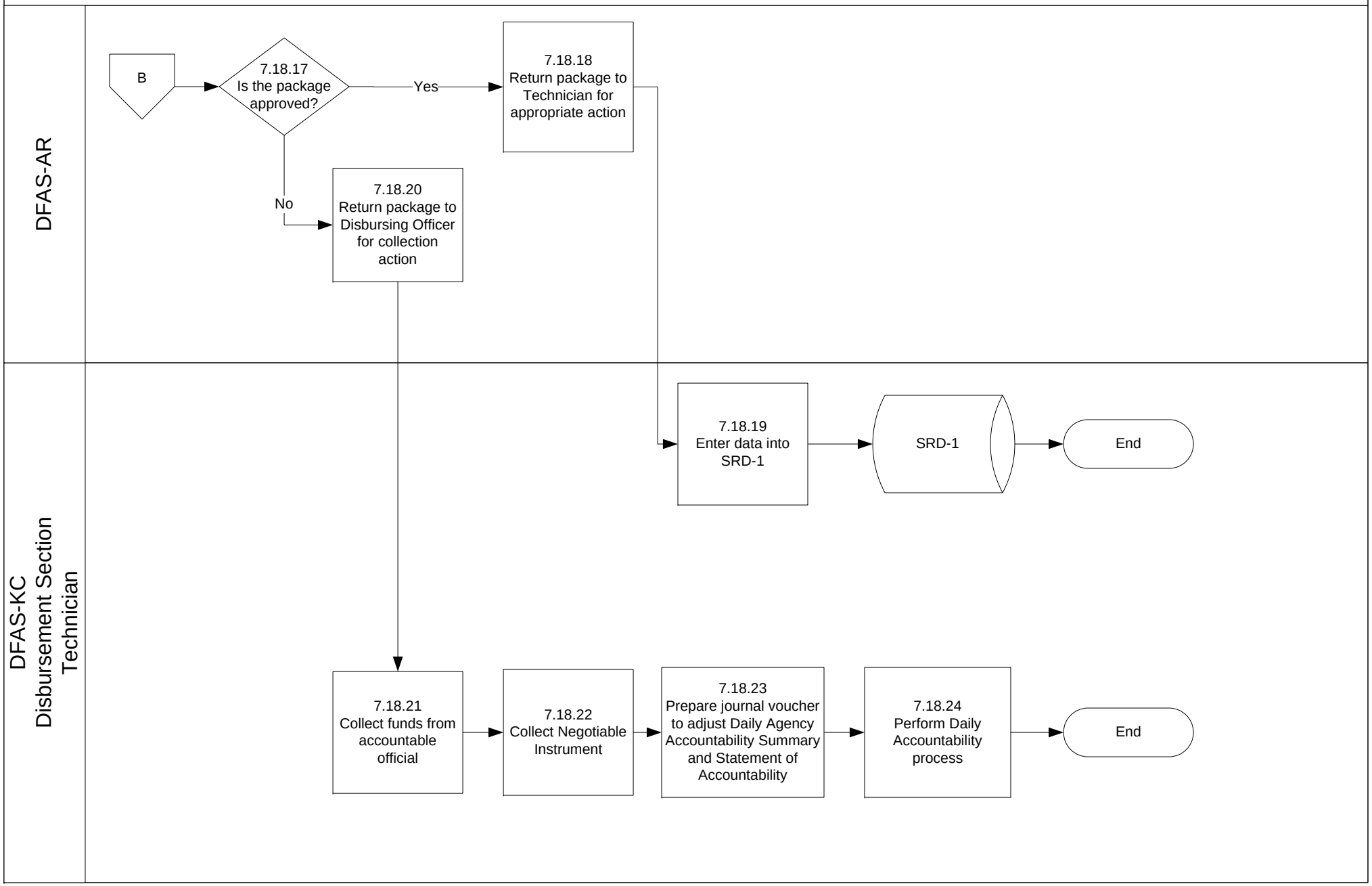

DFAS-KC
Collections Section
A
7.17.20
Prepare Manual check charging the LOA
B
7.17.18
Prepare manual voucher crediting Line of Accounting
7.17.19
Prepare manual voucher process
End
C
7.17.10
Is payee overpaid?
No
7.17.16
Enter payment into SRD-1 for supplemental payment
SRD-1
End
Yes
7.17.11
Prepare letter of indebtedness
7.17.12
Mail letter and copies of check, voucher to Payee
7.17.13
Has payment been received?
Yes
7.17.14
Collect Negotiable Instrument process
End
No
7.17.15
Perform Loss of Funds Process
End
D
7.17.5
Is the dollar amount reported correctly?
Yes
7.17.6
Prepare memo detailing findings.
7.17.7
Return FMS 5206 and other supporting documents to US Treasury
End
No
7.17.8
Prepare journal voucher
7.17.9
Perform Daily Accountability
End


DFAS-KC Disbursement Section Technician
Start
7.18.1 Receive documents indicating that loss of funds has occurred
7.18.2 Is it a physical loss of funds?
Yes
No
7.18A
7.18.3 Complete an investigation
C
1
7.18.4 Prepare request for Relief of Liability (RoL) package
7.18.5 Submit RoL Package to Deputy DO for approval
DFAS-KC Disbursement Section DDO
7.18.6 Receive RoL package
7.18B
7.18.7 Review for completeness and accuracy
7.18.8 Is the package approved
Yes
No
1
7.18.9 Forward RoL package to DO for approval
A

7. Reconciliation (DISBURSEMENTS AND COLLECTIONS)
7.18 Loss of Funds, Page 2

PFR-0017




DFAS-AR
B
7.18.17
Is the package approved?
Yes
No
7.18.18
Return package to Technician for appropriate action
7.18.20
Return package to Disbursing Officer for collection action
DFAS-KC
Disbursement Section
Technician
7.18.19
Enter data into SRD-1
SRD-1
End
7.18.21
Collect funds from accountable official
7.18.22
Collect Negotiable Instrument
7.18.23
Prepare journal voucher to adjust Daily Agency Accountability Summary and Statement of Accountability
7.18.24
Perform Daily Accountability process
End

US Marine Corps
Fiscal Year 2008 Q1 - Q3
Statement of Budgetary Resources - Business Process Memorandums

Section 0A. Objective

Business Process Memorandums (BPM) are written narratives of the process flows. The BPMs also include the key controls identified within the processes and include the control activities, control objectives, risk of misstatement, and the related A-123 controls.

Section 0A. Methodology

These narratives were created based on the data compiled during the process flows development.

Data Source:

Process flows

Section 0C. Results

Section B.4 of Tab B of the SBR segment package contains the BPMs associated with the process flows and includes the identified key controls and A-123 control points. The BPMs are categorized according to the transaction lifecycle as follows:

1. Funds Management
2. Funds Distribution
3. Funds Execution
4. Liquidations
5. Collections
6. Reconciliation

See SBR BPMs.

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Funds Management
Process Description:	The Funds Management process describes how the Marine Corps receives and distributes appropriations throughout their organization (Note: Funds Distribution flows include: the Warrant, the Apportionment, and Allocation).
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Defense Finance and Accounting Service Department of the Navy, Assistant Secretary of Navy for Financial Management – Budget (ASNFM-B) Office of Management and Budget (OMB) Office of the Secretary of Defense (OSD)
Laws, Regulations, Policies and Procedures:	DoD Financial Management Regulation, Vol 14, Ch 10, App A; Systems and Internal Controls Guidance; OMB Circular A-123, Management's Responsibility For Internal Control; Managers' Internal Control (MIC) Program Procedures; Standards for Internal Control in the Federal Government; Marine Corps Financial Execution Standard Operating Procedure; Financial Guidebook for Commanders; SABRS Customer Assistance Handbook; Consolidated Financial Management Standard Operating Procedures (SOP) Manual (draft); Update to the Budgetary Accounting Guide (Treasury)

Information Systems Relevant to the Process	
System Name	**Description**
Program Budget Information System (PBIS)	PBIS is an Oracle-based system whose ultimate purpose is to develop the Navy's budget submission to the Office of the Secretary of Defense and Congress.
Standard Account, Budgeting and Reporting System (SABRS)	SABRS is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.
Sub Process Narrative	

1.1 Receive and Record Treasury Warrant

OWNER	STEPS	
Legislative Branch	**1.1.1**	**Approve appropriations.** The President signs the appropriation causing it to become law, which in turn creates the budget authority. The signed appropriation is sent to Treasury.
Treasury	**1.1.2**	**Receive signed appropriations.** Treasury receives the signed appropriations from the Legislative branch
Treasury	**1.1.3**	**Prepare Warrants.** Treasury prepares the Warrant for the recipients of the appropriations.
Treasury	**1.1.4**	**Send warrants to DoN, ASNFM-B.** Treasury sends the Warrant to the Department of the Navy, Assistant Secretary of Navy for Financial Management – Budget (ASNFM-B) that is destined for the Marine Corps.
FMB	**1.1.5**	**Receive Treasury Warrant.** Financial Management-Budget (FMB) receives the warrant from Treasury.
USMC	**1.1.6**	**Does the appropriation begin with 17?** If yes, go to 1.1.6. If no, go to 1.1.7.
USMC	**1.1.7**	**Obtain Warrant from FMB.** If the appropriation begins with 17, USMC obtains the warrant from FMB.
DFAS-KC	**1.1.8**	**Obtain Warrant from FMB.** If the appropriation does not begin with 17, DFAS-KC obtains the warrant from FMB.
DFAS-KC	**1.1.9**	**Enter authority into accounting system.** DFAS-KC manually enters the authority into SABRS.

DFAS-KC	**1.1.10**	**Reconcile SABRS GLA to Treasury Warrant.** Once the authority is entered into SABRS, DFAS-KC reconciles the General Ledger Accounts to the Treasury warrant.
USMC	**1.1.11**	**Reconcile Treasury Warrant with the data in SABRS.** A USMC accountant performs a reconciliation of the Treasury warrant with the data in SABRS. This process ends.

1.2 Receive and Record Apportionment

OWNERS	STEPS	
OMB	**1.2.1**	**Receive copy of appropriation.** OMB receives a copy of the signed Appropriation Bill from the President.
OMB	**1.2.2**	**Create funding documents.** OMB creates funding documents for the respective appropriation recipients to apportion budget authority. The funding documents are created with the assistance of the Standard Form 132 which is provided to OMB from the appropriation recipient. OMB apportions budget authority to OSD by appropriation.
OMB	**1.2.3**	**Forward apportion to OSD.** OMB sends apportion budget authority to OSD.
OSD	**1.2.4**	**Receive sup-apportion funding.** OSD receives sub-apportion funding.
OSD	**1.2.5**	**Send sub-apportion and funding document to ASNFM&C.** DOD sends sub-apportions funding to the Department of Navy and sends it to the Assistant Secretary of the Navy Financial Management & Comptroller (ASNFM&C). USMC and DFAS-KC obtain copies of the Apportionment (SF132) from the ASNFM&C.
ASNFM&C	**1.2.6**	**Receive Funding Document.**

		The Assistant Secretary of the Navy Financial Management & Comptroller receives the Apportionment Funding Document (SF132).
ASNFM&C	**1.2.7**	**Send Funding Document to USMC and DFAS-KC.** The Assistant Secretary of the Navy Financial Management & Comptroller sends copies of the Apportionment Funding Document (SF132) to USMC and DFAS-KC. Go to 1.2.8 and 1.2.10.
USMC	**1.2.8**	**Receive Funding Document.** The USMC FMB receives the funding document (SF132).
USMC	**1.2.9**	**Reconcile Apportionment with SABRS.** The USMC FMB reconciles Apportionments with SABRS.
DFAS-KC	**1.2.10**	**Receive Funding Document.** DFAS-KC receives the funding document (SF132).
DFAS-KC	**1.2.11**	**Record document detail.** DFAS-KC records the Apportionment document details into SABRS.
DFAS-KC	**1.2.12**	**Reconcile Apportionment.** DFAS-KC reconciles the Apportionment with SABRS General Ledger Account (GLA). END.

1.3 Receive and Record Allocation

OWNERS	STEPS	
DON FMB	**1.3.1**	**Receive Funding Authorization Letters.** The Department of the Navy (DON) receives Funding Authorization Letters from OSD.
DON FMB	**1.3.2**	**Record Allocation of Apportionment.** The DON FMB records the Allocation of an Apportionment to the US Marine Corp in PBIS.

DON FMB 1.3.3 Generate Funding Authorization Documents.

PBIS generates Funding Authorization documents (FADs)

DON FMB 1.3.4 PBIS interfaces with SABRS.

The PBIS interfaces with SABRS to record the allocation.

DFAS-KC 1.3.5 Obtain FADs.

DFAS-KC obtains FADs from PBIS.

DFAS-KC 1.3.6 Reconcile FADS with Allocation data.

DFAS-KC reconciles FADS against SABRS transactions.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 1.3A	DFAS – APPN 4	To verify that any differences between Funding Authorization Documents (FADs) and the Warrant/Transfer documents are identified. Risk of Potential Misstatement: Misrepresentation of Marine Corps funds.	Reconcile FADS with Allocation data. Reconcile the WAR/Transfer documents that are received to the FADs from PBIS. This ensures that any difference between authority at Treasury and what is passed to the Marine Corps is identified.

DFAS-KC 1.3.7 Enter necessary adjustments.

DFAS-KC enters any necessary adjustments in SABRS after completion of the reconciliation process of FADs documents against SABRS.

DFAS-KC 1.3.8 Perform monthly reconciliation.

DFAS-KC performs a monthly reconciliation of SABRS against FADS.

USMC 1.3.9 Obtain FADS.

USMC obtains FADs from PBIS.

USMC 1.3.10 Reconcile FADS with Allocation data.

USMC's RFA reconciles FADs with allocation data in SABRS to ensure funding is properly recorded at DFAS-KC**.** END.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 1.3B	1.3.2.1X	Validate RFO's authorization to suballocate and allot funds for execution. Risk of Potential Misstatement: This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Reconcile FADS with Allocation data. RFO(Program Resource Budget Operations Branch) confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC.

Acronym Glossary

Acronym	Acronym Expansion
DFAS-KC	Defense Finance Accounting Service - Kansas City
DoD	Department of Defense
DON	Department of the Navy
FMB	Financial Management Branch
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
PBIS	Program Budget Information System
SABRS	Standard Account, Budgeting Reporting System

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Funds Distribution
Process Description:	The Funds Distribution process defines how appropriations, including program-specific appropriations, are distributed throughout the Marine Corps.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Department of the Navy, Assistant Secretary of Navy for Financial Management and Comptroller (ASFNM&C)
Laws, Regulations, Policies and Procedures:	DoD Financial Management Regulation, Vol 14, Ch 10, App A; Systems and Internal Controls Guidance; OMB Circular A-123, Management's Responsibility For Internal Control; Managers' Internal Control (MIC) Program Procedures; Standards for Internal Control in the Federal Government; Marine Corps Financial Execution Standard Operating Procedure; Financial Guidebook for Commanders; SABRS Customer Assistance Handbook; Consolidated Financial Management Standard Operating Procedures (SOP) Manual (draft); Update to the Budgetary Accounting Guide (Treasury)

Information Systems Relevant to the Process	
System Name	**Description**
Program Budget Allocation System (PBIS)	PBIS is an Oracle-based system whose ultimate purpose is to develop the Navy's budget submission to the Office of the Secretary of Defense and Congress.
Standard Account, Budgeting and Reporting System (SABRS)	SABRS is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.

Sub Process Narrative

2.1 Issue Allotments

OWNER	STEPS	
Headquarters Marine Corps (HQMC)	**2.1.1**	**Receive allocations funds (FADS) from ASM FM&C via PBIS.**
Headquarters Marine Corps (HQMC)	**2.1.2**	**Issues allotments through SABRS.**
Headquarters Marine Corps (HQMC)	**2.1.3**	**Release notification by electronic Naval message**
Major Commands	**2.1.4**	**Receive Naval message of the authorization from HQMC.**
Major Commands	**2.1.5**	**Compare the authorization amount in the Naval message with the authorization in SABRS.**
Major Commands	**2.1.6**	**Do the amounts match?** If no, go to 2.1.7. Otherwise, go to 2.1.9.
Major Commands	**2.1.7**	**Contact appropriate issuing authority to verify difference in the authorization amount.** Refer to decision point 2.1.6.
Major Commands	**2.1.8**	**Receive corrective action from the issuing authority.**
Major Commands	**2.1.9**	**Determine the authority level (AR or SR).** If the authority level is Allotment Recipient (AR), then go to 2.1.10. If the authority level is Sub-allotment Recipient (SR), then go to 2.1.11.
Major Commands	**2.1.10**	**Generate ALD in SABRS and release notification (simultaneously).** If the authority level is AR, the MC generates a Document Identifier Code (DIC) ALD (Sub allotment Recipient Authority Direct) in SABRS. (Refer to process step 2.1.9.)

Major Commands	**2.1.11**	**Generate AL3 in SABRS and release notification (simultaneously).** If the authority level is SR, the MC generates a DIC AL3 (Allotment Recipient Authority Direct) in SABRS. (Refer to process step 2.1.9.)
Major Commands	**2.1.12**	Submit notification to AR.
Allotment Recipients (AR)	**2.1.13**	**Receive authorization notification with the authorization in SABRS.** The notification is in the form of a Naval message or direction correspondence from the Major Recipient ID.
Allotment Recipients (AR)	**2.1.14**	**Compare the authorization notification with the authorization in SABRS.**
Allotment Recipients (AR)	**2.1.15**	**Do the amounts match?** The AR determines whether the authorization notification amounts match with the authorization recorded in SABRS. If no, go to 2.1.16. Otherwise, go to 2.1.18.
Allotment Recipients (AR)	**2.1.16**	**Contact appropriate issuing authority to verify difference in funding amount.** If the authorization notification amounts do not match with the authorization recorded in SABRS, the AR contacts the appropriate issuing authority to verify the difference in the funding amounts. (Refer to decision point 2.1.15.)
Allotment Recipients (AR)	**2.1.17**	**Receive corrective action from issuing authority.**
Allotment Recipients (AR)	**2.1.18**	**Generate AL3 in SABRS and release notification (simultaneously).** If the authorization notification amounts do match with the authorization recorded in SABRS, the AR generates DIC AL3 in SABRS. (Refer to decision point 2.1.15.)
Allotment Recipients (AR)	**2.1.19**	**Submit notification to SR.** This process ends.

2.2 Issue Sub-Allotments

OWNER	STEPS	
Sub-Allotment Recipients (SR)	**2.2.1**	**Receive authorization notification from Allotment Recipient.** The notification from Allotment Recipient (AR) is in the form of a Naval message or direction correspondence from the Major Recipient ID.
Sub-Allotment Recipients (SR)	**2.2.2**	**Compare the authorization notification with the authorization in SABRS.**
Sub-Allotment Recipients (SR)	**2.2.3**	**Do the amounts match?** Determine whether the authorization notification amounts match with the authorization recorded in SABRS. If no, go to 2.2.4. Otherwise, go to 2.2.6.
Sub-Allotment Recipients (SR)	**2.2.4**	**Contact appropriate issuing authority to verify difference in funding amount.** If the authorization notification amounts do not match with the authorization recorded in SABRS, the SR contacts the appropriate issuing authority to verify the difference in the funding amounts. (Refer to decision point 2.2.3.)
Sub-Allotment Recipients (SR)	**2.2.5**	**Receive corrective action from issuing authority.** The SR receives the correction action from the issuing authority.
Sub-Allotment Recipients (SR)	**2.2.6**	**Generate AL5 in SABRS and release notification (simultaneously).** If the authorization notification amounts match with the authorization recorded in SABRS, the SR generates the DIC AL5 (Work Center Recipient Authority) in SABRS. SABRS releases notification simultaneously. (Refer to decision point 2.2.3.)
Sub-Allotment Recipients (SR)	**2.2.7**	**Submit notification to Work Center.**
Work Center	**2.2.8**	**Receive authorization notification.** A notification documents is received from the SR regarding the sub-allotment authorization.

Work Center	**2.2.9**	**Compare the authorization notification with the authorization in SABRS.**
Work Center	**2.2.10**	**Do the amounts match?** Determine whether the authorization notification amounts match with the authorization recorded in SABRS. If no, go to 2.2.11. Otherwise, go to 2.2.13.
Work Center	**2.2.11**	**Contact appropriate issuing authority to verify difference in funding amount.** If the authorization notification amounts do not match with the authorization recorded in SABRS, the Work Center contacts the appropriate issuing authority to verify the difference in the funding amounts. (Refer to decision point 2.2.10.)
Work Center	**2.2.12**	**Receive corrective action from issuing authority.**
Work Center	**2.2.13**	**Generate OT1, OT2, or OTX in SABRS.** If the authorization notification amounts match with the authorization recorded in SABRS, the Work Center generates the DIC OT1, OT2, or OTX in SABRS. (Refer to decision point 2.2.10.)
Work Center	**2.2.14**	**Submit written notification to the BEA/BESA.** The Work Center provides the Budget Execution Activities (BEA) / Budget Execution Sub-Activity (BESA) with written notification of the sub-allotments authorization. This process ends.

Acronym Glossary

Acronym	Acronym Expansion
ALD	Sub allotment Recipient Authority Direct (DIC within in SABRS)
AL3	Allotment Recipient Authority Direct (DIC within in SABRS)
AL5	Work Center Recipient Authority (DIC within in SABRS)
BEA	Budget Execution Activities
BESA	Budget Execution Sub-Activity
FADs	Funding Allocation Documents
HQMC	Headquarters, Marine Corps
OTX	Bea/Besa Authorization Express
OTX1	Budget Execution Activity Authorization
OTX2	Budget Execution Sub-Activity Authorization
PBIS	Program Budget Information System

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Funds Execution
Process Description:	The Funds Execution process defines how appropriations are executed (expenses/liabilities incurred). This process includes creating Commitments through to the process of creating Obligations/Expenses manually or through various accounting/budgeting systems.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Defense Finance and Accounting Service (DFAS) Defense Logistics Agency (DLA) Department of Navy (DON) Department of Army (DOA) Department of Defense (DOD) Defense Contract Management Agency (DCMA) Business Transformation Agency (BTA) CitiBank Kentucky Logistics Operation Center (KYLOC) US Bank
Laws, Regulations, Policies and Procedures:	Fund Code System MCO 7301R.65 Marine Corps Fraud, Waste, and Abuse (FWA) Oversight, Awareness, Prevention, and Remedies MCO 7510.5A Marine Corps Financial Execution Standard Operation Procedure Manual MCO P7300.21 Financial Guidebook for Commanders NAVMC 2664 Marine Corps Travel Instructions Manual (MCTIM) MCO P4650.37C Marine Corps Financial Management Training and Readiness Manual NAVMC 3500.104

Information Systems Relevant to the Process	
System Name	**Description**
ATLASS	Asset Tracking for Logistics and Supply System (ATLASS) integrates supply and maintenance information to provide status and visibility of ground equipment.
CitiDirect	Citibank's On-Line Banking System.
DAASC	Defense Automatic Addressing System Center (DAASC) designs, develops, and implements logistics solutions that improve customers' requisition processing and logistics management processes worldwide.
DAAS	Defense Automatic Addressing System (DAAS) is operated by DAASC. It is a near 'real-time' transaction-oriented system with direct interfaces to a variety of communications networks. It is designed to receive, validate, process, and forward all logistics transactions, provided they are computer-readable and authorized for transmission off-station by the customer.
DSSC	Direct Support Stock Center (DSSC) stores and issue points operate much like any commercial retail department store or hardware store. The DSSC is an intermediate-level supply activity that acts as the middle level between the wholesale and consumer (using unit) levels. The majority of stock is obtained through the Defense Logistics Agency (DLA) and the General Services Administration (GSA) with a small percentage coming from open-purchases or the local economy. DSSC stores and issue points provide maintenance materiel and repair parts in direct support of Base units and general housekeeping and administrative supplies, bulk fuel and lumber in support of Base, FMF, DoD, and other authorized activities in the Pacific Rim
DCPS	Defense Civilian Pay System (DCPS) is the standard payroll system for use by all DoD activities paying civilian employees. The system maintains pay and leave entitlement records, deductions and withholdings, time and attendance data and other pertinent employee personnel data. It also includes functions for debt collection, disbursing and collection, and reports processing and reconciliation.
DCPDS/MODERN	Modern Defense Civilian Personnel Data System (DCPDS) receives standard interface support from DCPS. It is intended to improve and simplify: processing personnel actions, accessing civilian workforce information, and delivering civilian personnel services
DEBX	The Department of Defense eBusiness Exchange (DEBX), the central processing point for all paperless financial transactions within the DoD.
DLA Supply System	Defense Logistics Agency (DLA) Supply system is a supply support organization which is assigned management responsibility and control of items in common use by all military services.
DTS	The Defense Travel System (DTS) provides DoD travelers with completely automated travel planning and reimbursement capabilities.

Information Systems Relevant to the Process	
DAMES	DAASC Automated Message Exchange System allows customers to order supplies or send messages directly to DLA facilities by means of computer interfacing.
E-MIPR	A server side Java web application that allows you to send MIPRs (Form 448-1 and Form 448-2) using B2B technologies, and manage your MIPRs electronically. *e*MIPR runs in the .MIL domain in a secure 128-bit encrypted environment. It makes the process of MIPR creation, acceptance, tracking, and management efficient, fast, easy, and secure. The communication component of *e*MIPR works like email in providing an easy and efficient way in which to distribute MIPR deliver status and action tracking information to everyone with a need to know.
FAS	Fuels Automated System (FAS) is a program that was initiated in FY96 to accommodate evolving requirements for the fuels mission of the DLA. FAS enables DLA to effectively manage its extensive bulk fuels business, both at the enterprise and base levels.
FIMS	Financial Information Management System (FIMS) is the Deputy for Financial Management's internal document management system from initial entry into the system to posting of obligations.
GCPC	Government Commercial Purchase Card (GCPC) is a procurement method for official Government use only by authorized Agency personnel to purchase supplies and services in support of mission requirements. The GCPC is mandatory for all purchases less than or equal to the micro-purchase threshold. The micro-purchase threshold is usually $2,500.
GoPAX	Groups Operational Passenger System (GoPAX) performs functions associated with arranging commercial transportation for groups of 21 or more passengers by air or surface transport.
KYLOC Website	Kentucky Logistics Operations Center (KYLOC) is a web-based ordering system that allows units to place requisitions at the unit level for soldiers and those requisitions are kitted (i.e., individual orders are put in a single box) and sent to the units armory/unit location for distribution to the soldier.
MCTFS	Marine Corps Total Forces System (MCTFS) is the only integrated military pay and personnel system in the Department of Defense (DoD), which manages more than 498,000 Marine records for active, reserve, and retired members.
MCTIMS	Marine Corps Training Information Management Systems (MCTIMS) is used to register students, request funding from the budgeting branch, issue the funds and class information via message to assigned students, and verify attendance throughout completion
MIMMS	Marine Corps Integrated Maintenance Management System (MIMMS) is a set of manual procedures by which the effective use of personnel, money, facilities, and material as applied to the maintenance of ground equipment is controlled.
MOCAS	Mechanization of Contract Administration Services is an integrated system that maintains Contract Management and Contract Payment information used by DCMA and DFAS.

Information Systems Relevant to the Process	
NCMIS	Navy Campus Management Information System (NCMIS) maintains information on participants in the tuition assistance (TA), Navy College Program for Afloat College Education (NCPACE) and Academic Skills programs; provides information for the purpose of determining TA eligibility; education and degree plans; and course selection and eligibility; and provide information to fiscal and accounting personnel for the purpose of financial management and funds disbursement.
PowerTrack	This automated access system allows Transportation Officers (TO) to review their transportation charges online. Once implementation is complete, PowerTrack will automatically obligate appropriate funds for each shipment and allow TOs to electronically certify their statements for electronic payment. The fully implemented PowerTrack system will facilitate increased oversight, assist with timely obligations and reduce invoice time-to-payment.
PR Builder	Purchase Request (PR) Builder electronically generates and routes purchase requests and funding documents.
ROWS	Reserve Order Writing System (ROWS) automates the entire Reserve order writing process from the initial request for orders through the final settlement of those orders and includes the capability to track orders throughout the process.
SASSY	Supported Activities Supply System (SASSY) is a system through which all Marine Corps supply-related transactions are processed.
SPS	The Department of Defense's Standard Procurement System (SPS) program was created to bring the advantages of automation and standardization to the procurement process throughout DoD.
SABRS	Standard Accounting, Budgeting, and Reporting System (SABRS) is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.
SARRS	Separation and Retirement Routing System
SLDCADA	Standard Labor Data Collection And Distribution Application is a Naval Sea Systems Command (NAVSEA) developed Time and Attendance System that has been chosen as the Department of the Navy standard. SLDCADA is a timekeeping system that allows for centralized or distributed input, provides the capability to track civilian, military, as well as contractor labor hours against job order numbers for financial purposes, and hours against type hour codes for pay purposes.
StoresWEB	Subsistence Total Order and Receipt Electronic System (STORES) WEB is the automated system that supports ordering of all subsistence items from the Defense Logistics Agency (DLA) including prime vendor, market ready, produce, and ration items. It

Information Systems Relevant to the Process	
	operates on the Internet for customers who do not need to connect to a legacy system, such as child-care centers, and as an interface to the Air Force's retail food management system.
WAWF-RA	Wide Area Work Flow - Receipts and Acceptance (WAWF-RA) is a Paperless Contracting DoD-wide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting lifecycle. WAWF-RA supports DoD's efforts to reduce unmatched disbursements in the DoD receipt, acceptance, entitlement and payment process through data sharing and electronic processing.
WYPC	Work Year and Personnel Costs (WYPC) extracts data from DCPS and labor costs and hours worked by Navy civilian personnel for budget purposes and resource planning.
DMS	Defense Message System is a deployment of secure electronic mail and directory services in the United States Department of Defense. DMS was intended to replace the AUTODIN network, and is based on implementations of the OSI X.400 mail, X.500 directory and X.509 public key certificates, with several extensions to meet the specific needs of military messaging.
MCRISS	The Marine Corps Recruiting Information Support System provides recruiters, administrators, and decision makers with information necessary, which may influence the decision to select/non-select an individual for enlistment or commissioning in the U.S. Marine Corps (i.e., personal history, education, professional qualifications, mental aptitude, and other individualized items). It also provides historical data for comparison of current applicants with those selected in the past, as well as collects an initial data record which will be transitioned to the manpower and pay system, thereby reducing redundancy and duplicity.
MOL	Marine OnLine (MOL) is designed for Marines with personnel records in the Marine Corps Total Force System (MCTFS) to access their personnel information.
RAPTRS/SRD-1	The Standard Finance System Redesign Phase 1(SRD-1) receives data via interfaces from the accounting system and several entitlement systems, the Intra-governmental Payment and Collection System (IPAC) for Intra-governmental payments.
TFRS	The Total Force Retention System (TFRS) is a Lotus Notes workflow application for the creation, processing, tracking and execution of Reenlistment, Extension, and Lateral Move (RELM) requests. It processes requests for the Active and Reserve Components of the Marine Corps. The RELM request is processed and maintained within this system from its creation by the Career Retention Specialist (CRS), to the Headquarters Marine Corps (HQMC) departments of Manpower Management (MM) and Reserve Affairs (RAM), and then back to the CRS for action. This application includes the archival and storage of completed RELM requests.

Information Systems Relevant to the Process	
UD/MIPS	The Unit Diary Marine Integrated Personnel System (UDMIPS) is the primary software application for reporting pay and personnel data in the Marine Corps Total Force System (MCTFS). It manages pay and personnel data on all Marines assigned to an admin center, battalion level and higher. It also provides specific queries utilized in a consolidated administrative environment and specific documents to assist in managing the administrative and training environments, and other miscellaneous reports.
WebMASS	The Web Manpower Assignment Support System (MASS) is a military personnel management and budgeting system designed to support the Marine Corps' assignment and manpower distribution processes.

Sub Process Narrative

3.1 Receive and Record Commitment (non-PR Builder)

OWNER	STEPS	
Requestor	**3.1.1**	**Submit authorized request for materials/services.**
Funds Manager / Accounting Personnel	**3.1.2**	**Receive authorized request.**
Funds Manager / Accounting Personnel	**3.1.3**	**Identify vendor to provide materials/services/real property.**
Funds Manager / Accounting Personnel	**3.1.4**	**Identify the proper form(s) for the authorized request**
Funds Manager / Accounting Personnel	**3.1.5**	**Assign LOA and SDN for the authorized request.**
Funds Manager / Accounting Personnel	**3.1.6**	**Submit form(s) to the Comptroller for signature.**
Comptroller	**3.1.7**	**Receive request form(s).**
Comptroller	**3.1.8**	**Review the request for accuracy.**
Comptroller	**3.1.9**	**Determine if information is accurate.** If the information is accurate, go to 3.1.10. Otherwise, go to 3.1.16.
Comptroller	**3.1.10**	**Sign form.** If the form information is accurate, the Comptroller signs the form.
Comptroller	**3.1.11**	**Provided approved copy to Accounting personnel.** Go to step 3.1.12 as well as 3.1.13.

Comptroller	**3.1.12**	**Submit copy of approved form to performing activity.** This process ends.
Funds Manager / Accounting Personnel	**3.1.13**	**Receive approved form.**
Funds Manager / Accounting Personnel	**3.1.14**	**Record commitment in SABRS**
Funds Manager / Accounting Personnel	**3.1.15**	**Complete the DJT reconciliation process.** This process ends.
Comptroller	**3.1.16**	**Return form for corrective action.** If the form information is inaccurate, then the Comptroller returns the forms for corrective action to the Accounting personnel.
Funds Manager / Accounting Personnel	**3.1.17**	**Receive rejected form.**
Funds Manager / Accounting Personnel	**3.1.18**	**Take corrective action.** The Accounting personnel take corrective action to properly complete the request forms. Proceed back to step 3.1.6.

3.2 Receive and Record Commitment (PR Builder)

OWNER	STEPS	
Requestor	**3.2.1**	**Enter authorized request for materials/services in PR Builder.**
Requestor	**3.2.2**	**Select workflow**. The requestor selects the appropriate workflow in PR Builder. Selection is based on approval requirements.
PR Builder	**3.2.3**	**Send email notification to the Financial Approver.**
Financial Approver	**3.2.4**	**Receive email notification from the PR Builder.**
Financial Approver	**3.2.5**	**Assign LOA and Financial Information Pointer.**
Financial Approver	**3.2.6**	**Determine if correct workflow has been selected.** If yes, go to 3.2.8. If no, go to 3.2.7.
Financial Approver	**3.2.7**	**Select correct workflow.** If the incorrect workflow was selected, the Financial Approver selects the correct workflow. Go to 3.2.8.
Financial Approver	**3.2.8**	**Determine if SABRS workflow is selected.** If the correct workflow was selected, the Financial Approver determines if SABRS workflow is selected. If yes, go to 3.2.9. Otherwise, go to 3.2.15.
PR Builder	**3.2.9**	**PR Builder interfaces with SABRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.2A	AUP-1.1.5G	Ensure that funding is available. Risk of potential misstatement: Funds are allocated when funding is not available.	PR Builder interfaces with SABRS. SABRS automatically determines whether funding is available based on procurement request in PR Builder.

SABRS	**3.2.10**	**Are funds available and the data accurate?** SABRS determines funding availability and accuracy of data elements. If funds are available and the data is accurate, proceed to step 3.2.11. Otherwise continue to step 3.2.12.
SABRS	**3.2.11**	**Record commitment.** If funds are available, SABRS records commitment. This process ends.
SABRS	**3.2.12**	**Send notification of funding unavailability.** If funds are not available, SABRS sends notification of funding unavailability to the Financial Approver.
Financial Approver	**3.2.13**	**Receive notification of funding unavailability.**
Financial Approver	**3.2.14**	**Take corrective action.** This process ends.
Financial Approver	**3.2.15**	**Record commitment in SABRS.** If SABRS workflow is not selected, the financial approver records the commitment into SABRS.
Financial Approver	**3.2.16**	**Complete the DJT Transaction reconciliation.** This process ends.

3.3 Commit Funds and Create Obligation for TAD Travel

OWNER	STEPS	
Traveler	**3.3.1**	**Receive verbal authorization to travel.**
Traveler	**3.3.2**	**Does command use DTS, a TDY travel request (such as a Manual DD 1610), or SABRS Order Writer?** If DTS, go to 3.3.3. If a TDY travel request, go to 3.3.25. If SABRS Order Writer go to 3.3.49. The entire Marine Corps should be using DTS; however, some commands use the manual method for travelers who do not have a travel card.
Traveler	**3.3.3**	**Create authorization in DTS in accordance with DTS policies and procedures.** If the command uses DTS, the traveler creates authorization in DTS in accordance with DTS policies and procedures.
Approver	**3.3.4**	**Receive notification from DTS of created authorization.**
Approver	**3.3.5**	**Determine whether to accept or reject the travel authorization.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3A	1.2.5B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized travel may result in invalid gross cost to the government.	The Approver accepts or rejects travel authorization.

Approver	**3.3.6**	**Is travel authorization accepted or rejected?** If Accept, go to 3.3.8. If Reject, go to 3.3.7.
Approver	**3.3.7**	**Follow DTS policies and procedures.** If the travel authorization is rejected, follow DTS policies and procedures. The process ends.
Approver	**3.3.8**	**Sign authorization electronically in DTS.**

If the travel authorization is accepted, the approver signs authorization electronically in DTS. Go to 3.3.9 and 3.3.16 simultaneously.

Approver **3.3.9** **DTS generates notification of signed authorization to DEBX.**

Approver **3.3.10** **DEBX verifies line of accounting.**

Approver **3.3.11** **Did the Authorization pass or fail LOA edit in SABRS?**

If Pass go to 3.3.12. If Fail go to 3.3.15.

Approver **3.3.12** **DEBS interfaces with SABRS.**

If the authorization passes LOA edit, DEBX interfaces with SABRS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3B	1.2.5D	Controls are in place to ensure that amounts obligated are accurately calculated and recorded Risk of potential misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	DEBX interfaces with SABRS, SABRS records Commitment-Obligation (COB) (Materials/Services).

Approver **3.3.13** **SABRS records COB.**

Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Funds Manager/ Comptroller Personnel **3.3.14** **Perform SABRS Reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

Approver **3.3.15** **Follow DTS policies and procedures for correction.**

If the authorization fails LOA edit, follow DTS policies and procedures for correction. Go to 3.3.11.

Travel Office **3.3.16** **Extract order and book travel from DTS.**

Go to 3.3.17 and 3.3.18 simultaneously.

Traveler **3.3.17** **Fulfill travel.**

Travel Office **3.3.18** **Extract airplane tickets.**

The Travel Office extracts plane tickets from DTS at the end of the month.

Travel Office **3.3.19** **Reconcile tickets with travel account statement.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3C	1.2.5E	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of potential misstatement: Costs recorded in the system are not supported by appropriate source documentation. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	The travel office reconciles tickets with source documentation and prepares invoice (Travel)

Travel Office **3.3.20** **Prepare invoice.**

Travel Office **3.3.21** **Send invoice to TCVB.**

Transportation Voucher Certification Branch (TVCB) **3.3.22** **Receive invoice.**

Transportation Voucher Certification Branch (TVCB) **3.3.23** **Reconcile invoice with travel card statement.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3D	1.2.5F	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of potential misstatement: Costs recorded in the system are not supported by appropriate source documentation. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Transportation Voucher Certification Branch reconciles invoice with travel card statement (Travel).

Transportation Voucher Certification Branch (TVCB) **3.3.24** **Create voucher for tickets.**

Transportation Voucher Certification Branch (TVCB) **3.3.25** **Mail voucher with travel card statement to DFAS-KC.**

The TCVB mails the voucher with travel card statement to Defense Finance and Accounting Service (DFAS) - Kansas City (KC), MO via mail. This process ends.

Traveler **3.3.26** **Create travel request**

If command uses the TDY travel request, the traveler uses a form such as a Form DD 1610 to create the travel request.

Traveler **3.3.27** **Forward travel request to Approving Official.**

Approving Official **3.3.28** **Receive travel request.**

Approving Official **3.3.29** **Is request approvable?**

If yes go to 3.3.31, if not go to 3.3.30.

Approving Official **3.3.30** **Return to traveler.**

If the request is not approved, the Approving Official returns the form to the traveler and the process ends.

Approving Official **3.3.31** **Sign request.**

If the request is approved, the Approving Official signs the travel request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3E	1.2.5G	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Travel costs are incurred without proper authority.	Approving official approves travel requests on local form and returns to order writer activity.

Approving Official **3.3.32** **Forward approved travel request to the Order Writer.**

Order Writer **3.3.33** **Receive approved travel request.**

Order Writer **3.3.34** **Validate cost estimate and makes necessary adjustments.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3F	1.2.5H	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Travel costs are inaccurately recorded due to inaccurate travel estimates.	Order Writer validates cost estimate and make necessary adjustments

Order Writer **3.3.35** **Assign LOA and SDN to travel request.**

LOA is line of accounting and SDN is Standard Document Number.

Order Writer **3.3.36** **Create Travel Order.**

The Order Writer creates a manual Travel Order, for example a DD 1610.

Order Writer **3.3.37** **Sign Travel Order.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3G	1.2.5I	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Travel cost estimates are recorded without proper authorizations.	Order writer activity signs manual Travel Order DD 1610 before sending to traveler and funds manager for execution and recordation.

Order Writer **3.3.38** **Forward approved Travel Order to the traveler.**

Go to 3.3.39 and 3.3.40.

Traveler **3.3.39** **Receive approved Travel Order.**

This process ends.

Order Writer **3.3.40** **Forward copy of approved Travel Order to the Funds Manager / Comptroller Personnel.**

Funds Manager/ Comptroller Personnel **3.3.41** **Receive copy of approved Travel Order.**

Funds Manager/ Comptroller Personnel **3.3.42** **Review Travel Order for appropriate financial information and funds availability.**

Funds Manager/ Comptroller Personnel **3.3.43** **Is travel order correct?**

If yes, go to 3.3.44. If no, go to 3.3.46.

Funds Manager/ Comptroller Personnel **3.3.44** **Record COB in SABRS.**

If the Travel Order is correct, the Funds Manager / Comptroller Personnel manually record Commitment – Obligation in SABRS (COB). Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3H	1.2.5K	Controls are in place to ensure that purchase orders / contracts are developed with proper separation of duties. Risk of potential misstatement: Obligations recorded in the system are not obligations legally incurred by the entity.	Funds Manager manually records Commitment-Obligation in SABRS

Funds Manager/ Comptroller Personnel **3.3.45** **Perform SABRS Reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

Funds Manager/ Comptroller Personnel **3.3.46** **Contract Order Writer for corrective action.**

If the Travel Order is not correct, the Funds Manager / Comptroller Personnel contact Order Writer for corrective action.

Order Writer **3.3.47** **Receive notification that corrective action is needed.**

Order Writer **3.3.48** **Take corrective action.**

Order Writer **3.3.49** **Notify Funds manager / Comptroller Personnel of corrective action taken.**

Go to 3.3.42.

Traveler **3.3.50** **Create travel request.**

If command uses SABRS Order Writer, the traveler creates travel request.

Traveler **3.3.51** **Forward travel request to Approving Official.**

Approving Official **3.3.52** **Receive travel request.**

Approving Official **3.3.53** **Is the request approved?**

If yes, go to 3.3.55. If no, go to 3.3.54.

Approving Official **3.3.54** **Return to traveler.**

If the request is not approved, the Approving Official rejects the travel request and returns to traveler. This process ends.

Approving Official **3.3.55** **Sign request.**

If the request is approved, the Approving Official signs the travel request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3I	1.2.5L	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Travel orders are issued without proper authority.	Approver signs request for SABRS order writer TAD Travel requests.

Approving Official **3.3.56** **Forward approved travel request to the Order Writer.**

Order Writer **3.3.57** **Receive travel request.**

Order Writer **3.3.58** **Validate cost estimate and makes necessary adjustments.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3J	1.2.5M	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of potential misstatement: Travel orders are incorrectly recorded in the accounting system.	Order writer validates cost estimates and makes necessary adjustments to travel request before entering into SABRS travel order writer.

Order Writer **3.3.59** **Assign data elements and remarks code.**

Order Writer **3.3.60** **Enter approved travel request into SABRS travel order writer.**

Order Writer **3.3.61** **Notify Approver/Authenticator of completed travel request.**

Approver/ Authenticator **3.3.62** **Receive notification of prepared travel request.**

Approver/ Authenticator **3.3.63** **Review prepared travel request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3K	1.2.5N	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Inaccurate travel orders are approved for recordation.	Approver reviews prepared travel request.

Approver/ Authenticator **3.3.64** **Is the request approved?**

If yes go to 3.3.65. If no go to 3.3.69.

Approver/ Authenticator **3.3.65** **Approve/authenticate travel order in Travel Order Writer in SABRS.**

If the request is approved, the Approver/Authenticator approves/authenticates travel order in Travel Order Writer in SABRS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3L	1.2.5O	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Travel orders are issued without proper authority.	Approver approves travel order in Travel Order Writer in SABRS.

Approver/ Authenticator **3.3.66** **Travel Order Writer interfaces with SABRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.3M	1.2.5P	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of potential misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Travel Order writer interfaces with SABRS and records Commitment-Obligation (COB)

Funds Manager/ Comptroller Personnel **3.3.67** **SABRS records COB.**

Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Funds Manager/ Comptroller Personnel **3.3.68** **Perform SABRS Reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

Approver/ Authenticator **3.3.69** **Notify Order Writer of corrective action needed.**

If the request is not approved, the Approver/Authenticator notifies Order Writer of corrective action needed.

Order Writer **3.3.70** **Receive notification that corrective action is needed.**

Order Writer **3.3.71** **Take corrective action.**

Order Writer **3.3.72** **Notify Approver/Authenticator of completed corrective action.**

Approver/ Authenticator **3.3.73** **Receive notification of completed corrective action.**

Go to 3.3.63.

3.4 Commit Create Obligation for Materials & Supplies

OWNER	STEPS	
Requestor	**3.4.1**	**Submits request for materials or services.** The request is submitted either verbally or using a local form.
Approver	**3.4.2**	**Receive request for materials or services.**
Approver	**3.4.3**	**Determine whether to authorize or deny request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.4A	1.2.6A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	Determine whether to authorize or deny request. The Approver validates that Goods/Services received by the Government are supported by a properly authorized purchase order (such as NC2276) certifying the validity of the requirement for good/services ordered (Materials/Services).

Approver	**3.4.4**	**Is the request authorized?** If the request is authorized, go to 3.4.5. If the request is denied, this process ends.
Approver	**3.4.5**	**Approve request.** If the request is authorized, the approver authorizes the request.
Funds Manager / Comptroller Personnel	**3.4.6**	**Receive the approved request and supporting documentation.**

Funds Manager / Comptroller Personnel **3.4.7** **Reviews form for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.4B	1.2.6B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	Reviews form for accuracy. The Funds Manager/Comptroller Personnel validates that Goods/Services received by the Government are supported by a properly authorized purchase order (such as NC2276) certifying the validity of the requirement for good/services ordered. (Materials/Services)

Funds Manager / Comptroller Personnel **3.4.8** **Is form correct?**

If it is correct, go to 3.4.9. If not, go to 3.4.12.

Funds Manager / Comptroller Personnel **3.4.9** **Assign LOA, SDN, and data elements to the form.**

If the form is correct, the Funds Manager / Comptroller Personnel assigns line of accounting, document number and data elements to the funding document.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.4C	1.2.6C	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of potential misstatement: Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	The Funds Manager/Comptroller Personnel assign Line of Accounting, document number, and data elements to the form (Materials/Services).

Funds Manager / Comptroller Personnel **3.4.10** **Record COB in SABRS.**

Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.4D	1.2.6E	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Funds Manager / Comptroller Personnel manually records Commitment-Obligation (COB) in SABRS (Materials/Services).

Funds Manager / Comptroller Personnel **3.4.11** **Perform SABRS Reconciliation.**

Perform the SABRS reconciliation process. This process ends.

Funds Manager / Comptroller Personnel **3.4.12** **Submit notification to requestor for corrective action.**

If the form is not correct, the Funds Manager / Comptroller Personnel contacts the requestor for corrective action after determining the form is incorrect.

Requestor **3.4.13** **Receive notification that corrective action is needed.**

Go to 3.4.1

3.5 COB - Create Contract (PR Builder)

OWNER	STEPS	
Regional Contracting Office/ SYSCOM NMCI Program Office	**3.5.1**	**Receive request from PR Builder.**
Regional Contracting Office/ SYSCOM NMCI Program Office	**3.5.2**	**Enter additional data into SPS** Additional data is entered for the relevant contracts.
Regional Contracting Office/ SYSCOM NMCI Program Office	**3.5.3**	**Award contract.** The Contracting/Program Office awards the contract to a vendor.
Regional Contracting Office/ SYSCOM NMCI Program Office	**3.5.4**	**SPS interfaces with SABRS.**
Regional Contracting Office/ SYSCOM NMCI Program Office	**3.5.5**	**SABRS records the obligation.**

Accounting Personnel **3.5.6** **Complete the DJT reconciliation process.**

The Accounting Personnel perform the DJT reconciliation process. This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.5A	1.3.8X	Ensure that SPS contract awards result in obligations being posted to SABRS correctly. Risk of Potential Misstatement: Unauthorized purchases are made, obligations are made in excess of available funding, and/or purchases are not correctly recorded into the accounting system.	Complete the DJT reconciliation process. After SPS posts the obligation transaction to SABRS, the funds manager reconciles the SABRS post to the contract award in SPS and verifies that available funding has not been exceeded.

3.6 Not Used

3.7 COB – Materials & Services (SASSY)

OWNER **STEPS**

Supply Unit **3.7.1** **Receive funded requisition documentation.**

Supply Unit **3.7.2** **Review request for approval.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.7A	1.2.8A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Unauthorized orders may result in invalid expense to the government.	The Supply Officer approves the request for Goods/Services to ensure an actual need exists and the requisition complies with applicable laws and regulations.

Supply Unit **3.7.3** **Is the request approved?**

If yes, proceed to 3.7.4. If no, this process ends.

Supply Unit **3.7.4** **Enter requisition into ATLASS and MIMMS.**

If the request is approved, the Supply Clerk enters a requisition into ATLASS and MIMMS.

Supply Unit **3.7.5** **ATLASS interfaces with SASSY.**

The interface produces a courier text file.

Supply Unit **3.7.6** **SASSY interfaces with SABRS.**

Supply Unit **3.7.7** **SABRS records COB.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.7B	1.2.8B	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of Potential Misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	SABRS records Commitment-Obligation (COB)

Accounting Personnel **3.7.8** **Complete the DJT reconciliation process.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.7C	1.X.X	Ensure that SASSY activity results in the appropriate SABRS postings. Risk of Potential Misstatement: The obligation activity recorded in SABRS does not match actual obligation activity as recorded in SASSY.	Complete the DJT reconciliation process. The daily SASSY activity is reconciled to the resulting SABRS postings.

3.8 COB – Materials & Services (DAMES)

OWNER **STEPS**

Supply Clerk **3.8.1** **Request supplies.**

(For example, using a form DD 1149).

SYSCOM **3.8.2** **Determine if request can be authorized.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.8A	1.2.9A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential Misstatement: Unauthorized supply requests may result in invalid cost to the government.	SYSCOM determines if supply request is authorized?

SYSCOM **3.8.3** **Is request authorizable?**

If yes, go to 3.8.4. If no, the process ends.

SYSCOM **3.8.4** **Approve request.**

If the request is authorized, SYSCOM approves DD 1149.

SYSCOM **3.8.5** **Forward request to requestor.**

Supply Clerk **3.8.6** **Receive approved request.**

Supply Clerk **3.8.7** **Enter requirement into DAMES.**

SYSCOM uses DAMES instead of SASSY to purchase supplies.

Supply Clerk **3.8.8** **DAMES transmits requirement to DLA Supply System.**

Supply Clerk **3.8.9** **Send email notification to SYSCOM.**

Send the email notification once requirement has been forwarded to DLA.

SYSCOM	**3.8.10**	**Receive email notification from supply clerk.**
SYSCOM	**3.8.11**	**Record Commitment-Obligation in SABRS.** Standard General Accounts affected are: debit 4611 and credit 48011. Dr. 4611 – Uncommitted / Unobligated Allotment XX Cr. 48011 – Undelivered Orders – Obligation XX
Accounting Personnel	**3.8.12**	**Complete the DJT reconciliation process.** Process ends.

3.9 COB – Training Authorization

OWNER	STEPS	
TECOM	**3.9.1**	**Receive travel request from Worldwide travel.**
TECOM	**3.9.2**	**TECOM validates the training course.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.9A	1.2.7A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Training may be approved for unauthorized courses.	TECOM validates the training course.

TECOM **3.9.3** **Is course valid?**

If yes, go to 3.9.5. If no, go to 3.9.4.

TECOM **3.9.4** **Notify Traveler.**

If the course is not valid, TECOM notifies the traveler. Process ends.

TECOM **3.9.5** **Enter request into MCTIMS.**

If the course is valid, TECOM enters request into MCTIMS.

TECOM **3.9.6** **Reconcile MCTIMS and course information.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.9B	1.2.7B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential Misstatement: Training may be approved for unauthorized courses.	MCTIMS reconciles course information.

TECOM **3.9.7** **Is travel funded?**

If yes, go to 3.9.8. If no, go to 3.9.15.

TECOM **3.9.8** **Authorize travel to the requestor.**

If travel is funded, TECOM authorizes travel to the requestor.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.9C	1.2.7C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Unauthorized orders may result in invalid expense to the government.	TECOM approves funding for travel.

TECOM **3.9.9** **Develop estimate based on student type codes.**

TECOM **3.9.10** **Export transactions from MCTIMS to Excel.**

TECOM **3.9.11** **Generate email with SDN and LOA.**

TECOM **3.9.12** **Send email to order writer.**

Order Writer **3.9.13** **Receive email containing SDN and LOA.**

Order Writer **3.9.14** **Commit funds and create obligation for TAD Travel.**

This process ends.

TECOM **3.9.15** **Notify Marine's Command of per diem amount and that TECOM funds are unavailable.**

If travel is unfunded, TECOM notifies Marine's Command of per diem amount and that TECOM funds are unavailable.

TECOM **3.9.16** **Notify traveler of unavailable TECOM funds.**

Requestor **3.9.17** **Receive notification that TECOM funds are unavailable.**

Requestor **3.9.18** **Are command funds available?**

If yes, go to 3.9.14. If no, this process ends.

3.10 COB – Transportation of Persons (TOP)

OWNER	STEPS	
Requestor	**3.10.1**	**Sends TOP request to approver.**
		Transportation of Persons is TOP.
MSC	**3.10.2**	**Receive TOP request.**
MSC	**3.10.3**	**Is the request approvable?**
		If yes, go to 3.10.4. If no, the process ends.
MSC	**3.10.4**	**Approve request.**
		If the request is approvable, MSC approves request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.10A	1.2.10A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential Misstatement: Transportation of persons funds are committed and obligated for unauthorized purposes.	MSC approves all transportation of person requests.

Requestor	**3.10.5**	**Send approved request to MARFORRES.**
MARFORRES	**3.10.6**	**Receive approved TOP request.**
MARFORRES	**3.10.7**	**Determine whether TOP request is strategic need.**
MARFORRES	**3.10.8**	**Is TOP request a strategic need?**
		If yes, go to 3.10.9. If no, the process ends.
MARFORRES	**3.10.9**	**How big is the group?**
		If TOP request is a strategic need, How big is the group? If over 99 persons, go to 3.10.10. If 20-99 persons, go to 3.10.22.

MARFORRES	**3.10.10**	**Enter requirement in GOPAX.** If the group is over 99 persons, MARFORRES manually enters requirement in GOPAX.
Airborne Mobility Command (AMC)	**3.10.11**	**Solicit commercial charter and collects bids.**
Airborne Mobility Command (AMC)	**3.10.12**	**Send bids to MARFORRES.**
MARFORRES	**3.10.13**	**Validate estimates against TEEP and selects bid.**
MARFORRES	**3.10.14**	**Develop spreadsheet with estimate and LOA.**
MARFORRES	**3.10.15**	**Send spreadsheet with estimate and LOA to Funds Manager.**
Funds Manager/ Comptroller Personnel	**3.10.16**	**Funds Manager receives spreadsheet.**
Funds Manager/ Comptroller Personnel	**3.10.17**	**Record COB in SABRS.** Standard General Accounts affected are: debit 4611 and credit 48011. Dr. 4611 – Uncommitted / Unobligated Allotment XX Cr. 48011 – Undelivered Orders – Obligation XX
Funds Manager/ Comptroller Personnel	**3.10.18**	**Complete the DJT/SABRS reconciliation process.** This process ends.
MARFORRES	**3.10.19**	**Notify MSC of selected bid.**
MSC	**3.10.20**	**Notify requestor of selected bid.**
Requestor	**3.10.21**	**Execute travel.** This process ends.

MARFORRES	**3.10.22**	**Coordinate with CTO to search for flight** If the group is between 20-99 persons, MARFORRES coordinates with Chief Technical Officer (CTO) to search for flight to accommodate group.
MARFORRES	**3.10.23**	**Is the flight identified?** If yes, go to 3.10.13. If no, go to 3.10.24.
MARFORRES	**3.10.24**	**Request waiver from AMC.** If the flight is not identified, MARFORRES requests waiver from AMC.
Airborne Mobility Command (AMC)	**3.10.25**	**Is waiver granted?** If yes, go to 3.10.10. If no, go to 3.10.23.

3.11 COB – Ammunition

OWNER	STEPS	
Deputy Financial Manager (DFM), SYSCOM Comptroller	**3.11.1**	**Receive funding authorization document.** The Deputy Financial Manager (DFM) receives funding authorization document from Programs and Resources, Headquarters Marine Corps (HQMC).
Deputy Financial Manager (DFM), SYSCOM Comptroller	**3.11.2**	**Load funding authorizations into SABRS and FIMS.** Standard General Accounts affected are: debit: 9831, 9841 and credit: 4511, 4541. Dr. 9831 – Budget Act Approved Prog Base – Curr PRD XX Cr. 9841 – Budget Act App Prg Base Bal – Contra – Cur PRD XX Dr. 4511 – Unalloc Apport – Dir Prog – Curr PRD XX Cr. 4541 – Alloc Issued – Dir Prog – Curr PRD XX

Deputy Financial Manager (DFM), SYSCOM Comptroller

3.11.3 **Notify Budget Analyst that funding is authorized.**

Budget Analyst, PM Ammo

3.11.4 **Receive notification that funding is authorized.**

Budget Analyst, PM Ammo

3.11.5 **Retrieve Funding Status Reports from FIMS.**

Budget Analyst, PM Ammo

3.11.6 **Review funding status reports**.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11A	1.2.14A	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Funds are expended beyond budgeted amounts.	Budget Analyst reviews Funding Status Report.

Budget Analyst, PM Ammo

3.11.7 **Provide Funding Status Reports to appropriate APM in hardcopy.**

APM is the Assistant Program Manager.

Assistant Program Manager (APM)

3.11.8 **Receive Status Funding Reports.**

Assistant Program Manager (APM)

3.11.9 **Create Funding Action Requests (FAR).**

The FAR authorizes the procurement for ammunition and identifies the total price, unit price and DODIC.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11B	1.2.14B	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Funds are expended beyond budgeted amounts.	Assistant Program Manager creates Funding Action Requests (FAR).

Assistant Program Manager (APM)

3.11.10 **Submit FARs to Budget Analyst for approval.**

Budget Analyst, PM Ammo

3.11.11 **Receive FARs.**

Budget Analyst, PM Ammo

3.11.12 **Does FAR require corrections?**

The Budget Analyst will ensure that the funds are available and the right kind of money is being used in the right fiscal year. If the FAR requires corrections, go to 3.11.13. If the FAR is ready for approval, go to 3.11.16.

Budget Analyst, PM Ammo

3.11.13 **Resubmit to APM for corrective actions.**

If the FAR requires corrections, the Budget Analyst resubmits to APM for corrections.

Assistant Program Manager (APM)

3.11.14 **Receive FAR.**

Assistant Program Manager (APM)

3.11.15 **Correct FAR and resubmit to Budget Analyst.**

Go to step 3.11.11

Budget Analyst, PM Ammo **3.11.16** **Approve FAR.**

If the FAR does not require corrections, the Budget Analyst approves the FAR.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11C	1.2.14C	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Funds are expended beyond budgeted amounts.	Budget Analyst, PM Ammo approves all valid and complete FARs.

Budget Analyst, PM Ammo **3.11.17** **Submit to program manager for approval.**

Program Manager, PM Ammo **3.11.18** **Receive FAR.**

Program Manager, PM Ammo **3.11.19** **Is FAR approvable?**

If yes, go to 3.11.20. If no, go to 3.11.63.

Program Manager, PM Ammo **3.11.20** **Approve FAR.**

If the FAR is approvable, the Program Manager approves the FAR.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11D	1.2.14D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Funds are committed and obligated without proper authority.	Program Manager, PM Ammo approves all valid and complete FARs.

Program Manager, PM Ammo **3.11.21** **Submit approved FAR to the Budget Analyst.**

Budget Analyst, PM Ammo **3.11.22** **Receive FAR.**

Budget Analyst, PM Ammo **3.11.23** **Enter information from FAR into FIMS.**

Budget Analyst, PM Ammo **3.11.24** **Is requisition a SMCA item?**

Is the requisition for a Single Manager for Conventional Ammunition (SMCA) item? If requisition is a SMCA item, go to 3.11.25. If requisition is not a SMCA item, go to 3.11.61.

Budget Analyst, PM Ammo **3.11.25** **Create an electronic MIPR on E-MIPR.**

If item is a SMCA item, the Budget Analyst creates an electronic MIPR on E-MIPR.

Budget Analyst, PM Ammo **3.11.26** **Notify DFM that requisition loaded into E-MIPR.**

Deputy Financial Management (DFM), SYSCOM Comptroller **3.11.27** **Receive notification that requisitions are in E-MIPR or PR Builder.**

Deputy Financial Management (DFM), SYSCOM Comptroller **3.11.28** **Review requisitions in PR Builder or E-MIPR.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11E	1.2.14E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Funds are committed and obligated for invalid requisitions.	DFM, SYSCOM Comptroller approves requisitions in PR Builder and E-MIPR.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.29 Review funding documents in FIMS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11F	1.2.14F	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Funds are committed and obligated for invalid requisitions.	SYSCOM Comptroller reviews funding documents in FIMS and matches to requisitions.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.30 Is the requisition approvable?

If the requisition is approvable, go to 3.11.31. If the requisition is not approvable, go to 3.11.60.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.31 Approve requisitions in PR Builder and E-MIPR.

If the requisition is approvable, the DFM approves requisitions in PR Builder and E-MIPR.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11G	1.2.14G	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Funds are committed and obligated without proper authority.	Deputy Financial Management (DFM), SYSCOM Comptroller approves requisitions in PR Builder and E-MIPR.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.32 Is the requisition in E-MIPR or PR Builder?

If the requisition is in PR Builder, go to 3.11.33. If requisition is in E-MIPR, go to 3.11.40.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.33 PR Builder interfaces with SABRS.

If the requisition is in PR Builder, PR Builder interfaces with SABRS.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.34 **SABRS posts the commitment of funds.**

SABRS posts the commitment of funds (CMT). Standard General Accounts affected are: debit 4611 and credit 4710.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 4710 - Outstanding Commitments – Direct Program XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.11H	1.2.14H	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Funds are recorded in incorrect amounts.	SABRS posts commitment of funds.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.35 **PR Builder transmits workflow to Contracting Office.**

Contracting Office

3.11.36 **Receives requisition in PR Builder.**

Contracting Office

3.11.37 **Complete contracting process in PR Builder.**

Contracting Office

3.11.38 **Send contract to manufacturer.**

Manufacturer

3.11.39 **Manufacturer ships item to depot with supporting documentation.**

Supporting documentation includes forms such as DD 250 and DD1348.

Deputy Financial Management (DFM), SYSCOM Comptroller

3.11.40 **E-MIPR transmits requisition to SMCA.**

If requisition is in E-MIPR, E-MIPR automatically sends requisition to SMCA.

SMCA Navy Labs	**3.11.41**	**Receive electronic MIPR.**
SMCA Navy Labs	**3.11.42**	**Accept document.**
SMCA Navy Labs	**3.11.43**	**Electronic MIPR electronically transmitted back to DFM.**
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.44**	**Receive accepted electronic MIPR through E-MIPR system.**
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.45**	**Load obligation into SABRS.**
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.46**	**Monitor status of the electronic MIPR and any Program Change Requests (PCR)s until shipment delivered. This process ends.**
SMCA Navy Labs	**3.11.47**	**Submit electronic MIPR hard copy to Item Manager for Ammo.**
SMCA Navy Labs	**3.11.48**	**Determine source for ammunition requisition.**
SMCA Navy Labs	**3.11.49**	**The Item Manager orders item from pre-selected manufacturers.**
SMCA Navy Labs	**3.11.50**	**Will a Program Change Request be required?** A Program Change Request updates the contract information if there is a change in unit price or other modification of the requisition. If yes, go to 3.11.51. If no, go to 3.11.55.
SMCA Navy Labs	**3.11.51**	**Initiate a Program Change Request** If a program change request is required, the SMCA Item Manager initiates a PCR.

SMCA Navy Labs	**3.11.52**	**Submit PCR to PM Ammo for MIPR Revision.**
Assistant Program Manager, PM Ammo	**3.11.53**	**Receive PCR.**
Assistant Program Manager, PM Ammo	**3.11.54**	**Amend FAR document as per PCR requirements.** Go to step 3.11.10.
SMCA Navy Labs	**3.11.55**	**Execute contract with manufacturer.** If a PCR is not required, the SMCA Item Manager executes the contract with manufacturer.
SMCA Navy Labs	**3.11.56**	**Receive item from manufacturer with supporting documentation.** This process ends.
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.57**	**Receive accepted electronic MIPR.**
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.58**	**Enter COB into SABRS.**
Deputy Financial Management (DFM), SYSCOM Comptroller	**3.11.59**	**Monitor status of the E-MIPR and any PCRs until shipment delivered.** This process ends.
Budget Analyst, PM Ammo	**3.11.60**	**Make necessary corrections to the requisition.** If the requisition is not approvable, the Budget Analyst makes the necessary corrections to the requisition and resubmits the requisition for review.

Budget Analyst, PM Ammo	**3.11.61**	**Create a Procurement Requisition in PR Builder.** If the item is not a SMCA item, the Budget Analyst creates a Procurement Requisition in PR Builder.
Budget Analyst, PM Ammo	**3.11.62**	**PR Builder transmits electronic workflow to the DFM.**
Program Manager, PM Ammo	**3.11.63**	**Resubmit FAR to Budget Analyst for corrections or clarification.** If the FAR is not approvable, the Program Manager will resubmit the FAR to the Budget Analyst for corrections or clarification.
Budget Analyst, PM Ammo	**3.11.64**	**Receive FAR.**
Budget Analyst, PM Ammo	**3.11.65**	**Correct FAR and resubmit to the Program Manager.** Go to step 3.11.18.

3.12 COB - Materials & Services - Non PR Builder (Reimbursables)

OWNER	STEPS	
Performing Activity	**3.12.1**	**Receive request for materials or services.**
Performing Activity	**3.12.2**	**Validate materials/services received are properly supported.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.12A	1.2.2A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the	The Requestor validates that Goods/Services received by the Government are supported by a properly authorized purchase order (Order for Work and Services/MIPR) certifying the validity of the requirement for good/services ordered by sending the form to the Performing Activity and waiting for approval. (Materials/Services)

Performing Activity **3.12.3** **Is the request accepted or rejected?**

If accepted, go to 3.12.4. If rejected, the process ends.

Performing Activity **3.12.4** **Is the request for Work and Services or Contractual Procurement?**

If the request is accepted, Performing Activity determines whether the request is Order for Work and Services or Request for Contractual Procurement. If Order for Work and Services go to 3.12.5. If Request for Contractual Procurement go to 3.12.16.

Performing Activity **3.12.5** **Sign Order for Work and Services/MIPR form.**

If the request is Order for Work and Services, Performing Activity signs Order for Work and Services /MIPR form.

Performing Activity **3.12.6** **Forward Order for Work and Services/MIPR form to Comptroller/Delegate.**

Comptroller/ Delegate **3.12.7** **Receive Order for Work and Services /MIPR form.**

Comptroller/ Delegate **3.12.8** **Validate Order for Work and Services /MIPR form.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.12B	1.2.2B	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of potential misstatement: Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	The Comptroller validates that the Order for Work and Services/MIPR was completed correctly by the performing activity (Materials/Services)

Comptroller/ Delegate **3.12.9** **Is Order for Work and Services/MIPR completed correctly?**

If yes, go to 3.12.10. If no, go to 3.12.15.

Comptroller/ Delegate **3.12.10** **Approve Order for Work and Services/MIPR form.**

If the Order for Work and Services/MIPR is completed correctly, Comptroller/Delegate approves Order for Work and Services/MIPR form.

Comptroller/ Delegate **3.12.11** **Send approved form to Funds Manager/Comptroller Personnel.**

Funds Manager/ Comptroller Personnel **3.12.12** **Receive copy of contract.**

Funds Manager/ Comptroller Personnel **3.12.13** **Assign LOA, document numbers, and element data to form.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.12C	1.2.2C	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over-expenditure of budget authority.	Funds Manager / Comptroller Personnel assigns LOA, document numbers, and element data to form and manually records obligation in SABRS (Materials/Services)

Funds Manager/ Comptroller Personnel **3.12.14** **Record obligation in SABRS.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.12D	1.2.3D	The control objective is to ensure that obligations are recorded accurately and timely in SABRS, and are supported by a valid funding document. Risk of potential misstatement: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	The funds manager/comptroller manually records the approved obligation in SABRS for materials/services or real property--Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)

Comptroller/ Delegate	**3.12.15**	**Contact performing activity for corrective action.** If Order for Work and Services/MIPR is not completed correctly, Comptroller/Delegate contacts performing activity for corrective action to Order for Work and Services /MIPR. Go to 3.12.1.
ROICC/NAV FAC	**3.12.16**	**Perform Pre-Award Activities; solicit contract and select vendor.** If the request is Request for Contractual Procurement, ROICC / NAVFAC performs Pre-Award Activities. These activities include solicitation of contract and selection of vendor.
ROICC/NAV FAC	**3.12.17**	**Award contract in SPS.**
ROICC/NAV FAC	**3.12.18**	**Send contract to vendor.**
ROICC/NAV FAC	**3.12.19**	**Send approved form to Funds Manager / Comptroller Personnel.** Go to 3.12.12.

3.13 Not Used

3.14 COB Transportation of Things (TOT)

OWNER **STEPS**

MARFORRES **3.14.1** **Establish quarterly obligation.**

MARFORRES establishes quarterly obligation by Transportation Account Code (TAC). MARFORRES has not implemented Power Track. The process for Transportation of Things using TOT Online is different than the Power Track process. Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.14A	1.2.11A	Controls are in place to ensure that obligations incurred are recorded in the period in which they become binding. Risk of potential misstatement: Funds not obligated in a timely manner may result in funds control violations.	MARFORRES creates manual Commitment - Obligation (COB) by Transportation Account Code on a quarterly basis

MARFORRES **3.14.2** **Enter COB in SABRS.**

This process ends.

Requestor **3.14.3** **Enters TOT request in TOT Online.**

MARFORRES has not implemented Power Track. The process for Transportation of Things (TOT) using TOT Online is different than the Power Track process.

MSC **3.14.4** **Determine if the request is a valid need.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.14B	1.2.11B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	MSC determines whether or not the transportation of things request is a valid need.

MSC **3.14.5** **Is the request valid?**

If yes, proceed to 3.14.6. If no, proceed to 3.14.22.

MSC **3.14.6** **Approve TOT request.**

If the request is valid, MSC approves TOT request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.14C	1.2.11C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	MSC approves the transportation of things request if it meets a valid need.

MARFORRES **3.14.7** **Is TOT request valid for TEEP?**

If yes, proceed to 3.14.8. If no, go to 3.14.12.

MARFORRES **3.14.8** **TEEP coordinator determines whether TOT request is a valid need**

If TOT request is valid for TEEP, TEEP coordinator determines whether TOT request is a valid need.

MARFORRES **3.14.9** **Is the request valid?**

If yes, go to 3.14.10. If no, this process ends.

MARFORRES 3.14.10 Approve TOT in TEEP.

If the request is valid, MARFORRES approves TOT request in TEEP.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.14D	1.2.11D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	MARFORRES approves the transportation of things request if it meets a valid need.

MARFORRES 3.14.11 TEEP database populates TOT Online.

MARFORRES 3.14.12 Request estimate from TMO.

The Transportation Management Office (TMO).

TMO 3.14.13 Provide estimate to MARFORRES.

MARFORRES 3.14.14 Compare shipping estimates to funding availability.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.14E	1.2.11E	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Transpiration of things funds are expended beyond funding availability.	MARFORRES compares the shipping estimates to funding availability.

MARFORRES 3.14.15 Sufficient funds available?

If yes, proceed to 3.14.16. Otherwise, go to 3.14.19.

MARFORRES 3.14.16 Submit shipping document with appropriate Transportation of Things Activities.

If sufficient funds are available, MARFORRES submits shipping document with appropriate Transportation of Things Activities (TAC).

TMO	**3.14.17**	**Receive shipping documents.**
TMO	**3.14.18**	**Perform Transportation of Things activities.**
		This process ends.
MARFORRES	**3.14.19**	**Places TOT request in pending status on TOT online and indicates funds unavailability.**
		If sufficient funds are not available, MARFORRES places TOT request in pending status on TOT Online and indicates funds unavailability.
MSC	**3.14.20**	**Works with requestor to adjust funds.**
MSC	**3.14.21**	**Enter remarks on TOT Online.**
		Go back to 3.14.14.
MSC	**3.14.22**	**Notifies requestor to make modifications.**
		If the request is not valid, MSC notifies requestor to make modifications.
Requestor	**3.14.23**	**Modify TOT request in TOT Online.**
		Go back to 3.14.5.

3.15 COB – Travel (ROWS)

OWNER	STEPS	
Requestor	**3.15.1**	**Develop Training Exercise Plan.**
Requestor	**3.15.2**	**Enter Training Exercise Request in TEEP database.**

MSC **3.15.3** **Validate request.**

MSC determines whether TEEP request is valid.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15A	1.2.12A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	MSC determines whether TEEP request is valid.

MSC **3.15.4** **Is the request valid?**

If yes, go to 3.15.7. If no, go to 3.15.5.

MSC **3.15.5** **Notify requestor to make modifications.**

If the MSC determines the request is not valid, MSC notifies Requestor to make modifications.

Requestor **3.15.6** **Modifies TEEP request in TEEP database.**

Go to 3.15.2.

MSC **3.15.7** **Approves TEEP request.**

If the MSC determines the request is valid, MSC approves the TEEP request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15B	1.2.12B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	If the TEEP request is valid, MSC approves the TEEP request.

MARFORRES **3.15.8** **Validate request.**

TEEP Coordinator determines if there is a valid need.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15C	1.2.12C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	The MARFORRES TEEP Coordinator determines whether TEEP request is a valid need.

MARFORRES **3.15.9** **Is there a valid need?**

If yes, proceed to 3.15.10. If no, process ends.

MARFORRES 3.15.10 Approves TEEP request.

If the TEEP Coordinator determines there is a valid need, MARFORRES approves TEEP request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15D	1.2.12D	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Transportation of things funds are committed and obligated for unauthorized purposes.	If the TEEP request is valid, the MARFORRES TEEP Coordinator approves TEEP request.

Requestor 3.15.11 Create travel order in ROWS.

Requestor 3.15.12 Is travel period over 179 days?

If yes, go to 3.15.13. If no, go to 3.15.17.

MARFORRES 3.15.13 Are funds available?

If the travel period is over 179 days, are funds available? If yes, go to 3.15.14. If no, process ends.

MARFORRES 3.15.14 Authenticate travel request in ROWS.

If funds are available, MARFORRES authenticates travel request in ROWS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15F	1.2.12F	Controls are in place to ensure that travel request is valid for Marine Corps' purpose. Risk of potential misstatement: Transportation of things funds are committed and obligated without proper authority.	MARFORRES authenticates the travel request in ROWS if Travel order is under 179 days.

HQMC 3.15.15 ROWS interfaces with SABRS.

HQMC 3.15.16 SABRS records COB.

This process ends. Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

HQMC 3.15.17 Is there a valid need?

If the travel is under 179 days, HQMC determines if there is a valid need for the travel request? If yes, go to 3.15.18. If no, go to 3.15.19.

HQMC 3.15.18 Authenticates travel request in ROWS.

If there is a valid need for the travel request, HQMC authenticates travel request in ROWS. Go to step 3.15.15.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.15E	1.2.12E	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Transportation of things funds are committed and obligated without proper authority.	HQMC authenticates the travel request in ROWS if Travel order is over 179 days.;

HQMC 3.15.19 Reject travel request and notify requestor.

If there is not a valid need for the travel request, HQMC notifies Requestor of rejected request. This process ends.

3.16 COB - Uniform Clothing

OWNER	STEPS	
Requestor	**3.16.1**	**Submit clothing requisition to Approver.**
		Requisition such as NC 604.
Approver	**3.16.2**	**Approve clothing requisition.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.16A	1.2.13A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Uniform clothing obligations are incurred without proper authorization	Approver approves uniform request (such as NC 604) before sending to supply chief.

Approver	**3.16.3**	**Send clothing requisition to Supply Chief.**
Supply Chief	**3.16.4**	**Receive approved requisition.**
Supply Chief	**3.16.5**	**Enter order on KYLOC website.**
KYLOC	**3.16.6**	**Are funds available?**
		If yes, go to 3.16.7. If no, go to 3.16.14.

KYLOC **3.16.7** **Verifies funds availability and stores request.**

If funds are available, the KYLOC website verifies funds availability by unit automatically when the order is submitted. KYLOC website stores the request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.16B	1.2.13B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Uniform clothing obligations are incurred beyond funding availability.	The KYLOC website verifies funds availability by unit automatically when the order is submitted.

Supply Chief **3.16.8** **Track shipment on KYLOC website.**

KYLOC **3.16.9** **Fulfill order.**

KYLOC **3.16.10** **Send monthly report of orders to Funds Manager.**

Funds Manager **3.16.11** **Receive monthly KYLOC report.**

The monthly KYLOC report contains the total amount for clothing orders for the month. The commitment-obligation is posted after the clothing has been purchased.

Funds Manager **3.16.12** **Record COB in SABRS.**

Standard General Accounts affected are: debit 4611 and credit 48011.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Funds Manager **3.16.13** **Perform SABRS reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

KYLOC **3.16.14** **Notifies Supply Chief that funds are not available.**

If funds are not available, KYLOC notifies Supply Chief that funds are not available.

Supply Chief **3.16.15** **Supply Chief receives notification.**

Supply Chief **3.16.16** **Send request for additional funds.**

Funds Manager **3.16.17** **Receive request.**

Funds Manager **3.16.18** **Is the request approvable?**

If yes, go to 3.16.19. If no, go to 3.16.20.

Funds Manager **3.16.19** **Provide additional funds.**

If the request is approvable, the Funds Manager provides additional funds. Go to 3.16.5.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.16C	1.2.13C	. Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Uniform clothing obligations are incurred beyond funding availability.	If funds are not available through KYLOC, the funds managers approves request for additional funding.

Funds Manager **3.16.20** **Notify Supply Chief.**

If the request is not approved, Funds Manager notifies Supply Chief. This process ends.

3.17 Civilian Pay (Gain - Vacancies)

OWNER **STEPS**

Recruitment Officer/ Supervisor **3.17.1** **Identify need for recruitment.**

Recruitment Officer/ Supervisor **3.17.2** **Enter the request for recruitment in DCPDS/MODERN.**

Recruitment Officer/ Supervisor **3.17.3** **DCPDS/MODERN processes the request.**

Recruitment Officer/ Supervisor	**3.17.4**	**DCPDS/MODERN sends notification to the Human Resources Office (HRO) of recruitment request.**
Human Resources Office (HRO)	**3.17.5**	**Receive notification of recruitment request.**
Human Resources Office (HRO)	**3.17.6**	**Announce vacancies.**
Human Resources Office (HRO)	**3.17.7**	**Receive list of applicants.**
Human Resources Office (HRO)	**3.17.8**	**Forward the list of applicants to Recruitment Officer/Supervisor**.
Recruitment Officer/ Supervisor	**3.17.9**	**Receive the list of qualified applicants**
Recruitment Officer/ Supervisor	**3.17.10**	**Select candidate**
Recruitment Officer/ Supervisor	**3.17.11**	**Notify HRO of selected candidates.**
Recruitment Officer/ Supervisor	**3.17.12**	**Receive the notification of selected candidates.**
Human Resources Office (HRO)	**3.17.13**	**Makes an offer to the candidate.**
Human Resources Office (HRO)	**3.17.14**	**Is the offer accepted?** If yes, then proceed to step 3.17.15. If no, proceed to step 3.17.23.
Human Resources Office (HRO)	**3.17.15**	**Provide the new hire with a start date.** If the offer is accepted, the HRO provides the new hire with a start date.

Human Resources Office (HRO) **3.17.16** **Enter the new hire data in Defense Civilian Personnel Data System (DCPDS).**

Human Resources Office (HRO) **3.17.17** **DCPDS processes the new hire's data.**

Human Resources Office (HRO) **3.17.18** **DCPDS generates a Notification of Personnel Action.**

The notification of personnel action is the Standard Form (SF) - 50.

Human Resources Office (HRO) **3.17.19** **DCPDS interfaces with DCPS.**

Human Resources Office (HRO) **3.17.20** **DCPS interfaces with SLDCADA and SABRS.**

Human Resources Office (HRO) **3.17.21** **SABRS records COB.**

Human Resources Office (HRO) **3.17.22** **Perform reconciliation process.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.17A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Human Resources Office (HRO)	**3.17.23**	**Notify Recruitment Officer/Supervisor of the rejected offer.** If the offer is not accepted, the HRO notifies Recruitment Officer/Supervisor of the rejected offer.
Recruitment Officer/ Supervisor	**3.17.24**	**Receive notification of rejected offer.** Go to 3.17.1.

3.18 Civilian Pay (Losses – Separation & Retirement)

OWNER	STEPS	
Human Resources Office (HRO)	**3.18.1**	**Receive notice of personnel action.** The notice of personnel action is the (SF-50).
Human Resources Office (HRO)	**3.18.2**	**Forward notice to the AR-3 Fiscal Office/Comptroller.**
AR-3 Fiscal Office/ Comptroller	**3.18.3**	**Receive the notice**
AR-3 Fiscal Office/ Comptroller	**3.18.4**	**Review the notice.**
AR-3 Fiscal Office/ Comptroller	**3.18.5**	**Update record in the system.**
Recruitment Office	**3.18.6**	**DCPDS interfaces with DCPS.**
Recruitment Office	**3.18.7**	**DCPS interfaces with SLDCADA and SABRS.**
Recruitment Office	**3.18.8**	**SABRS records COB.**

Recruitment Office **3.18.9** **Perform Reconciliation Process**.

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.18A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Recruitment Office **3.18.10** **DCPDS generates notice and distributes it to AR-3 Fiscal Office/Comptroller.**

As HRO receives the SF-50 in step 3.18.1, DCPDS simultaneously generates SF-50 and distributes it to AR-3 Fiscal Office/Comptroller as step 3.18.2 occurs. Go to 3.18.3.

3.19 Civilian Pay (Sustainment – CPS)

OWNER	STEPS	
Human Resources Office (HRO)	**3.19.1**	**Receive notice of personnel action.** Go to steps 3.19.2 and 3.19.11 simultaneously. The notice of personnel action is SF – 50.
Human Resources Office (HRO)	**3.19.2**	**Forward notice to the AR-3 Fiscal Office/Comptroller.**
AR-3 Fiscal Office/ Comptroller	**3.19.3**	**Receive the notice.**
AR-3 Fiscal Office/ Comptroller	**3.19.4**	**Review the notice.**
AR-3 Fiscal Office/ Comptroller	**3.19.5**	**Update record in the system.**
Human Resources Office (HRO)	**3.19.6**	**DCPDS processes personnel action / change data.**
Human Resources Office (HRO)	**3.19.7**	**DCPDS interfaces with DCPS.**
Human Resources Office (HRO)	**3.19.8**	**DCPS interfaces with SLDCADA and SABRS.**
Human Resources Office (HRO)	**3.19.9**	**SABRS records COB.**

Human Resources Office (HRO)

3.19.10 Perform reconciliation process.

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.19A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Human Resources Office (HRO)

3.19.11 DCPDS generates notice and distributes it to HRO

As HRO receives the SF-50 in step 3.19.1, DCPDS generates SF-50 and distributes it to HRO simultaneously with step 3.19.2.

3.20 COB – Civilian Pay (Sustainment – Time and Attendance)

OWNER	STEPS	
Employee	**3.20.1**	**Reviews Leave and Earning Statement (LES).**
Employee	**3.20.2**	**Is LES accurate?** If yes, this process ends. If no, proceed to step 3.20.3.
Employee	**3.20.3**	**Notify Section Time Keeper.** If the LES is not accurate, the Employee notifies the Section Time Keeper.
Section Time Keeper	**3.20.4**	**Receive the error notification from employee.**
Section Time Keeper	**3.20.5**	**Instruct employee on corrective action.**
Employee	**3.20.6**	**Take appropriate corrective actions.**
Employee	**3.20.7**	**Forward the corrected timesheet to the Section Time Keeper.**
Section Time Keeper	**3.20.8**	**Receive corrected timesheet.**
Section Time Keeper	**3.20.9**	**Review corrected timesheet.**

Section Time Keeper **3.20.10** **Enter T&A data in SLDCADA.**

Time and attendance (T&A).

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.20A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Human Resources Office (HRO) **3.20.11** **SLDCADA processes T&A adjustments.**

Human Resources Office (HRO) **3.20.12** **SLDCADA interfaces with DCPS.**

Human Resources Office (HRO) **3.20.13** **DCPS interfaces with SABRS.**

Human Resources Office (HRO) **3.20.14** **SABRS records the COB**

Human Resources Office (HRO) **3.20.15** **Perform reconciliation process.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.20B	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

3.21 COB – Civilian Pay (Sustainment – Exceptions - Centralized)

OWNER **STEPS**

Employee **3.21.1** **Record time and attendance (T&A) exceptions data on timesheet.**

Employee **3.21.2** **Forward timesheet to Supervisor.**

Supervising Official **3.21.3** **Receive timesheet.**

Supervising Official **3.21.4** **Review timesheet.**

Supervising Official **3.21.5** **Is the timesheet accurate?**

If the time sheet is accurate, see step 3.21.6. If the time sheet is not accurate see step 3.21.19.

Supervising Official **3.21.6** **Sign timesheet.**

If the timesheet is accurate, the Supervising Official signs the timesheet.

Supervising Official **3.21.7** **Forward timesheet to the Section Time Keeper.**

Section Time Keeper **3.21.8** **Receive timesheet.**

Section Time Keeper **3.21.9** **Is the timesheet accurate?**

If the time sheet is accurate, see step 3.21.10. If the time sheet is not accurate, see step 3.21.16.

Section Time Keeper **3.21.10** **Enter exceptions data in SCLDCADA.**

If the timesheet is accurate, the Section Time Keeper inputs exception data in SLDCADA.

Human Resources Office (HRO) **3.21.11** **The SLDCADA system processes exceptions data.**

Human Resources Office (HRO) **3.21.12** **The SLDCADA system interfaces with DCPS.**

Human Resources Office (HRO) **3.21.13** **DCPS interfaces with SABRS.**

Human Resources Office (HRO) **3.21.14** **SABRS records COB.**

Human Resources Office (HRO) **3.21.15** **Perform reconciliation process.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.21A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Section Time Keeper	**3.21.16**	**Forward timesheet to the Supervising Official for corrective action.** If time sheet is not accurate at receipt by the Section Time Keeper, the Section Time Keeper forwards the timesheet to the Supervising Official for corrective action.
Supervising Official	**3.21.17**	**Receive rejected timesheet.**
Supervising Official	**3.21.18**	**Take appropriate corrective actions.** This process returns to step 3.21.7.
Supervising Official	**3.21.19**	**Forward timesheet to the employee for corrective action.** If time sheet is not accurate at receipt by the Supervising Official, the Supervising Official forwards timesheet to the employee for corrective action.
Employee	**3.21.20**	**Receive rejected timesheet.**
Employee	**3.21.21**	**Take appropriate corrective actions.** This process returns to 3.21.2.

3.22 COB – Civilian Pay (Sustainment – Exception - Decentralized)

OWNER	STEPS	
Employee	**3.22.1**	**Enter exceptions in SLDCADA.** Employee enters exceptions data in SLDCADA on a weekly/bi-weekly.
Supervisor	**3.22.2**	**Access the system.** Supervisor accesses the system weekly/bi-weekly.

Supervisor	**3.22.3**	**Validate the payroll exceptions data.**
Supervisor	**3.22.4**	**Is corrective action required?** If corrective action is required, proceed to step 3.22.5. If no, corrective action is required proceed to step 3.22.10.
Supervisor	**3.22.5**	**Notify the employee to take appropriate corrective action.** If corrective action is required, the Supervisor notifies the employee to take appropriate corrective action.
Employee	**3.22.6**	**Receive the notification.**
Employee	**3.22.7**	**Make necessary corrections.** Employee makes necessary corrections in SLDCADA.
Employee	**3.22.8**	**Notify the Supervisor of the corrective action.**
Supervisor	**3.22.9**	**Receive the notification from the employee.** Proceed back to 3.22.2.
Supervisor	**3.22.10**	**Sign/approve the timesheet.** If corrective action is not required, the Supervisor signs and approves the timesheet.
Human Resources Office (HRO)	**3.22.11**	**SLDCADA processes the payroll exceptions.**
Human Resources Office (HRO)	**3.22.12**	**SLDCADA interfaces with DCPS.**
Human Resources Office (HRO)	**3.22.13**	**DCPS processes the payroll.**
Human Resources Office (HRO)	**3.22.14**	**DCPS interfaces with SABRS.**

Human Resources Office (HRO) **3.22.15** **SABRS processes the civilian payroll files.**

This process ends.

Human Resources Office (HRO) **3.22.16** **SABRS records COB.**

Human Resources Office (HRO) **3.22.17** **Perform reconciliation process.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.22A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

3.23 COB – Civilian Pay (Sustainment – Performance Awards)

OWNER **STEPS**

Reviewing Official/ Supervisor **3.23.1** **Nominate employees for awards.**

Reviewing Official/ Supervisor **3.23.2** **Forward awards list to the Approving Official.**

Approving Official/Next Level Supervisor **3.23.3** **Receive awards list.**

Approving Official/Next Level Supervisor **3.23.4** **Review the awards list.**

Approving Official/Next Level Supervisor	**3.23.5**	**Is the award list approved or disapproved?** If the award list is approved go to 3.23.10. If the award list is not approved proceed to 3.23.6.
Approving Official/Next Level Supervisor	**3.23.6**	**Forward the award list to the Reviewing Official for corrective action.** If the award list is disapproved, Approving Official/Next Level Supervisor forwards the award list to the Reviewing Official/Supervisor for corrective action.
Reviewing Official/ Supervisor	**3.23.7**	**Receive awards list.**
Reviewing Official/ Supervisor	**3.23.8**	**Make corrective actions.**
Reviewing Official/ Supervisor	**3.23.9**	**Forward the revised awards list to the Approving Official** Go to 3.23.3.
Approving Official/Next Level Supervisor	**3.23.10**	**Sign the award list.** If the award list is approved, Approving Official/Next Level Supervisor signs the award list.
Approving Official/Next Level Supervisor	**3.23.11**	**Forward award list to HRO for DCPDS processing.**
Human Resources Office (HRO)	**3.23.12**	**Receive approved list of awards.**
Human Resources Office (HRO)	**3.23.13**	**Enter the awards data in DCPDS.**
Human Resources Office (HRO)	**3.23.14**	**DCPDS processes the awards data.**

Human Resources Office (HRO)	**3.23.15**	**Create SF-50.** HRO creates a notice of personnel action (SF-50). Go to steps 3.23.16, 3.23.17, and 3.23.18 simultaneously.
Human Resources Office (HRO)	**3.23.16**	**Retrieve SF-50.**
Human Resources Office (HRO)	**3.23.17**	**Forward the SF-50 to the employee for record keeping.**
Human Resources Office (HRO)	**3.23.18**	**DCPDS interfaces with DCPS.**
Human Resources Office (HRO)	**3.23.19**	**DCPS interfaces with SABRS.**
Human Resources Office (HRO)	**3.23.20**	**SABRS records COB.**
Human Resources Office (HRO)	**3.23.21**	**Perform reconciliation process.** This process ends.

3.24 COB – Civilian Pay (Sustainment – Re-assignment)

OWNER	STEPS	
Recruitment Officer/ Supervisor	**3.24.1**	**Identify need for recruitment.**
Recruitment Officer/ Supervisor	**3.24.2**	**Enter request for recruitment in DCPDS.**
Human Resources Office (HRO)	**3.24.3**	**DCPDS processes the request.**
Human Resources	**3.24.4**	**DCPDS generates recruitment request.**

Office (HRO)		
Human Resources Office (HRO)	**3.24.5**	**Receive request for recruitment.**
Human Resources Office (HRO)	**3.24.6**	**Announce vacancies.**
Human Resources Office (HRO)	**3.24.7**	**Receive list of applicants.**
Human Resources Office (HRO)	**3.24.8**	**Forward list to the Recruitment Officer/Supervisor for selection.**
Recruitment Officer/ Supervisor	**3.24.9**	**Receive list of applicants.**
Recruitment Officer/ Supervisor	**3.24.10**	**Select appropriate candidate.**
Recruitment Officer/ Supervisor	**3.24.11**	**Notify HRO of selected candidate.**
Human Resources Office (HRO)	**3.24.12**	**Receive notification of selected candidate**
Human Resources Office (HRO)	**3.24.13**	**Is the candidate a promotion?** If HRO determines that the candidate should be promoted, go to 3.24.15. If HRO determines that the candidate should not be promoted, go to 3.24.14.
Human Resources Office (HRO)	**3.24.14**	**Complete Reassignment Process.** If the candidate is not a promotion, HRO completes re-assignment process. This process ends.
Human Resources Office (HRO)	**3.24.15**	**Enter candidate's updated data into DCPDS.** If the candidate is a promotion, HRO enters candidate's updated data into DCPDS.

Human Resources Office (HRO)	**3.24.16**	**DCPDS generates notice of personnel action.**
Human Resources Office (HRO)	**3.24.17**	**DCPDS interfaces with DCPS.**
Human Resources Office (HRO)	**3.24.18**	**DCPS interfaces with SLDCADA and SABRS.**
Human Resources Office (HRO)	**3.24.19**	**SABRS records COB.**
Human Resources Office (HRO)	**3.24.20**	**Perform reconciliation process.** This process ends.

3.25 Civilian Pay (Sustainment – Reconciliation Centralized Time Recording)

OWNER	STEPS	
Employee	**3.25.1**	**Forward timesheet to Supervising Official weekly/bi-weekly for approval.**
Supervising Official	**3.25.2**	**Receive timesheet.**
Supervising Official	**3.25.3**	**Review timesheet for accuracy.**
Supervising Official	**3.25.4**	**Is corrective action required?** If corrective action is required continue to step 3.25.5. If corrective action is not required proceed to step 3.25.9.

Supervising Official	**3.25.5**	**Forward timesheet to the employee for corrective action.** If corrective action is required, Supervising Official forwards the timesheet to the employee for corrective action.
Employee	**3.25.6**	**Receive timesheet.**
Employee	**3.25.7**	**Perform corrective actions.**
Employee	**3.25.8**	**Forward corrected timesheet to the Supervising Official.** Go to step 3.35.2.
Supervising Official	**3.25.9**	**Sign timesheet.** If corrective action is not required, the Supervising Official signs timesheet.
Supervising Official	**3.25.10**	**Forward timesheet to the Section Timekeeper.**
Section Time Keeper	**3.25.11**	**Receive approved timesheet.**
Section Time Keeper	**3.25.12**	**Validate timesheet.**
Section Time Keeper	**3.25.13**	**Is corrective action required?** If corrective action is required continue to step 3.15.14. If corrective action is not required proceed to 3.25.15.
Section Time Keeper	**3.25.14**	**Forward timesheet to the supervisor.** If corrective action is required, Section Time Keeper/CSR forwards timesheet to the Supervisor and proceed to step 3.25.2.
Section Time Keeper	**3.25.15**	**Enter payroll data in SLDCADA.** If corrective action is not required, Section Time Keeper/CSR enters payroll data in SLDCADA.
Human Resources Office (HRO)	**3.25.16**	**SLDCADA processes payroll data.**

Human Resources Office (HRO) **3.25.17** **SLDCADA sends notification to the Certifying Official.**

Certifying Official **3.25.18** **Receive notification.**

Certifying Official **3.25.19** **Review payroll data in SLDCADA.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.25A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Certifying Official **3.25.20** **Is corrective action required?**

If corrective action is required continue to step 3.25.21. If corrective action is not needed proceed to step 3.25.24.

Certifying Official **3.25.21** **Notify Section Time Keeper for corrective action.**

If corrective action is required, Certifying Official notifies Section Time Keeper for corrective action.

Section Time Keeper **3.25.22** **Receive notification.**

Section Time Keeper **3.25.23** **Take appropriate corrective actions in SLDCADA.**

Proceed to step 3.25.16.

Certifying Official **3.25.24** **Certify payroll data.**

If corrective action is not required, Certifying Official certifies the payroll data.

Human Resources **3.25.25** **SLDCADA processes payroll exceptions.**

Office (HRO)		
Human Resources Office (HRO)	**3.25.26**	**DCPS processes payroll.**
Human Resources Office (HRO)	**3.25.27**	**DCPS interfaces with SABRS.**
Human Resources Office (HRO)	**3.25.28**	**SABRS processes Civilian Payroll files.**
Human Resources Office (HRO)	**3.25.29**	**SABRS records COB.**
Human Resources Office (HRO)	**3.25.30**	**Perform reconciliation process.** This process ends.

3.26 COB – Civilian Pay (Sustainment – Reconciliation – Decentralized Time Keeping)

OWNER	**STEPS**	
Employee	**3.26.1**	**Enter time in SLDCADA.** The Employee enters time in SLDCADA weekly/bi-weekly.
Supervisor	**3.26.2**	**Access SLDCADA.** The Supervisor accesses SLDCADA weekly/bi-weekly.

Supervisor **3.26.3** **Validate payroll data.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.26A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Supervisor **3.26.4** **Is corrective action required?**

If yes, go to 3.26.5. If no, go to 3.26.10.

Supervisor **3.26.5** **Notify the Employee to take appropriate corrective action.**

If corrective action is required, the Supervisor notifies the Employee to take appropriate corrective action.

Employee **3.26.6** **Receive notification.**

Employee **3.26.7** **Make necessary corrections.**

Employee **3.26.8** **Notify Supervisor of the corrective action.**

Supervisor **3.26.9** **Receive notification from the Employee.**

Go to step 3.26.2.

Supervisor **3.26.10** **Sign/approve timesheet.**

If corrective action is not required, the Supervisor signs/approves timesheet.

Human Resources Office (HRO) **3.26.11** **SLDCADA processes the payroll exceptions.**

Human Resources Office (HRO) **3.26.12** **SLDCADA generates exceptions report.**

Human Resources Office (HRO)	**3.26.13**	**DCPS processes payroll.**
Human Resources Office (HRO)	**3.26.14**	**DCPS interfaces with SABRS.**
Human Resources Office (HRO)	**3.26.15**	**SABRS processes the civilian payroll files.**
Human Resources Office (HRO)	**3.26.16**	**SABRS records COB.**
Human Resources Office (HRO)	**3.26.17**	**Perform reconciliation process.** This process ends.
AR-3 Fiscal Office / Comptroller	**3.26.18**	**Receive exceptions report**
AR-3 Fiscal Office / Comptroller	**3.26.19**	**Validate exceptions report**
AR-3 Fiscal Office / Comptroller	**3.26.20**	**Is corrective action required?** If yes, go to 3.26.21. If no, go to 3.26.22.
AR-3 Fiscal Office / Comptroller	**3.26.21**	**Take appropriate action.** If correction action is required, the AR-3 Fiscal Office / Comptroller takes the appropriate corrective action.
AR-3 Fiscal Office / Comptroller	**3.26.22**	**Forward exceptions report to the Supervisor.**
Supervisor	**3.26.23**	**Receive exceptions report.**
Supervisor	**3.26.24**	**Review exceptions report.**
Supervisor	**3.26.25**	**Is corrective action required?** If yes, go to 3.26.5. If no, go to 3.26.10

3.27 COB – Civilian Pay (Sustainment – Reconciliations – DCPDS to DCPS)

OWNER	STEPS	
Human Resources Office (HRO)	**3.27.1**	**Establish personnel record in DCPDS**
Human Resources Office (HRO)	**3.27.2**	**Generates notice of personnel action.** The notice of personnel action is the SF-50
Human Resources Office (HRO)	**3.27.3**	**Distributes notice to AR-3 Fiscal Office/Comptroller, HRO & employee.**
AR-3 Fiscal Office / Comptroller	**3.27.4**	**Receive notice.**
AR-3 Fiscal Office / Comptroller	**3.27.5**	**Review notice**
AR-3 Fiscal Office / Comptroller	**3.27.6**	**Is employee active in DCPS?** If yes, go to 3.27.7. If no, go to 3.27.10.
AR-3 Fiscal Office / Comptroller	**3.27.7**	**Validate accounting classification codes.** If the employee is active in DCPS, the AR-3 Fiscal Office/Comptroller validates accounting classification codes.
AR-3 Fiscal Office / Comptroller	**3.27.8**	**Validate standard job order numbers on employee work schedule.**
AR-3 Fiscal Office / Comptroller	**3.27.9**	**Validate employee Organization Code.** This process ends.
AR-3 Fiscal Office / Comptroller	**3.27.10**	**Activate employee record.** If the employee is not active in DCPS, the AR-3 Fiscal Office/Comptroller activates the employee record.
Human Resources Office (HRO)	**3.27.11**	**DCPDS interfaces with DCPS.**

Human Resources Office (HRO)	**3.27.12**	**DCPS interfaces with SABRS.**
Human Resources Office (HRO)	**3.27.13**	**SABRS records COB.**
Human Resources Office (HRO)	**3.27.14**	**Perform reconciliation process.** This process ends.

3.28 COB – Civilian Pay (Sustainment – Reconciliation – DCPS (Gross) to SABRS)

OWNER	STEPS	
SABRS	**3.28.1**	**SABRS generates Gross Pay Reports**
AR-3 Fiscal Office / Comptroller	**3.28.2**	**Retrieve Gross Pay Reports**
AR-3 Fiscal Office / Comptroller	**3.28.3**	**Review Gross Pay Reports**
AR-3 Fiscal Office / Comptroller	**3.28.4**	**Is the data accurate?** If yes, this process ends. If no, go to 3.28.5.
AR-3 Fiscal Office / Comptroller	**3.28.5**	**Take appropriate corrective actions.** If the data is not accurate, the AR-3 Fiscal Office/Comptroller takes appropriate corrective actions. This process ends.

3.29 COB – Civilian Pay (Sustainment – Reconciliation – DCPS to SLDCADA)

OWNER	STEPS	
AR-3 Fiscal Office / Comptroller	**3.29.1**	**Retrieve notice of personnel action from DCPDS.** The notice of personnel action is the SF-50.
AR-3 Fiscal Office / Comptroller	**3.29.2**	**Validate employee record in DCPS.**
AR-3 Fiscal Office / Comptroller	**3.29.3**	**Is the data accurate in DCPS?** If yes, go to 3.29.4. If no, go to 3.29.8.
AR-3 Fiscal Office / Comptroller	**3.29.4**	**Validate employee's record in SLDCADA.** If the data is accurate in DCPS, the AR-3 Fiscal Office/Comptroller validates employee's record in SLDCADA.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.29A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

AR-3 Fiscal Office / Comptroller	**3.29.5**	**Is data accurate in SLDCADA?** If yes, this process ends. If no, go to 3.29.6.
AR-3 Fiscal Office / Comptroller	**3.29.6**	**Validate DCPS data.**
AR-3 Fiscal Office / Comptroller	**3.29.7**	**Take appropriate corrective actions.** This process ends.

AR-3 Fiscal Office / Comptroller	**3.29.8**	**Notify HRO to take appropriate actions.** If the data is not accurate in DCPS, the AR-3 notifies the HRO to take appropriate corrective actions.
Human Resources Office (HRO)	**3.29.9**	**Receive notification for corrective action.**
Human Resources Office (HRO)	**3.29.10**	**Take appropriate corrective actions.** This process ends.

3.30 COB – Civilian Pay (Sustainment – Reconciliation New Record Establishment)

OWNER	STEPS	
AR-3 Fiscal Office / Comptroller	**3.30.1**	**Retrieve notice of personnel action.** The notice of personnel action is the SF-50.
AR-3 Fiscal Office / Comptroller	**3.30.2**	**Is new hire active in DCPS?** If yes, go to 3.30.4. If no, go to 3.30.3.
AR-3 Fiscal Office / Comptroller	**3.30.3**	**Activate new hire.** If the new hire is not active in DCPS, the AR-3 Fiscal Office/Comptroller activates the new hire.
AR-3 Fiscal Office / Comptroller	**3.30.4**	**Validate accounting classification code/Financial Info Pointer.** If the new hire is active in DCPS, the AR-3 Fiscal Office/Comptroller validates that the accounting classification code/Financial Info Pointer in DCPS is correct.
AR-3 Fiscal Office / Comptroller	**3.30.5**	**Enter Time & Attendance data in SLDCADA.**

Human Resources Office (HRO) **3.30.6** **SLDCADA processes the payroll data.**

AR-3 Fiscal Office / Comptroller **3.30.7** **Reconcile the financial data in SLDCADA.**

The AR-3 Fiscal Office/Comptroller reconciles the financial data in SLDCADA after the two week pay period is over.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.30A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

AR-3 Fiscal Office / Comptroller **3.30.8** **Validate that pertinent payroll data is present in SABRS.**

This process ends.

3.31 COB – Civilian Pay (Sustainment – Reconciliation – Work Year Personnel Cost (WYPC) to SABRS)

OWNER	STEPS	
WYPC	**3.31.1**	**WYPC system generates Pay Period Reports.** WYPC extracts data from DCPS and labor costs and hours worked by Navy civilian personnel for budget purposes and resource planning.
WYPC	**3.31.2**	**Submit Pay Period Reports to AR-3 Fiscal Office/Comptroller.**
AR-3 Fiscal Office / Comptroller	**3.31.3**	**Receive the WYPC Reports.**
AR-3 Fiscal Office / Comptroller	**3.31.4**	**Review the WYPC reports.**
AR-3 Fiscal Office / Comptroller	**3.31.5**	**Is the data accurate?** If yes, this process ends. If no, go to 3.31.6.
AR-3 Fiscal Office / Comptroller	**3.31.6**	**Take appropriate actions.** If the data is not accurate, the AR-3 Fiscal Office/Comptroller takes appropriate corrective actions. This process ends.

3.32 COE Fuel – Voyager

OWNER	STEPS	
Customer	**3.32.1**	**Make purchase.** Go to steps 3.32.2 and 3.32.8 simultaneously.
Customer	**3.32.2**	**Submit receipt to Funds Manager/Comptroller Personnel.**
Funds Manager/ Comptroller Personnel	**3.32.3**	**Receive receipt for Voyager expenses.**

Funds Manager/ Comptroller Personnel	**3.32.4**	**Validate purchase based upon the receipt of the line items.**
Funds Manager/ Comptroller Personnel	**3.32.5**	**What type of expense?** If the expense is not authorized, this process ends. If other, then go to 3.32.6. If the expense is fuel, this process ends.
Funds Manager/ Comptroller Personnel	**3.32.6**	**Record COE transaction in SABRS.** If the type of expense is other, the Funds Manager/Comptroller Personnel records COE transaction in SABRS.
Funds Manager/ Comptroller Personnel	**3.32.7**	**Perform SABRS reconciliation.** Perform the SABRS reconciliation process. This process ends.
Defense Logistics Agency (DLA)	**3.32.8**	**FAS receives notification of Fuel Purchase.** As the customer makes the purchase at step 3.32.1, the DLA system, Fuels Automated System (FAS), receives notification of the fuel purchase with Voyager Fleet Card simultaneously with step 3.32.2. FAS is a program that was initiated in FY96 to accommodate evolving requirements for the fuels mission of the DLA. FAS enables DLA to effectively manage its extensive bulk fuels business, both at the enterprise and base levels.
Defense Logistics Agency (DLA)	**3.32.9**	**FAS interfaces with SABRS.**
Defense Logistics Agency (DLA)	**3.32.10**	**SABRS records COE.** Go to step 3.32.7.

3.33 COE Fuel – DLA/FAS

OWNER	STEPS	
Customer	**3.33.1**	**Fill vehicle on base with fuel key.**
Defense Logistics Agency (DLA)	**3.33.2**	**FAS receives electronic notification of fuel purchase.**
Defense Logistics Agency (DLA)	**3.33.3**	**FAS interfaces with SABRS.**
Funds Manager/ Comptroller Personnel	**3.33.4**	**SABRS records COE.**
Funds Manager/ Comptroller Personnel	**3.33.5**	**Complete the DJT reconciliation process.** This process ends.

3.34 COE Supplies – Direct Support Stock Control Section (DSSC)

OWNER	STEPS	
Requestor	**3.34.1**	**Receive approved request.** Before the requestor receives the approved request, the approver validates Goods/Services received by the Government at the DSSC are supported by proper authorization certifying the validity of the requirement for goods/services ordered (DSSC).
Requestor	**3.34.2**	**Make purchase.** Simultaneously go to 3.34.10 and 3.34.3.
Requestor	**3.34.3**	**Submit receipt to Funds Manager/Comptroller Personnel.**

Funds Manager/ Comptroller Personnel **3.34.4** **Receive receipt.**

Funds Manager/ Comptroller Personnel **3.34.5** **Compare receipt to the approved list.**

The control currently in place is to develop an approved list for the requestor to take to the DSSC and make purchases. This requires the Funds Manager/Comptroller personnel to manually review the receipts against the approved list.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.34B	1.2.19B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	The Funds Manager/Comptroller Personnel validates purchases at the DSSC by comparing the receipt to the approved list (DSSC).

Funds Manager/ Comptroller Personnel **3.34.6** **Was purchase authorized?**

If yes go to 3.34.7 and perform SABRS Reconciliation. If no, then go to 3.34.8

Funds Manager/ Comptroller Personnel **3.34.7** **Perform SABRS Reconciliation.**

If the purchase was authorized, the Funds Manager/Accounting Personnel perform the SABRS reconciliation. The process ends.

Funds Manager/ Comptroller Personnel **3.34.8** **Take them back to DSSC.**

If purchase was not authorized, the Funds Manager/Comptroller Personnel take the item back to DSSC.

Funds Manager/ Comptroller Personnel **3.34.9** **Perform other corrective actions as required.**

Go to 3.34.7.

DSSC **3.34.10** **DSSC System transmits purchase / credit information to SABRS.**

As the customer makes the purchase at step 3.34.2, the DSSC system transmits purchase/credit information to SABRS. DSSC stores and issue points operate much like any commercial retail department store or hardware store. The DSSC is an intermediate-level supply activity that acts as the middle level between the wholesale and consumer (using unit) levels. The majority of stock is obtained through the Defense Logistics Agency (DLA) and the General Services Administration (GSA) with a small percentage coming from open-purchases or the local economy. DSSC stores and issue points provide maintenance materiel and repair parts in direct support of Base units and general housekeeping and administrative supplies, bulk fuel and lumber in support of Base, FMF, DoD, and other authorized activities in the Pacific Rim.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.34C	1.2.19C	Controls are in place to ensure amounts are accurately recorded. Risk of potential misstatement: Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	DSSC System sends purchase / credit information to SABRS (DSSC).

Funds Manager/ Comptroller Personnel

3.34.11 **SABRS records COE.**

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700. Go to step 3.34.7.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121G – Supplies and Materials, Government XX
Cr. 2111 – Accounts Payable – Government -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121P – Supplies and Materials, Public XX
Cr. 2113 – Accounts Payable – Public -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.34A	1.2.19D	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	SABRS records Commitment-Obligation-Expense (COE); SABRS records Accounts Payable (DSSC).

3.35 COE - Materials and Supplies (GCPC)

OWNER **STEPS**

Approving Official **3.35.1** **Receive request of materials/supplies from the requestor.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.35A	1.2.25A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	The Approver receives the request of materials/supplies by the requestor by using a government purchase card. The card is supported by proper authorization certifying the validity of the requirement for material/supplies ordered.

Approving Official **3.35.2** **Approve request for materials and supplies.**

Approving Official **3.35.3** **Forward approved request to Cardholder.**

Cardholder **3.35.4** **Receive approved request from Approving Official.**

Cardholder **3.35.5** **Make purchase using GCPC.**

GCPC is a procurement method for official Government use only by authorized Agency personnel to purchase supplies and services in support of mission requirements. The GCPC is mandatory for all purchases less than or equal to the micro-purchase threshold. The micro-purchase threshold is usually $2,500.

Cardholder **3.35.6** **Retain Receipts.**

CitiDirect **3.35.7** **CitiDirect System receives charge notification from the merchant.**

CitiDirect is Citibank's On-Line Banking System.

CitiDirect **3.35.8** **CitiDirect interfaces with SABRS.**

Fund Manager/ Accounting Personnel **3.35.9** **SABRS records COE with default LOA.**

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700. Expense is recorded without verification of receipt of materials/services.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121G – Supplies and Materials, Government XX
Cr. 2111 – Accounts Payable – Government -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121P – Supplies and Materials, Public XX
Cr. 2113 – Accounts Payable – Public -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.35B	1.2.25B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	SABRS records Commitment – Obligation – Expense (COE) with default LOA.

Fund Manager/ Accounting Personnel **3.35.10** **Complete the DJT reconciliation process.**

Cardholder **3.35.11** **Determine whether the allocation is needed.**

If no, the process ends. If yes, go to step 3.35.12.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.35C	1.2.25C	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	The purchase cardholder determines if reallocation of charge to a different LOA is needed (Materials/Services GCPC).

CitiDirect **3.35.12** **Reallocate charge to alternate LOA in CitiDirect.**

If a reallocation is needed, the Cardholder reallocates the charge to an alternate LOA in CitiDirect.

CitiDirect **3.35.13** **CitiDirect interfaces with SABRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.35D	1.2.25E	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Obligations and Expenses for Government Commercial Purchase Card purchase are inaccurately recorded.	CitiDirect charge is sent to SABRS and SABRS records Commitment Obligation Expense for new LOA.

Fund Manager/ Accounting Personnel

3.35.14 SABRS records COE reallocation.

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.35E	1.2.25D	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	SABRS records Commitment-Obligation-Expense (COE) reallocation, SABRS reallocates Accounts Payable (Materials/Services GCPC).

3.36 COE UFM MCCS

OWNER **STEPS**

Installation Commander

3.36.1 Establish Uniform Funding Management (UFM) Memorandum of Agreement (MOA).

Installation and Marine Corp Community Services (MCCS) establishes what can be charged based on operating costs that directly support the MCCS mission (Labor, Supplies, Equipment, Travel, etc).

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.36A	1.2.21A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	UFM MCCS and the base establish a Memorandum of Agreement to outline what charges can be billed (UFM MCCS).

MCCS Funds Manager/ Comptroller Personnel **3.36.2** **Create public voucher.**

The MCCS Funds Manager/Comptroller Personnel creates a public voucher equivalent to a SF-1034.

MCCS Funds Manager/ Comptroller Personnel **3.36.3** **Submit public voucher to the Comptroller**

Comptroller **3.36.4** **Receive public voucher**

Comptroller **3.36.5** **Is voucher accurate?**

If yes, then go to 3.36.6. If no, go to 3.36.10.

Comptroller **3.36.6** **Certify the voucher.**

If the voucher is accurate, the Comptroller certifies the voucher.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.36B	1.2.21B	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	The Comptroller validates that the voucher (such as SF-1034) is accurate (UFM MCCS).

Comptroller **3.36.7** **Submit certified voucher to the Funds manager/Comptroller Personnel and DFAS-CO.**

Comptroller **3.36.8** **Record COE in SABRS.**

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121G – Supplies and Materials, Government XX
Cr. 2111 – Accounts Payable – Government -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121P – Supplies and Materials, Public XX
Cr. 2113 – Accounts Payable – Public -Current XX

Dr. 3107– Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.36C	1.2.21C	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	Funds Manager/Comptroller Personnel manually record Commitment-Obligation-Expense (COE) in SABRS, SABRS records Accounts Payable (UFM MCCS).

Comptroller	**3.36.9**	**Complete the DJT reconciliation process.** This process ends.
Comptroller	**3.36.10**	**Return voucher.** If the voucher is not accurate, the Comptroller returns the inaccurate voucher to the Funds Manager/Comptroller Personnel.
MCCS Funds Manager/ Comptroller Personnel	**3.36.11**	**Receive inaccurate voucher.**
MCCS Funds Manager/ Comptroller Personnel	**3.36.12**	**Correct voucher.** Go to 3.36.3.

3.37 COE – Business Expense Incurred

OWNER	STEPS	
Requestor	**3.37.1**	**Creates and submits reimbursement request and supporting documentation** Request for business expense reimbursement such as SF-1164.
Requestor	**3.37.2**	**Submit documentation to Comptroller.**
Funds Manager / Comptroller Personnel	**3.37.3**	**Receive reimbursement request and supporting documentation.**
Funds Manager / Comptroller Personnel	**3.37.4**	**Review and verify reimbursement request and supporting documentation.**
Funds Manager / Comptroller Personnel	**3.37.5**	**Is expense valid for reimbursement?** If yes, go to 3.37.6. If no, go to 3.37.19.

Funds Manager / Comptroller Personnel **3.37.6** **Assign LOA and SDN to request form.**

If the expense is valid for reimbursement, the Funds Manager / Comptroller Personnel assign LOA and SDN to reimbursement request form.

Funds Manager / Comptroller Personnel **3.37.7** **Sign reimbursement request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.37A	1.2.16A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	The Funds Manager/Comptroller Personnel validates expense reimbursement for business expenses must be validated using a reimbursement request (such as SF-1164) and supporting documentation (Business Expense).

Funds Manager / Comptroller Personnel **3.37.8** **Forward reimbursement request with supporting documentation to Certifying Officer.**

Certifying Officer **3.37.9** **Receive signed request form.**

Certifying Officer **3.37.10** **Determine whether to sign request.**

If no, go to 3.37.17. If yes, go to 3.37.11.

Certifying Officer **3.37.11** **Sign request.**

If request should be certified, the Certifying Officer signs the request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.37B	1.2.16C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	Certifying Officer certifies valid reimbursement request (such as SF-1164 Claim for reimbursement for expenditures on official business).

Certifying Officer **3.37.12** **Submit to Funds Manager / Comptroller Personnel.**

Funds Manager / Comptroller Personnel **3.37.13** **Receive certified reimbursement request.**

Funds Manager / Comptroller Personnel **3.37.14** **Record COE into SABRS.**

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX
Dr. 2111 – Accounts Payable – Government Current XX
Cr. 6121G – Supplies and Materials, Government XX

Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX

Dr. 2113 – Accounts Payable – Public Current XX
Cr. 6121P – Supplies and Materials, Public XX

Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.37C	1.2.26D	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	Funds Manager/Comptroller Personnel manually record Commitment-Obligation-Expense (COE) in SABRS; SABRS records Accounts Payable (Business Expense).

Funds Manager / Comptroller Personnel	**3.37.15**	**Forward request to Finance office.**
Funds Manager / Comptroller Personnel	**3.37.16**	**Complete the DJT reconciliation process.** This process ends.
Certifying Officer	**3.37.17**	**Return request to Requestor for corrective action.** If reimbursement request should not be certified, the Certifying Officer returns the request and supporting documentation to Requestor for corrective action.
Requestor	**3.37.18**	**Make corrections and resubmit.** The Requestor makes corrections to the request form and resubmits the form to the Funds Manager/Comptroller Personnel. Go to step 3.37.3.
Funds Manager / Comptroller Personnel	**3.37.19**	**Return request and supporting documentation to Requestor for corrective action.** If the expense is not valid for reimbursement, the Funds Manager / Comptroller Personnel return the request and supporting documentation to Requestor for corrective action and go to 3.37.18.

3.38 COE – Transportation of Things (Power Track)

OWNER	STEPS	
Requestor	**3.38.1**	**Submit approved shipping document with appropriate Transportation Account Code (TAC).**

The control currently in place is simply the assignment of TAC codes to units / locations; however there is no control in place where an approving official approves each shipment as a valid requirement.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.38A	1.3.14A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	The requestor prepares shipping documents with the appropriate TAC to gain authorization (Transportation of Things).

Transportation Management Office (TMO) (Performing-Receiving Activity)	**3.38.2**	**Receive shipping document.**
Transportation Management Office (TMO) (Performing-Receiving Activity)	**3.38.3**	**Pick up shipment.**
Transportation Management Office (TMO) (Performing-Receiving Activity)	**3.38.4**	**Execute shipment.**

Transportation Management Office (TMO) (Performing-Receiving Activity)

3.38.5 Record receipt of shipment in PowerTrack.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.38B	1.3.14B	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	TMO (Receiving Activity) manually records receipt of shipment in PowerTrack, PowerTrack sends receipt of shipment to SABRS, SABRS records Accounts Payable (Transportation of Things).

Funds Manager / Comptroller Personnel

3.38.6 PowerTrack interfaces receipt of shipment to SABRS.

PowerTrack is an automated access system that allows TOs to review their transportation charges online. Once implementation is complete, PowerTrack will automatically obligate appropriate funds for each shipment and allow TOs to electronically certify their statements for electronic payment. The fully implemented PowerTrack system will facilitate increased oversight, assist with timely obligations and reduce invoice time-to-payment.

Funds Manager / Comptroller Personnel

3.38.7 SABRS records COE.

Standard General Accounts affected are Intergovernmental: debit 4611, 6117G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6117P, and 3107 and credit 49011, 2111, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6117G – Transportation of Things, Government XX
Cr. 2111 – Accounts Payable – Government -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6117P – Transportation of Things, Public XX
Cr. 2113 – Accounts Payable – Public –Current XX

Dr. 3107– Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.38C	1.3.14C	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	SABRS records COE, SABRS records Accounts Payable (Transportation of Things).

Funds Manager / Comptroller Personnel

3.38.8 Complete the DJT reconciliation process.

The process ends.

3.39 Expense – Materials & Services via "2-in-1" Invoice (WAWF-RA)

OWNER	STEPS	
Vendor	**3.39.1**	**Create "2-in-1" Invoice via WAWF-RA.** WAWF-RA is a Paperless Contracting DoD-wide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting lifecycle. WAWF-RA supports DoD's efforts to reduce unmatched disbursements in the DoD receipt, acceptance, entitlement and payment process through data sharing and electronic processing.
Vendor	**3.39.2**	**WAWF-RA populates the "2-in-1" invoice with data in EDA.**
Vendor	**3.39.3**	**WAWF-RA generates e-mail notification.** WAWF-RA generates an e-mail to notify the Receipt/Acceptance Personnel of documents to be processed.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.39A	1.3.2A	Controls are in place to ensure that all amounts for goods/services received are input and processed to accounts payable. Risk of potential misstatement: Expenses are understated in the period in which they occur	WAWF-RA generates e-mail to notify Receipt/Acceptance Personnel of documents to be processed (Materials/Services).

Receipt/ Acceptance Personnel	**3.39.4**	**Receive email notification.**

Receipt/ Acceptance Personnel **3.39.5** **Validate Contract with Invoice.**

The Receipt/Acceptance Personnel determine whether the contract and the "2-in-1" invoice match.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.39B	1.3.2B	Controls are in place to ensure that amounts posted to accounts payable represent services received. Risk of potential misstatement: Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Receipt / Acceptance Personnel validate that contract and "2-in-1" invoice match (Materials/Services).

Receipt/ Acceptance Personnel **3.39.6** **Does contract and "2-in-1" invoice match?**

If yes, go to 3.39.7. If no go to 3.39.12.

Receipt/ Acceptance Personnel **3.39.7** **Accept and/or assign SDN and ACRN.**

If the contract and "2-in-1" invoice matches, the Receipt/Acceptance Personnel accept and/or assign a SDN and an Accounting Classification Reference Number (ACRN).

Receipt/ Acceptance Personnel **3.39.8** **Digitally sign "2-in-1" invoice.**

Receipt/ Acceptance Personnel

3.39.9 WAWF-RA interfaces with SABRS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.39C	1.3.2C	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	WAWF-RA sends expense notification to SABRS (Materials/Services).

Receipt/ Acceptance Personnel **3.39.10** **SABRS records Expense (EXP).**

Standard General Accounts affected are Intergovernmental: debit 1721, and credit 1412; public: debit 1722, and credit 1412.

Dr. 1721 – Construction in Progress In House XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Dr. 1722 – Construction in Progress Contractor XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.39D	1.3.2D	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	SABRS records Accounts Payable (Materials/Services).

Funds Manager/ Comptroller Personnel **3.39.11** **Complete the DJT reconciliation process.**

The process ends.

Receipt/ Acceptance Personnel **3.39.12** **Notify Vendor of needed correction for invoice.**

If the contract and "2-in-1" invoice does not match, the Receipt/Acceptance personnel notify the Vendor that the invoice needs to be corrected in WAWF-RA.

Vendor **3.39.13** **Make corrections and resubmit in WAWF-RA.**

Go to 3.39.2.

3.40 Expense- Material and Services (WAWF-RA)

OWNER **STEPS**

Receipt/ Acceptance Personnel **3.40.1** **Verify Receipt of Materials & Services.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.40A	1.3.3A	Confirm that the COTR is matching the invoices with the goods received prior to payment. Risk of potential misstatement: Appropriated transactions not included or any unappropriated transactions are not prevented from being included.	Receipt/Acceptance Personnel verify receipt of materials or services (Sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice).

Receipt/ Acceptance Personnel **3.40.2** **Generate receiving report in WAWF-RA.**

WAWF-RA is a Paperless Contracting DoD-wide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting lifecycle. WAWF-RA supports DoD's efforts to reduce unmatched disbursements in the DoD receipt, acceptance, entitlement and payment process through data sharing and electronic processing.

Receipt/ Acceptance Personnel **3.40.3** **WAWF-RA interfaces with SABRS.**

Funds Manager/ Comptroller **3.40.4** **SABRS records EXP.**

Funds Manager/ Comptroller **3.40.5** **Complete the DJT reconciliation process.**

This process ends.

3.41 COEL – Retired Pay (Accrual Payment)

OWNER **STEPS**

The Office of the Secretary of Defense (OSD)

3.41.1 **Publish retirement actuary rates in RFM.**

The retirement actuary rates are determined during President's budget cycle.

Headquarters, Marine Corps – Military Personnel Branch (HQMC RFM)

3.41.2 **Obtain actuary rates from OSD.**

Headquarters, Marine Corps – Military Personnel Branch (HQMC RFM)

3.41.3 **Enter actuary rates for Retired Accrual Payment into MCTFS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.41A	1.2.28A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of potential misstatement: Accrual estimates are incorrectly calculated.	HQMC RFM inputs actuary rates for retired accrual payment into MCTFS.

Headquarters, Marine Corps – Military Personnel Branch (HQMC RFM)

3.41.4 **MCTFS interfaces with SABRS.**

MCTFS is the only integrated military pay and personnel system in the Department of Defense (DoD), which manages more than 498,000 Marine records for active, reserve, and retired members.

Funds Manager/ Comptroller Personnel

3.41.5 **Record allocation as necessary.**

Allocations are necessary for various reasons. They may be used to fix errors in financial information. They are used when commands wish to bill on bulk amounts but transfer costs to detail amounts afterwards. They can also be driven at headquarters e.g. to track the cost for the war on terrorism.

Funds Manager/ Comptroller Personnel

3.41.6 **Identify the "from" and "to" data elements in SABRS.**

Funds Manager/ Comptroller Personnel	**3.41.7**	**Record ALA transaction in SABRS.**
Funds Manager/ Comptroller Personnel	**3.41.8**	**SABRS records COEL.** SABRS records a commitment, obligation, expense, and liquidation (ALL COEL). Standard General Accounts affected for Civilian Labor are Intergovernmental: debit 4611, 3107, and 6111 and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6111 and credit 49021, 1012, and 5700. Dr. 4611 – Uncommitted / Unobligated Allotment XX Cr. 49021 – Delivered Orders – Obligations XX Dr. 3107 – Unexpended Appropriations - Used XX Cr. 1012 – Funds Disbursed XX Dr. 6111 – Personnel Compensation - Civilian XX Cr. 5700 – Expended Appropriations XX Dr. 4611 – Uncommitted / Unobligated Allotment XX Cr. 49021 – Delivered Orders – Obligations XX Dr. 3107 – Unexpended Appropriations - Used XX Cr. 1012 – Funds Disbursed XX Dr. 6111 – Personnel Compensation - Civilian XX Cr. 5700 – Expended Appropriations XX
Funds Manager/ Comptroller Personnel	**3.41.9**	**Perform SABRS reconciliation.** Perform the SABRS reconciliation process. The process ends.

3.42 COE- Civilian Labor Accruals

OWNER	**STEPS**	
Comptroller Personnel	**3.42.1**	**Develop daily estimates of civilian labor for each civilian in Budget Execution Activity (BEA).**
Comptroller Personnel	**3.42.2**	**Calculate total daily estimate of civilian labor for BEA.**
Comptroller Personnel	**3.42.3**	**Forecast total weekly estimate of civilian labor for BEA for the following work week.**

Comptroller Personnel **3.42.4** **Record labor accrual as COE in SABRS.**

The Comptroller Personnel manually records labor accrual as COE in SABRS using total weekly estimate. Standard General Accounts affected are Intergovernmental: debit 4611, 6111, and 3107 and credit 49011, 2210A, and 5700; public: debit 4611, 6111, and 3107 and credit 49011, 2210A, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6111 – Personnel Compensation – Civilian XX
Cr. 2210A – Accrued Payroll - Civilian XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6111 – Personnel Compensation - Civilian XX
Cr. 2210A –Accrued Payroll – Civilian XX

Dr. 3107– Unexpended Appropriations – Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.42A	1.2.22A	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred.	SABRS records Commitment – Obligation – Expense (COE), SABRS records Accounts Payable (Civilian Labor).

Comptroller Personnel **3.42.5** **Performs SABRS reconciliation.**

Perform the SABRS reconciliation process. This process ends.

3.43 COE – Meals, Ready-to-eat (MREs)

OWNER	STEPS	
Unit	**3.43.1**	**Create MRE order at recruiting station.** The order is created in Microsoft Word format.
Unit	**3.43.2**	**Submit MRE order to MARFORRES.**
MARFORRES	**3.43.3**	**Receive MRE order.**
MARFORRES	**3.43.4**	**Enter order in STORESWeb.** Subsistence Total Order and Receipt Electronic System (STORES) WEB is the automated system that supports ordering of all subsistence items from the DLA including prime vendor, market ready, produce, and ration items. It operates on the Internet for customers who do not need to connect to a legacy system, such as child-care centers, and as an interface to the Air Force's retail food management system.
Defense Supply Center Philadelphia (DSCP)	**3.43.5**	**Execute order.**
Defense Supply Center Philadelphia (DSCP)	**3.43.6**	**STORESWeb interfaces with SABRS.**

Defense Supply Center Philadelphia (DSCP)

3.43.7 SABRS records COE.

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121G – Supplies and Materials, Government XX
Cr. 2111 – Accounts Payable – Government –Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121P – Supplies and Materials, Public XX
Cr. 2113 – Accounts Payable – Public –Current XX

Dr. 3107– Unexpended Appropriations – Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.43A	1.2.24A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of potential misstatement: Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	STORESWeb interfaces with SABRS after MARFORRES enters order and records Commitment Obligation Expense (COB).

Funds Manager/ Comptroller

3.43.8 Perform SABRS reconciliation.

Perform the SABRS reconciliation process. This process ends.

3.44 COE- College Fund (Reserve & Active)

OWNER	STEPS	
Marine	**3.44.1**	**Generate request for Tuition Assistance (TA).**
Marine	**3.44.2**	**Submit request to Personnel Clerk.** For example, NETPDTC 1560/3.
Personnel Clerk	**3.44.3**	**Receive request.**
Personnel Clerk	**3.44.4**	**Determine if request is accurate and complete.** Personnel Clerk determines if NETPDTC 1560/3 accurately is completed.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.44A	1.2.26A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Invalid adjustments are made to the personnel file.	Personnel Clerk reviews tuition request (such as NETPDTC 1560/3).

Personnel Clerk	**3.44.5**	**Is request accurately completed?** If yes, go to 3.44.6. If no, go to 3.44.25.
Personnel Clerk	**3.44.6**	**Forward to Certifying Official** If the request is accurately completed, the Personnel Clerk forwards the request to Certifying Official.
Certifying Official (Commanding Officer/ Designee)	**3.44.7**	**Receive and review request.**
Certifying Official (Commanding Officer/ Designee)	**3.44.8**	**Is request accurately completed?** If yes, proceed to 3.44.9. If no, go back to 3.44.22.

Certifying Official (Commanding Officer/ Designee) **3.44.9** **Sign request.**

If the request is accurately completed, the Certifying Official (Commanding Officer/Designee) signs the request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.44B	1.2.26B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official signs the request (such as NETPDTC 1560/3) after review for accuracy and completeness.

Certifying Official (Commanding Officer/ Designee) **3.44.10** **Forward request to Educational Services Office.**

Educational Services Office **3.44.11** **Receive request.**

Educational Services Office **3.44.12** **Review request to determine if it is accurate and complete.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.44C	1.2.26C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Invalid adjustments are made to the personnel file.	Educational Services Office reviews the request to determine if it is accurate and complete.

Educational Services Office **3.44.13** **Is the request accurate and complete?**

If yes, go to 3.44.15. If no, go to 3.44.14.

Educational Services Office **3.44.14** **Return request to Marine for corrective action.**

If the request is not accurate and complete, the Educational Service Office returns the request to Marine for corrective action and go to 3.44.2.

Educational Services Office	**3.44.15**	**Enter request data into Navy Campus Management Information System (NCMIS)** If the request is accurate and complete, the Educational Services Office enters the request data into Navy Campus Management Information System (NCMIS). NCMIS maintains information on participants in the TA, Navy College Program for Afloat College Education (NCPACE) and Academic Skills programs; provides information for the purpose of determining TA eligibility; education and degree plans; and course selection and eligibility; and provide information to fiscal and accounting personnel for the purpose of financial management and funds disbursement.
Marine Corps Manpower and Reserve Affairs (MR&A)	**3.44.16**	**Determine total enrollment rate from NCMIS.**
Marine Corps Manpower and Reserve Affairs (MR&A)	**3.44.17**	**Compile total number of college fund participants in letter to RFM.**
Marine Corps Manpower and Reserve Affairs (MR&A)	**3.44.18**	**Forward letter to HQMC RFM.**
HQMC RFM	**3.44.19**	**Receive College Fund Letter.**
HQMC RFM	**3.44.20**	**Calculate amount based on actuarial rates provided by OSD.**

HQMC RFM **3.44.21** **Input COE in SABRS.**

This process ends. Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX

Dr. 2111 – Accounts Payable – Government Current XX
Cr. 6121G – Supplies and Materials, Government XX

Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX
Dr. 2113 – Accounts Payable – Public Current XX
Cr. 6121P – Supplies and Materials, Public XX

Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

This process Ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.44D	1.2.26D	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Obligations are incorrectly recorded.	HQMC RFM manually inputs COE in SABRS.

Certifying Official (Commanding Officer/ Designee) **3.44.22** **Forward rejected request to Personnel Clerk for corrective action.**

If the request is not accurately completed, the Certifying Official (Commanding Officer/Designee) forwards the rejected request to Personnel clerk for corrective action.

Personnel Clerk **3.44.23** **Receive rejected request.**

Personnel Clerk **3.44.24** **Perform corrective actions.**

Go to step 3.44.4

Personnel Clerk	**3.44.25**	**Forward rejected request to Marine for corrective action.** If the request is not accurately completed, the Personnel Clerk forwards rejected request to Marine for corrective action.
Marine	**3.44.26**	**Receive rejected request.**
Marine	**3.44.27**	**Perform corrective actions.** Go to step 3.44.2.

3.45 Miscellaneous HQMC (To include clothing and reserve pay)

OWNER	STEPS	
HQMC RFM	**3.45.1**	**Receive Miscellaneous HQMC Expense.**
HQMC RFM	**3.45.2**	**Is Miscellaneous HQMC obligation for Reserve pay or other?** If Reserve pay, go to 3.45.3. If other, go to 3.45.4.
HQMC RFM	**3.45.3**	**Create phasing plan to determine monthly Reserve pay.** If miscellaneous HQMC expense is reserve pay, the HQMC RFM create phasing plan to determine monthly Reserve pay. Go to 3.45.6. The plan is created in Excel at the beginning of the fiscal year. It is based on the previous year's budget taking into account pay increases for the current fiscal year.
HQMC RFM	**3.45.4**	**Receive Source Documentation (from VA/OSD/DoD Board of Actuaries).** If miscellaneous HQMC expense is not reserve pay, the HQMC RFM receives Source Documentation from VA/OSD/DoD Board of Actuaries.

HQMC RFM 3.45.5 Review Manual Voucher.

Manual voucher can be for Unemployment Benefits (Monthly), Servicemen's Group Life Insurance (SGLI) Hazard (Monthly), Voluntary Separation Incentive (VSI) (Yearly), Veteran's Education Assistance Program (VEAP) (Yearly), Traumatic Servicemen's Group Life Insurance (TSGLI) (As Requested), Dislocation Allowance (DLA) (Monthly), Transportation Subsidy (Metro) (Monthly), Clothing Partial (MCRD, RCO) (Monthly), Post-Vietnam Education (Yearly).

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.45A	1.2.27A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Invalid adjustments are made to the personnel file.	HQMC RFM reviews the manual vouchers.

HQMC RFM 3.45.6 Enter COE into SABRS.

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX

Dr. 2111 – Accounts Payable – Government Current XX
Cr. 6121G – Supplies and Materials, Government XX
Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 4611 – Uncommitted / Unobligated Allotment XX
Dr. 2113 – Accounts Payable – Public Current XX
Cr. 6121P – Supplies and Materials, Public XX

Dr. 5700 – Expended Appropriations XX
Cr. 3107 – Unexpended Appropriations - Used XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.45B	1.2.27B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of potential misstatement: Obligations are incorrectly recorded.	Manually enter COE into SABRS.

HQMC RFM **3.45.7** **Is entry for clothing or reserve pay?**

If yes, go to 3.45.8. If no, End Process.

HQMC RFM **3.45.8** **Perform periodic COE adjustment.**

If the entry is for clothing or reserve pay, the HQMC RFM performs periodic COE adjustment.

Clothing Issue (partial) is adjusted upon receipt of IDB from issue point to reflect difference from initial obligation. Reserve Pay is adjusted quarterly to reflect difference in obligated amount and actual expenditures. This process ends.

3.46 COE – Repairable Issue Point (Float) Activity

OWNER **STEPS**

Using Unit **3.46.1** **Identify items that need repair.**

Using Unit **3.46.2** **Complete an Equipment Repair Order (ERO).**

Using Unit **3.46.3** **Transport repairable part and ERO to Repairable Issue Point (RIP).**

Repairable Issue Point **3.46.4** **Review paperwork for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46A	1.2.29A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Obligations are incurred for invalid repairs.	Customer Service Clerk at RIP reviews paperwork.

Repairable Issue Point **3.46.5** **Send item to Intermediate Maintenance Activity (IMA) for repair.**

Repairable Issue Point **3.46.6** **Does customer need replacement part?**

If customer needs part, go to 3.46.7. If customer does not need new part, this process ends.

Repairable Issue Point	**3.46.7**	**Is replacement part on hand at the RIP?** If the customer needs a replacement part, is replacement part on hand at the RIP? If the replacement part is on hand at the RIP, go to 3.46.8. If the replacement part is not on hand at the RIP, go to 3.46.10.
Repairable Issue Point	**3.46.8**	**Issue items and enter transaction in logbook.** If the replacement part is on hand, the Customer Service Clerk at the RIP issues a replacement item to the Customer and enters transaction in the front counter logbook. The logbook is signed by the customer noting receipt of the item.
Repairable Issue Point	**3.46.9**	**Enter transaction into SASSY and files the paperwork.** The transaction will deduct from the on hand inventory at the RIP. This process ends.
Repairable Issue Point	**3.46.10**	**Post a customer backorder in SASSY.** If the replacement part is not on hand, the Customer Service Clerk posts a transaction in SASSY for a customer backorder.
Repairable Issue Point	**3.46.11**	**Backorder filed.**
Repairable Issue Point	**3.46.12**	**Enter transaction in SASSY** The Clerk that received the item for backorder enters a transaction in SASSY which generates a requisition document (such as DD1348).
Repairable Issue Point	**3.46.13**	**Enter transaction in SASSY to post receipt in DAAS and MIMMS.** DAAS is operated by DAASC. It is a near 'real-time' transaction-oriented system with direct interfaces to a variety of communications networks. It is designed to receive, validate, process, and forward all logistics transactions, provided they are computer-readable and authorized for transmission off-station by the customer. MIMMS is a set of manual procedures by which the effective use of personnel, money, facilities, and material as applied to the maintenance of ground equipment is controlled.

Repairable Issue Point **3.46.14** **Pick up item and sign requisition.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46B	1.2.29D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Obligations are incurred for invalid repairs.	Customer picks up gear and signs requisition (such as DD1348).

Repairable Issue Point **3.46.15** **Staple requisition to ERO and file them.**

This process ends.

Intermediate Maintenance Activity **3.46.16** **Receives item and performs diagnostics.**

Intermediate Maintenance Activity **3.46.17** **Can IMA repair item?**

If the Intermediate Maintenance Activity (IMA) can repair the item, go to 3.46.18. If the IMA cannot repair the item, go to 3.46.24.

Intermediate Maintenance Activity **3.46.18** **Enter item into MUMMS to create 4Card.**

If IMA can repair the item, the IMA Clerk enters the item into MIMMS to create a 4Card.

Intermediate Maintenance Activity **3.46.19** **Repair items and send to RIP with copy of 4Card.**

Repairable Issue Point **3.46.20** **Receive item and sign 4Card.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46C	1.2.29B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Obligations are incurred for invalid repairs.	Clerk receives item and signs 4Card.

Repairable Issue Point **3.46.21** **Enter transaction in SASSY which updates CAL to show on hand AA.**

Repairable Issue Point	**3.46.22**	**Is item required to fill a backorder?** If the item is required for to fill a backorder, go to 4.32.11. If the item is not needed to fill a backorder, go to 4.46.23.
Repairable Issue Point	**3.46.23**	**Stock item on shelf.** If the item required is not backordered, the Maintenance Clerk stocks the item on the shelf at the RIP. The process ends.
Intermediate Maintenance Activity	**3.46.24**	**Send items back to RIP with condition code F.** If IMA cannot repair the item, the IMA Clerk sends the item to the RIP Maintenance Clerk with a condition code F.
Repairable Issue Point	**3.46.25**	**Receive item from IMA.**
Repairable Issue Point	**3.46.26**	**Did IMA recommend item to bed disposed?** If IMA recommended the item be sent for disposal, go to 3.46.27. If IMA did not recommend the item be sent for disposal, go to 3.46.29.
Repairable Issue Point	**3.46.27**	**Does RIP accept recommendations to dispose?** If IMA recommended the item for disposal, does RIP accept recommendation to dispose? If the RIP accepts the recommendation for disposal, go to 3.46.28. This process ends. If the RIP does not accept the recommendation for disposal, go to 3.46.29.
Repairable Issue Point	**3.46.28**	**Dispose the item.** If RIP accepts the recommendation for disposal, RIP disposes of item. This process ends.
Repairable Issue Point	**3.46.29**	**Is item repairable at all?** If IMA did not recommend item to be sent for disposal or RIP does not accept the recommendation, Is item repairable at all? If the item is repairable at all, go to 4.46.30. If the item is not repairable, go to 3.46.42.
Repairable Issue Point	**3.46.30**	**Is it cost-effective to have item repaired?** If the item is repairable, is it cost-effective to have item repaired? If yes, go to 3.46.31. If no, go to 3.46.42.

Repairable Issue Point **3.46.31** **Enter transaction in SASSY to create requisition.**

If it is cost effective to repair the item, the Clerk enters transaction in SASSY to create DD1348.

Repairable Issue Point **3.46.32** **SASSY interfaces with Third-party Logistics system.**

Third-Party Logistics **3.46.33** **Receive item.**

Third-Party Logistics **3.46.34** **Repair item.**

Third-Party Logistics **3.46.35** **Enter transaction in system to create requisition.**

Third-Party Logistics **3.46.36** **Third-Party Logistics ships item to RIP with requisition.**

Go to step 3.46.37.

Repairable Issue Point **3.46.37** **Customer Service clerk receives item and signs requisition.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46E	1.2.29E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Obligations are incurred for invalid repairs.	Customer Service clerk receives item and signs DD1348.

Repairable Issue Point **3.46.38** **Source of Supply's Management System interfaces with SASSY.**

Repairable Issue Point **3.46.39** **Enter transaction into SASSY.**

Repairable Issue Point **3.46.40** **Is the item required to fill a back order?**

If yes, go to step 3.46.37. If no, go to step 3.46.41

Repairable Issue Point **3.46.41** **Stock item is on shelf.**

If the item is not required to fill a back order, the RIP stocks item is on shelf. This process ends.

Repairable Issue Point **3.46.42** **RIP Manager approves action to acquire item.**

If the item is not repairable at all or it is not cost effective to repair, the RIP Manager approves the action needed to be taken to acquire the item.

The Manager will have a clerk check the Consolidated Asset Listing (CAL) to determine if any other RIP can cross-level the item, look to determine of the item can be sent to the Material Returns Program or if the item should just be procured from a direct source. The Manager looks at the available actions and determines what course of action will be best to acquire the item.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46D	1.2.29C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Obligations are incurred for unauthorized repairs.	RIP Managers approves action to acquire item.

Repairable Issue Point **3.46.43** **How will item be acquired?**

If the item is to be acquired by cross-leveling, this process ends. If the item is to be acquired by direct source, go to 4.46.44. If the item is to be acquired through the Material Returns Program (MRP), this process ends.

Repairable Issue Point **3.46.44** **Enter transaction into SASSY to requisition item.**

If the item will be acquired by direct source, the Repairable Issue Point Third-Party Logistics/Source Clerk enters transaction in SASSY.

Source of Supply **3.46.45** **Fill requisition.**

Source of Supply **3.46.46** **Enter transaction Source system to create requisition.**

Source of Supply **3.46.47** **Source of Supply's Management System interfaces with SASSY.**

Source of Supply **3.46.48** **Source of Supply ships item to RIP with requisition.**

Go to 3.46.37.

Comptroller Personnel **3.46.49** **SASSY interfaces with SABRS.**

Simultaneously with step 3.46.45.

Comptroller Personnel **3.46.50** **Perform SABRS Reconciliation.**

Perform the SABRS reconciliation process. This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.46F	1.X.X	Ensure that SASSY activity results in the appropriate SABRS postings. Risk of potential misstatement: The obligation activity recorded in SABRS does not match actual obligation activity as recorded in SASSY.	Perform SABRS Reconciliation. The daily SASSY activity is reconciled to the resulting SABRS postings.

3.47 Create Commitment-Obligation-Expense (COE) for Materials and Services (ACCOUNTS PAYABLE)

OWNER **STEPS**

Requestor **3.47.1** **Prepare request, requisition, and voucher.**

The Requestor prepares one of the following forms: the Request, Authorization, Agreement, Certification of Training and Reimbursement (i.e., DD 1556), Requisition/Procurement Request for Equipment Supply or Services (i.e., GSA 49), Combined individual Clothing Requisition and Issue Slip (Men's) (i.e., NC 604), Combined individual Clothing Requisition and Issue Slip (Women's) (i.e., NC 604B), Public Voucher for Purchases and Services other than Personal (i.e., SF 1034), or Voucher for Transfers between Appropriations and/or Funds (i.e., SF 1080).

Requestor **3.47.2** **Send form to Approver.**

Approver **3.47.3** **Approve form.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.47A	1.3.5A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of potential misstatement: Unauthorized orders may result in invalid expense to the government.	The Approver validates Goods/Services received by the Government are supported by a properly authorized purchase order (DD 1556, GSA 49, NC 604, NC 604B, SF 1034, or SF 1080) certifying the validity of the requirement for good/services ordered. (Materials/Services)

Approver **3.47.4** **Send form to the Funds Manager/Comptroller Personnel.**

Funds Manager/ Comptroller Personnel **3.47.5** **The Funds Manager receives form.**

Funds Manager/ Comptroller Personnel **3.47.6** **Funds Manager reviews form for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.47B	1.3.5B	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of Potential Misstatement: Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	Receive form and review for accuracy. (Materials/Services)

Funds Manager/ Comptroller Personnel **3.47.7** **Is form correct?**

If yes, go to 3.47.8. If no, go to 3.47.20.

Funds Manager/ Comptroller Personnel

3.47.8 **Approve form by assigning LOA, SDN and data elements to form.**

If the form is correct, the Funds Manager/Comptroller Personnel approve form by assigning LOA and SDN to the form.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.47C	1.3.5C	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of Potential Misstatement: Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	Funds Manager/Comptroller personnel assign Line of Accounting, document number and data elements to form and return to requestor (Materials/Services).

Funds Manager/ Comptroller Personnel

3.47.9 **Return form to Requestor.**

Go to 3.47.10 and 3.47.13.

Funds Manager/ Comptroller Personnel **3.47.10** **Record Commitment Obligation Expense in SABRS.**

Standard General Accounts affected are Intergovernmental: debit 4611, 6121G, and 3107 and credit 49011, 2111, and 5700; public: debit 4611, 6121P, and 3107 and credit 49011, 2113, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121G – Supplies and Materials, Government XX
Cr. 2111 – Accounts Payable – Government -Current XX

Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 49011 – Delivered Orders – Obligations Unpaid XX

Dr. 6121P – Supplies and Materials, Public XX
Cr. 2113 – Accounts Payable – Public –Current XX

Dr. 3107 – Unexpended Appropriations – Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.47D	1.3.5D	Controls are in place to ensure that purchase orders / contracts are developed with proper separation of duties. Risk of Potential Misstatement: Improper segregation of duties for entering purchase orders/contracts may lead to fraudulent costs.	The Funds Manager/Comptroller Personnel assign LOA, document number, and data elements to the form separate from the requestor's initial determination of need (Materials/Services) .

Funds Manager/ Comptroller Personnel **3.47.11** **SABRS records Accounts Payable.**

Funds Manager/ Comptroller Personnel **3.47.12** **Perform SABRS Reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

Requestor **3.47.13** **Receives materials and/or services.**

Requestor **3.47.14** **Develops or obtains hard copy documentation.**

Requestor **3.47.15** **Provide hard copy documentation as evidence that materials or service has been received/accomplished.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.47E	1.3.5F	Controls are in place to ensure that amounts posted to accounts payable represent goods received. Risk of potential misstatement: Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Requestor provides hard copy documentation as evidence that materials or service has been received/accomplis hed.

Funds Manager/ Comptroller Personnel **3.47.16** **Receive documentation of receipt of materials/services.**

Funds Manager/ Comptroller Personnel **3.47.17** **Prepare Receiving Report.**

Funds Manager/ Comptroller Personnel **3.47.18** **Submit receiving report and receipt documentation to DFAS-CO.**

DFAS-CO **3.47.19** **Process payment request for material and services (non-WAWF).**

This process ends.

Funds Manager/ Comptroller Personnel **3.47.20** **Returns form for corrective action.**

If form is incorrect, the Funds Manager/Comptroller Personnel returns the form for corrective action.

Requestor **3.47.21** **Receive rejected form.**

Requestor **3.47.22** **Correct form.**

Requestor **3.47.23** **Resubmit form.**

Go to 3.47.2.

3.48 Receive Materials and Services and Expense Funds (Manual)

OWNER	STEPS	
Requestor	**3.48.1**	**Receive materials, services and documentation.**
Requestor	**3.48.2**	**Provides hard copy documentation to Funds Manager/Comptroller Personnel.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.48A	1.3.4A	Controls are in place to ensure that amounts posted to accounts payable represent goods /services received. Risk of Potential Misstatement: Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Requestor provides hard copy documentation as evidence that materials or service has been received/accomplished (Materials/Services).

Funds Manager/ Comptroller Personnel	**3.48.3**	**Receive documentation of receipt of materials/services.**

Funds Manager/ Comptroller Personnel **3.48.4** **Record Expense in SABRS.**

Standard General Accounts affected are Intergovernmental: debit 1721, and credit 1412; public: debit 1722, and credit 1412. Sometimes the expense does not get recorded until after liquidation, resulting in an incorrect Accounts Payable balance.

Dr. 1721 – Construction in Progress In House XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Dr. 1722 – Construction in Progress Contractor XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.48B	1.3.4B	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of Potential Misstatement: Gross cost information recorded in the financial records does not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	Funds Manager/Comptroller Personnel manually record Expense (EXP) in SABRS, SABRS records Accounts Payable (Materials/Services).

Funds Manager/ Comptroller Personnel **3.48.5** **SABRS records Accounts Payable.**

Funds Manager/ Comptroller Personnel **3.48.6** **Perform SABRS Reconciliation**

Funds Manager/ Comptroller Personnel **3.48.7** **Prepare receiving report and sign to verify receipt of materials/services.**

Funds Manager/ Comptroller Personnel **3.48.8** **Submit receiving report and receipt documentation to DFAS-CO.**

Funds Manager/ Comptroller Personnel	**3.48.9**	**Sign documentation of receipt of materials/services.**
Funds Manager/ Comptroller Personnel	**3.48.10**	**Process Payment Request for Materials and Services (Non-WAWF).** This process ends.

3.49 Expense Funds for Supplies Received

OWNER	STEPS	
Supply Personnel	**3.49.1**	**Receive receipt documentation.**
Supply Personnel	**3.49.2**	**Enter receipt information into the appropriate system.** If the supply system is down, they will enter a manual expense.
Supply Personnel	**3.49.3**	**Supply System interfaces with SABRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.49A	1.3.7A	Controls are in place to ensure that all amounts for goods/services received are input and processed to accounts payable. Risk of Potential Misstatement: Expenses are understated in the period in which they occur.	Supply system interfaces with SABRS (Supplies).

Funds Manager/ Comptroller Personnel

3.49.4 SABRS records an Expense.

Standard General Accounts affected are Intergovernmental: debit 1721, and credit 1412; public: debit 1722, and credit 1412.

Dr. 1721 – Construction in Progress In House XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Dr. 1722 – Construction in Progress Contractor XX
Cr. 1412 – Advances to Contractors & Suppliers XX

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.49B	1.3.7B	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded. Risk of Potential Misstatement: Gross cost information recorded in the financial records does not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts payable.	SABRS records an Expense (EXP), SABRS records Accounts Payable (Supplies).

Funds Manager/ Comptroller Personnel

3.49.5 SABRS records Accounts Payable.

Funds Manager/ Comptroller Personnel

3.49.6 Perform SABRS Reconciliation.

Perform the SABRS Reconciliation process. This process ends.

3.50 COB-Civilian Pay (Salary Change)

OWNER	STEPS	
Human Resources Office (HRO)	**3.50.1**	**DCPDS generates notice for AR-3 Fiscal Office/Comptroller.** This step occurs simultaneously with step 3.50.2. The notice of personnel action is SF-50.
Human Resources Office (HRO)	**3.50.2**	**Perform HRO Function.**
Human Resources Office (HRO)	**3.50.3**	**Receive notice of personnel action.**
Human Resources Office (HRO)	**3.50.4**	**Forward notice to the AR-3 Fiscal Office/Comptroller.**
AR-3 Fiscal Office/ Comptroller	**3.50.5**	**Receive notice.**
AR-3 Fiscal Office/ Comptroller	**3.50.6**	**Review notice.**
AR-3 Fiscal Office/ Comptroller	**3.50.7**	**Update record in DCPDS.**
Human Resources Office (HRO)	**3.50.8**	**DCPDS processes salary change data.**
Human Resources Office (HRO)	**3.50.9**	**DCPDS interfaces with DCPS.**
Human Resources Office (HRO)	**3.50.10**	**DCPS interfaces with SLDCADA and SABRS.**
Human Resources Office (HRO)	**3.50.11**	**SABRS records COB.**

Human Resources Office (HRO)

3.50.12 Perform reconciliation process.

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.50A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

3.51 COB-Civilian Pay (Re-assignment)

OWNER	STEPS	
Recruitment Office/ Supervisor	**3.51.1**	**Identify need for recruitment.**
Recruitment Office/ Supervisor	**3.51.2**	**Enters request for recruitment in DCPDS.**
Human Resources Office (HRO)	**3.51.3**	**DCPDS processes the request.**
Human Resources Office (HRO)	**3.51.4**	**DCPDS notifies HRO of recruitment request.**
Human Resources Office (HRO)	**3.51.5**	**Receive request for recruitment.**
Human Resources Office (HRO)	**3.51.6**	**Announce vacancies.**
Human Resources Office (HRO)	**3.51.7**	**Receive the list of qualified applicants.**
Human Resources Office (HRO)	**3.51.8**	**Forward the list to the Recruitment Office/Supervisor for selection.**
Recruitment Office/ Supervisor	**3.51.9**	**Receive the list of qualified applicants.**
Recruitment Office/ Supervisor	**3.51.10**	**Select the appropriate candidate.**
Recruitment Office/ Supervisor	**3.51.11**	**Notify HRO of selected candidates.**

Human Resources Office (HRO) **3.51.12** **Receive notification.**

Human Resources Office (HRO) **3.51.13** **Enter candidate's updated data into DCPDS.**

Human Resources Office (HRO) **3.51.14** **DCPDS updates candidate's record.**

Human Resources Office (HRO) **3.51.15** **DCPDS interfaces with DCPS.**

Human Resources Office (HRO) **3.51.16** **DCPS interfaces with SLDCADA and SABRS.**

Human Resources Office (HRO) **3.51.17** **SABRS records COB.**

Human Resources Office (HRO) **3.51.18** **Perform reconciliation process.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.51A	AUP-1.2.1B AUP-1.2.3B	Ensure that labor expenses are accurate and authorized. Risk of potential misstatement: Labor expenses are inaccurate and unauthorized	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.

Human Resources Office (HRO) **3.51.19** **Perform New Record Establishment Process.**

This process ends.

3.52 Accession

OWNER	STEPS	
Personnel Clerk	**3.52.1**	**Is accession documentation a MCRISS file or source documentation?** If MCRISS file go to 3.52.22. If source documentation, go to 3.52.2.
Personnel Clerk	**3.52.2**	**Receive source documentation from recruiting office.** If documentation is source documentation, Personnel Clerk receives source documentation from recruiting office once the recruit joins the Marine Corp.
Personnel Clerk	**3.52.3**	**Create accession request in UD/MIPS**
Personnel Clerk	**3.52.4**	**Is accession request OCS or other?** If OCS, go to 3.52.6. If other, go to 3.52.5.
Personnel Clerk	**3.52.5**	**Enter join package in accession request.** If accession request is Other, Personnel Clerk enters the join package in accession request.
Personnel Clerk	**3.52.6**	**Forward accession request in UD/MIPS to the Reviewing clerk.** If accession request is OCS, Personnel Clerk forwards accession request in UD/MIPS to the Reviewing Clerk.
Reviewing Clerk	**3.52.7**	**Receive accession request in UD/MIPS**
Reviewing Clerk	**3.52.8**	**Review accession request in UD/MIPS**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.52A	1.2.32A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Reviewing clerk reviews accession request in UD/MIPS

Reviewing Clerk **3.52.9** **Is corrective action required?**

If yes, go to 3.52.10. If no, go to 3.52.13.

Reviewing Clerk **3.52.10** **Receive rejected accession request in UD/MIPS.**

If corrective action is required, Reviewing Clerk returns request for corrective action to the Personnel Clerk using UD/MIPS.

Personnel Clerk **3.52.11** **Receive rejected accession request in UD/MIPS.**

Personnel Clerk **3.52.12** **Modify Accession.**

Personnel Clerk modifies the accession request in UD/MIPS. Go to 3.52.6.

Reviewing Clerk **3.52.13** **Forwarded reviewed accession request for certification in UD/MIPS.**

If corrective action is not required, Reviewing Clerk forwards the reviewed accession request to the Certifying Official for certification in UD/MIPS.

Certifying Official **3.52.14** **Receive accession request in UD/MIPS.**

Certifying Official **3.52.15** **Validate accession request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.52B	1.2.32B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official validates accession request.

Certifying Official **3.52.16** **Is accession request accepted or rejected?**

If accepted, go to 3.52.17. If rejected, go to 3.52.19.

Certifying Official **3.52.17** **Certify accession request in UD/MIPS**

If accession request is accepted, Certifying Official certifies the accession request in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.52C	1.2.32C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies accession request in UD/MIPS.

Certifying Official **3.52.18** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official **3.52.19** **Return request for corrective action to the personnel clerk in UD/MIPS.**

If accession request is rejected, Certifying Official returns the accession request for corrective action to the personnel clerk in UD/MIPS.

Personnel Clerk **3.52.20** **Receive rejected accession request in UD/MIPS.**

Personnel Clerk **3.52.21** **Modify accession.**

Personnel Clerk modifies the accession request. Go to 3.52.6.

3.53 Join

OWNER	STEPS	
Personnel Clerk		**Receive the accessed package.**
Personnel Clerk	**3.53.2**	**Create initial join entries in UD/MIPS.**
Personnel Clerk	**3.53.3**	**Is it an initial or administrative join?** Initial joins are for a Marine joining the Marine Corps for the first time, while an administrative join is for Marines that have decided to return to the Marine Corps from a reserve unit, temporary duty, or other status. If initial, go to 3.53.4. If administrative, go to 3.53.5.
Personnel Clerk	**3.53.4**	**Create Service Record Book (SRB) for the accessed Marine.** If it is an initial join, Personnel Clerk creates a Service Record Book (SRB) for the accessed Marine with source documentation for the entitlements.
Personnel Clerk	**3.53.5**	**Forward entries for review in UD/MIPS** If it is an administrative join, Personnel Clerk forwards the entries for review by the Reviewing Clerk in UD/MIPS.
Reviewing Clerk	**3.53.6**	**Receive entries in UD/MIPS.**
Reviewing Clerk	**3.53.7**	**Review entries in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.53A	1.2.33A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Reviewing Clerk reviews entries in UD/MIPS.

Reviewing Clerk	**3.53.8**	**Is corrective action required?** If yes, go to 3.53.9. If no, go to 3.53.12.

Reviewing Clerk **3.53.9** **Forward entries to the personnel clerk in UDMIPS**

If corrective action is required, Reviewing Clerk forwards the entries to the personnel clerk in UD/MIPS.

Personnel Clerk **3.53.10** **Receive entries in UD/MIPS.**

Personnel Clerk **3.53.11** **Perform corrective action in UD/MIPS.**

Go to 3.53.5.

Reviewing Clerk **3.53.12** **Forward reviewed entries to the certifying official in UD/MIPS**

If corrective action is not required, Reviewing Clerk forwards the reviewed entries to the certifying official in UD/MIPS.

Certifying Official **3.53.13** **Receive entries in UD/MIPS.**

Certifying Official **3.53.14** **Validate entries in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.53B	1.2.33B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official validates entries in UD/MIPS.

Certifying Official **3.53.15** **Is corrective action required?**

If yes, go to 3.53.18. If no, go to 3.53.16.

Certifying Official **3.53.16** **Certify entries in UD/MIPS.**

If corrective action is not required, Certifying Official certifies entries in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.53C	1.2.33C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies entries in UD/MIPS.

Certifying Official **3.53.17** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official **3.53.18** **Forward entries to the personnel clerk in UD/MIPS.**

If corrective action is not required, the Certifying Official forwards entries to the personnel clerk in UD/MIPS. Go to 3.53.10.

3.54 Separations and Discharges

OWNER	STEPS	
Personnel Clerk	**3.54.1**	**List of Marines scheduled to be separated is automatically generated via UD/MIPS.**
Personnel Clerk	**3.54.2**	**Receive the list of Marines scheduled to be separated.**
Personnel Clerk	**3.54.3**	**Determine the type of separation.**
Personnel Clerk	**3.54.4**	**Prepare the appropriate separation package.** Separation packages include NAVMC 11060, Form DD0214, Form DD0256, and Form DD0257.
Personnel Clerk	**3.54.5**	**Forward the Separation/Travel Pay Certificate (NAVMC 11060) to disbursing for final settlement.** Go to 3.54.6 and 3.54.7 (simultaneous process).
Disbursing	**3.54.6**	**Receive NAVMC 11060.**
Disbursing	**3.54.7**	**Perform Separation Payment.** Perform the Separation Payment process. This process ends.
Personnel Clerk	**3.54.8**	**Create entries in UD/MIPS.**
Personnel Clerk	**3.54.9**	**Forward entries to Reviewing Clerk in UD/MIPS.**
Personnel Clerk	**3.54.10**	**Receive entries from Personnel Clerk in UD/MIPS.**
Personnel Clerk	**3.54.11**	**Review separation package in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.54A	1.2.35A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Reviewing Clerk reviews the separation package in UD/MIPS.

Personnel Clerk **3.54.12** **Is corrective action required?**

If yes, go to 3.54.14. If no, go to 3.54.14
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Personnel Clerk **3.54.13** **Forward entries to the Personnel Clerk for correction.**

If corrective action is required, Reviewing Clerk forwards entries to the Personnel Clerk for correction.

Personnel Clerk **3.54.14** **Forward entries to the Certifying Official.**

If corrective action is not required, Reviewing Clerk forwards entries to the Certifying Official.

Certifying Official **3.54.15** **Receive entries from the Reviewing Clerk in UD/MIPS.**

Certifying Official **3.54.16** **Review entries in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.54B	1.2.35B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official review separation package entries in UD/MIPS.

Certifying Official **3.54.17** **Are entries Valid?**

If yes, go to 3.54.18. If no, go to 3.54.20.

Certifying Official **3.54.18** **Certify entries in UD/MIPS.**

If entries are valid, Certifying Official certifies entries in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.54C	1.2.35C	Controls are in place to ensure that separation/travel pay certificates are placed only for approved disbursement. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies entries in UD/MIPS.

Certifying Official **3.54.19** **Perform UDMIPS/MCTFS Interface.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.54D	1.2.35.1X	Ensure that only appropriate personnel are paid. Risk of Potential Misstatement: The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	Perform UDMIPS/MCTFS Interface. The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.

Certifying Official **3.54.20** **Forward the entries to the Personnel Clerk for correction in UD/MIPS.**

If entries are not valid, Certifying Official forwards the entries to the Personnel Clerk for correction in UD/MIPS. Go to 3.54.2.

3.55 Separation Payment

OWNER	STEPS	
Assigner	**3.55.1**	**Receive request for separation payment.**
Assigner	**3.55.2**	**Assign request.**
Preparer	**3.55.3**	**Receive separation payment request.**
Preparer	**3.55.4**	**Determine whether separation payment was accepted or rejected.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.55A	1.2.36A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Preparer determines whether separation payment was accepted or rejected.

Preparer	**3.55.5**	**Is separation payment request accepted or rejected?** If accepted, go to 3.55.7. If rejected, go to 3.55.6.
Preparer	**3.55.6**	**Forward rejected request to the personnel office.** If separation payment is rejected, Preparer forwards rejected request to the personnel office. This process ends.
Preparer	**3.55.7**	**Make necessary adjustments (TCC).** If separation payment is accepted, Preparer makes necessary adjustments (TCC).
Preparer	**3.55.8**	**Forward the accepted request to the certifying official.**
Certifying Official	**3.55.9**	**Receive the accepted request from the preparer.**
Certifying Official	**3.55.10**	**Is request certified?** If yes, go to 3.55.11. If no, go to 3.55.35.

Certifying Official **3.55.11** **Certify separation payment request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.55B	1.2.36B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official certifies separation payment request.

Certifying Official **3.55.12** **Perform Type of Sustainment.**

If the request is certified, perform the Type of Sustainment process. This process ends.

Certifying Official **3.55.13** **Forward the certified request to disbursing.**

If the request is certified, Certifying Official forwards the certified request to disbursing.

Disbursing Office **3.55.14** **Receive certified request for payment.**

Disbursing Office **3.55.15** **Create payroll file in RAPTRS/SRD-1(TCC).**

Disbursing Office **3.55.16** **Forward payroll file to Certifying Official.**

The Disbursing Office forwards the payroll file to the Certifying official in RAPTRS/SRD-1.

Certifying Official **3.55.17** **Receive payroll file from the disbursing office.**

Certifying Official **3.55.18** **Is request certified?**

If yes, go to 3.55.20. If no, go to 3.55.33.

Certifying Official **3.55.19** **Certify payroll file in RAPTS/SRD-1.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.55C	1.2.36C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies payroll file in RAPTS/SRD-1

Certifying Official **3.55.20** **Finalize the payroll file.**

Certifying Official **3.55.21** **Forward the payroll file to the fiscal office.**

Fiscal Office **3.55.22** **Receive the payroll file from the Certifying Official.**

Fiscal Office **3.55.23** **Process the payroll file in MCTFS.**

Fiscal Office **3.55.24** **MCTFS generates the Diary Feedback Report (DFR) in MCTFS.**

Fiscal Office **3.55.25** **Forward the payroll file and DFR to the Separation Section in MCTFS.**

Go to 3.55.26 and 3.55.27 simultaneously.

Fiscal Office **3.55.26** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Separation Section **3.55.27** **Receive the payroll file and DFR in MCTFS from the fiscal office.**

Separation Section **3.55.28** **Reconcile the payroll file and DFR to the Leave and Earnings Statement (LES).**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.55D	1.2.36D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Separation Section reconciles the payroll file and DFR to the Leave and Earnings Statement (LES)

Separation Section **3.55.29** **Is corrective action required?**

If yes, go to 3.55.30. If no, this process ends.

Separation Section **3.55.30** **Forward DFR and payroll file to the preparer for correction.**

If corrective action is required, forward DFR and payroll file to the preparer for correction.

Preparer **3.55.31** **Receive separation payment request.**

Preparer **3.55.32** **Take corrective action.**

Go to 3.55.4.

Certifying Official **3.55.33** **Forward rejected request to the disbursing office for corrections.**

If the request is not certified, Certifying Official forwards the rejected request to the disbursing office for corrections.

Disbursing Office **3.55.34** **Receive certified request for payment.**

Disbursing Office **3.55.35** **Perform corrective actions to rejected request.**

Go to 3.55.15.

Certifying Official **3.55.36** **Forward rejected request to the personnel office.**

If the request is not certified, forward rejected request to the personnel office. Go to 3.55.31.

3.56 Officer Retirement

OWNERS	STEPS	
Unit MMSR	**3.56.1**	**Is retirement with waiver?** If yes, go to 3.56.2. If no, go to 3.56.3.
Unit MMSR	**3.56.2**	**Receive retirement request and waiver.** If retirement is with waiver, Unit MMSR receives retirement request and waiver. Go to 3.56.4.
Unit MMSR	**3.56.3**	**Receive retirement UD/MIPS entries from PAC.** If retirement is not with waiver, Unit MMSR receives retirement UD/MIPS entries from PAC.
Unit MMSR	**3.56.4**	**Create the "entries pending" for the retirement.**
Unit MMSR	**3.56.5**	**Forward to HQMC MMSR via the Separation of Retirement Routing System.**
Officer Retirement Office (MMSR-2)	**3.56.6**	**Receive retirement package via SARRS.**
Officer Retirement Office (MMSR-2)	**3.56.7**	**Validate retirement package via SARRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.56A	1.2.37A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Approving Authority validates retirement package in SARRS.

Manpower Management Officer Assignments (MMOA)	**3.56.8**	**Is staff retirement approved or rejected?** If approved, go to 3.56.9. If rejected, go to 3.56.13.

Manpower Management Officer Assignments (MMOA) **3.56.9** **Forward the approved retirements to the Officer Retirement Office via SARRS.**

If staff retirement is approved, Manpower Management Officer Assignments (MMOA) forwards the approved retirements to the Officer Retirement Office via SARRS.

Officer Retirement Office (MMSR-2) **3.56.10** **Receive retirement package via SARRS.**

Officer Retirement Office (MMSR-2) **3.56.11** **Validate the status of the retirement request.**

Officer Retirement Office (MMSR-2) **3.56.12** **Perform Personnel Administration.**

Perform the Personnel Administration process. This process ends.

Manpower Management Officer Assignments (MMOA) **3.56.13** **Forward the rejected retirements to the director of manpower management via SARRS.**

If staff retirement is rejected, Officer Retirement Office (MMSR-2) forwards the rejected retirements to the director of manpower management (approving authority) via SARRS.

Approving Authority **3.56.14** **Receive retirement package via SARRS.**

Approving Authority **3.56.15** **Validate rejected retirement package in SARRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.56B	1.2.37B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Approving Authority validates rejected retirement package in SARRS.

Approving Authority **3.56.16** **Forward the final retirement request to Officer Retirement Office via SARRS.**

Go to 3.56.10.

3.57 PCS Order Writing

OWNER	STEPS	
Manpower and Reserve Affairs	**3.57.1**	**Identify personnel for PCS move.**
Manpower and Reserve Affairs	**3.57.2**	**Locate personnel.**
Manpower and Reserve Affairs	**3.57.3**	**Issues order by entering data into Marine Corps Total Force System (MCTFS).**
Manpower and Reserve Affairs	**3.57.4**	**Approve order.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.57A	1.2.38A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: PCS travel obligations are incurred without proper approvals.	Manpower and Reserve Affairs approves PCS order in MCTFS.

Manpower and Reserve Affairs	**3.57.5**	**MCTFS interfaces with WebMASS**
Manpower and Reserve Affairs	**3.57.6**	**Receive order and generates SDN, and LOA.**
Manpower and Reserve Affairs	**3.57.7**	**Perform Create Commitment-Obligation for PCS Move.** Perform the Create Commitment-Obligation for PCS Move process. This process ends.
Orders Clerk	**3.57.8**	**Receive notification of PCS orders in WebMASS.**

Orders Clerk	**3.57.9**	**Create case file of the web order.**
Orders Clerk	**3.57.10**	**Coordinate with base personnel to receive endorsed copy of the web order.**
Base Personnel	**3.57.11**	**Submit an endorsed copy of the web order to the Orders Clerk.**
Orders Clerk	**3.57.12**	**Receive an endorsed copy of the web order from Base Personnel.**
Orders Clerk	**3.57.13**	**Notify Marine and Command of PCS Orders.**
Command	**3.57.14**	**Receive notification of PCS Orders.**
		This process ends.
Marine	**3.57.15**	**Receive notification of PCS Orders.**
Marine	**3.57.16**	**Pick up the Transfer Data Sheet from the Orders Clerk.**
Marine	**3.57.17**	**Is a modification required to account for accompanying personnel?**
		If yes, go to 3.57.18. If no, go to 3.57.20.
Marine	**3.57.18**	**Request a modification to be made to the PCS orders to include dependents.**
		If a modification is required to account for accompanying personnel, Marine requests a modification to be made to the PCS orders to include dependents.
Orders Clerk	**3.57.19**	**Receive modification of orders request from Marine to account for dependents.**
		Go to 3.57.9.
Marine	**3.57.20**	**Complete the Transfer Data Sheet.**
		If no modification is required to account for accompanying personnel, Marine completes the Transfer Data Sheet.
Marine	**3.57.21**	**Submit completed Transfer Data Sheet to Orders Clerk.**
Orders Clerk	**3.57.22**	**Receive completed Transfer Data Sheet.**

Orders Clerk **3.57.23** **Is this PCS OCONUS or CONUS?**

If OCONUS, go to 2.57.24. If CONUS, 3.57.41.

Orders Clerk **3.57.24** **Submit Port Call to TMO Office.**

If PCS is OCONUS, Orders Clerk submits Port Call to TMO Office.

TMO Office **3.57.25** **Receive Port Call from Orders Clerk.**

TMO Office **3.57.26** **Create itinerary of flight item.**

TMO Office **3.57.27** **Forward itinerary of flight item to Orders Clerk.**

Orders Clerk **3.57.28** **Receive itinerary of flight item from TMO.**

Orders Clerk **3.57.29** **Create the first endorsement of the web order based on the transfer data sheet and itinerary of flight.**

Orders Clerk **3.57.30** **Forward the first endorsement of the web order to the Personnel Officer / Delegate.**

Personnel Officer/ Delegate **3.57.31** **Receive the first endorsement of the web order from Orders Clerk.**

Personnel Officer/ Delegate **3.57.32** **Review the first endorsement of the web order from Orders Clerk.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.57B	1.2.38B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: PCS travel obligations are not valid.	Personnel Officer reviews the first endorsement of the web order from Orders Clerk.

Personnel Officer/ Delegate **3.57.33** **Is the web order approved or rejected?**

If approved, go to 3.57.34. If rejected, go to 3.57.34.

Personnel Officer/ Delegate **3.57.34** **Forward the approved first endorsement to the Orders Clerk.**

If the web order is approved, Personnel Officer / Delegate forwards the approved first endorsement to the Orders Clerk.

Orders Clerk	**3.57.35**	**Receive the approved first endorsement from the Personnel Officer / Delegate.**
Orders Clerk	**3.57.36**	**Issue the PCS Order on the effective date of the transfer.**
Orders Clerk	**3.57.37**	**Perform Personnel Administration.** Perform the Personnel Administration process. This process ends.
Personnel Officer/ Delegate	**3.57.38**	**Return the first endorsement to the Orders Clerk for correction.** If the web order is rejected, Personnel Officer / Delegate returns the first endorsement to the Orders Clerk for correction.
Orders Clerk	**3.57.39**	**Receive the approved first endorsement from the Personnel Officer / Delegate.**
Orders Clerk	**3.57.40**	**Make corrections to the first endorsement of the web order**. Go to 3.57.30.
Orders Clerk	**3.57.41**	**Create the first endorsement of the web order based on the transfer data sheet.** If PCS is CONUS, Orders Clerk creates the first endorsement of the web order based on the transfer data sheet.

3.58 Obligation (COB) for PCS Move

OWNERS	STEPS	
Manpower and Reserve Affairs	**3.58.1**	**Order on WebMASS or Manual?** Orders will be on WebMASS for existing Marines. Orders will be manual for new Marines going through officer training. If WebMASS, go to 3.58.54. If Manual, go to 3.58.2.
Manpower and Reserve Affairs	**3.58.2**	**Receive spreadsheet of orders from MCRC.** If order is manual, Manpower and Reserve Affairs receives spreadsheet of orders from MCRC. (Note: They are not receiving any accounting information for officer orders issued at the District to go to OCS. This is because there is nothing in MCTFS at this point. Therefore, the funds are not obligated, resulting in unmatched disbursements. They are receiving orders from MCRC for officer PCS moves after OCS.

Manpower and Reserve Affairs **3.58.3** **Enter Commitment-Obligation (COB) into SABRS.**

Manpower and Reserve Affairs manually enters Commitment-Obligation (COB) into SABRS.

Dr. 4611 – Uncommitted / Unobligated Allotment XX
Cr. 48011 – Undelivered Orders – Obligation XX

Manpower and Reserve Affairs **3.58.4** **Perform SABRS Reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

Manpower and Reserve Affairs **3.58.5** **View orders on WebMASS weekly.**

If order is WebMASS, Manpower and Reserve Affairs views orders on WebMASS weekly.

Manpower and Reserve Affairs **3.58.6** **Generates PCS move estimate using PCS rates based on Move Type.**

Note: The move estimates are not accurate because they are only based on officer/enlisted and move type. They are not based on rank or number of dependents.

Manpower and Reserve Affairs **3.58.7** **Run a local program (macro) to pull data from WebMASS and generate obligations in SABRS.**

Manpower and Reserve Affairs **3.58.8** **SABRS records Commitment-Obligation (COB).**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.58A	1.2.39A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded Risk of Potential Misstatement: PCS travel obligations are incorrectly recorded.	Local macro uses spreadsheet out put from WebMASS to record Commitment-Obligation (COB) in SABRS.

Manpower and Reserve Affairs **3.58.9** **Perform SABRS reconciliation.**

Perform the SABRS Reconciliation process. This process ends.

3.59 Officer Promotion

OWNER	STEPS	
Officer Promotion Section (MMPR-1)	**3.59.1**	**Identify pool of officers eligible for promotion.**
Officer Promotion Section (MMPR-1)	**3.59.2**	**Conduct officer selection board.**
Officer Promotion Section (MMPR-1)	**3.59.3**	**Identify officers nominated for promotion.**
Officer Promotion Section (MMPR-1)	**3.59.4**	**Complete the approval/confirmation process.** The approval/confirmation process can include the DoDIG, OSD, and Congress, depending on the rank of the Officer.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.59A	1.2.42A	Controls are in place to ensure that accounts payable are only adjusted for valid reasons. Risk of Potential Misstatement: PCS travel obligations are incurred without proper approvals.	The Officer Promotion Section completes the approval/confirmation process.

Officer Promotion Section (MMPR-1)	**3.59.5**	**Generate final officer promotion list.**
Officer Promotion Section (MMPR-1)	**3.59.6**	**Release promotion results in a MARADMIN based on MPP notification.**
Manpower Plans and Policy	**3.59.7**	**Notify MMPR-1 of the number of each grade to promote on a monthly basis in UD/MIPS.**

Officer Promotion Section (MMPR-1) **3.59.8** **Create UD/MIPS entries.**

Officer Promotion Section (MMPR-1) **3.59.9** **Perform Personnel Administration.**

Perform the Personnel Administration process. This process ends.

3.60 Legal Administrative Reduction

OWNER **STEPS**

Commanding Officer **3.60.1** **Receive recommendation to demote Marine.**

Commanding Officer **3.60.2** **Is Competency Review Board (CRB) required for a NCO?**

If CRB is required go to 3.60.3, if CRB is not required go to 3.60.6.

Commanding Officer **3.60.3** **Convene CRB.**

If Competency Review Board is required, the Commanding Officer convenes CRB.

Commanding Officer **3.60.4** **Receive CRB recommendation.**

Commanding Officer **3.60.5** **Determine if rank should be reduced for NCO.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.60A	1.2.43A	Controls are in place to ensure that accounts payable are only adjusted for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Commanding Review Board (CRB) recommendation determines if rank should be reduced for NCO.

Commanding Officer **3.60.6** **Is rank reduced due to CRB recommendation?**

If rank is to be reduced due to CRB, go to 3.60.6., if the Marine is not to be reduced as a result of a CRB, then the process ends.

Commanding Officer	**3.60.7**	**Prepare reduction order.** If Competency Review Board is not required, the Commanding Officer prepares the reduction order.
Commanding Officer	**3.60.8**	**Forward reduction order to the Personnel Office.**
Personnel Office	**3.60.9**	**Receive the reduction order.**
Personnel Office	**3.60.10**	**Perform Personnel Administration.** Perform the Personnel Administration process. This process ends.

3.61 Legal – Court Martial

OWNER	STEPS	
Convening Authority	**3.61.1**	**Receive notification of inappropriate behavior.**
Convening Authority	**3.61.2**	**Develops charge document based on offense.**
Convening Authority	**3.61.3**	**Interview and inform Marine of charges.**
Convening Authority	**3.61.4**	**Forward written request for legal services.** The Commanding Officer generates and forwards a request for legal services to the Legal Office.
Legal Office	**3.61.5**	**Receive request for legal services.**
Legal Office	**3.61.6**	**Is Article 32 needed?** If yes, go to 3.61.7. If no, go to 3.61.8.
Legal Office	**3.61.7**	**Execute Article 32.** If an Article 32 hearing is required, the Legal Office executes Article 32.

Legal Office	**3.61.8**	**Prepare the Court Martial Package.** If an Article 32 hearing is not required, the Legal Office prepares the Courts Martial Package.
Legal Office	**3.61.9**	**Certify charges.**
Legal Office	**3.61.10**	**Forward charges to the Marine.**
Marine	**3.61.11**	**Receive and acknowledge the charges.**
Legal Office	**3.61.12**	**Assign Courts Martial dates and counsels.**
Legal Office	**3.61.13**	**Convene the Courts Martial and forward record of trial to the convening authority.**
Convening Authority	**3.61.14**	**Receive record of trial.**
Convening Authority	**3.61.15**	**Is the sentence approvable or set aside?** If approved, go to 3.61.18. If set aside, go to 3.61.16.
Convening Authority	**3.61.16**	**Return the package to the Staff Judge Advocate.** If the sentence is set aside, the Convening Authority returns the package to the Staff Judge Advocate.
Staff Judge Advocate	**3.61.17**	**Staff Judge Advocate receives the sentence package.** This process ends.

Convening Authority **3.61.18** **Approve the sentence package.**

If the sentence is approvable, the Convening Authority approves the sentence package.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.61A	1.2.44A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Convening Authority approves sentences before sending to the personnel clerk.

Convening Authority **3.61.19** **Forward the sentence package to the Personnel Clerk.**

Personnel Clerk **3.61.20** **Personnel Clerk receives the sentence package.**

Personnel Clerk **3.61.21** **Perform Personnel Administration.**

Perform the Personnel Administration process. This process ends.

3.62 Leave – Manual

OWNER **STEPS**

Marine **3.62.1** **Submit leave request to the personnel clerk.**

Personnel Clerk **3.62.2** **Receive leave request.**

Personnel Clerk **3.62.3** **Prepare leave papers.**

Personnel Clerk **3.62.4** **Forward leave papers to the approving official.**

Approving Official **3.62.5** **Receive the leave papers.**

Approving Official **3.62.6** **Are leave papers approvable or rejected?**

If approved, go to 3.62.8. If rejected, go to 3.62.7.

Approving Official **3.62.7** **Notify the Marine of the disapproved leave papers.**

If the leave papers are rejected, the Approving Official notifies the Marine of the rejected leave papers and end process.

Approving Official **3.62.8** **Sign the leave papers.**

If the leave papers are accepted, the Approving Official signs the leave papers.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.62A	1.2.45A 1.2.45B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Approving authority approves leave and signs leave papers.

Approving Official **3.62.9** **Forward the leave papers to the personnel clerk**

Personnel Clerk **3.62.10** **Receive the leave papers.**

Personnel Clerk **3.62.11** **Forward the leave papers to the Marine.**

Marine **3.62.12** **Receive the leave papers.**

Marine **3.62.13** **Check-out on leave.**

Marine **3.62.14** **Take leave.**

Marine **3.62.15** **Check-in after leave.**

Marine **3.62.16** **Forward the completed leave papers to the Personnel Clerk.**

Personnel Clerk **3.62.17** **Receive the completed leave papers.**

Personnel Clerk **3.62.18** **Perform Personnel Administration.**

Perform the Personnel Administration process. This process ends.

3.63 Contract Management

OWNER **STEPS**

The Career Retention Specialist (CRS) **3.63.1** **What type of contract is it?**

If FTAP, go to 3.63.2. If SMCR, go to 3.63.3. If IRR, go to 3.63.40.

The Career Retention Specialist (CRS) **3.63.2** **Validate population based on EAS/ECC (through UD/MIPS).**

If contract type is FTAP, the CRS validates the population based on End of Active Services (EAS) and End of Current Contract (ECC) through UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.63A	1.2.46A	Controls are in place to ensure that all obligations incurred are input and processed. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on EAS/ECC (through UD/MIPS)

The Career Retention Specialist (CRS) **3.63.3** **Validate population based on Reserve End of Current Contract (RECC) (through UD/MIPS).**

If contract type is SMCR, the CRS validates population based on Reserve End of Current Contract (RECC) through UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 3.63B	1.2.46B	Controls are in place to ensure that all obligations incurred are input and processed. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on Reserve End of Current Contract (RECC) (through UD/MIPS)

The Career Retention Specialist (CRS) **3.63.4** **Is Marine re-enlisting/requesting additional contract time?**

If yes, go to 3.63.6. If no, go to 3.63.5.

The Career Retention Specialist (CRS) **3.63.5** **Provide separation guidance to the Marine.**

If Marine is not re-enlisting/desires additional contract time, the CRS provides separation guidance to the Marine. This process ends.

The Career Retention Specialist (CRS) **3.63.6** **Forward Re-enlistment, extension, or Lateral Move Request (RELM) to Marine.**

If Marine is re-enlisting/desires additional contract time, the CRS forwards the Re-enlistment, Extension, or Lateral Move (RELM) Request form to the Marine.

Marine **3.63.7** **Receive RELM.**

Marine **3.63.8** **Complete RELM Request.**

Marine **3.63.9** **Is RELM for IRR?**

If yes, go to 3.63.10. If no, go to 3.63.12.

Marine **3.63.10** **Forward RELM to CRS.**

If the RELM is for IRR, the Marine forwards the RELM Request to the Commanding Officer.

The Career Retention Specialist (CRS) **3.63.11** **Provide Marine with RELM Request.**

Marine **3.63.12** **Forward RELM request to Commanding Officer.**

If the RELM is not for IRR, the Marine forwards the RELM Request to the Commanding Officer.

Commanding Officer **3.63.13** **Receive RELM Request.**

Commanding Officer **3.63.14** **Documents recommendation on RELM Request.**

Commanding Officer **3.63.15** **Sign RELM Request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63C	1.2.46D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Commanding Officer signs the Reenlistment, Extension, or Lateral Move (RELM) request.

Commanding Officer **3.63.16** **Forward signed RELM Request to the CRS.**

The Career Retention Specialist (CRS) **3.63.17** **Receive RELM Request.**

The Career Retention Specialist (CRS) **3.63.18** **Enter RELM into the TFRS System.**

Total Force Retention System (TFRS)

The Career Retention Specialist (CRS) **3.63.19** **Forward RELM Request to HQMC Liaison in TFRS.**

HQMC Career Management Team (CMT) **3.63.20** **Receive RELM Request.**

HQMC Career Management Team (CMT) **3.63.21** **Is RELM approved?**

If approved, go to 3.63.22. If not approved, go to 3.63.37.

HQMC Career Management Team (CMT) **3.63.22** **Approve RELM in TFRS.**

If the RELM is approvable, HQMC CMT approves the RELM in TFRS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63D	1.2.46F	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	HQMC Career Management Team (CMT) approves the Reenlistment, Extension, or Lateral Move (RELM) request in the Total Force Retention System (TFRS)

HQMC Career Management Team (CMT) **3.63.23** **Forward approved RELM Request to the CRS in TFRS.**

The Career Retention Specialist (CRS) **3.63.24** **Receive approved RELM request.**

The Career Retention Specialist (CRS) **3.63.25** **Counsel Marine on approved RELM.**

Marine **3.63.26** **Receive counseling on approved RELM.**

Marine **3.63.27** **Is RELM for SMCR/IRR?**

If yes, go to 3.63.28. If not, go to 3.63.32.

Marine **3.63.28** **Sign RELM Request.**

If the RELM is for SMCR/IRR, the Marine signs the RELM Request.

Marine **3.63.29** **Is authority acceptable?**

If yes, go to 3.63.31. If not, go to 3.63.30.

The Career Retention Specialist (CRS) **3.63.30** **Decline approved RELM request in retention system.**

If authority is not accepted, the CRS declines approved RELM Request in TFRS. This process ends.

Marine **3.63.31** **Sign RELM request.**

If the authority is accepted, the Marine signs the RELM request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63E	1.2.46G	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Marine sign RELM request and submit to Career Retention Specialist (CRS).

The Career Retention Specialist (CRS) **3.63.32** **Conduct re-enlistment/extension.**

If the RELM is not for SMCR/IRR or the authority is accepted, the CRS conducts the re-enlistment/extension.

The Career Retention Specialist (CRS) **3.63.33** **Acknowledge approved RELM Request in TFRS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63F	1.2.46H	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Career Retention Specialist (CRS) acknowledges the approved RELM request in the retention system.

The Career Retention Specialist (CRS) **3.63.34** **Forward re-enlistment package to Personnel Clerk.**

Personnel Clerk **3.63.35** **Receive re-enlistment package.**

Personnel Clerk **3.63.36** **Perform Personnel Administration.**

Perform the Personnel Administration process. This process ends.

HQMC Career Management Team (CMT) **3.63.37** **Forward rejected RELM request to the Marine.**

If the RELM is not approved, the HQMC CMT forwards the rejected RELM Request to the CRS in TFRS.

The Career Retention Specialist (CRS) **3.63.38** **Receive rejected RELM Request.**

The Career Retention Specialist (CRS) **3.63.39** **Notify Marine of rejected RELM request.**

The CRS notifies the Marine of the rejected RELM Request. This process ends.

The Career Retention Specialist (CRS) **3.63.40** **Validate population based on Reserve End of Current Contract (RECC) (through UD/MIPS).**

If type of contract is IRR, the CRS validates population based on Reserves End of Current Contract (RECC) through UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63G	1.2.46C	Controls are in place to ensure that all obligations incurred are input and processed. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on Reserve End of Current Contract (RECC) (through UD/MIPS)

The Career Retention Specialist (CRS) **3.63.41** **Forward monthly letters to members within one year or six months of End of Active Service (EAS).**

Marine **3.63.42** **Receive letters/notification.**

Marine **3.63.43** **Is additional contract time is desired?**

If yes, go to 3.63.45. If no, go to 3.63.44.

Marine **3.63.44** **Perform Personnel Administration.**

If additional contract time is not desired, perform the Personnel Administration process. This process ends.

Marine **3.63.45** **Notify MOBCOM.**

If additional contract time is desired, the Marine notifies Mobilization Command (MOBCOM).

The Career Retention Specialist (CRS) **3.63.46** **Receive notification from Marine.**

The Career Retention Specialist (CRS) **3.63.47** **Create case file in MCTFS.**

The Career Retention Specialist (CRS) **3.63.48** **MCTFS generates case file.**

The Career Retention Specialist (CRS) **3.63.49** **MCTFS creates Special Action Report (SAR) in 3270.**

The Career Retention Specialist (CRS) **3.63.50** **Determine if the Marine's information in MCTFS is current.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.63H	1.2.46E	Controls are in place to ensure that accounts payable are only adjusted for valid reasons. Risk of Potential Misstatement: Personnel data is invalid.	Career Retention Specialist determines if Marine's information in MCTFS is current.

The Career Retention Specialist (CRS) **3.63.51** **Is Marine's information in MCTFS is current?**

If yes, go to 3.63.11. If not, go to 3.63.52.

The Career Retention Specialist (CRS) **3.63.52** **Notify Marine.**

If Marine's information in MCTFS is not current, the CRS notifies the Marine.

Marine **3.63.53** **Receive letters/notification.**

Marine **3.63.54** **Perform corrective action.**

Go to 3.63.43.

3.64 Deployment Unit

OWNER	STEPS	
HHQ	**3.64.1**	**Release deployment message via DMS.**
Commanding Officer	**3.64.2**	**Receive the deployment message via DMS.**
Commanding Officer	**3.64.3**	**Ensure staffing requirements are met**
Certifying Official	**3.64.4**	**Receive the deployment message.**
Certifying Official	**3.64.5**	**Ensure staffing requirements are met**.
Certifying Official	**3.64.6**	**Prepare group deployment.**
Certifying Official	**3.64.7**	**Prepare UD/MIPS entries to stop certain station entitlements.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.64A	1.2.47C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Officer prepares UD/MIPS entries to stop certain station entitlements.

Certifying Official	**3.64.8**	**Report unit on deployment via UD/MIPS entry.**
Certifying Official	**3.64.9**	**Start certain deployed entitlements report in UD/MIPS.**
Certifying Official	**3.64.10**	**Adjust allowances as the unit mission dictates.**
Certifying Official	**3.64.11**	**Update certain deployment entitlements upon completion of deployment in UD/MIPS.**
Certifying Official	**3.64.12**	**Report unit return from deployment via UD/MIPS.**

Certifying Official	**3.64.13**	**Updates UD/MIPS entries.**
Certifying Official	**3.64.14**	**Perform Personnel Administration.** Perform the Personnel Administration process. This process ends.

3.65 Legal – Non-Judicial Punishment

OWNER	STEPS	
Company Commander/ SNCOIC	**3.65.1**	**Receive notification of inappropriate behavior.**
Company Commander/ SNCOIC	**3.65.2**	**Should CO be informed?** If yes, go to 3.65.3. If no, the process ends.
Company Commander/ SNCOIC	**3.65.3**	**Inform CO of inappropriate behavior.** If the CO should be informed, the Company Commander/SNCOIC informs the Commanding Officer of the inappropriate behavior.
Commanding Officer	**3.65.4**	**Interview and inform Marine of charges.**
Commanding Officer	**3.65.5**	**Develop charges/offenses.**
Commanding Officer	**3.65.6**	**Is member embarked on a vessel?** If yes, go to 3.65.7. If no, go to 3.65.9.
Commanding Officer	**3.65.7**	**Does Member elect Courts Martial?** If the marine is embarked on a vessel, The Commanding Officer determines if the Marine desires to elect Courts-Martial in lieu of NJP. If yes, go to 3.65.8. If no, got to 3.65.9.
Commanding Officer	**3.65.8**	**Perform Legal – Courts Martial.** If the marine elects courts martial, perform the Legal – Courts Martial process. This process ends.
Commanding Officer	**3.65.9**	**Is it NJP or Courts Martial?** If the marine is not embarked on a vessel, the Commanding Officer determines if it is a Courts-Martial or and NJP. If NJP, go to 3.65.10. If it is a Court-martial, go to 3.65.8.
Commanding Officer	**3.65.10**	**Forward NJP request to the Personnel Clerk.** If it is a NJP, the Commanding Officer forwards the NJP request to the Personnel Clerk.

Personnel Clerk **3.65.11** **Receive the NJP request.**

Personnel Clerk **3.65.12** **Prepare NJP package.**

Personnel Clerk **3.65.13** **Forward NJP package to Commanding Officer to impose NJP.**

Commanding Officer **3.65.14** **Receive NJP package.**

Commanding Officer **3.65.15** **Impose NJP.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.65A	1.2.48A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: NJP is carried out without proper approval.	Commanding Officer imposes Non-Judicial Punishment (NJP)

Commanding Officer **3.65.16** **Forward imposed NJP to Personnel Clerk.**

Personnel Clerk **3.65.17** **Receive imposed NJP from Commanding Officer.**

Personnel Clerk **3.65.18** **Review NJP package for completeness and accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.65B	1.2.48B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Personnel Clerk reviews the NJP package for completeness and accuracy.

Personnel Clerk **3.65.19** **Is NJP package complete and accurate?**

The Personnel Clerk determines if the NJP package is complete and accurate. If yes, go to 3.65.20. If not, go to 3.65.30.

Personnel Clerk **3.65.20** **Create Unit Punishment Book (UPB) entries in UD/MIPS.**

If the NJP package is complete and accurate, the Personnel Clerk creates the Unit Punishment Book (UPB) entries in UD/MIPS.

Personnel Clerk **3.65.21** **Forward UPB entries to Certifying Official in UD/MIPS.**

Certifying Official **3.65.22** **Receive UPB entries.**

Certifying Official **3.65.23** **Validate UPB entries.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.65C	1.2.48C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official validates Unit Punishment Book (UPB) entries in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.65D	1.2.48D	Controls are in place to ensure that obligations incurred are only adjusted (ie deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies Unit Punishment Book (UPB) entries in UD/MIPS.

Certifying Official **3.65.24** **Are UPB entries certified?**

If yes, go to 3.65.25. If not, go to 3.65.27.

Certifying Official **3.65.25** **Certify the UPB entries in MCTFS.**

If the UD/MIPS entries are certified, the Certifying Official certifies the UPB entries in MCTFS.

Certifying Official **3.65.26** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official	**3.65.27**	**Forward rejected UPB entries to the Personnel Clerk.** If the UD/MIPS entries are not certified, the Certifying Official forwards rejected UPB entries to the Personnel Clerk in UD/MIPS.
Personnel Clerk	**3.65.28**	**Receive rejected UPB entries.**
Personnel Clerk	**3.65.29**	**Correct UPB entries in UD/MIPS.** Go to 3.65.21.
Personnel Clerk	**3.65.30**	**Return NJP package to Commanding Officer for correction.** If the NJP package is not complete and accurate, the Personnel Clerk returns the NJP package to the Commanding Officer for correction.
Commanding Officer	**3.65.31**	**Receive rejected NJP package from Personnel Clerk.**
Commanding Officer	**3.65.32**	**Correct NJP package.** Go to 3.65.16.

3.66 Leave – Marine On-Line

OWNER	STEPS	
Marine	**3.66.1**	**Enter the leave request in Marine On-Line (MOL).**
Marine	**3.66.2**	**Submit leave request in MOL.**
Approving Authority	**3.66.3**	**Receive the leave request via MOL.**
Approving Authority	**3.66.4**	**Is leave request approved or rejected?** If rejected, go to 3.66.5. If approved, go to 3.66.6.
Approving Authority	**3.66.5**	**Notify Marine of the disapproved request via MOL.** If the leave request is rejected, the Approving Authority notifies the Marine of the rejected leave request via MOL

Approving Authority **3.66.6** **Approve leave request via MOL.**

If the leave request is approved, the Approving Authority approves the leave request in MOL.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.66A	1.2.49A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Approving Authority approves leave request in Marine On-line (MOL).

Approving Authority **3.66.7** **Notify Marine of the approved leave via MOL.**

Marine **3.66.8** **Receive notification of the approved request in MOL**

Marine **3.66.9** **Entre entry in MOL to check-out.**

Reviewing Official **3.66.10** **Monitor command leave program.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.66B	1.2.49B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Reviewing Official monitors command leave program.

Marine **3.66.11** **MOL generates leave entries.**

Marine **3.66.12** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface. This process ends.

3.67 Status Change

OWNER	STEPS	
Personnel Clerk	**3.67.1**	**Collect outside source documentation on Marine's status.**
Personnel Clerk	**3.67.2**	**Record appropriate duty status code in UD/MIPS.**
Personnel Clerk	**3.67.3**	**Determine if entitlement adjustments are required.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.67A	1.2.50A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Personnel Clerk determines if entitlement adjustments are required.

Personnel Clerk	**3.67.4**	**Are entitlement adjustments required?** If yes, go to 3.67.5. If no, this process ends.
Personnel Clerk	**3.67.5**	**Perform Personnel Administration.** If entitlement adjustments are required, perform the Personnel Administration process. This process ends.

3.68 Adjustment – DTMS

OWNER	STEPS	
Assigner	**3.68.1**	**Receive adjustment request.**
Assigner	**3.68.2**	**Assign adjustment request.**
Assigner	**3.68.3**	**Forward assigned adjustment request to preparer.**
Preparer	**3.68.4**	**Receive assigned adjustment request.**

Preparer **3.68.5** **Is adjustment request accepted or rejected?**

If accepted, go to 3.68.6. If rejected, go to 3.68.25.

Preparer **3.68.6** **Accept the adjustment request.**

If the request is accepted, the Preparer accepts the adjustment request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.68A	1.2.52A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Preparer accepts the adjustment request before sending to the Certifying Official.

Preparer **3.68.7** **Forward accepted request to the Certifying Official.**

Certifying Official **3.68.8** **Receive the adjustment request.**

Certifying Official **3.68.9** **Is request certified?**

If yes, go to 3.68.10. If no, go to 3.68.24.

Certifying Official **3.68.10** **Forward work request to Customer Service.**

If the request is certified, the Certifying Official forwards the work request to Customer Service. Go to 3.68.11 and 3.68.12.

Certifying Official **3.68.11** **Perform Special – Payment.**

Perform the Special – Payment process. This process ends.

Certifying Official **3.68.12** **Forward work request to Customer Service.**

Customer Service **3.68.13** **Receive certified work request.**

Customer Service **3.68.14** **Create diary transaction in UD/MIPS.**

Customer Service **3.68.15** **Forward diary transaction to the Certifying Official in UD/MIPS.**

Certifying Official **3.68.16** **Receive diary transaction in UD/MIPS.**

Certifying Official **3.68.17** **Is diary transaction certifiable?**

If yes, go to 3.68.18. If no, go to 3.68.21.

Certifying Official **3.68.18** **Certify diary transactions in UD/MIPS.**

If the diary transaction is certified, the Certifying Official certifies the diary transaction in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.68B	1.2.52C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transactions in UD/MIPS

Certifying Official **3.68.19** **Finalize the validated diary transaction request in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.68C	1.2.52D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the validated diary transaction request in UD/MIPS.

Certifying Official **3.68.20** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official **3.68.21** **Forward diary transaction to customer service in UD/MIPS.**

If the diary transaction is not certified, the Certifying Official forwards the diary transaction to Customer Service in UD/MIPS.

Customer Service **3.68.22** **Receive diary transaction in UD/MIPS.**

Customer Service **3.68.23** **Perform corrective action on diary transaction in UD/MIPS.**

Go to 3.68.15.

Certifying Official **3.68.24** **Forward rejected request to the preparer.**

If the request is not certified, the Certifying Official forwards the rejected request to the Preparer.

Preparer **3.68.25** **Forward rejected request to the assigner.**

If the adjustment request is rejected, the Preparer forwards the rejected request to the Assigner.

Assigner **3.68.26** **Receive rejected request.**

Assigner **3.68.27** **Determine if corrective actions are necessary.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.68D	1.2.52B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Assigner determines whether corrective action of the items rejected by the preparer is necessary.

Assigner **3.68.28** **Are corrective actions necessary?**

If yes, go to 3.68.29. If no, go to 3.68.30.

Assigner **3.68.29** **Perform corrective actions.**

If corrective actions are necessary, the Assigner performs the corrective actions. Go to 3.38.3.

Assigner **3.68.30** **Perform Personnel Administration.**

If corrective actions are not necessary, perform the Personnel Administration process. This process ends.

3.69 Special – Payment

OWNER	STEPS	
Assigner	**3.69.1**	**Receive special payment request.**
Assigner	**3.69.2**	**Assign special payment request.**
Assigner	**3.69.3**	**Forward special payment request.**
Preparer	**3.69.4**	**Receive special payment request.**
Preparer	**3.69.5**	**Is payment request acceptable or rejected?** If yes, go to 3.69.6. If not, go to 3.69.33.
Preparer	**3.69.6**	**Accept special payment request.** If the payment request is accepted, the preparer accepts the special payment request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69A	1.2.53A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Preparer accepts special payment request.

Preparer	**3.69.7**	**Prepare calculations.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69B	1.2.53B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Preparers prepare special payment calculations.

Preparer	**3.69.8**	**Forward accepted request to the Certifying Official.**

Certifying Official **3.69.9** **Receive special payment request.**

Certifying Official **3.69.10** **Finalize validated diary transaction request.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69C	1.2.53D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the validated diary transaction request.

Certifying Official **3.69.11** **Is request certifiable?**

If yes, go to 3.69.12 and 3.69.13. If no, go to 3.69.32.

Certifying Official **3.69.12** **Perform 'What type of Sustainment'.**

If the request is certifiable, perform the 'What type of Sustainment' process. This process ends.

Certifying Official **3.69.13** **Certify work request.**

If the request is certifiable, the Certifying Official certifies the work request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69D	1.2.53E	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies special payment work request.

Certifying Official **3.69.14** **Forward certified work request to Customer Service.**

Customer Service **3.69.15** **Receive certified work request.**

Customer Service **3.69.16** **Create payroll file in RAPTORS/SRD-1.**

Customer Service **3.69.17** **Forward payroll file to the Certifying Official in RAPTORS/SRD-1.**

Certifying Official **3.69.18** **Receive payroll file in RAPTORS/SRD-1.**

Certifying Official **3.69.19** **Is payroll file certifiable?**

If yes, go to 3.69.20. If no, go to 3.69.31.

Certifying Official **3.69.20** **Certify payroll file in RAPTS/SRD-1.**

If payroll file is certifiable, Certifying Official certifies payroll file in RAPTS/SRD-1.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69E	1.2.53F	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies payroll file in RAPTS/SRD-1.

Certifying Official **3.69.21** **Finalize the validated payroll file in RAPTORS/SRD-1.**

Certifying Official **3.69.22** **Submit the payroll file.**

Fiscal Officer **3.69.23** **Receive the payroll file.**

Fiscal Officer **3.69.24** **Process the payroll file for payment in RAPTORS/SRD-1.**

Fiscal Officer **3.69.25** **MCTFS processes the payroll information (pay code).**

Fiscal Officer **3.69.26** **RAPTS/SRD-1 interfaces with MCTFS and MCTFS validates the payroll file.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69F	1.2.53G	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Personnel file adjustments are incorrectly recorded.	RAPTS/SRD-1 interfaces with MCTFS and MCTFS validates the payroll file.

Fiscal Officer **3.69.27** **Is payroll accepted or rejected?**

If accepted, go to 3.69.28. If rejected, go to 3.69.30.

Fiscal Officer **3.69.28** **Record the payroll transaction in MCTFS.**

If the payroll is accepted, the Fiscal Officer records the payroll transaction in MCTFS.

Fiscal Officer **3.69.29** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Fiscal Officer **3.69.30** **Forward payroll reconciliation to DFAS for corrective action, reprocessing payroll data.**

If the payroll is not accepted, the Fiscal Officer forward payroll reconciliation to DFAS for corrective action and reprocessing in MCTFS. This process ends.

Certifying Official **3.69.31** **Forward rejected payroll file to Customer Service in RAPTRS/SRD-1.**

If the payroll file is not certified, the Certifying Official forwards the rejected payroll file to Customer Service in RAPTORS/SRD-1.

Certifying Official **3.69.32** **Forward rejected request to the Preparer.**

If the request is not certified, the Certifying Official forwards the rejected request to the Preparer.

Preparer **3.69.33** **Forward rejected request to the Preparer.**

If the payment request is rejected, the Preparer forwards the rejected special payment request to the Assigner.

Assigner **3.69.34** **Receive rejected request.**

Assigner **3.69.35** **Is request acceptable or rejected?**

If acceptable, go to 3.69.36. If rejected, go to 3.69.37.

Assigner **3.69.36** **Accept request.**

If the request is acceptable, Assigner accepts rejected special payment request from preparer for correction.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.69G	1.2.53C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Assigner accepts rejected special payment request from preparer for correction.

Assigner **3.69.37** **Perform Personnel Administration.**

If the request is rejected, perform the Personnel Administration process. This process ends.

3.70 Adjustment – Joinee Audit

OWNER **STEPS**

Preparer **3.70.1** **Receive adjustment documentation.**

Preparer **3.70.2** **Prepare necessary documentation.**

Preparer **3.70.3** **Forward adjustment request to the Certifying Official.**

Certifying Official **3.70.4** **Receive adjustment request.**

Certifying Official **3.70.5** **Is request certifiable?**

If yes, 3.70.6. If no, go to 3.70.22.

Certifying Official **3.70.6** **Certify adjustment request.**

If the request is certifiable, Certifying Official certifies the adjustment request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.70A	1.2.54A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies the adjustment request.

Certifying Official **3.70.7** **Forward certified work request to Customer Service.**

Go to 3.70.8 and 3.70.9.

Certifying Official **3.70.8** **Perform 'What type of Sustainment'.**

Perform the 'What type of Sustainment' process. This process ends.

Customer Service **3.70.9** **Receive certified adjustment request.**

Customer Service **3.70.10** **Create diary transaction in UD/MIPS.**

Customer Service **3.70.11** **Forward diary transaction to the Certifying Official in UD/MIPS.**

Certifying Official **3.70.12** **Receive diary transaction in UD/MIPS.**

Certifying Official **3.70.13** **Is diary transaction certified?**

If yes, go to 3.70.14. If not, go to 3.70.19.

Certifying Official **3.70.14** **Certify diary transaction in UD/MIPS.**

If the diary transaction is certified, Certifying Official finalizes the diary transactions in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.70B	1.2.54B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transactions in UD/MIPS.

Certifying Official **3.70.15** **Finalize the validated diary transaction request in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.70C	1.2.54C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the diary transactions in UD/MIPS.

Certifying Official **3.70.16** **Retain source documentation.**

Certifying Official **3.70.17** **Reconcile source documentation and LES.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.70D	1.2.54D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid adjustments are made to the personnel file.	Certifying Official reconciles source documentation and leave and earnings statements (LES).

Certifying Official	**3.70.18**	**Perform UDMIPS/MCTFS Interface.** Perform the UDMIPS/MCTFS interface process. This process ends.
Certifying Official	**3.70.19**	**Forward rejected diary transaction to Customer Service in UD/MIPS** If the daily transaction is not certified, the Certifying Official forwards the rejected diary transaction to Customer Service in UD/MIPS.
Customer Service	**3.70.20**	**Receive rejected diary transaction.**
Customer Service	**3.70.21**	**Perform corrective actions on diary transaction.** Go to 3.70.11.
Certifying Official	**3.70.22**	**Forward rejected request to the Preparer.** If the request is not certified, the Certifying Official forwards the rejected request to the Preparer.
Preparer	**3.70.23**	**Receive rejected request.** Go to 3.70.1.

3.71 Adjustment – Cash Collection

OWNER	STEPS	
Preparer	**3.71.1**	**Receive cash deposit from a Marine.**
Preparer	**3.71.2**	**Prepare Cash Collection Voucher (DD 1131) and transaction of data extract for adjustment.**
Preparer	**3.71.3**	**Forward adjustment request to the Certifying Official.**
Certifying Official	**3.71.4**	**Receive adjustment request.**
Certifying Official	**3.71.5**	**Is request certifiable?** If yes, 3.71.6. If no, 3.71.19.

Certifying Official **3.71.6** **Certify adjustment request.**

If the request is certifiable, the Certifying Official certifies the adjustment request.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.71A	1.2.55A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies adjustment request.

Certifying Official **3.71.7** **Forward certified work request to Customer Service.**

Customer Service **3.71.8** **Receive certified work request.**

Customer Service **3.71.9** **Create diary transaction in UD/MIPS.**

Customer Service **3.71.10** **Forward diary transaction in UD/MIPS.**

Certifying Official **3.71.11** **Receive diary transaction in UD/MIPS.**

Certifying Official **3.71.12** **Is diary transaction certified?**

If yes, go to 3.71.13. If no, go to 3.71.16.

Certifying Official **3.71.13** **Certify diary transaction in UD/MIPS.**

If diary transaction is certified, Certifying Official certifies diary transaction in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.71B	1.2.55B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transaction in UD/MIPS

Certifying Official **3.71.14** **Finalize the validated diary transaction in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.71C	1.2.55C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons. Risk of Potential Misstatement: Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the diary transaction request in UD/MIPS.

Certifying Official **3.71.15** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official **3.71.16** **Forward rejected diary transaction request to Customer Service in UD/MIPS.**

If the diary transaction is not certified, the Certifying Official forwards the rejected diary transaction request to Customer Service in UD/MIPS.

Customer Service **3.71.17** **Receive rejected diary transaction request.**

Customer Service **3.71.18** **Perform corrective action.**

Go to 3.71.10.

Certifying Official **3.71.19** **Forward rejected request to the Preparer.**

If the request is not certified, the Certifying Official forwards the rejected request to the Preparer.

Preparer **3.71.20** **Receive rejected request.**

Preparer **3.71.21** **Perform corrective action on rejected request.**

Go to 3.71.3

3.72 Enlisted Promotion – Non-Commissioned Officer (NCO)

OWNER **STEPS**

Personnel Clerk **3.72.1** **Post composite score to member's record.**

Personnel Clerk **3.72.2** **Verify composite score for correctness.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.72A	1.2.56A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Personnel Clerk verifies that the composite score correct.

Personnel Clerk **3.72.3** **Is composite score correct?**

If yes, go to 3.72.4. If no, go to 3.72.5.

Personnel Clerk **3.72.4** **Perform Promotion Recommendation Status.**

If the composite score is correct, perform the Promotion Recommendation Status process. This process ends.

Personnel Clerk **3.72.5** **Correct data and request composite score to be recomputed.**

If the composite score is not correct, the Personnel Clerk corrects data and requests composite score to be recomputed in MCTFS.

Personnel Clerk **3.72.6** **Update training, education, or personnel info (refer to training process flows).**

Personnel Clerk **3.72.7** **Re-compute composite score with updated data.**

Personnel Clerk **3.72.8** **Create corrected entries in UD/MIPS.**

Personnel Clerk **3.72.9** **Forward corrected entries to the Certifying Official via UD/MIPS.**

Certifying Official **3.72.10** **Receive corrected entries in UD/MIPS.**

Certifying Official **3.72.11** **Validate entries.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.72B	1.2.56B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Officials validates entries in UD/MIPS.

Certifying Official **3.72.12** **Are entries certifiable?**

If yes, go to 3.71.13. If no, go to 3.71.22.

Certifying Official **3.72.13** **Certify corrected entries.**

If the entries are certifiable, the Certifying Official certifies the entries. Go to 3.72.14 and 3.72.15.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.72C	1.2.56C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Promotions authorized without proper approval.	Certifying Officials certifies corrected entries in UD/MIPS.

Certifying Official	**3.72.14**	**Perform Promotion Recommendation Status.** Perform the Promotion Recommendation Status process. This process ends.
HQMC	**3.72.15**	**Determine allocation for Non-Commissioned Officer (NCO) promotion by MOS, component and rank.**
HQMC	**3.72.16**	**Release message and record cutting score by MOS, component, and rank in MCTFS.**
HQMC	**3.72.17**	**Post select grade based on cutting and composite score comparison.**
Personnel Clerk	**3.72.18**	**Retrieve list of NCO promotion selection.**
HQMC	**3.72.19**	**Forward list to Commander.**
Personnel Clerk	**3.72.20**	**Receive the NCO promotion selection.**
Personnel Clerk	**3.72.21**	**Perform Final Promotion Decision.** Perform the Final Promotion Decision process. This process ends.
Certifying Official	**3.72.22**	**Forward corrected entries to the personnel clerk for corrective action.** If the entries are not certified, the Certifying Official forwards the rejected entries to the Personnel Clerk for corrective action in UD/MIPS.
Personnel Clerk	**3.72.23**	**Receive rejected "re-compute composite score" entries in UD/MIPS.**
Personnel Clerk	**3.72.24**	**Perform corrective action to the "re-compute composite score" entry in UD/MIPS.** Go to 3.72.9.

3.73 Promotion Recommendation Status

OWNER	STEPS	
Personnel Clerk	**3.73.1**	**Extract eligible Marines for promotion recommendation from selection board.**
Personnel Clerk	**3.73.2**	**Forward list of eligible Marines for promotion recommendation to the Commander.**
Commander	**3.73.3**	**Receive list of eligible Marines.**
Commander	**3.73.4**	**Verify Marines eligible for promotion.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.73A	1.2.57A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Commander verifies Marines eligible for promotion.

Commander **3.73.5** **Is Marine recommended for promotion?**

If yes, go to 3.73.6. If no, go to 3.73.8.

Commander **3.73.6** **Recommend selected Marines for promotion.**

If the Marine is recommended for promotion, the Commander recommends selected Marines for promotion.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.73B	1.2.57B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Promotions authorized without proper approval.	Commander recommends selected Marines for promotion.

Commander **3.73.7** **Perform Final Promotion Decision.**

Perform the Final Promotion Decision process. This process ends.

Commander **3.73.8** **Forward "not recommended" list to personnel clerk.**

If the Marine is not recommended for promotion, the Commander forwards "not recommended" list to Personnel Clerk.

Personnel Clerk **3.73.9** **Receive "not recommended" list.**

Personnel Clerk **3.73.10** **Create "not recommended" entry in UD/MIPS.**

Personnel Clerk **3.73.11** **Forward "not recommended" entry to certifying office in UD/MIPS.**

Certifying Official **3.73.12** **Receive "not recommended" entry in UD/MIPS.**

Certifying Official **3.73.13** **Validate "not recommended" entry in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.73C	1.2.57C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Official validates "not recommended" entry in UD/MIPS

Certifying Official **3.73.14** **Is entry certified?**

If yes, go to 3.73.15. If no, go to 3.73.16.

Certifying Official **3.73.15** **Certify "not recommended" entry in UD/MIPS.**

If the entry is certified, the Certifying Official certifies "not recommended entry in UD/MIPS. This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.73D	1.2.57D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Official certifies "not recommended" entry in UD/MIPS.

Certifying Official **3.73.16** **Forward rejected "not recommended" entry to personnel clerk in UD/MIPS.**

If the entry is not certified, the Certifying Official forwards rejected "not recommended" entry to Personnel Clerk in UD/MIPS.

Personnel Clerk **3.73.17** **Receive rejected "not recommended" entry in UD/MIPS.**

Personnel Clerk **3.73.18** **Remove rejected "not recommended" entry in UD/MIPS.**

This process ends.

3.74 Final Promotion Decision

OWNER **STEPS**

Personnel Clerk **3.74.1** **Receive "select grade" list from selection board.**

Personnel Clerk **3.74.2** **Forward "select grade" list to the Commander.**

Commander **3.74.3** **Receive select grade list.**

Commander **3.74.4** **Review final promotion list.**

The Commander reviews final promotion list to determine if names need to be removed.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.74A	1.2.58A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Commander reviews final promotion list to determine if names need to be removed.

Commander **3.74.5** **Do names need to be removed?**

If yes, go to 3.74.6. If no, this process ends.

Commander **3.74.6** **Annotate the names that need to be removed.**

If names need to be removed, the Commander annotates the names that need to be removed.

Commander **3.74.7** **Forward "select grade" list to the Personnel Clerk.**

Personnel Clerk **3.74.8** **Receive "select grade" list.**

Personnel Clerk **3.74.9** **Record "will not promote" members on list in UD/MIPS.**

Personnel Clerk **3.74.10** **Forward "will not promote" members list in UD/MIPS.**

Certifying Official **3.74.11** **Receive "will not promote" list in UD/MIPS.**

Certifying Official **3.74.12** **Validate "will not promote" list in UD/MIPS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.74B	1.2.58B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Official validates "will not promote" list in UD/MIPS.

Certifying Official **3.74.13** **Is "will not promote" list accepted or rejected?**

If accepted, go to 3.74.14. If rejected, go to 3.74.17.

Certifying Official **3.74.14** **Certify 'will not promote' list in UD/MIPS.**

If the 'will not promote' list is accepted, the Certifying Official certifies "will not promote list" in UD/MIPS.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC3.74C	1.2.58C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Official certifies "will not promote" list in UD/MIPS.

Certifying Official **3.74.15** **Perform UDMIPS/MCTFS Interface.**

Perform the UDMIPS/MCTFS interface process. This process ends.

Certifying Official **3.74.16** **Perform 'What type of Enlisted Promotion'.**

Perform the 'What type of Enlisted Promotion' process. This process ends.

Certifying Official **3.74.17** **Forward rejected "will not promote" list in UD/MIPS.**

If the 'will not promote' list is rejected, the Certifying Official forwards rejected "will not promote" list to the Personnel Clerk in UD/MIPS.

Personnel Clerk **3.74.18** **Receive the rejected "will not promote" list.**

Personnel Clerk	**3.74.19**	**Perform appropriate action to correct the "will not promote" list.** Go to 3.74.2.

3.75 Enlisted Promotion – Board for Corrections of Naval Records (BCNR)

OWNER	**STEPS**	
Marine	**3.75.1**	**Submit request for adjustment of Date of Rank (DOR) to CMC.**
The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)	**3.75.2**	**Receive the adjustment request.**
The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)	**3.75.3**	**Determine if Board of Correction of Naval Records (BCNR) action is required.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.75A	1.2.60A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Promotions authorized without proper approval.	Commandant of Marine Corps Officer Promotion Section (CMC MMPR) determines if Board of Correction of Naval Records (BCNR) action is required.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)	**3.75.4**	**Is BCNR action required?** If action is required then go to 3.75.4. If action is not required, then go to 3.75.15.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)

3.75.5 Notify the Marine to complete Record Application.

If correction action is required, the CMC MMPR notifies the Marine to complete the Record Application. The record application used is the Application for Correction of Military Record (Form DD0149)

Marine

3.75.6 Marine completes form Record Application.

Marine

3.75.7 Submit Record Application to BCNR via CMC.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)

3.75.8 Receive Record Application.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)

3.75.9 Endorse Record Application.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.75B	1.2.60C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Promotions authorized without proper approval.	Commandant of Marine Corps Officer Promotion Section (CMC MMPR) endorses form DD 0149.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR)

3.75.10 Forward Record Application to BCN.

BCNR

3.75.11 Receive Record Application.

BCNR **3.75.12** **Is Record Application accepted or rejected?**

If form DD 0149 is accepted then go to 3.75.13. If the form is rejected then go to 3.75.15.

BCNR **3.75.13** **Accept the Record Application.**

If the form is accepted, the BCNR accepts the form DD 0149.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.75C	1.2.60B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Board of Correction of Naval Records (BCNR) accepts the form DD 0149.

BCNR **3.75.14** **Direct CMC/DFAS to correct DOR/ pay allowance.**

This process ends.

BCNR **3.75.15** **Notify all personnel involved of the rejected request.**

If the form is rejected, the BCNR notifies all personnel involved of the rejected request. This process ends.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR) **3.75.16** **Adjust DOR.**

If corrective action is not required, the CMC MMPR adjusts the DOR.

The Commandant of Marine Corps Officer Promotion Section (CMC MMPR) **3.75.17** **Notify the command with required action.**

This process ends.

3.76 Enlisted Promotion – Staff Non – Commissioned Officer (SNCO)

OWNER	STEPS	
HQMC	**3.76.1**	**Release message of promotion selection board results.**
HQMC	**3.76.2**	**Record promotion selection in MCTFS.**
HQMC	**3.76.3**	**Forward notification to Personnel Administration via Diary Feedback Report (DFR) transfer between MCTFS and UD/MIPS.**
Personnel Administration	**3.76.4**	**Receive DFR in UD/MIPS.**
Personnel Administration	**3.76.5**	**Forward DFR to Commander in UD/MIPS.**
Commander	**3.76.6**	**Receive the DFR.**
Commander	**3.76.7**	**Is promotion selection is accepted or rejected?** If the promotion selection is accepted 3.76.13 and 3.76.14. If the promotion select is rejected go to 3.76.8.
Commander	**3.76.8**	**Contact HQMC for disposition instructions.** If the promotion selection is rejected, the Commander contacts HQMC for disposition instructions.
Commander	**3.76.9**	**Prepare grade selection deletion/abeyance.**
Commander	**3.76.10**	**Forward grade selection deletion/ abeyance correspondence to HQMC.**
HQMC	**3.76.11**	**Receive grade selection/deletion/abeyance correspondence.**
HQMC	**3.76.12**	**Performs selection, deletion or abeyance.** This process ends.

Commander **3.76.13** **Accept promotion selection.**

If the promotion selection is accepted, the Commander accepts the promotion selection. This process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.76A	1.2.61A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Commander accepts promotion selection in UD/MIPS.

HQMC **3.76.14** **Identify monthly allocation.**

As the promotion is accepted, HQMC also identifies monthly allocation.

HQMC **3.76.15** **Record junior seniority number.**

HQMC **3.76.16** **UD/MIPS uploads diary entries.**

Manpower Information Systems Support Office (MISSO) **3.76.17** **Collect data from the entire region.**

Manpower Information Systems Support Office (MISSO) **3.76.18** **Batch data from the entire region.**

Manpower Information Systems Support Office (MISSO) **3.76.19** **UD/MIPS interfaces with MCTFS at night, five times a week.**

HQMC **3.76.20** **MCTFS compares junior seniority number to member seniority number.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.76B	1.2.61B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	MCTFS compares junior seniority number to member seniority number.

HQMC **3.76.21** **MCTFS posts a select grade effective date to generate new DFR.**

This process goes to 1.2.61.3.

3.77 Enlisted Promotion – Request Remedial Promotion

OWNER **STEPS**

Personnel Clerk **3.77.1** **Receive remedial promotion package.**

Personnel Clerk **3.77.2** **Determine if the remedial promotion package is accepted or rejected.**

Personnel Clerk **3.77.3** **Is remedial promotion package accepted or rejected?**

If the remedial promotion package is accepted, then go to 3.77.4.
If the remedial promotion package is rejected, this process ends.

Personnel Clerk **3.77.4** **Accept remedial promotion package.**

If the remedial promotion package is accepted, the Personnel Clerk accepts the remedial promotion package.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.77A	1.2.62A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Personnel Clerk accepts the remedial promotion package.

Personnel Clerk **3.77.5** **Forward remedial promotion package to Certifying Official.**

Certifying Official **3.77.6** **Receive remedial promotion package.**

Certifying Official **3.77.7** **Validate the remedial promotion package.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.77B	1.2.62B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Personnel Clerk accepts the remedial promotion package.

Certifying Official **3.77.8** **Is the remedial promotion package is certifiable?**

If the promotion package is certifiable then go to 3.77.9. The promotion package is not certified then goes to 3.77.16.

Certifying Official **3.77.9** **Certify remedial promotion package.**

If the package is certifiable, the Certifying Official certifies the remedial promotion package.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.77C	1.2.62C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	Certifying Official certifies remedial promotion package.

Certifying Official **3.77.10** **Forward accepted remedial promotion package to HQMC.**

HQMC **3.77.11** **Receive remedial promotion package.**

HQMC **3.77.12** **Is remedial promotion package is acceptable or rejected?**

If the remedial promotion package is acceptable then go to 3.77.13. If the remedial promotion package is rejected then go to 3.77.15.

HQMC **3.77.13** **Accept remedial promotion package.**

If the remedial promotion is acceptable, HQMC accepts remedial promotion package.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.77C	1.2.62D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	HQMC accepts remedial promotion package.

HQMC **3.77.14** **Create entries in UD/MIPS.**

HQMC **3.77.15** **Forward rejected remedial promotion package to the certifying official.**

If the remedial promotion is rejected, HQMC forwards rejected remedial promotion package to the Certifying Official.

Certifying Official **3.77.16** **Forward rejected remedial promotion package to the Personnel Clerk.**

If the package is not certified, the Certifying Official forwards the rejected remedial promotion package to the Personnel Clerk.

Personnel Clerk **3.77.17** **Receive rejected remedial promotion package.**

Personnel Clerk **3.77.18** **Perform corrective action.**

The Personnel Clerk performs correction action on the rejected remedial promotion package. This process goes to 3.77.5.

3.78 Enlisted Promotion – Meritorious – Staff Non – Commissioned Officer (SNCO)

OWNER **STEPS**

HQMC **3.78.1** **Receive the promotion package from final promotion decision.**

HQMC **3.78.2** **Review the promotion package.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.78A	1.2.63A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Invalid promotions are authorized.	HQMC reviews the promotion package.

HQMC **3.78.3** **Is promotion package accurate?**

If it is accurate then go to 3.78.4. If the promotion package is inaccurate then go to 3.78.5.

HQMC **3.78.4** **Return the package to the appropriate personnel.**

If the promotion package is not accurate, HQMC returns the package to the appropriate personnel. This process ends.

HQMC **3.78.5** **Approve the promotion package.**

If the promotion package is accurate, HQMC approves the promotion package.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.78B	1.2.63B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account. Risk of Potential Misstatement: Promotions authorized without proper approval.	HQMC approves promotion package.

HQMC **3.78.6** **Promote Marine and notify commanding officer via DFR.**

Commanding Officer **3.78.7** **Receives the promotion notification in UD/MIPS.**

Commanding Officer **3.78.8** **Forward promotion notifications to the Personnel Clerk via UD/MIPS.**

This process ends.

3.79 Enlisted Promotion – Enlisted to Officer Conversion

OWNER **STEPS**

HQMC **3.79.1** **Receive applicant's package for officer conversion.**

HQMC **3.79.2** **Convene board to select Marines for commissioning.**

HQMC **3.79.3** **Release board results via MARADMIN.**

Go to 3.79.4 and 3.79.14.

Promotion Clerk **3.79.4** **Receive promotion list.**

Promotion Clerk **3.79.5** **Create entries in UD/MIPS.**

Promotion Clerk **3.79.6** **Forward entries for review in UD/MIPS.**

Certifying Official **3.79.7** **Receives entries in UD/MIPS.**

Certifying Official **3.79.8** **Validate entries in UD/MIPS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.79A	1.2.64A	Controls are in place to ensure that all obligations incurred are input and processed. Risk of Potential Misstatement: Personnel data is invalid.	Certifying Official validates entries in UD/MIPS.

Certifying Official **3.79.9** **Is corrective action needed?**

If corrective action is needed go to 3.79.11. If corrective action is not needed go to 1.2.64.10.

Certifying Official **3.79.10** **Certify entries in UD/MIPS.**

If corrective action is not needed, the Certifying Official certifies entries in UD/MIPS. This process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.79B	1.2.64B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement: Personnel data is invalid.	Certifying Official certifies entries in UD/MIPS.

Certifying Official **3.79.11** **Forward entries to promotion clerk in UD/MIPS.**

If corrective action is needed, the Certifying Official forwards entries to Promotion Clerk in UD/MIPS.

Promotion Clerk **3.79.12** **Receive entries in UD/MIPS.**

Promotion Clerk	**3.79.13**	**Perform corrective action on entries in UD/MIPS.** Go to 3.79.6.
Marine	**3.79.14**	**Receive notification of appointment via MARADMIN.**
Marine	**3.79.15**	**Receive appointment and promotion.** This process ends.

3.80 Personnel Administration

OWNER	STEPS	
Personnel Clerk	**3.80.1**	**Receive source documentation.**
Personnel Clerk	**3.80.2**	**Create entries in UD/MIPS using source documentation.**
Personnel Clerk	**3.80.3**	**Forwards entries for review in UD/MIPS.**
Personnel Clerk	**3.80.4**	**Is entry is an officer promotion or other?** If the entry is an officer promotion go to 3.80.12. If the entry is other then go to 3.80.5.
Reviewing Clerk	**3.80.5**	**Receive entries in UD/MIPS**. If the entry is other, the Reviewing Clerk receives entries in UD/MIPS.

Reviewing Clerk **3.80.6** **Review entries in UD/MIPS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.80A	1.2.65A	Controls are in place to ensure that all obligations incurred are input and processed. Risk of Potential Misstatement: Personnel data is invalid.	Reviewing Clerk reviews entries in UD/MIPS.

Reviewing Clerk **3.80.7** **Is corrective action required?**

If corrective action is required then go to 3.80.8. If corrective action is not required then go to 3.80.11.

Reviewing Clerk **3.80.8** **Forward entries to the personnel clerk in UD/MIPS.**

If corrective action is required, the Reviewing Clerk forwards entries to the Personnel Clerk in UD/MIPS.

Personnel Clerk **3.80.9** **Receive entries in UD/MIPS**

Personnel Clerk **3.80.10** **Perform corrective action in UD/MIPS.**

Go to 3.80.3.

Reviewing Clerk **3.80.11** **Forward reviewed entries to the certifying official in UD/MIPS.**

If corrective action is not required, the reviewing clerk forwards reviewed entries to the certifying official in UD/MIPS.

Certifying Official **3.80.12** **Receive entries in UD/MIPS.**

Certifying Official **3.80.13 Validate entries in UD/MIPS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.80B	1.2.65B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement: Personnel data is invalid.	Certifying Officials validates entries in UD/MIPS.

Certifying Official **3.80.14 Is corrective action required?**

If yes, go to 3.80.16. If no, go to 3.80.15.

Certifying Official **3.80.15 Certify entries in UD/MIPS.**

If corrective action is not required, the Certifying Official certifies entries in UD/MIPS. This process ends.

Certifying Official **3.80.16 Forward entries to the personnel clerk.**

If corrective action is required, the Certifying Official forward entries to the Personnel Clerk. This process goes to 3.80.9.

3.81 UD/MIPS MCTFS Interface

OWNER	STEPS	
Unit	**3.81.1**	**UD/MIPS uploads diary entries.**
Manpower Information Systems Support Office (MISSO)	**3.81.2**	**Collect data from the entire region.**
Manpower Information Systems Support Office (MISSO)	**3.81.3**	**Batch data from the entire region within UD/MIPS.**
Manpower Information Systems Support Office (MISSO)	**3.81.4**	**UD/MIPS interfaces with MCTFS at night, five times a week.**

Manpower Information Systems Support Office (MISSO)

3.81.5 MCTFS validates UD/MIPS entries.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.81A	1.2.66A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement: Invalid payroll entries are processed and recorded.	MCTFS validates UD/MIPS entries.

Manpower Information Systems Support Office (MISSO)

3.81.6 MCTFS generates feedback report.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.81B	1.2.66B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Invalid payroll entries are processed and recorded.	MCTFS generates feedback report showing invalid entries.

Manpower Information Systems Support Office (MISSO)

3.81.7 Are entries accepted or rejected?

If MCTFS accepts entries go to 3.81.8. If MCTFS rejects entries go to 3.81.9.

Manpower Information Systems Support Office (MISSO)

3.81.8 MCTFS records valid UD/MIPS entries.

If the entries are accepted, MCTFS records valid UD/MIPS entries. Simultaneously the accepted entries are recorded in a report along with the rejected entries, and the process ends and goes to 3.81.9.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.81C	1.2.66C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement: Payroll entries are inaccurately recorded.	MCTFS records valid UD/MIPS entries.

Manpower Information Systems Support Office (MISSO)

3.81.9 MCTFS generates report on all entries.

If the entries are rejected, MCTFS generates report on all entries.

Manpower Information Systems Support Office (MISSO)

3.81.10 Is the report for RFF or other?

If the report is for RFF go to 3.81.32. If the report is for another department/command then go to 3.81.11. RFF is the USMC Finance program which oversees all matters relating to finance (pay, travel, disbursing), finance related information systems, and the accession, training, promotion and assignment of the Marines.

Manpower Information Systems Support Office (MISSO)

3.81.11 Create DFR in MCTFS.

If the report is for other, MCTFS creates a diary feedback report (DFR).

Manpower Information Systems Support Office (MISSO)

3.81.12 Forward DFR to personnel clerk in MCTFS.

Personnel Clerk

3.81.13 Receive DFR within UD/MIPS.

Personnel Clerk **3.81.14 Perform corrective actions on errors within the DFR in UD/MIPS.**

If rejected entries are other, the Personnel Clerk performs corrective actions on errors within the DFR in UD/MIPS.

Personnel Clerk **3.81.15 Is corrective action sent to Reviewing Clerk or Certifying Official?**

If the DFR is sent to the Reviewing official then go to 3.81.16. If the DFR is sent to the Certifying Official then go to 3.81.31.

Personnel Clerk **3.81.16 Forward corrected entries to Reviewing Clerk in UD/MIPS.**

If the DFR is sent to the Reviewing official, the Personnel Clerk forwards corrected entries to Reviewing Clerk in UD/MIPS.

Reviewing Clerk **3.81.17 Receive corrected entries in UD/MIPS.**

Reviewing Clerk **3.81.18 Review corrected entries in UD/MIPS.**

Reviewing Clerk **3.81.19 Validate corrected entries.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.81D	1.2.66D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Invalid payroll entries are processed and recorded.	Reviewing Clerk validates corrected entries in UD/MIPS.

Reviewing Clerk **3.81.20 Is further corrective action is required?**

If further corrective action is required then go to 3.81.29. If further corrective action is not required then go to 3.81.21.

Reviewing Clerk **3.81.21 Forward entries to Certifying Official in UD/MIPS.**

If further corrective action is not required, the Reviewing Clerk forwards the entries to the Certifying Official in UD/MIPS.

Certifying Official **3.81.22 Receive forwarded entries.**

Certifying Official **3.81.23 Validate corrected entries in UD/MIPS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.81E	1.2.66E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Invalid payroll entries are processed and recorded.	Certifying Official validates corrected entries in UD/MIPS.

Certifying Official **3.81.24 Is further corrective action required?**

If further corrective action is required then go to 3.81.26. If further corrective action is not required then go to 3.81.25.

Certifying Official **3.81.25 Certify entries in UD/MIPS.**

If further action is not required, the Certifying Official certifies entries in UD/MIPS. The process goes to 3.81.1.

Certifying Official **3.81.26 Forward entries to Personnel Clerk/ Customer Service in UD/MIPS.**

If further action is required, the Certifying Official forwards entries to the Personnel Clerk/ Customer Service in UD/MIPS.

Personnel Clerk/ Customer Service **3.81.27 Receive rejected entries in UD/MIPS.**

Personnel Clerk/ Customer Service **3.81.28 Are rejected entries for RFF or other?**

If the rejected entries are for RFF then go to 3.81.35. If the rejected entries are for another department of command then go to 3.81.14.

Reviewing Clerk **3.81.29 Forward entries to Personnel Clerk in UD/MIPS.**

If the Reviewing clerk determines if corrective action is required, the Reviewing Clerk forwards entries to the Personnel Clerk in UD/MIPS.

Personnel Clerk	**3.81.30**	**Receive rejected entries in UD/MIPS.** Go to 3.81.14.
Personnel Clerk	**3.81.31**	**Forward corrected entries to Certifying Official in UD/MIPS.** If the DFR goes to the Certifying Official, the Personnel Clerk forwards corrected entries to Certifying Official in UD/MIPS. Go to 3.81.22.
Manpower Information Systems Support Office (MISSO)	**3.81.32**	**Create MECF in MCTFS.** If the report is for RFF, MISSO creates a Master Error Control File (MECF) in MCTFS.
Manpower Information Systems Support Office (MISSO)	**3.81.33**	**Forward MECF to RFF's Customer Service in MCTFS.**
Customer Service	**3.81.34**	**Receive MECF within UD/MIPS.**
Customer Service	**3.81.35**	**Perform corrective actions on errors within MECF in UD/MIPS.**
Customer Service	**3.81.36**	**Forward corrected entries to Certifying Official in UD/MIPS.** Go to 3.81.22.

3.82 MCTFS SABRS Interface

OWNER	STEPS	
DFAS	**3.82.1**	**MCTFS initiates the Update and Extract (U&E) on the 20th of the Month at Defense Finance and Accounting Service (DFAS).**
DFAS	**3.82.2**	**MCTFS U&E identifies the financial remarks at DFAS.**
DFAS	**3.82.3**	**MCTFS U&E assigns the sub-account at DFAS.**
DFAS	**3.82.4**	**MCTFS U&E assigns the funding function at DFAS.**

DFAS **3.82.5** **MCTFS U&E creates the financial interface file at DFAS.**

DFAS **3.82.6** **MCTFS U&E sends the financial file to SABRS at DFAS.**

DFAS **3.82.7** **SABRS records accrual Commitment – Obligation – Expense.**

Standard General Accounts affected are debit: 4611, 6400, 3107, and credit: 49011, 2213B, 5700.

Dr. 4611 – Uncomm/Unobl Allot – Dir Prog – Curr PRD XX
Cr. 49011 – Delivered Orders – Obl – Unpaid – Direct Prog XX
Dr. 6400 – Benefit Expense XX
Cr. 2213B – Employer Contrib and Payroll Taxes-Mil XX
Dr. 3107 – Unexpended Appropriations – Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.82A	1.2.67A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of Potential Misstatement: Payroll entries are inaccurately recorded.	MCTFS interfaces with SABRS to record accrual Commitment – Obligation - Expense (COE).

DFAS **3.82.8** **MCTFS initiates "soft" Update and Extract (U&E) on the 5th of the month.**

The "soft" U&E is to estimate for the following month (payroll liquated on the 15th) and correct pay discrepancies from the 20th of the month U&E.

DFAS **3.82.9** **SABRS adjusts accrual and records actual Commitment – Obligation – Expense.**

This process ends.

Standard General Accounts affected by SA1 are debit: 4611, and credit: 4710.

Dr. 4611 – Uncomm/Unobl Allot – Dir Prog – Curr PRD XX
Cr. 4710 – Outstanding Commitments – Direct Prog XX

Standard General Accounts affected by SA2 are debit: 4710, and credit: 48011

Dr. 4710 – Outstanding Commitments – Direct Prog XX
Cr. 48011 – Undel Orders – Obl – Unpaid – Direct Prog XX

Standard General Accounts affected by SA3 are debit: 48011, 6400, 3107 and credit: 49011, 2213B, 5700

Dr. 48011 – Undel Orders – Obl – Unpaid – Direct Prog XX
Cr. 49011 – Delivered Orders – Obl – Unpaid – Dir Prog XX
Dr. 6400- Benefit Expense XX
Cr. 2213B – Employer Contrib Payroll Taxes - Mil XX
Dr. 3107 – Unexpended Appropriations - Used XX
Cr. 5700 – Expended Appropriations XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 3.82B	1.2.67B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of Potential Misstatement: Payroll entries are inaccurately recorded.	SABRS adjusts accrual and records actual Commitment – Obligation - Expense (COE).

Acronym Glossary

Acronym	Acronym Expansion
ALD	Sub allotment Recipient Authority Direct (DIC within in SABRS)
AL3	Allotment Recipient Authority Direct (DIC within in SABRS)
AL5	Work Center Recipient Authority (DIC within in SABRS)
AMC	Airborne Mobility Command
AR	Allotment Recipients
ARI	Allotment Recipient ID
ASN	Assistant Secretary of the Navy
BEA	Budget Execution Activities
BESA	Budget Execution Sub-Activity
DCPDS/MODERN	Defense Civilian Personnel Data Systems Modern
DCPS	Defense Civilian Pay System
DFAS-KC	Defense Finance Accounting Service - Kansas City
DJT	Detail Journal Transaction
DoD	Department of Defense
DON	Department of the Navy
DSCP	Defense Supply Center Philadelphia
FADs	Funding Allocation Documents
FAS	Fuel Automated System
FMB	Financial Management Branch
HQMC	Headquarters, Marine Corps
HRO	Human Resources Office
KYLOC	Kentucky Logistics Operation Center
LOA	Line of Accounting
MARFORRES	Marine Forces Reserve
MR&A	Marine Corps Manpower and Reserve Affairs
MRE	Meal, Ready-to-Eat
MRI	Major Recipient ID

Acronym	Acronym Expansion
MSC	Military Sealift Command
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
OTX	Bea/Besa Authorization Express
OTX1	Budget Execution Activity Authorization
OTX2	Budget Execution Sub-Activity Authorization
PBAS-FD	Program Budget Allocation System – Funding Documents
RFM	Military Personnel Branch
ROICC/ NAVFAC	Resident Officer in Charge of Construction/Naval Facilities Engineering Command
ROWS	Reserve Order Writing System
SABRS	Standard Accounting, Budgeting Reporting System
SDN	Standard Document Number
SLDCADA	Standard Labor Data Collection and Distribution Application
SPS	Standard Procurement System
SR	Sub-Allotment Recipients
TEEP	Training Effectiveness Evaluation Plan
TMO	Transportation Management Office

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Liquidation (Accounts Payable)
Process Description:	The Accounts Payable Process (Note: The Accounts Payable process is derived from the Expense process.) Accounts Payable derived flows include: Commit Funds, Create Obligation, Post Expense/Create Accounts Payable and Perform Liquidation.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Defense Finance and Accounting Service Federal Reserve Bank US Treasury Department of the Navy
Laws, Regulations, Policies and Procedures:	DOD Financial Management Regulations (FMR) 7000.14-R US Marine Corps MCO 7300.21 OMB Circular A-123, Management's Responsibility For Internal Control Financial Guidebook For Commanders NAVMC 2664 Treasury's Update To The Budgetary Accounting Guide Standards For Internal Control In The Federal Government GAO/AIMD-00-21.3.1 Systems And Internal Controls Guidance 31USC3512

Information Systems Relevant to the Process	
System Name	**Description**
CAPS-W	Computerized Accounts Payable for Windows (CAPS-W) is a micro-computer based program designed to automate the many processes associated with Vendor Pay Operations. It calculates entitlements and facilitates compliance with the Prompt Payment Act to reduce interest paid, discounts lost, and personnel overtime costs.
CitiDirect	Citibank's On-Line Banking System
DAAS	Defense Automatic Addressing System (DAAS) is operated by DAASC.
DAASC	Defense Automatic Addressing System Center (DAASC) designs, develops, and implements logistics solutions that improve customers' requisition processing and logistics management processes world wide.
DCAS	Defense Cash Accountability System (DCAS) is the single cash accountability system for the DoD linking financial activities under one seamless architecture. When fully deployed, DCAS

Information Systems Relevant to the Process	
	will cancel the need to re-engineer multiple disparate systems by replacing the systems and building replacement capability and enhanced functionality in DCAS. Cash accountability is the reporting of disbursements, reimbursements, deposits, and receipts to the US Treasury, as well as other transactions, which would impact the Status of Funds (SoF) to the US Treasury.
DCPS	Defense Civilian Pay System (DCPS) is the standard payroll system for use by all DoD activities paying civilian employees. The system maintains pay and leave entitlement records, deductions and withholdings, time and attendance data and other pertinent employee personnel data. It also includes functions for debt collection, disbursing and collection, and reports processing and reconciliation.
DEBX	The Department of Defense eBusiness Exchange (DEBX), the central processing point for all paperless financial transactions within the DoD.
DTS	The Defense Travel System (DTS) provides DoD travelers with completely automated travel planning and reimbursement capabilities.
E&C	Expenditures & Collections (E&C) is a vouchering system used by MCTFS to voucher military payroll and other disbursements and collections.
GCPC	Government-wide Commercial Purchase Card is authorized for use in making and/or paying for purchases of supplies, services, or construction. The Government-wide commercial purchase card may be used by contracting officers and other individuals authorized by law or regulation.
IATS	Integrated Automated Travel System (IATS) is an automated travel system capable of doing computations and handling all types of travel settlement transactions, e.g., TDY, long-term travel, advances, and local travel.
IPAC Goals	The IPAC method of transferring funds between Federal agencies is a component of the U.S. Treasury Government On-line Link Service (GOALS), and is used primarily for funds transfer between Federal agencies.
IPAC	The Intra-Governmental Payment and Collection (IPAC) Systems primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.
PowerTrack	PowerTrack is an internet-based Business-to-Business payment system offered by the U.S. Bank.
SABRS	Standard Accounting, Budgeting and Reporting System (SABRS) is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct

Information Systems Relevant to the Process	
	automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.
SLDCADA	Standard Labor Data Collection And Distribution Application is a Naval Sea Systems Command (NAVSEA) developed Time and Attendance System that has been chosen as the Department of the Navy standard. SLDCADA is a timekeeping system that allows for centralized or distributed input, provides the capability to track civilian, military, as well as contractor labor hours against job order numbers for financial purposes, and hours against type hour codes for pay purposes.
SRD-1	The Standard Finance System Redesign Phase 1(SRD-1) receives data via interfaces from the accounting system and several entitlement systems, the Intra-governmental Payment and Collection System (IPAC) for Intra-governmental payments.
TMS	Transportation Management System (TMS) is a software system designed to manage transportation operations.
WAWF-RA	Wide Area Work Flow - Receipts and Acceptance (WAWF-RA) is a Paperless Contracting DoD-wide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting lifecycle. WAWF-RA supports DoD's efforts to reduce unmatched disbursements in the DoD receipt, acceptance, entitlement and payment process through data sharing and electronic processing.

Sub Process Narrative

4.1 Process Payment Request for Material and Services (WAWF-RA)

OWNER **STEPS**

DFAS- CO **4.1.1** **The WAWF-RA transmits payment request to CAPS-W.**

DFAS-CO **4.1.2** **DFAS-CO reviews payment request.**

DFAS-CO determines if the payment request passes CAPS-WAWF edits.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.1A	1.4.2A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	CAPS-W receives payment request from WAWF-RA and verifies that it matches contract (Materials/Services)

DFAS-CO **4.1.3** Does the payment request pass CAPS-WAWF edits? If yes, go to 4.1.4. If no, go to 4.1.7.

DFAS-CO **4.1.4** If the payment request passes CAPS-WAWF edits, CAPS-W stores payment request.

DFAS-CO **4.1.5** CAPS-W computes entitlement.

DFAS-CO **4.1.6** The DFAS-CO performs liquidation for materials and services. This process ends.

DFAS-CO **4.1.7** If the payment does not pass edits, DFAS-CO determines who is responsible for the error? If Requestor, go to 4.1.8. If Vendor, go to 4.1.9.

DFAS-CO **4.1.8** If the requestor is responsible for the error, the DFAS-CO follows up with Requestor.

Requestor **4.1.9** The Requestor takes corrective action to receiving report in WAWF-RA.

Requestor **4.1.10** The Requestor submits receiving report to DFAS via WAWF-RA. Process returns to 4.1.1.

DFAS-CO **4.1.11** If the vendor is responsible, the DFAS-CO follows up with Vendor.

Vendor **4.1.12** The Vendor takes corrective action to invoice in WAWF-RA.

Vendor **4.1.13** The Vendor submits invoice to DFAS via WAWF-RA. Process returns to 4.1.1.

4.2 Process Payment Request for Material and Services (non-WAWF)

OWNER **STEPS**

DFAS-CO **4.2.1** **The DFAS-CO receives invoice and receiving report via fax.**

DFAS-CO **4.2.2** **The DFAS-CO reviews the invoice and receiving report.**

DFAS-CO determines if the invoice and receiving report are accurate. If yes, go to 4.2.3. If no, go to 4.2.7.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.2A	1.4.3A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-CO validates that invoice and receiving report are filled out correctly and valid (Materials/Services)

DFAS-CO **4.2.3** **Is invoice and receiving report filled out accurately?**

If yes, go to 4.2.4. If no, go to 4.2.7.

DFAS-CO **4.2.4** **Enter data into CAPS-W.**

If the invoice/receiving report is filled out correctly, the DFAS-CO manually enters payment data into CAPS-W.

DFAS-CO **4.2.5** **Verify data in CAPS-W.**

The DFAS-CO verifies data in CAPS-W.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.2B	1.4.3B	Controls are in place to ensure that disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-CO verifies data into CAPS-W (Materials/Services)

DFAS-CO **4.2.6** **CAPS-W computes payment.**

DFAS-CO **4.2.7** **Perform Liquidation for Materials/Services.**

The DFAS-CO performs liquidation for materials/services. This process ends.

DFAS-CO **4.2.8** **Who is responsible for the error?**

If the invoice/receiving report is not filled out correctly, the DFAS-CO determines who is responsible for the error? If Requestor, go to 4.2.9. If Vendor, go to 4.2.12.

DFAS-CO **4.2.9** **Follow up with Requestor.**

If the Requestor is responsible for the error, the DFAS-CO follows up with Requestor.

Requestor **4.2.10** **Correct receiving report.**

The Requestor corrects receiving report.

Requestor **4.2.11** **Submit receiving report to DFAS-CO via fax.**

The Requestor submits receiving report to DFAS-CO via fax. Go to 4.2.1.

Vendor **4.2.12** **Follow up with vendor.**

If the Vendor is responsible for the error, the DFAS-CO follows up with the Vendor.

Vendor **4.2.13** **Correct invoice.**

The Vendor corrects invoice.

Vendor **4.2.14** **Submit invoice DFAS-CO via fax.**

The Vendor submits invoice to DFAS-CO via fax. Go to 4.2.1.

4.3 Process Payment for GCPC Monthly Invoice

OWNER **STEPS**

Citibank **4.3.1** **Send monthly statement to Cardholder.**

Citibank sends monthly statement to Cardholder.

Cardholder **4.3.2** **Receive monthly statement.**

The Cardholder receives monthly statement.

Cardholder **4.3.3** **Review statement in CitiDirect.**

The Cardholder reviews monthly statement in CitiDirect.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.3A	1.4.4A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Cardholder reviews statement in CitiDirect against purchase log (Materials/Services GCPC)

Cardholder **4.3.4** **Approve statement in CitiDirect.**

The Cardholder determines whether to approve monthly statement in CitiDirect. If yes, go to 4.3.5. If no, go to 4.3.14.

Cardholder **4.3.5** **Approve statement in CitiDirect.**

If the CitiDirect statement is approved, the Cardholder manually approves statement in CitiDirect.

Approving Official **4.3.6** **Review CitiDirect statement for all Cardholders in hierarchy.**

The Approving Official reviews CitiDirect statements for all Cardholders in his hierarchy.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.3B	1.4.4B	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Approving Official manually certifies monthly statement for cardholder in CitiDirect (Materials/Services GCPC)

Approving Official **4.3.7** **Is CitiDirect statement approved?**

The Approving Official determines whether to approve monthly statement in CitiDirect. If yes, go to 4.3.8. If no, go to 4.3.12.

Approving Official **4.3.8** **Certify monthly statement for Cardholder in CitiDirect.**

If the CitiDirect statement is approved, the Approving Official manually certifies monthly statement for Cardholder in CitiDirect.

Citibank **4.3.9** **CitiDirect generates record transaction file for verification.**

Citibank's CitiDirect generates a record transaction file (EDI 821) transaction and submits to CAPS-W.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.3C	1.4.4C	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	CitiDirect produces EDI821 transaction for verification.

Citibank **4.3.10** **Transaction interfaces with CAPS-W.**

CitiDirect transaction interfaces with CAPS-W.

DFAS-KC	**4.3.11**	**Perform liquidation of Materials/Services.** The DFAS-KC performs liquidation of materials/services. This process ends.
Approving Official	**4.3.12**	**Notify cardholder.** If CitiDirect statement is not approved, the Approving Official notifies the Cardholder of rejection.
Approving Official	**4.3.13**	**Take corrective action.** The Cardholder takes corrective action. Go to 4.3.3.
Cardholder	**4.3.14**	**Process correction in CitiDirect.** If the CitiDirect Statement is not approved, the Cardholder processes correction in CitiDirect such as adjusting the LOA for individual charges, or disputed charges. Go to 4.3.4.

4.4 Interdepartmental Bill Process

OWNERS	STEPS	
DFAS-KC	**4.4.1**	**Obtain IPAC disbursements.** The DFAS Kansas City (DFAS-KC) obtains the IPAC disbursements.
DFAS-KC	**4.4.2**	**What type of IPAC disbursement is being performed?** The DFAS-KC determines whether a pull or push IPAC disbursement is being performed. If pull go to 4.4.3. If push go to 4.4.19.
DFAS-KC	**4.4.3**	**Notify the performing the activity that USMC has available funds for payment.** If a pull disbursement, DFAS-KC notifies the performing activity that USMC has available funds for payment.
Performing Activity	**4.4.4**	**Initiate pull if disbursements in IPAC.** The performing activity initiates pull of liquidation in IPAC.
DFAS-KC	**4.4.5**	**Download IPAC report.** The DFAS-KC Disbursing downloads IPAC report.

DFAS-KC **4.4.6 Review collections pending.**

The DFAS-KC Disbursing reviews collections pending.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.4A	1.4.5A	Controls are in place to ensure that all disbursements are input and processed. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred.	DFAS-KC reviews collections pending based on IPAC report (Interdepartmental bills)

DFAS-KC **4.4.7 Distribute IPAC Wizard file to appropriate field accounting section.**

DFAS-KC Disbursing distributes IPAC wizard file to appropriate field accounting section.

DFAS-KC **4.4.8 Review supporting documentation.**

DFAS-KC field Accounting reviews supporting documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.4B	1.4.5B	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews supporting documentation (Materials/Services)

DFAS-KC **4.4.9 Enter additional data in IPAC Wizard.**

DFAS-KC Field Accounting enters additional data in IPAC Wizard and submits to disbursing. Go to 4.4.10 for uploading additional information.

DFAS-KC **4.4.10 Upload data from IPAC Wizard into IPAC Goals.**

DFAS-KC Disbursing uploads data from IPAC Wizard into IPAC goals.

DFAS-KC **4.4.11 IPAC updates the Treasury Department system.**

DFAS-KC **4.4.12 DFAS-KC downloads payments from IPAC and gets the treasury reference number.**

DFAS-KC **4.4.13 Load data from IPAC Wizard.**

DFAS-KC loads data from IPAC wizard with the treasury reference number into SRD-1 to create voucher.

DFAS-KC **4.4.14 SRD-1 transmits payment data to E&C.**

DFAS-KC **4.4.15 E&C reports payment to DCAS.**

DFAS-KC **4.4.16 DCAS reports payment to SABRS.**

Funds Manager/ Comptroller Personnel **4.4.17 SABRS records liquidation (DX0).**

Standard General Accounts affected are Intergovernmental: debit 49011, and 2111 and credit 49021, and 1012; public: debit 49011, and 2113 and credit 49021, and 1012.

Dr. 49011 – Delivered Orders – Obligations Unpaid	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 2111 – Accounts Payable – Government – Current	XX	
Cr. 1012 – Funds Disbursed		XX

Dr. 49011 – Delivered Orders – Obligations Unpaid	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 2113 – Accounts Payable – Public - Current	XX	
Cr. 1012 – Funds Disbursed		XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.4C	1.4.5C	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services GCPC)

Funds Manager/ Comptroller Personnel **4.4.18 The Funds Manager/Comptroller Personnel perform SABRS reconciliation.**

This process ends.

DFAS-KC **4.4.19 Enter data in IPAC Wizard.**

If a push disbursement, DFAS-KC field Accounting enters data in IPAC Wizard and submits to Disbursing.

4.5 Perform Liquidation of Transportation

OWNER **STEPS**

Traveler **4.5.1 Create payment request.**

Traveler **4.5.2 Is payment for Manual Travel, DTS Travel, or PowerTrack?**

The Traveler determines if payment is for manual travel, DTS travel or PowerTrack. If DTS travel go to 4.5.3. If manual travel go to 4.5.22. If PowerTrack go to 4.5.30.

Traveler **4.5.3 Is payment for airline or travel voucher?**

The Traveler determines if payment is used for airline tickets or travel voucher. If travel voucher go to 4.5.4. If airline tickets go to 4.5.13.

Traveler **4.5.4 Create voucher in DTS with digital signature.**

The Traveler manually creates voucher in DTS and signs with a digital signature.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5A	1.4.6A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Traveler manually creates travel voucher in DTS (digital signature by traveler) (Travel)

Approver **4.5.5 Approve Voucher?**

The Approver determines whether to approve voucher. If yes, go to 4.5.6. If no, go to 4.5.4.

Approver **4.5.6 Approve payment in DTS.**

If voucher approved, the Approver approves payment in DTS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5B	1.4.6B	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Approving Official determines whether to approve DTS travel voucher (Travel)

Approver **4.5.7 DTS interfaces payment data to CAPS-W through DEBX.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5C	1.4.6C	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office verifies travel claim based on hard copy orders (Travel)

TMO **4.5.8 CAPS-W computes entitlement.**

TMO **4.5.9 CAPS-W sends entitlement data to SRD-1.**

DFAS-KC **4.5.10 SRD-1 interfaces payment to DCAS.**

DFAS-KC **4.5.11 DCAS reports payment to SABRS.**

Funds Manager/ Comptroller Personnel

4.5.12 SABRS records liquidation (DX0).

Standard General Accounts affected are Intergovernmental: debit 49011, and 2111 and credit 49021, and 1012; public: debit 49011, and 2113 and credit 49021, and 1012. The process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5I	1.4.6I	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Travel)

Traveler

4.5.13 Submit DTS packet to DFAS-KC.

If payment is for airline, the Transportation Voucher Certification Branch (TVCB) resubmits tickets package to DFAS-KC.

DFAS-KC

4.5.14 Receive DTS tickets package via mail.

DFAS-KC receives DTS tickets package via mail.

DFAS-KC

4.5.15 Verify that hardcopy matches TMS.

DFAS-KC verifies that hardcopy matches TMS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5D	1.4.6D	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC verifies that hardcopy matches TMS (Travel)

DFAS-KC

4.5.16 Does the tickets package match TMS? If yes, go to 4.5.17. If no, go to 4.5.19

DFAS-KC

4.5.17 Authorize payment release in TMS.

If ticket package matches TMS, DFAS-KC authorizes payment release in TMS.

DFAS-KC **4.5.18** **TMS interfaces payment data to SRD-1.**

Go to 4.5.10.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5E	1.4.6E	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	TMS interfaces payment data to SRD-1(Travel).

DFAS-KC **4.5.19** **Contact TVCB.**

If the ticket does not match TMS, DFAS-KC contacts TVCB.

TVCB **4.5.20** **The TVCB reconciles invoice with travel card statement.**

TVCB **4.5.21** **The Traveler submits DTS package for airline tickets to DFAS-KC.**

Traveler **4.5.22** **Prepare travel claim package.**

If the payment is for manual travel, the Traveler prepares travel claim package.

Traveler **4.5.23** **Submit travel claim package to local disbursing office.**

The Traveler resubmits travel claim package to Local Disbursing Office.

Local Disbursing Office **4.5.24** **The Local Disbursing Office receives travel claim package.**

Local Disbursing Officer

4.5.25 Verify travel claim.

The Local Disbursing Office verifies travel claim based on hard copy orders.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5F	1.4.6F	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Officer verifies travel claim.

Local Disbursing Officer

4.5.26 Is the travel claim valid?

The Local Disbursing Office determines if the travel claim is valid. If yes, go to 4.5.27. If no, go to 4.5.29.

Local Disbursing Officer

4.5.27 Enter travel claim.

If the travel claim is valid, the Local Disbursing Office manually enters travel claim into IATS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5G	1.4.6G	Controls are in place to ensure that disbursements are entered accurately. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office manually enters travel claim into IATS (Travel)

Local Disbursing Officer

4.5.28 IATS interfaces payment to SRD-1.

Go to 4.5.10.

Local Disbursing Officer

4.5.29 Reject travel claim.

If the travel claim is invalid, the Local Disbursing Office rejects travel claim. This process ends.

DFAS-KC **4.5.30 Powertrack sends payment to CAPS-W through DEBX.**

If the Traveler payment is PowerTrack, then PowerTrack interfaces payment to CAPS-W through DEBX.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.5H	1.4.6H	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	PowerTrack sends payment to CAPS-W through DEBX (Transportation of Things)

4.6 Perform Allocation in SABRS

OWNER **STEPS**

Funds Manager/ Comptroller Personnel **4.6.1 Indentify needed allocation.**

The Funds Manager/Comptroller Personnel identify a need to record an allocation. Allocations are necessary for various reasons. They may be used to fix errors in financial information. They are used when commands wish to bill on bulk amounts but transfer costs to detail amounts afterwards. They can also be driven at headquarters e.g. to track the cost for the war on terrorism.

Funds Manager/ Comptroller Personnel **4.6.1 The Funds Manager/Comptroller Personnel identify the "from" and "to" data elements in SABRS.**

Funds Manager/ Comptroller Personnel **4.6.2 Record ALA transaction in SABRS.**

The Funds Manager/Comptroller Personnel manually record ALA transaction in SABRS.

Funds Manager/ Comptroller Personnel **4.6.3 SABRS records Commitment – Obligation – Expense – Liquidation (ALL COEL).**

Standard General Accounts affected for Civilian Labor are Intergovernmental: debit 4611, 3107, and 6111 and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6111 and credit 49021, 1012, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6111 – Personnel Compensation - Civilian	XX	
Cr. 5700 – Expended Appropriations		XX

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6111 – Personnel Compensation - Civilian	XX	
Cr. 5700 – Expended Appropriations		XX

Standard General Accounts affected for Travel/Transportation of Personnel are Intergovernmental: debit 4611, 3107, and 6116 and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6116 and credit 49021, 1012, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6116 – Travel and Transportation of Things	XX	
Cr. 5700 – Expended Appropriations		XX

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6116 – Travel and Transportation of Things	XX	
Cr. 5700 – Expended Appropriations		XX

Standard General Accounts affected for Transportation of Things are Intergovernmental: debit 4611, 3107, and 6117G and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6117P and credit 49021, 1012, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6117G – Transportation of Things, Government	XX	
Cr. 5700 – Expended Appropriations		XX

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6117P – Transportation of Things, Public	XX	
Cr. 5700 – Expended Appropriations		XX

Standard General Accounts affected for Contracts and Other Services are Intergovernmental: debit 4611, 3107, and 6120G and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6120P and credit 49021, 1012, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6120G – Other Services, Government	XX	
Cr. 5700 – Expended Appropriations		XX

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6120P – Other Services, Public	XX	
Cr. 5700 – Expended Appropriations		XX

Standard General Accounts affected for Supplies and Materials are Intergovernmental: debit 4611, 3107, and 6121G and credit 49021, 1012, and 5700; public: debit 4611, 3107, and 6121P and credit 49021, 1012, and 5700.

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6121G – Supplies and Materials, Government	XX	
Cr. 5700 – Expended Appropriations		XX

Dr. 4611 – Uncommitted / Unobligated Allotment	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 3107 – Unexpended Appropriations - Used	XX	
Cr. 1012 – Funds Disbursed		XX
Dr. 6121P – Supplies and Materials, Public	XX	
Cr. 5700 – Expended Appropriations		XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.6A	1.4.7A	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur	SABRS records an ALL Commitment – Obligation – Expense – Liquidation (COEL) (all transaction types)

Funds Manager/ Comptroller Personnel

4.6.5 The Funds Manager/Comptroller Personnel perform the SABRS reconciliation.

This process ends.

4.7 Payment of a Requested Advance

OWNER **STEPS**

Local Disbursing Office

4.7.1 The Local Disbursing Office receives the advance payment request.

Local Disbursing Office

4.7.2 Did Traveler use DTS or Paper travel request?

The Local Disbursing Office determines if the Traveler used DTS or Paper travel request (i.e., DD 1610). If Paper travel request, go to 4.7.3. If DTS, go to 4.7.14.

Local Disbursing Office

4.7.3 Receive travel request with approved travel advance.

If the Traveler used Paper travel request, the Local Disbursing Office receives DD 1610 with approved travel advance.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.7A	1.4.8A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Unauthorized travel may result in invalid gross cost to the government.	The Disbursing Office validates that the traveler submitted a paper travel request (i.e., DD 1610) with approved travel advance (Travel)

Local Disbursing Office

4.7.4 Verify travel advance.

The Local Disbursing Office verifies travel advance based on hard copy orders.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.7B	1.4.8B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement: Unauthorized travel may result in invalid gross cost to the government.	Travel advances require verification based on hard copy orders (Travel)

Local Disbursing Office

4.7.5 Is travel advance valid?

The Local Disbursing Office determines if the travel advance is valid. If yes, go to 4.7.6. If no, go to 4.7.12.

Local Disbursing Office

4.7.6 Enter approved request in IATS.

If travel advance is valid, the Local Disbursing Office manually enters approved request in IATS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.7C	1.4.8C	Controls are in place to ensure that disbursements are entered accurately. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur	Local Disbursing Office enters approved request in IATS (Travel)

Local Disbursing Office

4.7.7 IATS interfaces payment to SRD-1.

DFAS-KC

4.7.8 SRD-1 interfaces payment to DCAS.

DFAS-KC

4.7.9 DCAS interfaces payment to SABRS.

Funds Manager/ Comptroller Personnel

4.7.10 SABRS records liquidation advance (ADV).

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.7D	1.4.8D	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DTS releases an EDI transaction to SRD-1 for payment (Travel)

Funds Manager/ Comptroller

4.7.11 The Funds Manager/Comptroller personnel performs SABRS reconciliation.

This process ends.

Local Disbursing Office

4.7.12 Reject travel advance.

If travel advance is invalid the Local Disbursing Office rejects travel advance.

Local Disbursing Office

4.7.13 The Local Disbursing Office notifies the Traveler of rejected travel advance.

This process ends.

Local Disbursing Office

4.7.14 DTS release an EDI transaction to SRD-1 for payment.

If the traveler used DTS, DTS releases an EDI transaction to SRD-1 for payment. Go to 4.7.8.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.7E	1.4.8E	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur	SABRS records liquidation Advance (ADV) (Travel)

4.8 Perform Liquidation for Civilian Labor

OWNER **STEPS**

USMC Command

4.8.1 The USMC Command civilian employee completes SLDCADA bi weekly time and attendance sheet.

USMC Command

4.8.2 SLDCADA transmits time and attendance data to DCPS.

USMC Command

4.8.3 DCPS generates Gross Payroll File (GPF).

USMC Command

4.8.4 DCPS transmits Gross Payroll File (GPF) to SABRS.

Funds Manager/ Comptroller Personnel

4.8.5 SABRS reverses accrual (COE).

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.8A	1.4.9A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS reverses accrual

Funds Manager/ Comptroller Personnel

4.8.6 SABRS posts actual pay as Commitment – Obligation – Expense – Liquidation (COEL).

Standard General Accounts affected for Civilian Labor are Intergovernmental: debit 49021, 1012, and 5700 and credit 4611, 3107, and 6111; public: debit 49021, 1012, and 5700 and credit 4611, 3107, and 6111.

Dr. 49021 – Delivered Orders – Obligations	XX	
Cr. 4611 – Uncommitted / Unobligated Allotment		XX
Dr. 1012 – Funds Disbursed	XX	
Cr. 3107 – Unexpended Appropriations - Used		XX
Dr. 5700 – Expended Appropriations	XX	
Cr. 6111 – Personnel Compensation - Civilian		XX
Dr. 49021 – Delivered Orders – Obligations	XX	
Cr. 4611 – Uncommitted / Unobligated Allotment		XX
Dr. 1012 – Funds Disbursed	XX	
Cr. 3107 – Unexpended Appropriations - Used		XX
Dr. 5700 – Expended Appropriations	XX	
Cr. 6111 – Personnel Compensation - Civilian		XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.8B	1.4.9A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS posts actual pay as Commitment – Obligation – Expense – Liquidation (COEL) (Civilian Labor)

Funds Manager/ Comptroller Personnel

4.8.7 The Funds Manager/Comptroller personnel performs SABRS reconciliation.

This process ends.

4.9 Perform Liquidation for Business Expenses Incurred

OWNER **STEPS**

Local Disbursing Office

4.9.1 The Local Disbursing Office receives certified reimbursement claim (i.e., SF-1164) from the Funds Manager/Comptroller personnel.

Local Disbursing Office

4.9.2 The Local Disbursing Office verifies the claim.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.9A	1.4.10A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office verifies accuracy and completion of claim reimbursement i.e., SF-1164 (Business Expense).

Local Disbursing Office

4.9.3 The Local Disbursing Office determines if the business expense is valid. If it is valid, go to 4.9.4. If not, go to 4.9.11.

Local Disbursing Office

4.9.4 Enter business expense claim into IATS.

If the business expense is valid, the Local Disbursing Office enters business expense claim into IATS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.9B	1.4.10B	Controls are in place to ensure that disbursements are entered accurately. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office manually enters business expense claim into IATS (Business Expense)

Local Disbursing Office

4.9.5 IATS computes entitlement.

Local Disbursing Office

4.9.6 IATS submits payment to SRD-1.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.9C	1.4.10C	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	IATS submits payment to SRD-1 (Business Expense)

Local Disbursing Office

4.9.7 SRD-1 reports payment to DCAS.

DFAS

4.9.8 DCAS reports payment to SABRS.

Funds Manager/ Comptroller Personnel

4.9.9 SABRS records liquidation (DX0).

Standard General Accounts affected are Intergovernmental: debit 49011, and 2111 and credit 49021, and 1012; public: debit 49011, and 2113 and credit 49021, and 1012. This ends the process. Perform SABRS Reconciliation.

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 49021 – Delivered Orders – Obligations XX
Dr. 2111 – Accounts Payable – Government - Current XX
Cr. 1012 – Funds Disbursed XX

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 49021 – Delivered Orders – Obligations XX
Dr. 2113 – Accounts Payable – Public - Current XX
Cr. 1012 – Funds Disbursed XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.9D	1.4.10D	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Business Expense)

Funds Manager /Comptroller

4.9.10 The Funds Manager/Comptroller personnel perform SABRS reconciliation.

This process ends.

Local Disbursing Office

4.9.11 Reject claim.

If the business expense is invalid, the Local Disbursing Office rejects the claim. This process ends.

4.10 Perform Liquidation for Materials and Services

OWNER	STEPS	
DFAS-CO	**4.10.1**	**DFAS-CO runs pre-validation job in CAPS-W.**
DFAS-CO	**4.10.2**	**CAPS-W interfaces with SABRS.**
DFAS-CO	**4.10.3**	**DFAS-CO compares CAPS-W payments with SABRS obligations.**
DFAS-CO	**4.10.4**	**Did transaction pass pre-validation?** The pre-validation job determines if the transaction passes pre-validation. If yes, go to 4.10.5. If no, go to 4.10.24.
DFAS-CO	**4.10.5**	**CAPS-W marks payment ready for disbursement.** If transaction passed pre-validation, CAPS-W marks payment ready for disbursement.
DFAS-CO	**4.10.6**	**CAPS-W transmits payment data to E&C.**
DFAS-CO	**4.10.7**	**DFAS-CO uploads ready to pay file into SRD-1.**
DFAS-CO	**4.10.8**	**DFAS-CO sends certification page for payment file to DFAS-KC via email.**
DFAS-KC	**4.10.9**	**DFAS-KC confirms total dollar value and number of transactions with certification page match with SRD-1.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.10D	1.4.11D	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC confirms total dollar value and number of transactions on certification page match SRD-1 (Materials/Services)

DFAS-KC 4.10.10 Does the total dollar value and number of transactions match?

If yes, go to 4.10.11. If no, go to 4.10.22.

DFAS-KC 4.10.11 Is the payment an EFT or a physical check?

If EFT, go to 4.10.12. If check, go to 4.10.20.

DFAS-KC 4.10.12 Create EFT payment file using SRD-1.

If the payment is EFT, DFAS-KC creates EFT payment file using SRD-1.

DFAS-KC 4.10.13 DFAS-KC loads EFT payment file into FedAdvantage (Federal Reserve Bank Automated Clearinghouse).

DFAS-KC 4.10.14 DFAS-KC tracks payment submission on FedAdvantage.

DFAS-KC 4.10.15 DFAS-KC SRD-1 interfaces payment data to E&C.

DFAS-KC 4.10.16 E&C interfaces payment to DCAS.

DFAS-KC 4.10.17 DCAS interfaces payment to SABRS.

DFAS-KC 4.10.18 SABRS records liquidation (DX0).

Standard General Accounts affected are Intergovernmental: debit 49011, and 2111 and credit 49021, and 1012; public: debit 49011, and 2113 and credit 49021, and 1012.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.10E	1.4.11E	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services)

Dr. 49011 – Delivered Orders – Obligations Unpaid	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 2111 – Accounts Payable – Government – Current	XX	
Cr. 1012 – Funds Disbursed		XX

Dr. 49011 – Delivered Orders – Obligations Unpaid	XX	
Cr. 49021 – Delivered Orders – Obligations		XX
Dr. 2113 – Accounts Payable – Public - Current	XX	
Cr. 1012 – Funds Disbursed		XX

Funds Manager/ Comptroller	**4.10.19**	**DFAS-KC performs SABRS reconciliation.** This process ends.
DFAS-KC	**4.10.20**	**Load checks into check printer.** If payment is a check, DFAS-KC loads check into check printer.
DFAS-KC	**4.10.21**	**DFAS-KC mails the checks.** Go to 4.10.15.
DFAS-KC	**4.10.22**	**Reject payment file and return to DFAS-CO.** If total dollar value and number of transactions do not match, then DFAS-KC rejects payment file and returns to DFAS-CO.
DFAS-CO	**4.10.23**	**DFAS-CO reviews payment file and takes corrective action.**
DFAS-CO	**4.10.24**	**CAPS-W records transaction on the pre-validation report.** If transactions did not pass the pre-validation, then CAPS-W records transaction on the pre-validation report.
DFAS-CO	**4.10.25**	**Send pre-validation report to DFAS-KC and to Commands.** DFAS-CO sends pre-validation report to DFAS-KC and to Commands by Line of Accounting. Go to 4.10.26 and 4.10.33.
Funds Manager/ Comptroller Personnel	**4.10.26**	**The Funds Manager/Comptroller personnel receive pre-validation report.**

Funds Manager/ Comptroller Personnel **4.10.27** **Review Pre-validation Report and supporting documentation.**

The Funds Manager/Comptroller personnel review pre-validation report and supporting documentation (which consists of contract and funding document).

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.10A	1.4.11A	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Funds Manager/Comptroller Personnel reviews pre-validation report and supporting documentation (Materials/Services)

Funds Manager/ Comptroller Personnel **4.10.28** **During the review, was the obligation found?**

If yes, go to 4.10.29. If no, go to 4.10.32.

Funds Manager/ Comptroller Personnel **4.10.29** **Notify DFAS-KC.**

If the obligation was found, the Funds Manager/Comptroller Personnel notify DFAS-KC.

DFAS-KC **4.10.30** **Notify DFAS-CO.**

If the was an error, DFAS-KC notifies DFAS-CO of CAPS-W of data entry error.

DFAS-CO **4.10.31** **Enter corrected data into CAPS-W.**

DFAS-CO manually enters corrected data into CAPS-W. Go to 4.10.1.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.10C	1.4.11C	Controls are in place to ensure that disbursements are entered accurately. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC manually enters corrected data into CAPS-W

Funds Manager/ Comptroller **4.10.32** **Record obligation in SABRS.**

If the obligation was not found, once CAPS-W records the transaction, the Funds Manager / Comptroller Personnel manually records obligation in SABRS (OBL). Go to 4.10.1.

DFAS-KC **4.10.33** **Receive Per-validation Report.**

DFAS-KC receives the pre-validation report, once the pre-validation transactions are recorded. Go to 4.10.34.

DFAS-KC **4.10.34** **DFAS-KC reviews the pre-validation report and supporting documentation,**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.10B	1.4.11B	Controls are in place to ensure that disbursements are only made for goods and services received. Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews pre-validation report and supporting documentation (Materials/Services)

DFAS-KC **4.10.35** **What is the error?**

Is the error either a missing obligation or CAPS-W data entry error? If missing obligation, go to 4.10.36. If CAPS-W data entry error, go to 4.10.30.

DFAS-KC **4.10.36** **Follow up with Funds Manager/Comptroller Personnel.**

If the obligation is missing, DFAS-KC follows up with The Funds Manager/Comptroller personnel.

4.11 Interfund Bill Process

OWNER **STEPS**

DFAS-KC **4.11.1** **DAASC transmits bills to SABRS.**

DFAS-KC **4.11.2** **SABRS creates register 6 transactions from bill.**

DFAS-KC **4.11.3** **SABRS records liquidation (DX0).**

Standard General Accounts affected are Intergovernmental: debit 49011, and 2111 and credit 49021, and 1012; public: debit 49011, and 2113 and credit

49021, and 1012.

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 49021 – Delivered Orders – Obligations XX
Dr. 2111 – Accounts Payable – Government - Current XX
Cr. 1012 – Funds Disbursed XX

Dr. 49011 – Delivered Orders – Obligations Unpaid XX
Cr. 49021 – Delivered Orders – Obligations XX
Dr. 2113 – Accounts Payable – Public - Current XX
Cr. 1012 – Funds Disbursed XX

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 4.11A	1.4.12A	Controls are in place to ensure that disbursements are accurately calculated and recorded Risk of Potential Misstatement: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services)

DFAS-KC **4.11.4** **SABRS interfaces payment data to E&C.**

DFAS-KC **4.11.5** **E&C reports payment to DCAS.**

DFAS-KC **4.11.6** **The DFAS-KC performs SABRS Reconciliation.**

This process ends.

Acronym Glossary

Acronym	Acronym Expansion
DCAS	Defense Cash Accountability System
DJT	Detail Journal Transaction
DFAS-KC	Defense Finance and Accounting Service – Kansas City
DoD	Department of Defense
DON	Department of the Navy
E&C	Expenditures & Collections
FMB	Financial Management Branch
HQMC	Headquarters, Marine Corps
IPAC	Intra-Governmental Payment and Collection
LOA	Line of Accounting
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
SPS	Standard Procurement System
SRD-1	STANFINS Redesign One

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Liquidation (Accounts Payable)
Process Description:	The Accounts Payable Process (Note: The Accounts Payable process is derived from the Expense process.) Accounts Payable derived flows include: Commit Funds, Create Obligation, Post Expense/Create Accounts Payable and Perform Liquidation.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Defense Finance and Accounting Service (DFAS) Federal Reserve Bank Department of the Navy Defense Contract and Management Agency US Treasury
Laws, Regulations, Policies and Procedures:	DOD Financial Management Regulations (FMR) 7000.14-R US Marine Corps MCO 7300.21 OMB Circular A-123, Management's Responsibility For Internal Control Financial Guidebook For Commanders NAVMC 2664 Treasury's Update To The Budgetary Accounting Guide Standards For Internal Control In The Federal Government GAO/AIMD-00-21.3.1 Systems And Internal Controls Guidance 31USC3512

Information Systems Relevant to the Process	
System Name	**Description**
ADS	Automated Disbursing System (ADS) is designed to automate the processing of disbursements, collections, and reporting payments for a variety of entitlement systems. ADS generate a series of bulk data files transmitted daily to DFAS-CO and the Federal Reserve Bank ACH System. These files contain both check and EFT payments from entitlement systems and payments generated from manual input into ADS. EFT rejects and Notice of Change information from financial institutions are transmitted back to ADS.
CCR	Central Contractor Registration (CCR) is the primary registrant database for the U.S. Federal Government. CCR collects, validates, stores and disseminates data in support of agency

Information Systems Relevant to the Process	
System Name	**Description**
	acquisition missions.
CEFT	Corporate Electronic Funds Transfer (CEFT) provides DFAS with a reliable and efficient means of collecting EFT payment information so it can be used by DFAS to comply with the law. CEFT information helps ensure that DFAS makes payments to the right individual or vendor-company in the correct financial institution account.
DCAS	Defense Cash Accountability System is the single cash accountability system for the DoD linking financial activities under one seamless architecture. When fully deployed, DCAS will cancel the need to re-engineer multiple disparate systems by replacing the systems and building replacement capability and enhanced functionality in DCAS. Cash accountability is the reporting of disbursements, reimbursements, deposits, and receipts to the US Treasury, as well as other transactions, which would impact the Status of Funds (SoF) to the US Treasury.
DCPS	Defense Civilian Pay System (DCPS) is the standard payroll system for use by all DoD activities paying civilian employees. The system maintains pay and leave entitlement records, deductions and withholdings, time and attendance data and other pertinent employee personnel data. It also includes functions for debt collection, disbursing and collection, and reports processing and reconciliation.
DCRM	Defense Check Reconciliation Module (DCRM) reports check issue data detail to the Treasury of the United States. This process allows all finance officers, except those deployed, to transmit individual check issue records to the DFAS-KC for consolidation.
E&C	Expenditures & Collections (E&C) is a vouchering system used by MCTFS to voucher military payroll and other disbursements and collections.
EDA	Electronic Document Access (EDA) is an electronic file cabinet for the storage and retrieval of documents used by multiple DoD activities.
FEDLINE	FEDLINE Automated Clearing House (FEDLINE) is a stand alone, PC-based hardware and software package providing financial institution access to accounting, Automated Clearinghouse (ACH), book-entry securities, cash, check, treasury services, and Fedwire funds transfer applications. These applications allow for the creation and transmission of payment messages, account balance monitoring, and other functions performed via encrypted dial-up sessions with the Federal Reserve Bank's host computer.

Information Systems Relevant to the Process	
System Name	**Description**
FRS	Federal Registering System (FRS) is a system which transmits Treasury's payments
IPAC	Intra-Governmental Payment and Collection (IPAC) Systems primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.
MCTFS	Marine Corps Total Forces System (MCTFS) is the only integrated military pay and personnel system in the Department of Defense (DoD), which manages more than 498,000 Marine records for active, reserve, and retired members.
MOCAS	Mechanization of Contract Administration Services is an integrated system that maintains Contract Management and Contract Payment information used by DCMA and DFAS.
SABRS	Standard Account, Budgeting and Reporting System (SABRS) is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.
SLDCADA	Standard Labor Data Collection And Distribution Application is a Naval Sea Systems Command (NAVSEA) developed Time and Attendance System that has been chosen as the Department of the Navy standard. SLDCADA is a timekeeping system that allows for centralized or distributed input, provides the capability to track civilian, military, as well as contractor labor hours against job order numbers for financial purposes, and hours against type hour codes for pay purposes.
SRD-1	Standard Finance System Redesign Phase 1(SRD-1) receives data via interfaces from the accounting system and several entitlement systems, the Intra-governmental Payment and Collection System (IPAC) for Intra-governmental payments.
STARS	Standard Accounting and Reporting System (STARS) is a general fund accounting, commercial entitlement and reporting system.
TMS	Transportation Management System (TMS) is a software system designed to manage transportation operations.
VAS	Voucher Attachment System (VAS) is a repository for disbursement supporting documentation.

Sub Process Narrative

5.1 SRD-1 Voucher Input

OWNER	STEPS	
Disbursement Technician	**5.1.1**	**Receive documentation requiring a SRD-1 transaction.**
Disbursement Technician	**5.1.2**	**Enter transaction into SRD-1.**
Disbursement Technician	**5.1.3**	**Print Voucher Awaiting Certification (VAC) list.**
Disbursement Technician	**5.1.4**	**Forward VAC list and documentation to supervisor for review.**
Disbursement Supervisor	**5.1.5**	**Receive VAC list and supporting documentation.**
Disbursement Supervisor	**5.1.6**	**Review data in SRD-1 for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC5.1A	1.1.4A	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Supervisor review data in SRD-1 for accuracy

Disbursement Supervisor	**5.1.7**	**Is data accurate?** If no, go to 5.1.8. If yes, go to 5.1.11.
Disbursement Supervisor	**5.1.8**	**Certify transaction in SRD-1.** If the data is correct, the Supervisor certifies the transaction.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.1B	1.1.4B	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Unauthorized disbursement is processed	Disbursement Section Supervisor certifies transaction in SRD-1

Disbursement Supervisor	**5.1.9**	**Return documents to Technician.**
Disbursement Supervisor	**5.1.10**	**Perform Disbursement Payment process.**

Disbursement Supervisor **5.1.11** **Return to Technician for correction.**

If data is not accurate, Supervisor returns documents to Technician for correction.

Disbursement Technician **5.1.12** **Receive the rejected VAC list.**

Disbursement Technician **5.1.13** **Take corrective action to correct VAC list**.

5. 2 Disbursing Payment Process

OWNER **STEPS**

Disbursement Section **5.2.1** **Receive certified Vouchers Awaiting Payment (VAP) List.**

DFAS-KC Disbursement Section receives certified Vouchers Awaiting Payment List (VAP) from work center or certified Vendor Pay file from Vendor Pay. Payment comes from various sources including Travel, Vendor Pay, Military Pay, and Miscellaneous Accounting. Payments for Military Pay are combined.

Disbursement Section **5.2.2** **Record receipt on log sheet.**

Disbursement Section **5.2.3** **Is this an EFT or a check?**

If EFT, go to 5.2.4. If check, go to 5.2.31.

Disbursement Section **5.2.4** **Create debit voucher number.**

DFAS-KC Disbursement Section uses Debit Voucher Program to create debit voucher number.

Disbursement Section **5.2.5** **Print debit voucher.**

Disbursement Technician **5.2.6** **Submit debit voucher and EFT file tracking sheet to Supervisor/Lead.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2D	1.1.5D	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician gives Debit Voucher and EFT file tracking sheet to Supervisor/Lead

Disbursement Technician **5.2.7** **Perform EFT Upload.**

This process ends.

Disbursement Section **5.2.8** **Compare total number of payments and total dollar amount in SRD-1 to the VAP totals.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2B	1.1.5B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Unauthorized disbursement is processed	Disbursement Section technician signs onto SRD-1 and compare total number of payments and total dollar amount in system to the VAP totals

Disbursement Section **5.2.9** **Does SRD-1 match VAP totals?**

If yes, go to 5.2.10. If no, go to 5.2.29.

Disbursement Section **5.2.10** **Is this an EFT or a check?**

If EFT, go to 5.2.11. If check, go to 5.2.13.

Disbursement Section **5.2.11** **Create EFT dataset.**

Disbursement Section **5.2.12** **Perform SRD-1 Nightly Upload.**

This process ends.

Disbursement Section **5.2.13** **Create check print dataset.**

If the matched total is a check(s), DFAS-KC Disbursement Section creates check print dataset.

Disbursement Section **5.2.14** **Perform SRD-1 Nightly Upload.**

This process ends.

Disbursement Technician **5.2.15** **Record EFT file modifier, Debit Voucher number, and total dollar amount on EFT file tracking sheet.**

After the check print dataset print is created, DFAS-KC Disbursement Section Technician records EFT file modifier, Debit Voucher number, and total dollar amount on EFT file tracking sheet.

Disbursement Technician **5.2.16** **Record payment date on log sheet.**

DFAS-KC Disbursement Section Technician records Inclusive Disbursing Office Voucher numbers, number of payments, total dollar amount and time completed on log sheet.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2C	1.1.5C	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician records inclusive disbursing office voucher numbers, number of payments, total dollar amount and time completed on log sheet

Disbursement Section **5.2.17** **Create EFT dataset.**

DFAS-KC Disbursement Section creates voucher print file from the checkpoint dataset.

Disbursement Technician **5.2.18** **SRD-1 transmits Voucher Print Dataset to EDA.**

Disbursement Technician **5.2.19** **Print vouchers**

Disbursement Technician **5.2.20** **Prepare vouchers for delivery.**

DFAS-KC Disbursement Section Technician breaks down and packages vouchers for delivery to Voucher Control Section.

Disbursement Technician **5.2.21** **Perform Foldering and Scanning.**

This process ends.

Disbursement Section **5.2.22** **Print checks.**

Go to 5.2.23 and 5.2.24

Disbursement Technician **5.2.23** **Complete Log Sheet.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2E	1.1.5E	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician records inclusive disbursing office voucher numbers, number of payments, total dollar amount and time completed on log sheet

Disbursement Technician **5.2.24** **Record checks returned in logbook.**

Disbursement Technician **5.2.25** **Submit printed checks to the Deputy Disbursing Officer (DDO).**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2F	1.1.5F	All disbursements are recorded. Risk of Potential Misstatement: Returned disbursement is not properly accounted for	Disbursement Section Technician records checks returned in logbook

DDO **5.2.26** **Signs checks.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2G	1.1.5G	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Disbursement is not authorized	Deputy Disbursing Officer signs checks

DDO **5.2.27** **Place checks in safe for mail out.**

DDO **5.2.28** **Mail out check.**

This process ends.

Disbursement Section **5.2.29** **Stop processing and contact work center or Vendor pay.**

If SRD-1 and VAP total doe not match, DFAS-KC Disbursement Section stops processing and contacts work center or Vendor Pay.

Vendor Pay **5.2.30** **Resolve problem and resubmit VAP or certified Vendor Pay file.**

Go to 5.2.1

Disbursement Section **5.2.31** **Obtain blank check stock.**

DFAS-KC Disbursement Section obtains blank check stock from the DDO.

Disbursement Section **5.2.32** **Record checks received in log book.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.2A	1.1.5A	All disbursements are recorded. Risk of Potential Misstatement: Duplicate disbursement is recorded	Disbursement Section Technician records checks received in logbook

5.3 Prepare Manual Vouchers

OWNER	STEPS	
Disbursement Technician	**5.3.1**	**Receive documentation supporting need for manual voucher.**
Disbursement Technician	**5.3.2**	**Prepare manual voucher.**
Disbursement Technician	**5.3.3**	**Submit voucher to Disbursement to Section Supervisor.**
Disbursement Supervisor	**5.3.4**	**Receive manual voucher.**
Disbursement Supervisor	**5.3.5**	**Review voucher for completeness and accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.3 A	1.1.7A	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Supervisor review voucher for completeness and accuracy

Disbursement Supervisor **5.3.6** **Is the information complete?**

If yes, go to 5.3.7. If no, go to 5.3.13.

Disbursement Supervisor **5.3.7** **Sign voucher.**

DFAS-KC Disbursement Section Supervisor signs voucher.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.3B	1.1.7B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Supervisor signs voucher

Disbursement Supervisor **5.3.8** **What type of payment is this?**

If EFT, go to 5.3.9. If check, go to 5.3.10. If other, go to 5.3.11.

Disbursement Supervisor	**5.3.9**	**Process Miscellaneous Manual EFT.** If the voucher is an EFT payment, DFAS-KC Disbursement Section Supervisor processes miscellaneous manual EFTs. This ends process.
Disbursement Supervisor	**5.3.10**	**Process Miscellaneous Manual Check.** If the voucher is check payment, DFAS-KC Disbursement Section Supervisor processes miscellaneous manual checks. This ends process.
Disbursement Supervisor	**5.3.11**	**Return original voucher and supporting documents to Disbursing clerk.** If the voucher payment is other, DFAS-KC Disbursement Section Supervisor returns original voucher and supporting documents to Disbursing Clerk.
Disbursement Supervisor	**5.3.12**	**Perform Daily Accountability.** This ends process.
Disbursement Supervisor	**5.3.13**	**Send voucher to Technician.** If information is not complete, DFAS-KC Disbursement Section Supervisor sends the incomplete manual voucher to the Technician for correction.
Disbursement Technician	**5.3.14**	**Receive voucher and take correction action.** Go to 5.3.2.

5.4 EFT Upload

OWNER	STEPS	
Disbursement Supervisor	**5.4.1**	**Receive Debit Voucher and EFT transmittals from clerks.**
Disbursement Supervisor	**5.4.2**	**Downloads EFT files in SRD-1 to diskette.**
Disbursement Supervisor	**5.4.3**	**Annotates disk with files downloaded.**
Disbursement Supervisor	**5.4.4**	**Imports files to FEDLINE Automated Clearing House.**
Disbursement Supervisor	**5.4.5**	**Annotate disk with files imported.**

Disbursement Supervisor **5.4.6** **Prints and queues files.**

Go to 5.4.7 and 5.4.8 simultaneously.

Disbursement Supervisor **5.4.7** **Prints Originate Detail report.**

Disbursement Supervisor **5.4.8** **Marks off files queued on diskette.**

Disbursement Supervisor **5.4.9** **Compares to annotated diskette for any additional files to process.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.4D	1.1.8D	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Supervisor/Lead checks EFT file tracking sheet and compare to annotated diskette for any additional files to process

Disbursement Supervisor **5.4.10** **Are there additional files to process?**

If yes, go to 5.4.1. If no, go to 5.4.11.

Disbursement Supervisor **5.4.11** **Are all files transmitted?**

If yes, This process ends. If no, go to 5.4.12.

Disbursement Supervisor **5.4.12** **Perform EFT transmit process.**

This process ends.

5.5 Miscellaneous Manual EFT

OWNER **STEPS**

Disbursement Technician **5.5.1** **Receive signed certified voucher**

From internal or external source.

Disbursement Technician **5.5.2** **Assign voucher number and record in log book.**

Disbursement Technician **5.5.3** **Enters payment data into FEDLINE Automated Clearing House.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.5A	**1.1.10A**	**All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for**	**Disbursement Section Technician manually inputs payment data into FEDLINE Automated Clearing House**

Disbursement Technician **5.5.4** **Print draft Originate Detail report.**

Disbursement Technician **5.5.5** **Send Originate Detail report and voucher to Supervisor.**

Disbursement Supervisor **5.5.6** **Receive the draft Originate Detail report and voucher.**

Disbursement Supervisor **5.5.7** **Compare data on printout to data on voucher.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.5B	1.1.10B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Supervisor/Lead compares data on printout to data on voucher

Disbursement Supervisor **5.5.8** **Is the data correct?**

If yes, go to 5.5.9. If no, go to 5.5.14.

Disbursement Supervisor **5.5.9** **Print and queues file in FEDLINE Automated Clearing House.**

Go to 5.5.10 and 5.5.13 simultaneously.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.5C	1.1.10C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursement Section Supervisor/Lead print and queue file in FEDLINE ACH

Disbursement Supervisor **5.5.10** **Pint Originate Detail report and forward it to the DDO.**

Disbursement Supervisor **5.5.11** **Notify DDO that file is queued.**

Disbursement Supervisor **5.5.12** **Perform EFT transmittal.**

This process ends.

Disbursement Supervisor **5.5.13** **Deliver vouchers to Voucher Control Section.**

The Disbursement supervisor breaks down and packages vouchers for delivery to Voucher Control section. This process ends.

Disbursement Supervisor **5.5.14** **Return to clerk for corrections.**

If data is not correct, DFAS-KC Disbursement Section Supervisor returns data to Clerk for corrective action.

5.6 EFT Transmit

OWNER **STEPS**

DDO **5.6.1** **Transmit files to Federal Reserve Bank (FRB) from FEDLINE.**

DDO **5.6.2** **Are acknowledgements received?**

If yes, go to 5.6.3. If no, go to 5.6.6.

DDO **5.6.3** **Review FEDLINE acknowledgements to ensure all files have been accepted.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.6A	1.1.11A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Disbursement is not properly accounted for	Deputy Disbursing Section reviews FEDLINE acknowledgements to ensure all files have been accepted

DDO **5.6.4** **Mark off acknowledged files on the EFT file tracking sheet.**

DDO **5.6.5** **Determine if there are more files to be acknowledged, uploaded and/or transmitted.**

DDO **5.6.6** **Are there more files to upload?**

If yes, go to 5.6.7. If no, then go to 5.6.8.

DDO	**5.6.7**	**Perform EFT upload.** This process ends.
DDO	**5.6.8**	**Are there files to transmit and acknowledge?** If yes, go to 5.6.1. If no, go to 5.6.9.
DDO	**5.6.9**	**Send Debit Vouchers to FRB and Accountability Branch.** This process ends.

5.7 Miscellaneous Manual Check

OWNER	STEPS	
Disbursement Technician	**5.7.1**	**Receive signed certified voucher or request for Exchange for Cash Check.**
Disbursement Technician	**5.7.2**	**Assign voucher number and records in log book.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.7A	1.1.16A	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician assigns voucher number and record in log book

Disbursement Technician	**5.7.3**	**Obtain blank check stock from DDO.**
Disbursement Technician	**5.7.4**	**Record checks received in log book.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.7B	1.1.16B	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician records checks received in log book

Disbursement Technician	**5.7.5**	**Enter payment data into manual check print program.**

Disbursement Technician **5.7.6** **Print draft Check Record report**

Disbursement Technician **5.7.7** **Submit report and voucher to Supervisor for audit.**

Disbursement Supervisor **5.7.8** **Compare data on printout to data on voucher.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.7C	1.1.16C	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursement Section Supervisor compares data on printout to data on voucher

Disbursement Supervisor **5.7.9** **Is the data correct?**

If yes, go to 5.7.11. If no, go to 5.7.19.

Disbursement Supervisor **5.7.10** **Return data to clerk to finish processing.**

Disbursement Supervisor **5.7.11** **Print checks and check record.**

Go to 5.7.13 and 5.7.14.

Disbursement Technician **5.7.12** **Distributes the vouchers and documentation.**

This process ends.

Disbursement Technician **5.7.13** **Records checks returned in logbook.**

Disbursement Technician **5.7.14** **Submit printed checks to DDO.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.7D	1.1.16D	All disbursements are recorded. Risk of Potential Misstatement: Returned disbursement is not properly accounted for	Disbursement Section Supervisor gives printed checks to Deputy DO

DDO **5.7.15** **Sign checks.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.7E	1.1.16E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Disbursement is not authorized	Deputy Disbursing Officer signs checks

DDO	**5.7.16**	**Places checks in safe for mail out.**
DDO	**5.7.17**	**Perform mail check out process.** This process ends.
Disbursement Supervisor	**5.7.18**	**Return data to clerk for corrections** If data is not correct, DFAS-KC Disbursement Section Supervisor returns data to clerk for corrections. Go to 5.7.5.

5.8 Mail Check Out

OWNER	STEPS	
Disbursement Technician	**5.8.1**	**Receive outgoing check from DDO.**
Disbursement Technician	**5.8.2**	**Match check to voucher.**
Disbursement Technician		

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.8A	1.1.17A	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section technician matches check to voucher

Disbursement Technician	**5.8.3**	**Mail check.** This process ends.

5.9 MCTFS Payroll Checks

OWNER	STEPS	
Disbursement Technician	**5.9.1**	**Receive drill or muster Parm request.** Active Duty payroll Parms are auto-generated. Depending on the type of payroll this will occur 2-3 days in advance of the payroll cycle. Parm means the parameters by which the request is defined.
Disbursement Technician	**5.9.2**	**Issue payroll, Disbursing Officer Voucher (DOV), and beginning check numbers.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.9A	1.1.20A	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is not properly accounted for	Disbursement Section Technician issues payroll, disbursing officer voucher, beginning check numbers, and record in logbook

Disbursement Technician **5.9.3** **Record information in logbooks.**

Military Pay Business Line **5.9.4** **Generate military pay voucher (MPV) and pay list dataset from MCTFS.**

Disbursement Technician **5.9.5** **Perform MCTFS Nightly Upload**

This process ends.

Military Pay Business Line **5.9.6** **Forward MPV and pay list to DFAS-KC.**

Disbursement Technician **5.9.7** **Receive MPV and pay list.**

Disbursement Technician **5.9.8** **Update payroll logbooks.**

Go to 5.9.9 and 5.9.11.

Disbursement Technician **5.9.9** **Prepare MPV and pay list for distribution.**

Disbursement Technician **5.9.10** **Forward MPV and pay list to Liaison Section for mailing**

This process ends.

Disbursement Technician **5.9.11** **Provide number and value of payment information and inclusive check numbers to DDO.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.9B	1.1.20B	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursement Section technician provides number and value of payment information and inclusive check numbers to Deputy Disbursing Officer

DDO **5.9.12** **Validate MPV and pay list to data in MCTFS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.9C	1.1.20C	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Deputy Disbursing Officer validates military pay voucher and pay list to data in MCTFS

Disbursement Technician	**5.9.13**	**Is the information valid?** If yes, go to 5.9.14. If no, go to 5.9.19.
Disbursement Technician	**5.9.14**	**Contact the Technical Services Organization (TSO) to release Check Print file to DFAS-IN.** TSO is a division within DFAS that is responsible for coordinating the design, development, integration, and testing of applications and its conversion systems.
Disbursement Technician	**5.9.15**	**Notify DFAS-IN that Check Print file is released.**
DFAS-IN	**5.9.16**	**Extract data from Check Print and prints checks.**
DFAS-IN	**5.9.17**	**Notify DFAS-KC that checks have printed.**
Disbursement Technician	**5.9.18**	**Receive notification that checks have printed.** This process ends.
Disbursement Technician	**5.9.19**	**Contact TSO MCTFS Systems Group and Military Pay Operations to correct.** If information is not valid, DFAS-KC Disbursement Section contacts TSO, MCTFS Systems Group and Military Pay Operations to validate. Go to 5.9.4.

5.10 TMS Voucher Check In

OWNER	STEPS	
TMS Team Lead	**5.10.1**	**Receive certified vouchers and supporting documents.** Transportation Voucher Control Branch (TVCB) Albany, GA enters, computes, and audits the vouchers in TMS. DFAS-KC receives the vouchers four days prior to the due date.
TMS Technician	**5.10.2**	**Print the Daily Unpaid Vouchers Listing and gives the listing to the Team Lead.**
TMS Team Lead	**5.10.3**	**Match the vouchers received against the Unpaid Vouchers Listing.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.10A	1.1.27A	Collection data is valid and is entered for processing only once. Risk of Potential Misstatement: Disbursement is not properly accounted for	TMS Team Lead matches vouchers received against Unpaid Vouchers Listing

TMS Team Lead **5.10.4** **Do the vouchers match the Unpaid Vouchers Listing?**

If yes, go to 5.10.5. If no, go to 5.10.28.

TMS Team Lead **5.10.5** **Separate the EFT and the check vouchers.**

TMS Team Lead **5.10.6** **Compare the voucher payee address to the Standard Carrier Address Code (SCAC) and the EFT information shown in the Transportation Management System.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.10B	1.1.27B	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	TMS Team Lead compares the voucher payee address to the Standard Carrier Address Code (SCAC) and EFT information shown in TMS

TMS Team **5.10.7** **Is the EFT data present?**

If yes, go to 5.10.8. If no, go to 5.10.14.

TMS Team **5.10.8** **Does the SCAC data match the voucher?**

If yes, go to 5.10.9. If no, go to 5.10.1.

TMS Team **5.10.9** **Is this an EFT or check payment?**

If EFT, go to 5.10.10. If check, go to 5.10.12.

TMS Team **5.10.10** **Make needed corrections to voucher.**

TMS Team **5.10.11** **Perform TMS EFT Payment Process.**

This process ends.

TMS Team **5.10.12** **Make needed TMS entry corrections.**

TMS Team **5.10.13** **Perform TMS EFT Payment Process.**

This process ends.

TMS Team	**5.10.14**	**Separate voucher requiring correction.** If EFT data is not present, DFAS-KC TMS Team separates the voucher requiring correction.
TMS Team	**5.10.15**	**Query EFT database for information.**
TMS Team	**5.10.16**	**Is information in database?** If yes, go to 5.10.17. If no, go to 5.10.21.
TMS Team	**5.10.17**	**Enter EFT data into TMS.**
TMS Team	**5.10.18**	**Notify TVCB to correct the SCAC and the voucher in TMS** Notify TVCB via phone or email.
TVCB	**5.10.19**	**Make corrections to voucher and SCAC in TMS.**
TVCB	**5.10.20**	**Send corrected vouchers to DFAS-KC.** Go to 5.10.1.
TMS Team	**5.10.21**	**Query CCR/CEFT or MCTFS for EFT information.** If information is not in the database, DFAS-KC TMS Team queries/contacts Register/Corporate Electronic Funds Transfer or MCTFS for EFT Information.
TMS Team	**5.10.22**	**Was EFT data found?** If yes, go to 5.10.23. If no, this process ends.
TMS Team	**5.10.23**	**Enter EFT data into TMS and EFT databases.**
TMS Team	**5.10.24**	**NotifyTVCB to make appropriate changes for future payments.** Notify TVCB via phone or email. Go to 5.10.9.
TMS Team	**5.10.25**	**Notify TVCB of errors.**
TVCB	**5.10.26**	**Is this a voucher or TMS entry?** If voucher, go to 5.10.28. If TMS, go to 5.10.32.
TMS Team	**5.10.27**	**Make necessary corrections** Go to 5.10.31.

TVCB **5.10.28** **Send corrected vouchers and supporting documentation or notice of correction to TMS Team.**

Go to 5.10.1.

TVCB **5.10.29** **Make necessary corrections in TMS**

Go to 5.10.30.

TVCB **5.10.30** **Send notice of correction via TMS to TMS Team.**

Go to 5.10.1.

5.11 IPAC Processing

OWNER **STEPS**

TMS Lead **5.11.1** **Create the file of processed transactions.**

Process the transactions into SRD-1.

TMS Team **5.11.2** **Upload file to SRD-1**

TMS Team **5.11.3** **Run the SRD-1 reject error report.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.11A	1.1.36A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	TMS Lead runs SRD-1 reject error report

TMS Team **5.11.4** **Were there any rejects?**

If yes, go to 5.11.5. If no, go to 5.11.8.

TMS Team **5.11.5** **Research and determines the reason for the SRD-1 rejection.**

If there were any rejects, determine the reason for the rejection.

TMS Team **5.11.6** **Code and batch the rejected transactions within IPAC Wizard.**

TMS Team **5.11.7** **Return rejected transaction to Originating Office for corrective action.**

This process ends.

TMS Team **5.11.8** **Run the IPAC Voucher process.**

If there were no rejects, continue with the IPAC voucher process.

TMS Team	**5.11.9**	**Print vouchers.** Go to 5.11.10 and 5.11.14.
TMS Team	**5.11.10**	**Create voucher data file in SRD-1.**
TMS Team	**5.11.11**	**Upload voucher data to IPAC Wizard.**
TMS Team	**5.11.12**	**Was the upload successful?** If yes, this process ends. If no, go to 5.11.13.
TMS Team	**5.11.13**	**Determine the problem and takes corrective action.** Go to 5.11.11.
TMS Team	**5.11.14**	**Receive supporting documentation for vouchers.**
TMS Team	**5.11.15**	**Are there missing documents?** If yes, go to 5.11.16. If no, go to 5.11.17.
TMS Team	**5.11.16**	**Request missing documents** Make the request via email or phone call. Go to 5.11.14.
TMS Team	**5.11.17**	**Breakdown and distributes the vouchers.**
TMS Team	**5.11.18**	**Conduct Foldering and Scanning Process.** This process ends.

5.12 SRD-1 Nightly Upload

OWNER	STEPS	
Disbursement Section	**5.12.1**	**Initiate SRD-1 nightly processing cycle.** The nightly processing cycle both extracts data from SRD-1 and processes data from external sources (IATS, CAPS, IPAC, SABRS, etc) into SRD-1.
Disbursement Section	**5.12.2**	**SRD-1 generates the upload datasets.**
Disbursement Section	**5.12.3**	**Was the upload successful?** If yes, go to 5.12.4. If no, go to 5.12.6.

Disbursement Section	**5.12.4**	**FTP/Uploads data sets to SRD-1.** If the upload was successful, upload data to SRD-1.
Disbursement Section	**5.12.5**	**Proceed to E&C Processing and SRD-1 Level 8 Processing.** This process ends.
Disbursement Section	**5.12.6**	**Contact SRD-1 team to resolve the issue.** If the upload was unsuccessful, contact the SRD-1 team.
Disbursement Section	**5.12.7**	**SRD-1 team and the TSO resolve the issue.** Go to 5.12.1.

5.13 SRD-1 Level 8

OWNER	STEPS	
Disbursement Technician	**5.13.1**	**Enter data for Level 8 processing.**
Disbursement Technician	**5.13.2**	**SRD-1 generates the Level 8 check issue dataset.**
Disbursement Technician	**5.13.3**	**Check dataset for errors.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.13A	1.1.39A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Technician checks dataset for errors

Disbursement Technician	**5.13.4**	**Are there any errors in the dataset?** If yes, go to 5.13.5. If no, go to 5.13.6.
Disbursement Technician	**5.13.5**	**Contact the SRD-1 team to resolve the issue.** If there are errors, contact the SRD-1 team. Go to 5.13.1.
Disbursement Technician	**5.13.6**	**Print Level 8 report.** If there are no errors, print the Level 8 report.
Disbursement Technician	**5.13.7**	**Execute script to download dataset to diskette.**

Disbursement Technician **5.13.8** **Was a finalization message received?**

If yes, go to 5.13.9. If no, go to 5.13.11.

Disbursement Technician **5.13.9** **Move the data file from the diskette to the computer hard drive.**

Disbursement Technician **5.13.10** **Upload the data file to the DCRM.**

This process ends.

Disbursement Technician **5.13.11** **Contacts SRD-1 team to resolve the problem.**

If the finalization message was not received, contact the SRD-1 team.

Disbursement Technician **5.13.12** **Restart or re-execute script?**

If re-execution of the script is needed, go to 5.13.7. If the process needs to be restarted, go to 5.13.1.

5.14 E&C Processing

OWNER **STEPS**

Disbursement Technician **5.14.1** **Compile expenditure and collection transactions data.**

Disbursement Technician **5.14.2** **Is the transaction a manually processed voucher or automated upload?**

The upload comes from SRD-1, TMS, and MCTFS. If automated upload, go to 5.14.3. If manual, go to 5.14.27.

Disbursement Technician **5.14.3** **E&C receives automated uploads.**

From SRD-1, TMS or MCTFS.

Disbursement Technician **5.14.4** **Review the upload reports and identifies any errors.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.14A	1.1.40A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section technician reviews upload reports and identifies errors

Disbursement Technician **5.14.5** **Are there errors?**

If yes, go to 5.14.6. If no, go to 5.14.8

Disbursement Technician **5.14.6** **Identify errors and enter corrections batch into E&C.**

Disbursement Technician **5.14.7** **Set "Remotes" aside for statistical review.**

Disbursement Technician **5.14.8** **Verify batch totals.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.14B	1.1.40B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section technician verifies data and batch documents and identifies errors

Disbursement Technician **5.14.9** **Are the totals correct?**

If yes, go 5.14.10. If no, go to 5.14.26.

Disbursement Technician **5.14.10** **Create the E&C reconciliation worksheet.**

Disbursement Technician **5.14.11** **Balance the reconciliation worksheet to Daily Statement of Accountability (DD 2657).**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.14C	1.1.40C	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section technician verifies batch totals

Disbursement Technician **5.14.12** **Do they balance?**

If yes, go to 5.14.13. If no, go to 5.14.25.

Disbursement Technician **5.14.13** **Identify the missing batches**

For the day's business, identify the missing batches.

Disbursement Technician **5.14.14** **Are there any missing batches?**

If yes, go to 5.14.15. If no, go to 5.14.16.

Disbursement Technician **5.14.15** **Release without batch?**

DFAS-KC Disbursement Section Technician determines if the transactions can be released without the missing batches. If yes, go to 5.14.16. If no, go to 5.14.23.

Disbursement Technician **5.14.16** **DFAS-KC Disbursement Section Technician releases the batches from E&C.**

Disbursement Technician **5.14.17** **Receive E&C balancing reports and error reports from E&C.**

Disbursement Technician **5.14.18** **Validate the E&C reconciliation spreadsheet and the balance sheet.**

Disbursement Technician

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.14D	1.1.40D	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Technician validates E&C reconciliation spreadsheet/balance sheet

Disbursement Technician **5.14.19** **Are the spreadsheets and E&C reports correct?**

If yes, go to 5.14.20. If no, go to 5.14.22.

Disbursement Technician **5.14.20** **Prepare the transmittal and distribute the documents.**

If the spreadsheets and E&C reports are correct, distribute the documents.

Disbursement Technician **5.14.21** **Proceed to Foldering and Scanning.**

This process ends.

Disbursement Technician **5.14.22** **Analyze and take corrective action.**

Go to 5.14.6.

Disbursement Technician **5.14.23** **Is this a manual batch?**

If yes go to 5.14.24. If no go to 5.14.4.

Disbursement Technician **5.14.24** **Enter data into E&C.**

Go to 5.14.8.

Disbursement Technician **5.14.25** **Repeat reconciliation.**

If the E&C reconciliation worksheet and the Daily Statement of Accountability do not balance, repeat the reconciliation process. Go to 5.14.10.

Disbursement Technician **5.14.26** **Make corrections in E&C.**

Disbursement Technician **5.14.27** **Receive manually processed voucher.**

Disbursement Technician **5.14.28** **Verify data and batch documents and identify errors.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.14E	1.1.40E	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section Technician verifies data and batch documents and identifies errors

Disbursement Technician **5.14.29** **Are there any errors?**

If yes, go to 5.14.30. If no, go to 5.14.24.

Disbursement Technician **5.14.30** **Take corrective action by obtaining missing documents.**

Go to 5.14.27.

5.15 Foldering and Scanning

OWNER	STEPS	
Disbursement Section	**5.15.1**	**Receive vouchers and supporting documentation.**
Disbursement Section	**5.15.2**	**Places supporting documentation in sequentially numbered folders.**
Disbursement Section	**5.15.3**	**Scan documents in sequence.**
Disbursement Technician	**5.15.4**	**Place folders in vault.**
Disbursement Supervisor	**5.15.5**	**Upload scanned documents into EDA.**

This process ends.

5.16 Monthly Submission of DO's Account

OWNER	STEPS	
Disbursement Section	**5.16.1**	**Prepare voucher folders for storage.**
Disbursement Section	**5.16.2**	**Review voucher folders for completeness.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.16A	1.1.42A	All disbursements are recorded. Risk of Potential Misstatement: Disbursements are not properly accounted for	The Disbursing Officer reviews voucher folders for completeness

Disbursement Section **5.16.3** **Are the folders complete?**

If yes, go to 5.16.4. If no, go to 5.16.5.

Disbursement Section **5.16.4** **Send documents to Record Services for storage.**

If the folders are complete, send documents to storage. This process ends.

Disbursement Section **5.16.5** **Take corrective action to complete folders**

If the folders are not complete, take corrective action. Go to 5.16.1.

5.17 DCAS Processing

OWNER **STEPS**

Disbursement Technician **5.17.1** **Compile transactions source documents.**

Disbursement Technician **5.17.2** **Were source documents received?**

If yes, go to 5.17.3. If no, see 5.17.17.

Disbursement Technician **5.17.3** **Receive source documents.**

Disbursement Technician **5.17.4** **Research and validate transactions.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.17A	FBWT-002-xx(FBWT-GF & WCF)-1	Ensure accounting data input is correct. Risk of Potential Misstatement: Misrepresentation of Marine Corps funds.	Research and validate transactions. Controls over information processing-Compared original Voucher with DCAS Voucher listing.

Disbursement Technician **5.17.5** **Is the LOA (Line of Accounting) correct?**

If yes, then go to 5.17.6. If no, the go to 5.17.10.

Disbursement Technician **5.17.6** **Enter the LOA in DCAS.**

Disbursement Technician **5.17.7** **Monitor DCAS to ensure transactions clears in system.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.17B	1.1.44A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Uncleared disbursements are not monitored	Disbursement Section Technician monitors DCAS to ensure item clears

Disbursement Technician **5.17.8** **Does the item clear?**

If yes, then go to 5.17.9. If no, then go to 5.17.10.

Disbursement Technician **5.17.9** **Provide documentation to other agencies when requested.**

If the item clears, provide documentation to agencies. This process ends.

Disbursement Technician **5.17.10** **Prepare voucher (SF) 1081 to correct the LOA.**

Disbursement Technician **5.17.11** **Submit voucher (SF 1081) to Supervisor for verification.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.17C	1.1.44B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursement Section Technician submits SF 1081 to Supervisor for verification

Disbursement Supervisor **5.17.12** **Receive voucher (SF 1081).**

Receive voucher from Technician.

Disbursement Supervisor **5.17.13** **Review voucher data.**

Disbursement Supervisor **5.17.14** **Is the data correct?**

If yes, go to 5.17.15. If no, then go to 5.17.16.

Disbursement Supervisor **5.17.15** **Sign the voucher.**

If the voucher data is correct, sign the voucher. This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.17D	1.1.44C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursement Section Supervisor signs voucher

Disbursement Supervisor **5.17.16** **Return the voucher is to the Technician for correction**

If the voucher data is incorrect, return for correction. Go to 15.17.10.

Disbursement Technician **5.17.17** **Check DCAS for new transactions.**

Disbursement Technician **5.17.18** **Are there new transactions?**

If yes, then go to 5.17.19. If no, the process ends.

Disbursement Technician **5.17.19** **Obtain documents with original LOA.**

If there are new transactions, obtain documents with original LOA. Go to 5.17.4.

5.18 DCAS – SABRS Interface

OWNER **STEPS**

Disbursement Section **5.18.1** **Initiate upload of DCAS data feed to SABRS.**

Disbursement Section **5.18.2** **SABRS records liquidation DXO.**

This process ends.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.18A	1.1.45A	All disbursements are recorded. Risk of Potential Misstatement: Disbursements are not properly accounted for.	SABRS records liquidation.

5.19 Bond Payments

OWNER **STEPS**

Disbursement Technician **5.19.1** **Receive monthly bond report from MCTFS.**

Disbursement Technician **5.19.2** **Enter payment for bond information into IPAC Wizard.**

Disbursement Supervisor **5.19.3** **Verify that Bond Payment information is correct.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.19A	1.1.48A	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Bonds are not properly accounted for	Disbursing Section Supervisor verifies that bond payment information is correct.

Disbursement Supervisor **5.19.4** **Is the data correct?**

If yes, go to 5.19.5. If no, go to 5.19.7.

Disbursement Supervisor **5.19.5** **Certify bond payment information.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.19B	1.1.48B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Disbursing Section Supervisor certifies bond payment information.

Disbursement Supervisor **5.19.6** **Submit bond payment supporting documentation to IPAC Lead.**

This process ends.

Disbursement Supervisor **5.19.7** **Notify Technician of error.**

If data is incorrect, notify Technician. Go to 5.19.2.

5.20 FECA Liability (Disbursement)

OWNER **STEPS**

Budget Technician **5.20.1** **Prepare voucher for FECA disbursement.**

Prepare a Voucher for Transfers between Appropriations and/or Funds for the FECA disbursement. This payment happens on an annual basis on October 1.

Disbursement Supervisor **5.20.2** **Submit the voucher and supporting documentation to Supervisor.**

Budget Supervisor **5.20.3** **Receive the voucher (SF 1080) and supporting documentation.**

Disbursement Supervisor **5.20.4** **Review the voucher for accuracy and completeness.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.20A	1.1.49A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	HQMC RFO reviews SF 1080 for accuracy and completeness.

Disbursement Supervisor **5.20.5** **Is the voucher accurate?**

If yes, go to 5.20.6. If no, go to 5.20.31.

Disbursement Supervisor **5.20.6** **Sign voucher.**

Disbursement Supervisor **5.20.7** **Submit the voucher and transaction supporting documentation to DFAS-KC.**

DFAS-KC Treasury Division Technician **5.20.8** **Receive the voucher.**

DFAS-KC Treasury Division Technician **5.20.9** **Enter payment information into IPAC.**

DFAS-KC Treasury Division Technician **5.20.10** **Enter information into SRD-1 Accounting Maintenance Table in IPAC.**

DFAS-KC Treasury Division Technician **5.20.11** **Print the certification sheet and vouchers from IPAC.**

DFAS-KC Treasury Division Technician **5.20.12** **Submit the certification sheet, voucher, and supporting documentation to the DFAS-KC Supervisor.**

DFAS-KC Treasury Division Supervisor **5.20.13** **Receive certification sheet, voucher, and supporting documentation.**

DFAS-KC Treasury Division Supervisor **5.20.14** **Review IPAC vouchers for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.20B	1.1.49B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Supervisor review IPAC vouchers for accuracy.

DFAS-KC Treasury Division Supervisor **5.20.15** **Are the vouchers accurate?**

If yes, go to 5.20.16. If no, go to 5.20.130.

DFAS-KC Treasury Division Supervisor **5.20.16** **Sign the certification sheet.**

Disbursement Supervisor **5.20.17** **Signs the IPAC transaction electronically.**

Disbursement Supervisor **5.20.18** **Submit the certification sheet and supporting documentation to DFAS-KC Disbursement Section.**

Disbursement Section **5.20.19** **Receive the certification sheet and supporting documentation.**

Disbursement Section **5.20.20** **Verify accuracy of transaction through IPAC Wizard.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.20C	1.1.49C	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Disbursement Section views the transaction through IPAC Wizard and verifies that it is correct.

Disbursement Section **5.20.21** **Is the transaction accurate?**

If yes go to 5.20.22. If no go to 5.20.29.

Disbursement Section **5.20.22** **Release the transaction within IPAC.**

Disbursement Section **5.20.23** **IPAC processes the payment.**

Disbursement Section **5.20.24** **IPAC Wizard generates the final voucher.**

Disbursement Section **5.20.25** **IPAC Wizard interfaces with Electronic Document Access.**

DFAS-KC Treasury Division Technician **5.20.26** **Verify voucher in EDA for accuracy.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.20D	1.1.49D	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	DFAS-KC Treasury Division Accountant views voucher in EDA and verifies that it is correct.

DFAS-KC Treasury Division Technician **5.20.27** **Is the voucher correct?**

If yes the process ends. If no, go to 5.20.28.

DFAS-KC Treasury Division Technician **5.20.28** **Notify Disbursement section and makes adjustments within IPAC accordingly.**

Go to 5.20.8.

Disbursement Section **5.20.29** **Notify technician of the error and requests correction.**

Go to 5.20.8.

DFAS-KC Treasury Division Supervisor **5.20.30** **Notify the DFAS-KC Treasury Division Technician of errors and request corrections**

If vouchers are not accurate, DFAS-KC Treasury Division Supervisor notifies the DFAS-KC Treasury Division Technician of the errors and requests corrections. Go to 5.20.8.

Budget Supervisor **5.20.31** **Notify technician of errors and request corrections.**

If the SF 1080 is not accurate, HQMC RFO Budget Supervisor notifies the HQMC RFO Budget Technician of the errors and requests corrections. Go to 5.20.1.

5.21 Civilian Payroll

OWNER	STEPS	
DFAS-Pensacola Systems Analyst	**5.21.1**	**Standard Labor Data Collection and Distribution Application (SLDCADA) uploads DCPS on a daily basis.**
DFAS-Pensacola Systems Analyst	**5.21.2**	**Release the payroll data file into DCPS.**
DFAS-CL Payroll Supervisor	**5.21.3**	**Is this an Out of Cycle or Bi-weekly disbursement?** If Out of Cycle go to 5.21.36. If Bi-weekly go to 5.21.4.
DFAS-CL Payroll Technician	**5.21.4**	**Research the new transactions in DCPS.**
DFAS-CL Payroll Technician	**5.21.5**	**Print the 592 (Payroll Balancing Report) from DCPS.**
DFAS-CL Payroll Technician	**5.21.6**	**Verify that the 592 report balances with the payroll file in DCPS.** This management control point also verifies that any ADS payments that were made the previous day are taken out of the DCPS payroll transactions. This control prevents duplication of payments.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21B	1.1.51B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	DFAS-Cleveland Payroll Office Technician verifies that report balances with payroll file in DCPS.

DFAS-CL Payroll Technician	**5.21.7**	**Does the report and file balance?** If yes, go to 5.21.8. If no, go to 5.21.31.
DFAS-CL Payroll Technician	**5.21.8**	**Deliver the 592 report to the Payroll Team Lead.**

DFAS-CL Payroll Lead **5.21.9** **Verify that the 592 report balances with DCPS**.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21F	1.1.51D	All disbursements are recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	DFAS- Cleveland Payroll Office Team Lead verifies that 592 Report balances with DCPS

DFAS-CL Payroll Lead **5.21.10** **Does the report and file balance?**

If yes, go to 5.21.11. If no, go to 5.21.35.

DFAS-CL Payroll Lead **5.21.11** **Sign the 592 report.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21E	1.1.51F	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	DFAS- Cleveland Payroll Office Team Lead signs 592 Report.

DFAS-CL Payroll Lead **5.21.12** **Send the 592 report to the Supervisor.**

DFAS-CL Payroll Supervisor **5.21.13** **Verify that the 592 report balances with DCPS**.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21G	1.1.51G	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	DFAS- Cleveland Payroll Office Supervisor verifies that 592 Report balances with DCPS

DFAS-CL Payroll Supervisor **5.21.14** **Does the report and DCPS balance?**

If yes, go to 5.21.15. If no, go to 5.21.30.

DFAS-CL Payroll Supervisor **5.21.15** **Signs the 592 report and notifies the Division Head.**

DFAS-CL Payroll Division Head **5.21.16** **Review and certify the 592 report.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21H	1.1.51H	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	DFAS- Cleveland Payroll Office Division Head reviews and certifies report.

DFAS-CL Payroll Division Head **5.21.17** **Notify the Supervisor of the certification.**

DFAS-CH Payroll Supervisor **5.21.18** **Release the EFT and Check files into DCPS**

The files are released to the Disbursement Office and to DFAS-KC. The process goes to 5.21.19, 5.21.20, and 5.21.29.

DFAS-CL Payroll Supervisor **5.21.19** **Maintain a copy of the 592 Report on file. This process ends.**

DFAS-CL Disbursement Section **5.21.20** **View the files in DCPS and initiates the system run.**

DFAS-CL Disbursement Section **5.21.21** **Is the disbursement an EFT or a check**?

If EFT go to 5.21.22. If check, go to 5.21.26.

DFAS-CL Disbursement Section **5.21.22** **Send EFT files to Federal Reserve Bank (FRB) for processing.**

Federal Reserve Bank **5.21.23** **Federal Registering System (FRS) interfaces with DCPS.**

Federal Reserve Bank **5.21.24** **FRS sends the EFT payments to the payee's bank accounts.**

Federal Reserve Bank **5.21.25** **FRS post payments against the General Ledger.**

This process ends.

DFAS- CL Disbursement Section **5.21.26** **Send Check file to DFAS-Columbus for processing.**

DFAS- CO Disbursement Section	**5.21.27**	**Print checks.**
DFAS- CO Disbursement Section	**5.21.28**	**Send checks to recipients.** This process ends.
DFAS-KC Disbursement Section	**5.21.29**	**DCPS interfaces with DCAS**. This process ends.
DFAS-CL Payroll Supervisor	**5.21.30**	**Notify the Technician and Team Lead of imbalance.**
DFAS-CL Payroll Supervisor	**5.21.31**	**Identify origin of errors.** If report and DCPS do not balance, DFAS-Cleveland Payroll Technician identifies the origin of errors
DFAS-CL Payroll Supervisor	**5.21.32**	**Is the error a system issue?** If yes, go to 5.21.33. If no, go to 5.21.34.
DFAS-CL Payroll Supervisor	**5.21.33**	**Notify DFAS-Pensacola to re-run the DCPS cycle. Go to 5.21.2.** This report is run if there is a system error.
DFAS-CL Payroll Supervisor	**5.21.34**	**Research error and notify responsible Marine Corps command.** If the error is not a system issue, then the error is researched. Go to 5.21.1.
DFAS-CL Payroll Lead	**5.21.35**	**Notify technician of imbalance** If report and file do not balance, DFAS-Cleveland Payroll Lead notifies Technician of imbalance. Go to 5.21.31.
DFAS-CL Payroll Supervisor	**5.21.36**	**Receive notification of Special Payment.** If this is an Out of Cycle disbursement, DFAS-Cleveland Payroll Office Supervisor receives a notification of the need for a special payment.
DFAS-CL Payroll Supervisor	**5.21.37**	**Notify the Technician of the payment to be processed.**
DFAS-CL Payroll Technician	**5.21.38**	**Process out of cycle payment in the ADS.**

DFAS-CL Payroll Technician **5.21.39** **Sign the payment electronically in ADS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21A	1.1.51A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	DFAS- Cleveland Payroll Office Technician electronically signs payment in ADS.

DFAS-CL Payroll Technician **5.21.40** **Notify the Supervisor of the signed payment.**

DFAS-CL Payroll Supervisor **5.21.41** **Verify the payment information.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21C	1.1.51C	Disbursements are distributed to the appropriate payee. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	DFAS- Cleveland Payroll Office Supervisor enters ADS and verifies payment information.

DFAS-CL Payroll Supervisor **5.21.42** **Is the payment information correct?**

If yes, go to 5.21.43. If no, go to 5.21.67.

DFAS-CL Payroll Supervisor **5.21.43** **Electronically sign the payment in ADS.**

DFAS-CL Payroll Supervisor **5.21.44** **Notify the Division Head of the payment.**

DFAS-CL Payroll Division Head **5.21.45** **Verify payment in ADS.**

Verification is to ensure accuracy and validity.

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.21D	1.1.51E	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately.	DFAS- Cleveland Payroll Office Division Head verifies that payment in ADS is accurate and valid.

DFAS-CL Payroll Division Head	**5.21.46**	**Is the payment accurate and valid?** If yes, go to 5.21.47. If no, go to 5.21.66.
DFAS-CL Payroll Division Head	**5.21.47**	**Electronically certify the payment in ADS.**
DFAS-CL Payroll Division Head	**5.21.48**	**Notify the Supervisor of certification.**
DFAS-CL Payroll Supervisor	**5.21.49**	**Release the EFT and Check files into ADS to the Disbursement Office as well as to all the accounting activities.**
DFAS-CL Disbursement Section	**5.21.50**	**View files in ADS.** The files are the EFT and check files in ADS. The Disbursement Section initiates the system run. Go to 5.21.51 and 5.21.52.
DFAS-CL Disbursement Section	**5.21.51**	**Send a copy of the Gross Pay file to DFAS-KC.** These files are sent for reconciliations. This process ends.
DFAS-CL Disbursement Section	**5.21.52**	**Is the disbursement an EFT or a check?** If an EFT, go to 5.21.59. If check, go to 5.21.53.
DFAS-CL Disbursement Section	**5.21.53**	**Is special handling required for the check?** If yes, go to 5.21.54. If no, go to 5.21.56.
DFAS-CL Disbursement Section	**5.21.54**	**Print and sign the checks.**
DFAS-CL Disbursement Section	**5.21.55**	**Mail the checks to the payees.** This process ends.
DFAS-CL Disbursement Section	**5.21.56**	**Send check file to DFAS Columbus for processing.** This step is done if the check doesn't require special handling. ADS is the system used to transmit the checks requiring special handling.
DFAS-CO	**5.21.57**	**Print checks.**
DFAS-CO	**5.21.58**	**Send checks to the recipients.** This process ends.

DFAS-CL Disbursement Section	**5.21.59**	**Create EFT tape for Treasury.** If the disbursement an EFT, DFS-CL Disbursing Officer creates the EFT tape for Treasury.
DFAS-CL Disbursement Section	**5.21.60**	**Send EFT Tape to Treasury.**
US Treasury	**5.21.61**	**EFT Tape goes through the Treasury clearing house.**
US Treasury	**5.21.62**	**Send EFT tape to the Federal Reserve Bank.**
Federal Reserve Bank	**5.21.63**	**EFT Tape entered into the Federal Registering System.**
Federal Reserve Bank	**5.21.64**	**FRS sends the EFT payments to the payee bank accounts.**
Federal Reserve Bank	**5.21.65**	**FRS posts the payments against General Ledger.** The process ends.
DFAS-CL Payroll Division Head	**5.21.66**	**Notify Supervisor of error in payment.** If the payment is not accurate and valid, DFAS-Cleveland Payroll Office Division Head notifies the Supervisor of the error in the payment. Go to 5.21.41.
DFAS-CL Payroll Supervisor	**5.21.67**	**Notify Technician to make correction payment.** If the payment is not correct, DFAS-Cleveland Payroll Office Supervisor notifies the Technician to correct the payment. Go to 5.21.38.

5.22 MOCAS Disbursements

OWNER	STEPS	
DFAS-KC Accounting Technician	**5.22.1**	**Print the MOCAS (Mechanization of Contract Administration Services) Daily Activity Screen from STARS (Standard Accounting and Reporting System).**
DFAS-KC Accounting Technician	**5.22.2**	**Verify that there is an obligation in SABRS for each MOCAS voucher.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.22A	1.1.52A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Verify that there is an obligation in SABRS for each MOCAS voucher.

DFAS-KC Accounting Technician	**5.22.3**	**Is there an obligation corresponding to each voucher in SABRS?** If yes, go to 5.22.4. If no, go to 5.22.53.
DFAS-KC Accounting Technician	**5.22.4**	**Notify DFAS-CO Entitlements Section Technician that payment is ready to be issued.** Notification is sent via email.
DFAS-CO Pre-Validation Technician	**5.22.5**	**Verify that the payment has been requested within MOCAS.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.22B	1.1.52B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Verify that the payment has been requested within MOCAS.

DFAS-CO Pre-Validation Technician	**5.22.6**	**Has the payment been requested?** If yes, go to 5.22.7. If no, go to 5.22.47.
DFAS-CO Pre-Validation Technician	**5.22.7**	**Enter the entitlements into MOCAS Pre-payment Validation Module (PPVM).**

DFAS-CO Pre-Validation Technician	**5.22.8**	**Submit a copy of the VAP (Vouchers Awaiting Payment), EFT Summary Log, and voided payments Disbursement Section via email.** Submissions are made via email. The process goes to 5.22.9 and to 5.22.25.
DFAS-CO Pre-Validation Technician	**5.22.9**	**Download and print the EFT Daily Summary Report from MOCAS Online Report Viewer (OLRV).**
DFAS-CO Pre-Validation Technician	**5.22.10**	**Download and print the Daily Check Record Report from MOCAS OLRV.**
DFAS-CO Pre-Validation Technician	**5.22.11**	**Downloads and prints each sub voucher from MOCAS OLRV.**
Disbursement Section Technician	**5.22.12**	**Create Large Dollar Notification report and send to Treasury.** The DFAS-CO Disbursement Section Technician submits the report via email. The Large Dollar Notification report consists of the dollar amounts of EFTs that DFAS-CO Disbursement Section expect to process that day.
Disbursement Section Technician	**5.22.13**	**Prepare a Check Printing report.** The reports include the beginning and ending check numbers and total dollar amount for each DSSN.
Disbursement Section Technician	**5.22.14**	**Submit the check printing report to the Printing Section.**
Printing Section Technician	**5.22.15**	**Receive Check Printing report.**
Printing Section Technician	**5.22.16**	**Print the checks listed on the Check Printing report.**
Printing Section Technician	**5.22.17**	**Deliver the printed checks to the Disbursing Section Technician.**
Disbursement Section Technician	**5.22.18**	**Match the corresponding sub-voucher with the correct check.**

Disbursement Section Technician **5.22.19** **Places the sub-voucher and the printed check in an envelope.**

The sub-voucher and printed check are placed in an envelope for mailing.

Disbursement Section Technician **5.22.20** **Submit the sub-voucher and check envelopes to the Disbursement Section Deputy Disbursing Officer.**

DDO **5.22.21** **Receive the sub-voucher and printed check envelopes.**

DDO **5.22.22** **Deliver sub-voucher and printed check envelopes to the Disbursement section.**

Disbursement Section Print Room **5.22.23** **Receives checks and send them to mail room.**

Disbursement Section Mail Room **5.22.24** **Mail the envelopes.**

The process ends.

Disbursement Section Technician **5.22.25** **Adjust the EFT Daily Summary Report and Daily Check Record to match EFT Summary Log and Voided Payments.**

Disbursement Section Technician **5.22.26** **Compare the adjusted EFT Daily Summary Report and Daily Check Record with Vouchers Awaiting Payment (VAP).**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.22C	1.1.52C	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement: Disbursement is recorded inaccurately	Compare adjusted EFT Daily Summary Report and Daily Check Record with Vouchers Awaiting Payment (VAP) Report.

Disbursement Section Technician **5.22.27** **Do adjusted reports match the VAPs?**

If yes, go to 5.22.28. If no, go to 5.22.46.

Disbursement Section Technician **5.22.28** **Submit the verified reports to the DDO.**

DDO **5.22.29** **Are the VAPs correct?**

If yes, go to 5.22.30. If no, go to 5.22.45.

DDO **5.22.30** **Approve and sign the VAPs.**

Control Point	A-123 Control Point	Control Objective	Control Activity
KC 5.22D	1.1.52D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Authorized disbursements are not properly reviewed	Approve and Sign VAPs.

DDO **5.22.31** **Submit the EFT VAPs file to the US Treasury.**

Submission is by email. The process goes to 5.22.22 and to 5.22.32.

US Treasury **5.22.32** **Send the EFT VAP files through the Treasury Clearing House.**

US Treasury **5.22.33** **Send the EFT VAP files to the Federal Reserve Bank.**

Federal Reserve Bank (Atlanta) **5.22.34** **Enter the EFT data into the Federal Registering System (FRS).**

Federal Reserve Bank (Atlanta) **5.22.35** **FRS transmits the EFT payments to the payee's bank accounts.**

Federal Reserve Bank (Atlanta) **5.22.36** **FRS posts the payments against the General Ledger.**

The process ends and goes to 5.22.37.

Disbursement Section Technician **5.22.37** **Verify that the EFT was successful on the the Federal Reserve Bank (FRB) website.**

Disbursement Section Technician **5.22.38** **Is the EFT successful?**

If yes, go to 5.22.39. If no, go to 5.22.44.

Disbursement Section Technician **5.22.39** **Print the EFT payment confirmation**

The payment confirmations are retrieved from the Federal Reserve website.

Disbursement Section Technician **5.22.40** **Create the daily payment package.**

The Daily Payment Package contains the following: VAPs, EFT Summaries, Check Records, Voided Payments List, EFT Log, Confirmations, Manual Payments, Large Dollar Notification report to Treasury, and Check Print Reports.

Disbursement Section Technician	**5.22.41**	**Receive copies of the debit vouchers for EFT payments.**
Disbursement Section Technician	**5.22.42**	**Include the debit vouchers in the Daily Payment Package.**
Disbursement Section Technician	**5.22.43**	**Scan the Daily Payment Package into the Voucher Attachment System (VAS)**. The process ends.
Disbursement Section Technician	**5.22.44**	**Contact Federal Reserve Bank to resolve the issue.** If EFT is unsuccessful, DFAS-CO Disbursement Section Technician contacts the Federal Reserve Bank to resolve the issue. Go to 5.22.34.
DDO	**5.22.45**	**Notify Disbursement Technician of errors.** If VAPs are incorrect, DFAS-CO Deputy Disbursing Officer notifies the Disbursement Technician of the errors. Go to 5.22.18.
Disbursement Section Technician	**5.22.46**	**Contact Entitlements Section for resolution.** If the adjusted reports do not match VAPs, DFAS-CO Disbursement Section Technician contacts the DFAS-CO Entitlements Section via email or phone for resolutions. Go to 5.22.5.
Pre-Validation Technician	**5.22.47**	**Void payment in MOCAS and notifies DFAS-KC field accounting.** Go to 5.22.8 and 5.22.48.
DFAS-KC Accounting Technician	**5.22.48**	**Notify USMC command of the non-MOCAS request.**
USMC Commands	**5.22.49**	**Is this an authorized payment?** If yes, go to 5.22.50. If no, go to 5.22.51.
USMC Commands	**5.22.50**	**Enter payment request into MOCAS.** If the payment is authorized, enter request in MOCAS. Go to 5.22.1.
USMC Commands	**5.22.51**	**Reverse the obligation out of SABRS.** If it is an unauthorized payment, reverse the obligation.
USMC Commands	**5.22.52**	**Delete the transaction in MOCAS.** The process ends.

DFAS-KC Accounting Technician	**5.22.53**	**Notify command to take corrective action.** The notification is submitted by phone. The correction will vary depending on the problem, but the most common problems are ones that require a modification to a contract, a correction to the voucher, or an adjustment to the SABRS entry. Then go to 5.22.1

Acronym Glossary

Acronym	Acronym Expansion
ALD	Sub allotment Recipient Authority Direct (DIC within in SABRS)
AL3	Allotment Recipient Authority Direct (DIC within in SABRS)
AL5	Work Center Recipient Authority (DIC within in SABRS)
AR	Allotment Recipients
ARI	Allotment Recipient ID
ASN	Assistant Secretary of the Navy
BEA	Budget Execution Activities
BESA	Budget Execution Sub-Activity
CAPS-W	Computerized Accounts Payable for Windows (CAPS-W) is a micro-computer based program designed to automate the many processes associated with Vendor Pay Operations. It calculates entitlements and facilitates compliance with the Prompt Payment Act to reduce interest paid, discounts lost, and personnel overtime costs.
DDO	Deputy Disbursing Officer
DFAS	Defense Finance and Accounting System. Note that these systems have operations in Kansas City (KC), Indiana (IN), and Columbus (CO), Cleveland (CL).
DFAS-KC	Defense Finance Accounting Service - Kansas City
DoD	Department of Defense
DON	Department of the Navy
EFT	Electronic Funds Transfer
FADs	Funding Allocation Documents
FMB	Financial Management Branch
HQMC	Headquarters, Marine Corps
MRI	Major Recipient ID
OLRV	Online Report Viewer
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
OTX	Bea/Besa Authorization Express
OTX1	Budget Execution Activity Authorization
OTX2	Budget Execution Sub-Activity Authorization
SCAC	Sea Combat Air Control
SR	Sub-Allotment Recipients
TVCB	Transportation Voucher Control Branch
VAC	Vouchers Awaiting Certification

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Collections Process
Process Description:	The Collections process is describes how the Marine Corps establishes claim to and collects cash or other assets, against an individual or other entity, based on legal provisions.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Business Transformation Agency (BTA) Defense Finance and Accounting Service (DFAS) Department of Navy (DON) Federal Reserve Bank US Treasury
Laws, Regulations, Policies and Procedures:	Fund Code System MCO 7301R.65 Marine Corps Fraud; Waste; and Abuse (FWA) Oversight; Awareness; Prevention, and Remedies MCO 7510.5A Marine Corps Financial Execution Standard Operation Procedure Manual MCO P7300.21 Financial Guidebook for Commanders NAVMC 2664 Marine Corps Travel Instructions Manual MCO P4650.37C Marine Corps Financial Management Training and Readiness Manual NAVMC 3500.104 DOD Financial Management Regulation DOD 7000.14-R Consolidated Financial Management Standard Operating Procedures (SOP) Manual HQMC P&R (RFA) Accounting Guidelines: Procedures for Processing, Reporting and Reconciling Foreign Military Sales Transactions. DFAS-KC 7320.07 Assertion Folders: Table of Contents; Tab-1 Accounts Receivable DFAS-KC SABRS Customer Assistance Handbook DFAS KC

Information Systems Relevant to the Process	
System Name	**Description**
CDS	The Contractor Debt System (CDS) is used by the DFAS-Columbus, Debt Management Office to suspense and track new and existing contractor debt.
CERPS	Centralized Expenditures & Reimbursement Processing System (CERPS) is the designated system for reporting disbursement and collection data to the U.S. Treasury. CERPS also provides transaction level disbursement and collection data to the DFAS Operating Locations (OPLOCs) for processing into each

Information Systems Relevant to the Process	
System Name	**Description**
	individual NWCF activity general ledger.
DCAS	Defense Cash Accountability System (DCAS) was developed to provide a single DOD-wide cash accountability system that standardizes, simplifies, and improves automated support for all DFAS centers.
DCPS	Defense Civilian Pay System (DCPS) is the standard payroll system for use by all DoD activities paying civilian employees. The system maintains pay and leave entitlement records, deductions and withholdings, time and attendance data and other pertinent employee personnel data. It also includes functions for debt collection, disbursing and collection, and reports processing and reconciliation.
DDMS	Defense Debt Management System (DDMS) administratively manages the collection of debts owed to the Department of Defense (DoD). These debts include, but are not limited to, past due loan payments, overpayments, fines, interest, penalties, administrative fees, and amounts derived from damages, leases, and sales of real or personal property.
DIFS	Defense Integrated Financial System (DIFS) is the primary Defense Finance and Accounting Service's system used to consolidate delivery and disbursement data. It is used to account for and report on the status of DOD's foreign military sales programs to foreign customers.
DTS	The Defense Travel System (DTS) provides DoD travelers with completely automated travel planning and reimbursement capabilities.
ELVIS	The Electronic Verification and Imaging System (ELVIS) is a check imaging system.
FEDLINE	FedLine is a stand alone, PC-based hardware and software package providing financial institution access to accounting, Automated Clearinghouse (ACH), book-entry securities, cash, check, treasury services, and Fedwire funds transfer applications. These applications allow for the creation and transmission of payment messages, account balance monitoring, and other functions performed via encrypted dial-up sessions with the Federal Reserve Bank's host computer.
IATS	Integrated Automated Travel System (IATS) is an automated travel system capable of doing computations and handling all types of travel settlement transactions, e.g., TDY, long-term travel, advances, and local travel.
IPAC	The Intra-Governmental Payment and Collection (IPAC) Systems primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.

Information Systems Relevant to the Process	
System Name	**Description**
MCTFS	Marine Corps Total Forces System (MCTFS) is the only integrated military pay and personnel system in the Department of Defense (DoD), which manages more than 498,000 Marine records for active, reserve, and retired members.
MISIL	Management Information System International Logistics (MISIL) keeps Navy financial and supply records compatible
PACER	The Payments Accounting Claims Enhancements Reconciliation (PACER) system is a U.S. Department of Treasury check system that provides on-line access to payment status, the capability to initiate claims, and the ability to view the initial on-line disposition for Electronic Funds Transfer and check payments
SRD-1	The Standard Finance System Redesign Phase 1(SRD-1) receives data via interfaces from the accounting system and several entitlement systems, the Intra-governmental Payment and Collection System (IPAC) for Intra-governmental payments.
SABRS	SABRS is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.

Sub Process Narrative

6.1 Recertified Check Collection

OWNER **STEPS**

DFAS-KC Collections Section **6.1.1** **Access Recertified Check Database.**

DFAS-KC Collections Section access Recertified Check database to determine if a recertified check was issued.

DFAS-KC Collections Section **6.1.2** **Have recertified checks been issued?**

If yes, go to 6.1.3. If no, this process ends.

DFAS-KC Collections Section **6.1.3** **Review recertified checks.**

If recertified checks have been cashed, DFAS-KC Collections Section determines if a recertified check has been cashed using the US Treasury Check retrieval system (PACER).

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.1A	1.2.2A	Collection data is valid and is entered for processing only once. Risk of Potential Misstatement: Cancelled disbursements requests are not verified.	Collection Section technician determines if a recertified check has been cashed using PACER system.

DFAS-KC Collections Section **6.1.4** **Has the recertified check been cashed?**

If yes, go to 6.1.5. If no, go to 6.1.17.

DFAS-KC Collections Section **6.1.5** **Create 1st Indebtness letter.**

If recertified check has been cashed, DFAS-KC Collections Section creates the first indebtedness letter and updates the Recertified Check Database.

DFAS-KC Collections Section **6.1.6** **DFAS-KC Collections Section updates Recertified check.**

DFAS-KC Collections Section	**6.1.7**	**Mail the letter to the payee.** DFAS-KC Collections Section mails the first indebtedness letter to the payee.
DFAS-KC Collections Section	**6.1.8**	**Does the payee respond to the letter?** If yes, go to 6.1.9. If no, go to 6.1.10.
DFAS-KC Collections Section	**6.1.9**	**Update Recertification Check Database.** If the payee responds to the letter, DFAS-KC Collections Section updates the Recertification Check database and closes the case. This process ends.
DFAS-KC Collections Section	**6.1.10**	**Create 2nd Indebtness letter.** If the payee does not respond to the letter, DFAS-KC Collections Section creates the second indebtedness letter.
DFAS-KC Collections Section	**6.1.11**	**DFAS-KC Collections Section mails 2nd letter to the payee.**
DFAS-KC Collections Section	**6.1.12**	**Does the payee respond to the letter?** If yes, go to 6.1.9. If no, go to 6.1.13.
DFAS-KC Collections Section	**6.1.13**	**Create Final Indebtedness letter.** If the payee does not respond to the letter, DFAS-KC Collections Section creates the final indebtedness letter.
DFAS-KC Collections Section	**6.1.14**	**DFAS-KC Collections Section mails the final indebtedness letter to the payee.**
DFAS-KC Collections Section	**6.1.15**	**Does the payee respond to the letter?** If yes, go to 6.1.9. If no, go to 6.1.16.
DFAS-KC Collections Section	**6.1.16**	**Update Recertified Check Database.** If the payee does not respond to the letter, DFAS-KC Collections Section updates the Recertified Check Database. This process ends.
DFAS-KC Collections Section	**6.1.17**	**Request payee to return the recertified check.** If recertified check has not been cashed, DFAS-KC Collections Section contacts the payee and requests that the recertified check be returned.

DFAS-KC Collections Section **6.1.18** **Is the check returned?**

If yes, go to 6.1.19. If no, go to 6.1.5.

DFAS-KC Collections Section **6.1.19** **Update the Recertified Check.**

If the check is returned, DFAS-KC Collections Section updates the Recertified Check database and closes the case. This process ends.

6.2 Collect Negotiable instrument

OWNER **STEPS**

DFAS-KC Collections Mail Section **6.2.1** **Receive Negotiable Instruments.**

DFAS-KC Mail Section receives negotiable instruments and supporting documentation.

DFAS-KC Mail Section **6.2.2** **DFAS-KC Mail Section records the instrument in the Returned Checks and Bonds (RCB) database.**

DFAS-KC Mail Section **6.2.3** **Submit documents to Lead Technician.**

DFAS-KC Mail Section provides the Collection Lead with the negotiable instruments and supporting documentation.

DFAS-KC Collections Section Lead Technician **6.2.4** **DFAS-KC Lead Technician receives negotiable instruments and supporting documentation.**

DFAS-KC Collections Section Lead Technician **6.2.5** **DFAS-KC Collections Section Lead Technician reviews documentation.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.2A	1.2.3A	Collection data is entered for processing accurately. Risk of Potential Misstatement: Collection is not properly accounted for.	Collection Section Lead determines if the collection belongs to Marine Corps.

DFAS-KC Collections Section Lead Technician **6.2.6** **Is the collection a Marine Corps collection?**

If yes, go to 6.2.7. If no, go to 6.2.11.

DFAS-KC Collections Section Lead Technician	**6.2.7**	**Is it a returned check?** If the negotiable instrument is a USMC collection, is this a returned check? If yes, go to 6.2.8. If no, go to 6.2.10.
DFAS-KC Collections Section Lead Technician	**6.2.8**	**Is it a MCTFS Debt?** If the instrument is a returned check, is it MCTFS debt? If yes, go to 6.2.9. If no, this process ends.
DFAS-KC Collections Section Lead Technician	**6.2.9**	**Process debt in MCTFS.** If the instrument is a MCTFS debt, DFAS-KC Lead Technician processes debt in MCTFS. This process ends.
DFAS-KC Collections Section Lead Technician	**6.2.10**	**Obtain collection information.** If the USMC collection is not a returned check, DFAS-KC Mail Section retrieves collection information and records collections. This process ends.
DFAS-KC Collections Section Lead Technician	**6.2.11**	**Forward Collection to Collections Section.** If the negotiable instrument is not a USMC collection, DFAS-KC Collections Section Lead Technician forwards the negotiable instrument and supporting documentation to the Collection Technician to close out the record in the RCB database.
DFAS-KC Collections Section Technician	**6.2.12**	**Receives Collection.** DFAS-KC Collections Section Technician receives collection information and records collection.
DFAS-KC Collections Section Technician	**6.2.13**	**DFAS-KC Collections Section Technician closes out record in RCB.**
DFAS-KC Collections Section Technician	**6.2.14**	**Return check to originator.** DFAS-KC Collections Section Technician returns check to Originator or to responsible office. The process ends.

6.3 Dishonored Checks

OWNER	STEPS	
DFAS-KC Mail Section	**6.3.1**	**Receive dishonored checks from bank.** DFAS-KC Mail Section receives debit voucher (SF 5515) and dishonored checks from the bank.
DFAS-KC Mail Section	**6.3.2**	**Enter check data into RCB.** DFAS-KC Mail Section enters data into the Returned Checks and Bonds Database (RCB).
DFAS-KC Mail Section	**6.3.3**	**Forward check information to Lead Technician.** DFAS-KC Mail Section forwards the debit voucher and dishonored checks to the Collection Lead.
DFAS-KC Collection Section Lead Technician	**6.3.4**	**Receive check information.** DFAS-KC Collections Section Lead Technician receives debit voucher and dishonored checks.
DFAS-KC Collection Section Lead Technician	**6.3.5**	**Distribute checks to technician.** DFAS-KC Collections Section Lead Technician distributes debit voucher and dishonored checks to the Collection Technicians for processing.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.3A	1.2.4A	All collection data is entered for processing. Risk of Potential Misstatement: Disbursement is not properly accounted for.	Collection Section Lead distributes SF 5515 dishonored checks to technicians for processing.

DFAS-KC Collections Section Technician	**6.3.6**	**Receive check information** The Collections Section Technician receives debit voucher and dishonored checks.
DFAS-KC Collections Section Technician	**6.3.7**	**Obtain original collection voucher.** DFAS-KC Collections Section Technician researches and obtains original collection vouchers.

DFAS-KC Collections Section Technician

6.3.8 DFAS-KC Collections Section Technician reverses the original collection in SRD-1.

DFAS-KC Collections Section Technician

6.3.9 DFAS-KC Collections Section Technician verifies that the totals in SRD-1 match the totals of the checks.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.3B	1.2.4B	Collection data is accurately entered for processing. Risk of Potential Misstatement: Collection is recorded inaccurately.	Collection Section technician verifies totals in SRD-1 match totals of checks.

DFAS-KC Collections Section Technician

6.3.10 Print Reverse Collection.

DFAS-KC Collections Section Technician prints the Reverse Collection form (DD 1131).

DFAS-KC Collections Section Technician

6.3.11 DFAS-KC Collections Section Technician

DFAS-KC Collections Section Technician enters data in SRD-1 to create the journal voucher (OF 1017-G).

DFAS-KC Collections Section Technician

6.3.12 DFAS-KC Collections Section Technician verifies data in SRD-1.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.3C	1.2.4C	All collection data is entered for processing. Risk of Potential Misstatement: Collection is recorded inaccurately.	Collection Section technician verifies data in SRD-1 is correct.

DFAS-KC Collections Section Technician

6.3.13 DFAS-KC Collections Section Technician prints the journal voucher.

DFAS-KC Collections Section Technician

6.3.14 Is the payer an active duty Marine?

If yes, go to 6.3.15, this process ends. If no, go to 6.3.16.

DFAS-KC Collections Section Technician

6.3.15 Prepare MCTFS Diary.

If the payer is active duty, DFAS-KC Collections Section Technician prepares MCTFS Diary to check pay. This process ends.

DFAS-KC Collections Section Technician

6.3.16 Prepare Dishonored checks.

If the payer is not active duty, DFAS-KC Collections Section Technician prepares a dishonored check letter.

DFAS-KC Collections Section Technician

6.3.17 Forward dishonored collection letter.

DFAS-KC Collections Section Technician forwards dishonored collection letter, reverse collection, and journal voucher to the Collection Lead for signature.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.3D	1.2.4D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Recorded collection is not properly reviewed.	Collection Section technician forwards dishonored check letter and journal voucher to Lead for signature.

DFAS-KC Collections Section Technician

6.3.18 Receive documentation.

DFAS-KC Collections Section Supervisor receives the collection letter, reverse collection, and journal voucher.

DFAS-KC Collections Section Supervisor

6.3.19 Verify accuracy of all data.

DFAS-KC Collections Section Supervisor determines if all that data on the documents is correct.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.3E	1.2.4E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Recorded collection is not properly reviewed.	Collection Section Supervisor determines if all data on documents is correct.

DFAS-KC Collections Section Supervisor

6.3.20 Is the data correct?

If yes, go to 6.3.21. If no, go to 6.3.26.

DFAS-KC Collections Section Supervisor

6.3.21 Approve data.

If the data is correct, DFAS-KC Collections Section Supervisor approves the reverse collection journal voucher, and the letter.

DFAS-KC Collections Section Supervisor	**6.3.22**	**Forward data back to technician.** DFAS-KC Collections Section Supervisor forwards debit voucher, reverse collection journal voucher, letter, and, and dishonored check back to the Technician.
DFAS-KC Collections Section Technician	**6.3.23**	**DFAS-KC Collections Section Technician receives documents.**
DFAS-KC Collections Section Technician	**6.3.24**	**DFAS-KC Collections Section Technician packages documents for mailing and filing.**
DFAS-KC Collections Section Technician	**6.3.25**	**DFAS-KC Collections Section Technician updates and closes out the check record in RCB.** This process ends.
DFAS-KC Collections Section Technician	**6.3.26**	**Return letter to Technician for correction.** If the data is not correct, DFAS-KC Collections Section Supervisor returns the documentation to the Technician. Go to 6.3.16.

6.4 EFT Rejects & Returns

OWNER	STEPS	
DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.1**	**Disbursing Section Deputy Disbursing Officer downloads the Automated Clearing House (ACH) Reject Report from FEDLINE Host.**
DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.2**	**Disbursing Section Deputy Disbursing Officer uploads the ACH Reject Report into the EFT Returns Database.**

DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.3**	**Review EFT Rejects.** DFAS-KC Disbursing Section Technician reviews EFT Rejects to determine the original voucher type and LOA.
DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.4**	**Is the voucher type a payroll payment?** If yes, go to 6.4.5. If no, go to 6.4.6.
DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.5**	**Prepare MCTFS Diary entry.** If the voucher type is a payroll payment, DFAS-KC Disbursing Section Technician prepares MCTFS diary entry and notifies the Entitlement Office. This process ends
DFAS-KC Disbursing Section Deputy Disbursing Officer	**6.4.6**	**Check daily receipts of deposit tickets.** If the voucher type is not a payroll payment, DFAS-KC Disbursing Section Technician checks daily receipts of deposit tickets (SF 215) from Federal Reserve Bank (FRB). This process ends.

6.5 Returned or Undelivered Checks

OWNER	STEPS	
DFAS-KC Collections Section Technician	**6.5.1**	**DFAS-KC Collection Section Technician receives the returned check.**
DFAS-KC Collections Section Technician	**6.5.2**	**DFAS-KC Collection Section Technician reviews the Returned Checks and Bond (RCB) data base for recertification status.**
DFAS-KC Collections Section Technician	**6.5.3**	**Has a recertified check been requested?** If no, go to 6.5.7. If yes, go to 6.5.4.

DFAS-KC Collections Section Technician

6.5.4 Submit check to DDO.

If a recertified check has been requested, DFAS-KC Collection Section Technician submits check to DDO.

DFAS-KC Collection Section DDO

6.5.5 Receive Check.

DFAS-KC Collection Section Deputy Disbursing Officer receives the check for destruction.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.5A	1.2.7A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Returned disbursement is not properly accounted for.	Deputy Disbursing Officer receives check for destruction.

DFAS-KC Collection Section DDO

6.5.6 DFAS-KC Collection Section Deputy Disbursing Officer destroys the check.

This process ends.

DFAS-KC Collection Section DDO

6.5.7 Research RCB.

If a recertified check has not been requested, DFAS-KC Collection Section Technician researches the RCB to find the new or correct address.

AS-KC Collection Section DDO

6.5.8 Is address found?

Does the Technician find the new address? If no, go to 6.5.11. If yes, go to 6.5.9.

DFAS-KC Collection Section DDO

6.5.9 Mail check to payee.

If the address if found, DFAS-KC Collection Section Technician prepares envelope and re-mails the check.

DFAS-KC Collection Section DDO

6.5.10 DFAS-KC Collection Section Technician updates the RCB record.

This process ends.

DFAS-KC Collection Section DDO	**6.5.11**	**Perform additional research.** If the address is not found, DFAS-KC Collection Section Technician researches to determine the original voucher type and Line of Accounting (LOA).
DFAS-KC Collection Section DDO	**6.5.12**	**Is the voucher type active or reserve payroll?** If yes, go to 6.5.14. If no, go to 6.5.13.
DFAS-KC Collection Section DDO	**6.5.13**	**Prepare MCTFS Diary to cancel check.** If the voucher type is not active or reserve payroll, DFAS-KC Collections Section Technician prepares the MCTFS Diary to cancel the check.
DFAS-KC Collection Section DDO	**6.5.14**	**Cancel Check.** If the voucher type is active or reserve payroll, DFAS-KC Collections Section Technician cancels the check. This process ends.

6.6 Record Collection

OWNER	STEPS	
DFAS-KC Collections Section Technician	**6.6.1**	**DFAS-KC Collection Section Technician scans the negotiable instrument into Electronic Verification System (ELVIS).**
DFAS-KC Collections Section Technician	**6.6.2**	**Compare checks to tap receipt.** DFAS-KC Collections Section Technician balances checks scanned in ELVIS with hard copy tape receipt.
DFAS-KC Collection Section Technician	**6.6.3**	**Forward receipt to Lead Technician.** DFAS-KC Collections Section Technician forwards tape receipt to Lead Technician for review.
DFAS-KC Collection Section Lead	**6.6.4**	**DFAS-KC Collections Section Lead Technician receives tape receipt.**

Technician

DFAS-KC Collection Section Lead Technician

6.6.5 Review check in ELVIS.

DFAS-KC Collections Section Lead Technician reviews the check before releasing it for processing in ELVIS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.6A	1.2.8A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Collection is recorded inaccurately.	Collection Section Lead reviews check in ELVIS.

DFAS-KC Collection Section Lead Technician

6.6.6 Did all documents scan correctly?

If yes, go to 6.6.7. If no, go to 6.6.11.

DFAS-KC Collection Section Lead Technician

6.6.7 Prepare deposit tickets and enter into SRD-1 to record collection.

If the documents scanned correctly, Collections Section Lead Technician prepares a deposit ticket (SF 215) and automatically feeds it into SRD-1 to record collection.

DFAS-KC Collection Section Lead Technician

6.6.8 Record deposit information into SRD-1.

FAS-KC Collection Section Lead Technician

6.6.9 DFAS-KC Collections Section Lead Technician generates the collection voucher.

FAS-KC Collection Section Lead Technician

6.6.10 DFAS-KC Collections Section Lead Technician closes out the record in RCB.

FAS-KC Collection Section Lead Technician	**6.6.11**	**DFAS-KC Collections Section Lead Technician distributes the documents for filing and daily recording.** This process ends.
DFAS-KC Collection Section Lead Technician	**6.6.12**	**Prepare manual deposit tickets** If the documents did not scan correctly, DFAS-KC Collections Section Lead Technician prepares manual deposit slip (SF 215).
DFAS-KC Collection Section Lead Technician	**6.6.13**	**Submit to Federal Reserve Bank Kansas City.** DFAS-KC Collections Section Lead Technician sends the SF 215 Deposit Ticket to Federal Reserve Bank in Kansas City via FedEx for deposit.
DFAS-KC Collection Section Lead Technician	**6.6.14**	**DFAS-KC Collections Section Lead Technician manually records the deposit in SRD-1.** Go to 6.6.8.

6.7 Returned Bonds

OWNER	STEPS	
DFAS-KC Collections Section Bond Clerk	**6.7.1**	**Receive returned bond.** DFAS-KC Collection Section Bond Clerk receives returned bonds.
DFAS-KC Collections Section Bond Clerk	**6.7.2**	**Is the bond spoiled?** For example, has the bond been defaced? If yes, go to 6.7.3. If no, go to 6.7.9.
DFAS-KC Collections Section Bond Clerk	**6.7.3**	**Prepare transmittal letter.** If the bond is spoiled, DFAS-KC Collections Section Bond Clerk prepares the transmittal letter and updates the data in the RCB.
DFAS-KC Collections Section Bond Clerk	**6.7.4**	**Forward transmittal letter and bonds to Supervisor.** DFAS-KC Collections Section Bond Clerk forwards the bond and transmittal letter to the Supervisor for verification.

DFAS-KC Collections Section Supervisor

6.7.5 The Supervisor receives bond transmittal letter.

DFAS-KC Collections Sections Supervisor

6.7.6 The Supervisor review Bond and Transmittal letter.

DFAS-KC Collections Section Supervisor

6.7.7 Is Bond information correct?

If yes, go to 6.7.8. If no, go to 6.7.10.

DFAS Collections Section Supervisor

6.7.8 Sign transmittal letter.

If the bond date is validated, DFAS-KC Collections Section Supervisor validates the data on the bond and signs transmittal letter.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.7C	1.2.9C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Returned bonds are not properly reviewed.	Collection Section Supervisor verifies bond data and signs letter.

DFAS-KC Collections Sections Supervisor

6.7.9 Mail transmittal letter and bond to US Treasury.

DFAS-KC Collections Section Supervisor mails transmittal letter and bond to US Treasury. This process ends.

DFAS-KC Collections Section s Supervisor

6.7.10 Notify Bond Clerk of correction required.

If the bond is not spoiled, DFAS-KC Collections Section Bond Clerk researches files to determine the correct address.

DFAS-KC Collection Section Bond Clerk

6.7.11 Determine correct address.

DFAS-KC Collection Section Bond Clerk

6.7.12 Is correct address found?

If yes, go to 6.7.13. If no, go to 6.7.16.

DFAS-KC Collection Section Bond Clerk

6.7.13 Prepare envelope for bond mailing.

If the correct address is found, DFAS-KC Collections Section Bond Clerk prepares an envelope for bond mailing.

DFAS-KC Collection Section Bond Clerk

6.7.14 DFAS-KC Collections Section Bond Clerk enters updated address into Returned Checks and Bonds (RCB) data base.

DFAS-KC Collection Section Bond Clerk

6.7.15 DFAS-KC Collections Section Bond Clerk mails bond to new address.

This process ends.

DFAS-KC Collection Section Bond Clerk

6.7.16 Update data in Returned Checks and Bonds (RBC) Database.

If the correct address is not found, DFAS-KC Collections Section Bond Clerk enters data into Returned Checks and Bonds (RCB) database.

DFAS-KC Collection Section Bond Clerk

6.7.17 DFAS-KC Collections Section Bond Clerk submits bond to Supervisor.

DFAS-KC Collection Section Bond Clerk

6.7.18 DFAS-KC Collections Section Supervisor places bond in safe.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.7A	1.2.9A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Bonds are not properly accounted for.	Collection Section Supervisor places bond in safe.

DFAS-KC Collection Section Supervisor **6.7.19** **Access safe.**

DFAS-KC Collections Section Supervisor checks the bonds already in the safe.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.7B	1.2.9B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement: Bonds are not properly accounted for.	Collection Section Supervisor checks bonds in safe.

DFAS-KC Collection Section Supervisor **6.7.20** **Is the bond 90 days old?**

If yes, go to 6.7.3. If no, go to 6.7.21.

DFAS-KC Collection Section Supervisor **6.7.21** **Return bond to safe.**

If the bond is not 90 days old, DFAS-KC Collections Section Supervisor returns the bond to the safe. This process ends.

6.8 Amend Reimbursable

OWNER **STEPS**

USMC Comptroller **6.8.1** **Notify customer of need to increase authority.**

Notification is given via phone or email.

USMC Comptroller **6.8.2** **Is the customer Public or Intra-Governmental?**

If public, go to 6.8.3. If intra-governmental, go to 6.8.5.

USMC Comptroller **6.8.3** **Increase Funded Reimbursable Authority in SABRS.**

If the customer is Public, the Comptroller will increase the authority in SABRS.

USMC Comptroller **6.8.4** **Establish Budget Execution Sub-Level Authority in SABRS.**

TC: OTX (no GL accounts affected). This process ends.

Customer **6.8.5** **Does customer accept proposed increase?**

If the reimbursable is intra-governmental, does the customer accept the proposed increase? If yes, go to 6.8.6. If no, go to 6.8.16.

Customer **6.8.6** **Prepare amended MIPR (DD 448).**

Customer **6.8.7** **Review and sign amended MIPR.**

Customer **6.8.8** **Commit fund into SABRS.**

Customer **6.8.9** **Forward the amended MIPR to Marine Corps.**

USMC Comptroller **6.8.10** **Is the MIPR correct?**

If yes, go to 6.8.11. If no, go to 6.8.15

USMC Comptroller **6.8.11** **Sign MIPR.**

If the MIPR is correct, the USMC Comptroller will then accept and sign the amended MIPR.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 6.8A	1.4.2B	Only valid orders are input and processed. Risk of Potential Misstatement: Orders may have been inaccurately input and processed.	The Comptroller reviews the 2275/MIPR for accuracy and validates that it is correct.

USMC Comptroller **6.8.12** **Increase funded reimbursable authority in SABRS.**

USMC Comptroller **6.8.13** **Obligate funds in SABRS.**

USMC Comptroller **6.8.14** **Establish budget execution sub-level authority in SABRS.**

This process ends.

USMC Comptroller **6.8.15** **Send rejected MIPR to Customer for corrective action.**

If the DD 448 is incorrect, the USMC Comptroller sends rejected MIPR back to Customer for corrective action. Go to 6.8.6.

Customer **6.8.16** **Determine if customer has waiver authority.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.8B	1.4.2A	Orders are only processed within approved customer credit limits. Risk of Potential Misstatement: Customer may refuse to pay incurred expenses above their reimbursable authority.	Comptroller determines if the customer has waiver authority.

Customer **6.8.17** **Does the Customer have waiver authority?**

If yes, go to 6.8.18. If no, go to 6.8.6.

Customer **6.8.18** **Reject proposed increase in authority.**

If the Customer has waiver authority, the Customer rejects the proposed increase in authority.

USMC Comptroller **6.8.19** **Write off the AR.**

This process ends.

6.9 Collect Reimbursable

OWNER **STEPS**

USMC Command **6.9.1** **Review Reimbursable Collection.**

USMC Command **6.9.2** **Is the collection intra-governmental or public?**

If intra-governmental, go to 6.9.10. If public, go to 6.9.3.

USMC Command **6.9.3** **Was payment submitted within 30 days?**

If yes, go to 6.9.4. If no, go to 6.9.9.

USMC Command **6.9.4** **Submit payment to DFAS.**

If payment was made within 30 days, the USMC Command submits payment to DFAS.

DFAS-KC **6.9.5** **Receive payment**

DFAS-KC **6.9.6** **Deposit payment**

DFAS-KC **6.9.7** **Process collection in SRD-1 system.**

Process the collection manually by entering the financial information into SRD-1.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.9A	1.4.5B	Only valid orders are input and processed. Risk of Potential Misstatement: Invalid orders are input into IPAC and processed.	DFAS processes collection in SRD-1 system.

DFAS-KC **6.9.8** **SRD-1 interfaces with SABRS.**

This process ends.

USMC Command **6.9.9** **Perform Aging Process.**

If private party does not submit payment to DFAS within 30 days, the USMC Command performs age and collect private party reimbursable or out of service receivable. This process ends.

DFAS-KC **6.9.10** **Is customer USMC or other Intra-Governmental?**

If the collection is intra-governmental, is the customer USMC or other intra-governmental agency? If the customer is USMC, go to 6.9.7. If other, go to 6.9.11.

DFAS-KC **6.9.11** **Perform process for Intra-Governmental collection in IPAC**

If the Customer is intra-governmental, then the collection process will arrive via the Intra-Governmental Payment and Collection System (IPAC) which links all government financial systems. The last step of this process will interface the payment with SABRS. This process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.9B	1.4.5A	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	DFAS processes collection in Inter-Governmental Payment System (IPAC).

6.10 Age and Collect Private Party Reimbursable or out of Service Receivable

OWNER	STEPS	
Installation	**6.10.1**	**Receive collection.** Collections are received at the Installation level.
Installation	**6.10.2**	**Is this collection from vendor or individual?** At the Installation level, an Out of Service Collection will ask if this is collection from a commercial vendor or individual. If individual, go to 6.10.3. If commercial vendor, go to 6.10.82.
Disbursing	**6.10.3**	**Is the amount greater than $225?** If the collection is from an individual, is the amount greater than $225.00. If yes, go to 6.10.4. If no, go to 6.10.81.
Disbursing	**6.10.4**	**Create demand letter.** If greater than $225.00, then the Disbursing Office creates a Demand letter.
Disbursing	**6.10.5**	**The Creditor Component sends the Demand letter to individual.**
Disbursing Office	**6.10.6**	**Does Individual pay debt?** If yes, go to 6.10.7. If no, go to 6.10.14.
Disbursing Office	**6.10.7**	**Submit payment to Disbursing Office.** If Individual pays debt, and if a payment was submitted within the first 90 days of collection then the Disbursing Office accepts the payment.
Disbursing Office	**6.10.8**	**The Disbursing Clerk receives payment.**
Disbursing Office	**6.10.9**	**The Disbursing Clerk creates collection voucher (DD 1131).**

Disbursing Office **6.10.10 Disbursing Clerk deposits payment in bank.**

The Disbursing Clerk deposits payment into a Federal Reserve Bank.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10G	1.4.6G	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	Disbursing Clerk deposits payment in bank.

Disbursing Office **6.10.11 The Disbursing Office forwards the collection voucher and bank receipt to DFAS KC.**

Disbursing Office **6.10.12 DFAS-KC receives voucher and bank deposit receipt.**

Disbursing Office **6.10.13** The DFAS KC Accounting Clerk enters payment data into SRD-1. This process ends.

Disbursing Office **6.10.14 Generate transmittal letter.**

After 90 days, the Disbursing Office generates a Transmittal letter with information of debtor into a package.

Disbursing Office **6.10.15 The Transmittal letter and package is sent to DFAS Denver (DFAS DE)**

DFAS-Denver **6.10.16 DFAS Denver receives Transmittal letter.**

DFAS-Denver **6.10.17 At DFAS DE, the Transmittal letter and package is reviewed.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10H	1.4.6H	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Inaccurate financial data would be used to track the receivable.	DFAS DE reviews the transmittal letter.

DFAS-Denver **6.10.18 Is transmittal letter and package accurate?**

If yes, go to 6.10.19. If no, go to 6.10.79.

DFAS-Denver **6.10.19** **Notate tracking number on Transmittal letter.**

If the transmittal letter and package is correct, the DFAS DE establishes a tracking number on Transmittal letter.

DFAS-Denver **6.10.20** **DFAS DE signs and returns a signed copy of Transmittal letter to USMC and DFAS KC.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10I	1.4.6I	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Inaccurate financial data would be used to track the receivable.	DFAS DE signs and returns copy of transmittal letter to USMC and DFAS KS.

DFAS-Denver **6.10.21** **Transfer collection responsibility.**

Once received at USMC, the Creditor Component or unit no longer has responsibility for collection of debt.

Disbursing Office **6.10.22** **The Disbursing Office proceeds to Write off AR.**

This process ends.

DFAS-KC **6.10.23** **Reclassify debt as not collectable.**

Once the copy of Transmittal letter arrives at DFAS KC, the debt is reclassified as currently not collectable.

DFAS-Denver **6.10.24** **Enter debt in Defense Debt Management System (DDMS)**

DFAS DE will begin its collection efforts by establishing the debt in DDMS.

DFAS-Denver **6.10.25** **Generate letter to debtor.**

DFAS DE will generate letter to notify debtor of its collection efforts.

DFAS-Denver **6.10.26** **DFAS DE sends the notification letter to debtor.**

DFAS-Denver **6.10.27** **Was the bill collected from the debtor?**

If yes, go to 6.10.28. If no, go to 6.10.37.

DFAS-Denver **6.10.28** **Was payment sent to DFAS DE or Component activity?**

If the bill was collected from the debtor, and if a payment was submitted after the debt was sent to DFAS DE, determine if the payment should be sent to DFAS DE or to the component activity (Disbursing Office). If DFAS DE, go to 6.10.31. If Component Activity, go to 6.10.35.

DFAS-Denver **6.10.29** **Data entered into DDMS.**

If the payment was sent to DFAS DE, then the payment amount collected is entered into DDMS.

DFAS-Denver **6.10.30** **Enter data into IPAC.**

The amount is also manually entered into IPAC.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10M	1.4.6M	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	DFAS processes collection in Inter-Governmental Payment System (IPAC).

DFAS-Denver **6.10.31** **IPAC transmits payment information to DFAS KC.**

Once the IPAC system cycles, the data is sent to DFAS KC suspense account via IPAC.

DFAS-Denver **6.10.32** **DFAS-Denver closes out "Out of Service AR".**

This process ends.

USMC Component Activity Disbursing Office **6.10.33** **Create voucher form.**

If the payment was sent to the component activity Disbursing Office, then Disbursing Personnel create collection voucher.

USMC Component Activity Disbursing Office **6.10.34** **The fund amount is entered into IPAC.**

USMC Component Activity Disbursing Office

6.10.35 Deposit Checks.

The check or cash is deposited in a Federal bank.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10L	1.4.6L	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	USMC deposits checks in bank.

USMC component Activity Disbursing Office

6.10.36 The Disbursing Office forwards the voucher and bank receipt to DFAS DE.

Go to 6.10.31.

DFAS-Denver

6.10.37 Generate 2nd notification letter to Debtor.

If the bill was not collected from the debtor, the DFAS DE generate second notification letter to debtor.

DFAS-Denver

6.10.38 The letter is sent to debtor.

DFAS-Denver

6.10.39 DDMS assesses interest.

An interest fee retroactive to date of delinquency is automatically established in DDMS.

DFAS-Denver

6.10.40 Was payment collected from the debtor?

If yes, go to 6.10.28. If no, go to 6.10.41 and 6.10.77.

DFAAS-Denver

6.10.41 Generate 3rd letter to Debtor.

If payment was not collected, DFAS DE generates letter referring item to a credit bureau.

DFAS-Denver

6.10.42 The letter is sent to a credit bureau.

Credit Bureau

6.10.43 Credit Bureau receives Referral letter

Credit Bureau

6.10.44 The Credit bureau reports respective debt status.

Credit Bureau

6.10.45 The Credit bureau also submits notification to DFAS-Denver

DFAS-Denver	**6.10.46**	**Was payment collected?** If yes, go to 6.10.28. If no, go to 6.10.47.
DFAS-Denver	**6.10.47**	**DDMS assesses interest.** If payment was not collected, then DDMS automatically adds a penalty fee on debts > 90 days delinquent in DDMS.
DFAS-Denver	**6.10.48**	**DFAS DE also generates a letter referring the debt to Treasury Offset Program (TOP).**
DFAS-Denver	**6.10.49**	**DFAS DE sends Referral letter to Dept. of Treasury.**
US Treasury	**6.10.50**	**US Treasury receives referred letter.**
US Treasury	**6.10.51**	**The Dept. of Treasury pursues collection actions.**
DFAS-Denver	**6.10.52**	**Was payment collected?** If yes, go to 6.10.28. If no, go to 6.10.53.
DFAS-Denver	**6.10.53**	**DDMS adds administrative Fee to Debt.** If payment was not collected, then DDMS automatically adds an administrative fee to the debt.
DFAS-Denver	**6.10.54**	**DFAS DE also generates a second collection request from another private collection agency (PCA).**
DFAS-Denver	**6.10.55**	**DFAS DE sends the second collection request to the second PCA.**
Private Collection Agency	**6.10.56**	**The PCA receives second request.**
Private Collection Agency	**6.10.57**	**The PCA pursues collection actions.**
DFAS-Denver	**6.10.58**	**Was payment collected?** If yes, go to 6.10.28. If no, go to 6.10.59.
DFAS-Denver	**6.10.59**	**Refer item to Justice Department.** If payment was not collected, DFAS Denver refers the debt electronically to the Justice Department

US Justice Dept. **6.10.60 The Justice Dept receives referral.**

US Justice Dept. **6.10.61 Determine the value of the debt.**

The Justice Dept determines if the amount is greater then $2,500. If yes, go to 6.10.64. If no, go to 6.10.70.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10J	1.4.6J	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Collection costs exceed gains for collection of minor debts.	U.S. DOJ determines if debt is greater than $2,500.

US Justice Dept. **6.10.62 Is the amount greater than 2500? If yes, go to 6.10.63. If no, go to 6.10.69.**

US Justice Dept. **6.10.63 Pursue collection action including litigation.**

If the amount greater than $2,500, then the Justice Dept. pursues collection actions including litigation

US Justice Dept. **6.10.64 Was payment collected?**

If yes, go to 6.10.28. If no, go to 6.10.65.

US Justice Dept. **6.10.65 Return to US Treasury.**

If the payment was not collected, the debt is returned to Dept. of Treasury.

US Treasury **6.10.66 The Dept. of Treasury maintains the debt for administrative offset for up to 10 years.**

US Treasury **6.10.67 Was payment collected during the 10 year period?**

If yes, go to 6.10.28. If no, go to 6.10.68.

US Treasury **6.10.68 Close out debt.**

If the payment was not collected during the 10 year period, close out the debt and end the collection efforts. This process ends.

US Justice Dept. **6.10.69 Recommend write off to Treasury.**

US Treasury	**6.10.70**	**Dept. of Treasury recommends a debt write off to DFAS Denver.**
DFAS-Denver	**6.10.71**	**DFAS DE will the recommend a debt write off to DFAS KC**
DFAS-KC	**6.10.72**	**DFAS KC will then recommend that USMC write off the debt.** This notice by e-mail is sent to HQMC fiscal.
HQMC Fiscal	**6.10.73**	**HQMC proceeds to remove AR data from system.** This process ends.
DFAS-Denver	**6.10.74**	**Generate 1st private collection agency (PCA) request.** As DDMS adds a penalty fee, DFAS DE generates a collection request from Private Collection Agency (PCA).
DFAS-Denver	**6.10.75**	**DFAS DE also sends the collection request to PCA.**
Private Collection Agency	**6.10.76**	**The PCA pursues collection actions.**
DFAS-Denver	**6.10.77**	**DFAS DE also generates a third notification letter to Debtor.**
DFAS-Denver	**6.10.78**	**The third notification letter is sent to Debtor.**
DFAS-Denver	**6.10.79**	**Return Transmittal letter for resubmission.** If the transmittal letter and package are incorrect, DFAS DE returns Transmittal letter for resubmission. Go to 6.10.14
Disbursing	**6.10.80**	**Write off AR.** If the debt for an individual is less then $225.00, then the collection process does not take place. Write off AR. This process ends.
DFAS-KC	**6.10.81**	**Generate demand letter.** If the out of service receivable is from a commercial vendor, then the process will begin at the Local Contracting office. The process will begin by generating a demand letter allowing the vendor 30 days to remit a payment.
DFAS-KC	**6.10.82**	**The Contracting office will send the Demand letter to vendor.**

DFAS-KC	**6.10.83**	**Does vendor submit payment within 30 days of Demand letter issuance?** If yes, go to 6.10.84. If no, go to 6.10.105.
Contracting Office	**6.10.84**	**Was payment check or offset?** If payment was submitted within 30 days, was the payment check or offset? If offset, go to 6.10.85. If check, go to 6.10.87.
Contracting (Accounting Section)	**6.10.85**	**Perform allocation of debt to current SDN in Contracting system.** If the payment was offset, then the Accounting section within the Contracting Office will perform an allocation of the debt. This process will debit a current invoice with a Standard Document Number and credit the past due or over payment. Once the system cycles, then the collection is complete.
Contracting (Accounting Section)	**6.10.86**	**The Contracting Accounting Section proceeds to remove the AR from the system.** This process ends.
Contracting Office	**6.10.87**	**If the payment was a check, is the collection for a reimbursable?** If yes, go to 6.10.88. If no, go to 6.10.90.
Contracting Office	**6.10.88**	**Collect reimbursable.** If the collection is reimbursable, the Contracting Office collects reimbursable. This process ends.
Contracting Office	**6.10.89**	**Create collection voucher.** If the collection is not reimbursable, the Contracting Office will create a DD 1131.
Contracting Office	**6.10.90**	**The Contracting Office will send the package to the Accounting Section within the Contracting Office.**
Contracting (Accounting Section)	**6.10.91**	**Accounting Section receives documentation.**
Contracting (Accounting Section)	**6.10.92**	**Record SDN/LOA.** The Accounting Section will record the amount paid using the Standard Document Number and write in the correct line of accounting on the collection voucher.

Contracting (Accounting Section)

6.10.93 Forward package to Disbursing Office.

The Accounting Section will then forward the package containing the voucher and check to the Disbursing Office.

Disbursing Office

6.10.94 Review voucher detail.

Once the package arrives at the Disbursing office, the clerk will determine if the voucher detail accurate.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10K	1.4.6K	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	Disbursing Office determines if voucher detail is accurate.

Disbursing Office

6.10.95 Is voucher detail accurate?

If yes, go to 6.10.96. If no, go to 6.10.104.

Disbursing Office

6.10.96 Deposit Check.

If the voucher details are accurate, the Disbursing Office deposits check in bank.

Disbursing Office

6.10.97 Is Disbursing office a DFAS Symbol?

The next steps will depend on whether or not the Disbursing office contains a DFAS Symbol? If yes, go to 6.10.98. If no, go to 6.10.100.

Disbursing Office

6.10.98 Enter Payment in FEDLINE.

If the Disbursing Office is a DFAS Symbol, the Disbursing Office will enter the payment into the FEDLINE payment system for DFAS system interface. This process ends.

Disbursing Office

6.10.99 FEDLINE interface with SRD-1.

FEDLINE will interface with SRD-1 on the next daily cycle. This process ends.

Disbursing Office

6.10.100 Forward voucher to DFAS KC to process collection.

If the Disbursing Office is not a DFAS Symbol, then the package containing the voucher will be forwarded to DFAS KC for processing.

DFAS-KC **6.10.101** **DFAS-KC receives voucher.**

DFAS-KC **6.10.102** **Enter collection in SRD-1.**

Once at DFAS, the amount will be entered into SRD-1 and cycled.

DFAS-KC **6.10.103** **DFAS then proceeds to Closeout Out of Service AR.**

This process ends.

Disbursing Office **6.10.104** **Send voucher back for edits.**

If voucher details are not accurate, then the Disbursing Office returns the voucher for edits.

DFAS-KC **6.10.105** **Did vendor dispute?**

If payment was submitted within 30 days, does the vendor dispute issue (the vendor disagrees with the debt and has proof that there is no AR)? If yes, go to 6.10.106. If no, go to 6.10.111.

DFAS-KC **6.10.106** **Coordinate with vendor.**

If vendor disputes issue, the Contracting office will coordinate with vendor and provide documentation to resolve issue.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10A	1.4.6A	Only valid orders are input and processed. Risk of Potential Misstatement: Improper or inaccurate vendor billing.	The Contracting Office coordinates with the vendor and provides documentation to resolve the issue.

DFAS-KC **6.10.107** **Was debt paid and not recorded in financial system?**

Was debt rectified (was there proof that the debt was previously paid and no AR exists)? If yes, go to 6.10.108. If no, go to 6.10.111.

DFAS-KC **6.10.108** **Notify USMC Comptroller of error.**

If debt was rectified, notify USMC Comptroller of error.

USMC Comptroller **6.10.109** **Controller receives error notification.**

USMC Comptroller **6.10.110 Controller researches and takes necessary action.**

This process ends.

DFAS-KC **6.10.111 Contractor Debt System (CDS) automatically detects past due payment.**

If debt was not rectified, and if vendor does not dispute issue, and if debt was not rectified, then the Contractor Debt System (CDS) automatically detects past due payment.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10B	1.4.6B	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Past due payment will not be detected in a timely manner.	Contractor debt system automatically detects past due payment and automatically assesses a 6% annual interest fee on debt.

USMC Comptroller **6.10.112 The CDS system automatically assesses a 6% annual interest fee on debt.**

USMC Comptroller **6.10.113 The Contracting office will search pending invoices in Customer Commercial & Government Entity (CAGE) to offset debt.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10C	1.4.6C	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Not all avenues to offset debt will be utilized.	Contracting Office searches pending invoices in the Customer Commercial and Government Entity (CAGE) to offset debt.

USMC Comptroller **6.10.114 Was the payment received or debt offset?**

If yes, go to 6.10.84. If no, go to 6.10.115.

USMC Comptroller **6.10.115 The Contracting office will transfer the debt to the Debt Management Office (DMO) located at DFAS Columbus (DFAS CO) via CDS.**

DFAS-CO Debt Management Office (DMO)

6.10.116 Review the amount.

The DFAS-CO Debt Management Office (DMO) reviews the amount to determine the value of the debt.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10D	1.4.6D	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Collection costs exceed gains for collection of minor debts.	DFAS Colorado Debt Management Office (DMO) determines if the debt amount is greater than $600.

DFAS-CO Debt Management Office (DMO)

6.10.117 Is the amount greater than $600?

Once at the DMO, the DMO office will ensure that the amount is greater then $600? If yes, go to 6.10.119. If no, got to 6.10.143.

DFAS-CO Debt Management Office (DMO)

6.10.118 Generate Final Demand Letter.

If the amount is greater the $600, then the DMO will generate a Final Demand Letter to the vendor.

DFAS-CO Debt Management Office (DMO)

6.10.119 Send Final Demand Letter to vendor.

The Contracting Office will send the Final Demand Letter to the vendor and allowing 30 days to remit.

DFAS-CO Debt Management Office (DMO)

6.10.120 Was the payment received or debt offset?

If yes, then go to 6.10.84. If no, go to 6.10.121.

DFAS-CO Debt Management Office (DMO)

6.10.121 Search pending invoices to offset debt within and outside CAGE number.

If payment was not received or debt offset, the DMO will search pending invoices to offset debt within and outside CAGE number.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10E	1.4.6E	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Not all avenues to offset debt will be utilized.	DFAS Colorado DMO searches pending invoices to offset debt within and outside CAGE number.

DFAS-CO Debt Management Office (DMO)

6.10.122 Was payment received or debt offset?

If yes, then go to 6.10.84. If no, go to 6.10.123.

DFAS-CO Debt Management Office (DMO)

6.10.123 Refer debt to US Treasury via CDS.

If payment was not received or debt offset, the DMO will refer the debt to US Treasury via manual process in CDS.

DFAS-CO Debt Management Office (DMO)

6.10.124 US Treasury receives notification.

DFAS-CO Debt Management Office (DMO)

6.10.125 The Dept. of Treasury will create debtor file in Federal Debt System (FDS).

Dept. of Treasury

6.10.126 Search for offset.

The Dept. of Treasury will search for offset with vendor Tax Identification Number for 30 days.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.10F	1.4.6F	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Not all avenues to offset debt will be utilized.	Dept. of Treasury searches for offset with Vendor Tax ID number for 30 days.

Dept. of Treasury

6.10.127 Was debt offset?

If yes, then go to 6.10.84. If no, go to 6.10.138.

Dept. of Treasury

6.10.128 Generate electronic request to Private Collection Agency.

If debt was not offset, the Dept. of Treasury will generate an electronic request to a Private Collection Agency (PCA).

Private Collection Agency

6.10.129 Report status to credit bureau.

The PCA will report the status to credit bureau and attempt to collect for 270 days.

Dept. of Treasury	**6.10.130**	**Was payment received?** If yes, then go to 6.10.84. If no, go to 6.10.131.
Dept. of Treasury	**6.10.131**	**Generate electronic request 2nd to PCA.** If the payment was not received, the Dept. of Treasury will generate an electronic request to second PCA.
2nd Private Collection Agency	**6.10.132**	**Report status to credit bureau.** The second PCA will report status to credit bureau and attempt to collect for 270 days.
US Treasury	**6.10.133**	**Was payment received?** If yes then go to 6.10.84. If no, go to 6.10.134.
US Treasury	**6.10.134**	**Is the amount greater than $500,000?** If the payment was not received, the Dept. of Treasury will determine if the amount is greater then $500,000. If yes, go to 6.10.135. If no, this process ends.
US Treasury	**6.10.135**	**Refer debt to Dept. of Justice.** If the amount is greater then $500,000, the Dept. of Treasury refers the debt electronically to Dept of Justice.
US Justice Dept.	**6.10.136**	**The Dept of Justice receives delinquent debt notification.**
US Justice Dept.	**6.10.137**	**The Dept. of Justice pursues litigation against vendor.**
US Justice Dept.	**6.10.138**	**Was the payment received?** If yes, go to 6.10.84. If no, go to 6.10.139.
US Justice Dept.	**6.10.139**	**Recommend write-off to Treasury.** If the payment was not received, the Dept. of Justice returns the debt to the Dept. of Treasury and recommends write off. The Department of Justice has to ensure that it is legally acceptable to write off a receivable that is $500,000 or more.
US Treasury	**6.10.140**	**Recommend write-off to DMO.** The Dept. of Treasury will then forward this information to the DMO and recommend write off.

DFAS-CO Management Office (DMO) **6.10.141** **Recommend write-off to DFAS KC.**

The DMO will then forward this information to DFAS KC and recommend write off.

DFAS-KC **6.10.142** **Recommend write off to USMC Activity Comptroller and write-off AR.**

DFAS KC will then forward this information to the USMC Activity Comptroller and recommend write off. Proceed to write off AR. This process ends.

6.11 Collect Reimbursable

OWNER	STEPS	
DFAS-KC	**6.11.1**	**Extract Expenditure authority from Defense Integrated Financial System (DIFS).**
DFAS-CL	**6.11.2**	**DIFS interfaces with DCAS (CERPS file).**
		DIFS interfaces with DCAS (CERPS file) to update system. When Kansas City process the bills and pulls expenditure authority, the transactions flow to Cleveland to be incorporated in the DCAS file (formerly referred to as the CERPS file). At this time, the CERPS file runs and feeds to DCAS, MISIL, STARS, and eventually DIFS. Obligations are liquidated, performance reported, payments posted to country case level, etc. in each applicable system.
DFAS-KC	**6.11.3**	**Is the entity performing work USMC or non-USMC?**
		If non-USMC, go to 6.11.7. If USMC, go to 6.11.4.
DFAS-KC	**6.11.4**	**Process payment in SRD-1.**
		If the entity performing work is USMC, DFAS KC processes payment in SRD-1.
DFAS-KC	**6.11.5**	**SRD-1 interfaces with SABRS.**
DFAS-KC	**6.11.6**	**Payment posts in SABRS.**
		The payment posts in SABRS to the appropriate appropriation. This process ends. SGL accounts affected are:

Dr 4901208 - Delivered Orders-OBL-Unpaid	XX	
Cr 4902208 – Delivered Orders		XX
Dr 2111 - Accounts Payable Government Current	XX	
Cr 1012 - Funds Disbursed		XX

DFAS-KC **6.11.7 Process payment in IPAC or E&C.**

If the entity performing work is non-USMC, DFAS KC process payment in the Intergovernmental Payment System (IPAC) or Expenditures and Collections System (E&C). IPAC or E&C interfaces with the non-USMC entity's financial system. The payment posts in the entity's financial system. This process ends.

6.12 Collect Travel AR

OWNER	STEPS	
Disbursing Office	**6.12.1**	**Receive Travel A/R.**
Disbursing Office	**6.12.2**	**Is payment check or salary offset?** Is the payment collection made by check or salary offset? If cash/check, go to 6.12.21. If salary offset, go to 6.12.3.
Disbursing Office	**6.12.3**	**Is it Military or Civilian?** If a salary offset, is the member military or civilian? If civilian, go to 6.12.18. If military, go to 6.12.4.
Disbursing Office	**6.12.4**	**Is it DTS or IATS?** If a military member, is the travel system used DTS or IATS? If IATS, go to 6.12.9. If DTS, go to 6.12.5.
Disbursing Office	**6.12.5**	**DTS executes salary offset.** If the system is DTS, then DTS automatically creates a salary offset to the member's pay after 30 days.
Disbursing Office	**6.12.6**	**DTS interfaces with MCTFS.** A daily DTS interface will post the amount due as an offset in MCTFS.
Disbursing Office	**6.12.7**	**MCTFS generates liquidation.** MCTFS creates a liquidation of the amount owed by the Traveler effective within the next 30 days. This warning is posted to the member's LES.
Traveler	**6.12.8**	**Receive LES.**

This process ends.

Disbursing Office **6.12.9** **IATS executes salary offset.**

If system is IATS, and if the member has not paid the debt after the 45 day warning posted on the LES, IATS begins to set up a liquidation of debt.

Disbursing Office **6.12.10** **Review account history to verify amount.**

The Disbursing clerk begins the liquidation process by reviewing the member's account history to ensure the amounts are correct and do not interfere with any other liquidation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.12A	1.4.9A	Credit notes and adjustments to accounts receivable are accurately calculated and recorded. Risk of Potential Misstatement: Salary offsets are incorrectly created and processed in the system.	The disbursing clerk reviews account history to verify the amount of the adjustment is accurate.

Disbursing Office **6.12.11** **Download receivable information from IATS.**

The Disbursement Clerk will download the IATS daily information and save as an attachment.

Disbursing Office **6.12.12** **Forward data to DFAS-KC.**

The clerk will then forward this information as an e-mail attachment to DFAS KC for processing.

DFAS-KC **6.12.13** **IATS interfaces with SRD-1.**

Once the information is available to DFAS, DFAS will upload the IATS information into SRD-1.

DFAS-KC **6.12.14** **SRD-1 data file sent to Disbursing.**

Once SRD-1 cycles, the data is saved as attachment and sent back to the Disbursing Office.

Disbursing Office **6.12.15** **Enter SRD-1 data into the IATS to update file.**

Disbursing Office **6.12.16** **Enter data into MCTFS.**

Disbursing Office	**6.12.17**	**MCTFS generates liquidation.** Go to 6.12.8.
Disbursing Office	**6.12.18**	**Generate request for U.S. debt recovery.** If a civilian member, and if the travel collection is from a civilian and a salary offset is desired, then the Disbursing Office clerk will generate a request for US debt. Debt recovery (DD 2481).
Disbursing Office	**6.12.19**	**Make copy of travel voucher.**
Disbursing Office	**6.12.20**	**Forward copy of recovery request and travel voucher to DFAS CH.** The Travel clerk then forwards these documents to DFAS Charleston for processing. This process ends.
Disbursing Office	**6.12.21**	**Receive cash or check payment.**
Disbursing Office	**6.12.22**	**Generate collection voucher.** The clerk will generate a collection voucher (DD 1131).
Disbursing Office	**6.12.23**	**Deposit check.** The clerk will deposit the funds in the bank.
Disbursing Office	**6.12.24**	**Forward voucher and bank receipt to DFAS-KC.** After the funds are deposited, then clerk will forward the voucher and the bank deposit receipt to DFAS Kansas City. This process ends.

6.13 Collect Jury Duty Receivable

OWNER	STEPS	
Supply Officer	**6.13.1**	**Receive endorsed check.**
Supply Officer	**6.13.2**	**Prepare letter.** The Supply Officer prepares a command letter for submission to DFAS-KC.

Supply Officer **6.13.3** **Send letter to Comptroller for approval.**

Comptroller /Delegate **6.13.4** **Receive Command letter.**

Comptroller /Delegate **6.13.5** **Review letter for completeness and accuracy.**

If letter is not accurate go to 6.13.76. If accurate, go to 6.13.7.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.13A	1.4.12A	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Jury Duty cash receipt may not be processed correctly.	The Comptroller verifies that the command letter is accurate and complete.

Comptroller /Delegate **6.13.6** **Is letter complete and accurate?**

If yes, go to 6.13.16. If no, go to 6.13.16.

Comptroller /Delegate **6.13.7** **Sign Command letter.**

If the letter is accurate, the Comptroller will endorse the Command letter.

Comptroller /Delegate **6.13.8** **Return letter to the Supply Officer.**

Supply Officer **6.13.9** **Receive signed Command Letter.**

Supply Officer **6.13.10** **Endorse letter.**

Supply Officer **6.13.11** **Send Command letter and check to Disbursing.**

Disbursing Office **6.13.12** **Complete collection voucher (DD 1131).**

Disbursing Office **6.13.13** **Deposit check.**

Disbursing Office	**6.13.14**	**Forward the voucher and bank receipt to DFAS KC.**
DFAS-KC	**6.13.15**	**Receive voucher**
DFAS-KC	**6.13.16**	**Close out Jury Duty A/R.** This process ends.
Funds Management Personnel	**6.13.17**	**Request corrective action.** If the letter is not accurate, Fund Management personnel reject and resend the letter to the Supply Officer.

6.14 Collect Miscellaneous Receivable

OWNER	STEPS	
Administrative Office	**6.14.1**	**Receive Miscellaneous Receivable.**
Administrative Office	**6.14.2**	**Establish Salary offset or receive payment by check/cash?** If offset, go to 6.14.3. If check/cash go to 6.14.18.
Administrative Office	**6.14.3**	**Is the member military or civilian?** If the member desires an offset, then is the member a military member or a civilian? If civilian, go to 6.14.4. If military go to 6.14.11.
Administrative Office	**6.14.4**	**Generate request for debt recovery.** If the member is a civilian, a request for recovery of debt (DD 2481) is generated
Collections Agent	**6.14.5**	**Receive recovery request.**
Collections Agent	**6.14.6**	**Send request and travel voucher to DFAS Charleston.**
DFAS-CH	**6.14.7**	**Receive request and travel voucher.**
DFAS-CH	**6.14.8**	**Enter liquidation into Defense Civilian Pay System (DCPS).** DFAS Charleston manually enters the liquidation data on the request into the Defense Civilian Pay System (DCPS).

DFAS-CH **6.14.9 Liquidation of debt begins on next pay cycle.**

Once DCPS cycles, the liquidation of debt will begin on next pay cycle (once payroll data is sent to DFAS Cleveland).

DFAS-CH **6.14.10 Payroll data transmitted to DFAS Cleveland.**

The payroll data is electronically sent to DFAS Cleveland ending the collection process for a civilian. This process ends.

Administrative Office **6.14.11 Generate salary offset request.**

If the member is military and desires a salary offset, then the process begins at the Administrative Office. The administrative personnel will generate a salary offset request (Quad 1116).

Administrative Office **6.14.12 Send salary offset to Disbursing Office.**

Disbursing Office **6.14.13 Receive salary offset request.**

Disbursing Office **6.14.14 Review account history to verify amount in MCTFS.**

The Disbursing Clerk will review the member's account history to verify amount in MCTFS in order to ensure that the offset does not interfere with any currently established salary offsets.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.14A	1.4.13A	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Incorrect amount will be deducted from the military member's pay.	The Disbursing Office reviews account history to verify amount within MCTFS.

Disbursing Office **6.14.15 Enter transactional type code (TTC) for collection in MCTFS.**

This code will distinguish the type of offset, example payroll offset versus a tax offset.

Disbursing Office **6.14.16 Enter Liquidation of Debt (LIQ) transaction into MCTFS.**

The Disbursing clerk will enter the Liquidation of Debt (LIQ) transaction into MCTFS for the amount stated on the salary offset request.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.14B	1.4.13B	Invoices are accurately calculated and recorded. Risk of Potential Misstatement: Incorrect amount will be deducted from the military member's pay.	Disbursing Office enters liquidation of debt (LIQ) transaction into MCTFS.

DFAS-KC **6.14.17 MCTFS interfaces with SRD-1.**

Once MCTFS cycles, the data will interface with SRD-1 on the next daily cycle. This process ends.

Administrative Office **6.14.18 Receive cash or check payment.**

If the member, military or civilian desire to pay with a cash or check, then the funds are received by the Administrative office.

Administrative Office **6.14.19 Create a collection voucher (DD 1131).**

Administrative Office **6.14.20 Forward the voucher and check to Comptroller.**

This is to determine the correct account to credit.

USMC Comptroller **6.14.21 Receive voucher.**

USMC Comptroller **6.14.22 Determine if voucher is local or other.**

If other, go to 6.14.24. If local, go to 6.14.31.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.14C	1.4.13C	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: Receipt of cash may be posted to incorrect account.	The Comptroller determines the proper account to post the receipt.

USMC Comptroller **6.14.23 Is it a Local account or other?**

If local account, go to 6.14.31. If other, go to 24.

USMC Comptroller	**6.14.24**	**Send voucher and check to Disbursing/Finance Office.** If the account is other, the Comptroller will send the voucher and check to the Disbursing Office.
Disbursing Office	**6.14.25**	**Receive collection voucher.**
Disbursing Office	**6.14.26**	**Is voucher detail accurate?** Once at the Disbursing Office, the Disbursing Clerk will determine if the voucher detail is accurate. If yes, go to 6.14.27. If no, go to 6.14.30.
Disbursing Office	**6.14.27**	**Deposit check.** If the voucher is accurate, then the Disbursing Clerk will deposit the cash/check in the bank.
Disbursing Office	**6.14.28**	**Forward the voucher and bank deposit to DFAS-KC.**
DFAS-KC	**6.14.29**	**Payment data is interfaced to SRD-1.** After the voucher and bank receipt arrive at DFAS KC, the payment data is manually uploaded into SRD-1. This process ends.
Disbursing Office	**6.14.30**	**Reject and return voucher to sender for corrective action.** If the voucher is not accurate, then the Disbursing Clerk rejects and returns the voucher and check/cash to the Administrative Office for corrective action. Go to 6.14.19.
USMC Comptroller	**6.14.31**	**Record an expected credit in SABRS.** If the account is local, the Comptroller records and expected credit in SABRS.
USMC Comptroller	**6.14.32**	**Forward voucher and check to the Disbursing Office.** Go to 6.14.25.

6.15 Closeout Reimbursable

OWNER **STEPS**

Comptroller **6.15.1** **Contact customer to verify completion of work.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.1.5A	1.5.1A	All orders received from customers are input and processed. Risk of Potential Misstatement: A reimbursable order will be closed with work incomplete.	Comptroller contacts the customer to determine if the work is complete.

Customer **6.15.2** **Is work completed?**

If yes, to 6.15.3. If no, go to 6.15.9.

Customer **6.15.3** **Notify USMC of work completed.**

If work is completed, the Customer notifies the USMC that the work is completed.

Comptroller **6.15.4** **Process closeout option in SABRS.**

Comptroller **6.15.5** **SABRS reconciles reimbursable authority, commitment, obligation, expense, liquidation, billing, & collection**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC6.1.5B	1.5.1B	Cash receipts data is entered for processing accurately. Risk of Potential Misstatement: SABRS will close a reimbursable order improperly.	SABRS verifies that the commitment, obligation, expense, and liquidation are equal.

Comptroller **6.15.6** **Do reimbursable authority, commitment, obligation, expense, liquidation, billing, & collection equal?**

If yes, go to 6.15.7. If no, go to 6.15.8.

Comptroller **6.15.7** **SABRS closes out RON and Reimbursable.**

If they equal, SABRS closes out RON and reimbursable. This process ends.

Comptroller	**6.15.8**	**SABRS rejects closeout command.**
		If they do not equal, SABRS rejects closeout command.
Comptroller	**6.15.9**	**Perform Amends Reimbursable process.**
		This process ends.
Customer	**6.15.10**	**Notify USMC of work not completed.**
		If work is not completed, the Customer notifies USMC that work is not completed. This process ends.

Acronym Glossary

Acronym	Acronym Expansion
ACH	Automated Clearing House
CERPS	Centralized Expenditure & Reimbursement Processing System
DCPS	Defense Civilian Pay System
DIFS	Defense Integrated Financial System
DFAS-KC	Defense Finance Accounting Service - Kansas City
DFAS-DE	Defense Finance Accounting Service - Denver
DoD	Department of Defense
DON	Department of the Navy
E&C	Expenditures and Collections System
EFT	Electronic Funds Transfer
ELVIS	Electronic Verification System
FDS	Federal Debt System
FMB	Financial Management Branch
FRB	Federal Reserve Bank
IATS	Integrated Automated Travel System
IPAC	Intra-Governmental Payment and Collection System
LOA	Line of Accounting
MCTFS	Marine Corps Total Force System
MISIL	
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
PBAS-FD	Program Budget Allocation System – Funding Documents
RCB	Returned Checks and Bonds
SABRS	Standard Account, Budgeting Reporting System
TTC	Transaction Type Code

Statement of Budgetary Resources
Business Process Memorandum (BPM)
(As of June 30, 2008)

Process Overview	
Process Name:	Funds Reconciliations
Process Description:	The Funds Reconciliation process defines how funds that are disbursed and/or collected and the related transactions recorded in Accounting Systems are reconciled to reflect the same transaction history.
Process Owner(s):	United States Marine Corps (USMC) Programs and Resources Department (P&R) Accounting and Financial Systems Branch (RFA)
Sub Process Owner(s):	Defense Finance and Accounting Service (DFAS) US Treasury
Laws, Regulations, Policies and Procedures:	Fund Code System MCO 7301R.65 Marine Corps Fraud; Waste; and Abuse (FWA) Oversight; Awareness; Prevention, and Remedies MCO 7510.5A Marine Corps Financial Execution Standard Operation Procedure Manual MCO P7300.21 Financial Guidebook for Commanders NAVMC 2664 Marine Corps Travel Instructions Manual MCO P4650.37C Marine Corps Financial Management Training and Readiness Manual NAVMC 3500.104 DOD Financial Management Regulation DOD 7000.14-R Consolidated Financial Management Standard Operating Procedures (SOP) Manual HQMC P&R (RFA) Accounting Guidelines: Procedures for Processing, Reporting and Reconciling Foreign Military Sales Transactions. DFAS-KC 7320.07 Assertion Folders: Table of Contents; Tab-1 Accounts Receivable DFAS-KC SABRS Customer Assistance Handbook DFAS KC

Information Systems Relevant to the Process	
System Name	**Description**
CAPS-W	The Computerized Accounts Payable System for Windows (CAPS-W) is used to make vendor payments for the Army and several Defense agencies.
DCRM	Defense Check Reconciliation Module (DCRM) reports check issue data is to the Treasury of the United. This process allows all finance officers, except those deployed, to transmit individual check issue records to the DFAS-KC for consolidation.
E&C	The Expenditure and Collection (E&C) accounting system allows the DO/FO to track debts until they are paid back. This system is being replaced by DDRS.

Information Systems Relevant to the Process	
System Name	**Description**
IPAC Wizard	The IPAC Wizard is an interface between Treasury and a Disbursing function (DSSN).
PBIS	The Program Budget Information System (PBIS) is an Oracle-based system whose ultimate purpose is to develop the Navy's budget submission to the Office of the Secretary of Defense and Congress.
SRD-1	The Standard Finance System Redesign Phase 1(SRD-1) receives data via interfaces from the accounting system and several entitlement systems, the Intra-governmental Payment and Collection System (IPAC) for Intra-governmental payments.
TMS	A Transportation Management System (TMS) is a software system designed to manage transportation operations.
SABRS	Standard Accounting, Budgeting, and Reporting System (SABRS) is designed to standardize accounting, budgeting and reporting procedures for all general funds accounted for by the Marine Corps (which includes: Marine Forces, Posts and Stations, Reserves units, Marine Corps Districts, and elements), DFAS-KC, DFAS-Japan, and DFAS-Pacific. SABRS provides a direct automated link between the User and the financial system allowing the User to receive on-line real time update and inquiry capabilities and batch update with reports within twenty-four (24) hours.

Sub Process Narrative

7.1 Perform SABRS Reconciliation

OWNER **STEPS**

Funds Manager/ Controller Personnel

7.1.1 Verify completion of the SABRS daily cycle.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1A	1.3.1A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager verifies that the SABRS daily cycle is complete.

Funds Manager/ Controller Personnel

7.1.2 What type of reconciliation is performed?

If daily transaction journal, go to 7.1.3. If allocations, go to 7.1.4. If PRT DAST, go to 7.1.5. If PRTFLRON, go to 7.1.6. If online, go to 7.1.7. If civilian labor, go to 7.1.18.

Funds Manager/ Controller Personnel

7.1.3 Reconcile the Daily Transaction Journal.

If the reconciliation performed is daily transaction journal, the Funds Manager/Comptroller Personnel reconciles the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1B	1.3.1B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.4 Reconcile the DFBLB7A and the source documentation.

If the reconciliation performed is allocations, the Funds Manager/Comptroller Personnel reconciles the DFBLB7A and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1C	1.3.1C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the DFBLB07A and the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.5 Reconcile the PRT DAST and the source documentation.

If the reconciliation performed is PRT DAST, the Funds Manager/Comptroller Personnel reconcile the PRT DAST and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1D	N/A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the PRT DAST and the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.6 Reconcile the PRTFLRON and the source documentation.

If the reconciliation performed is PRTFLRON, the Funds Manager/Comptroller Personnel reconcile the PRTFLRON and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1E	N/A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the PRTFLRON and the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.7 Reconcile the online review and the source documentation.

If the reconciliation performed is online, the Funds Manager/Comptroller Personnel reconcile the online review with the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1F	1.3.1D	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the online review with the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.8 Was the transaction recorded accurately?

If yes, the process ends. If no, go to 7.1.9.

Funds Manager/ Controller Personnel

7.1.9 Research transaction.

If the transaction was not recorded accurately, the Funds Manager/Comptroller Personnel research the transaction. Go to 7.1.10 and 7.1.14

Funds Manager/ Controller Personnel	**7.1.10**	**Follow up with Command.** The Funds Manager/Comptroller Personnel follow up with Command.
Funds Manager/ Controller Personnel	**7.1.11**	**Is corrective action necessary?** An example where corrective action is necessary is where an obligation in last year gets posted to this years expense, so it gets double obligated and need to fix expense. An example where corrective action is not necessary is when nothing is incorrect because SABRS is waiting for data from another source. If yes, go to 7.1.12. If no, this process ends.
Funds Manager/ Controller Personnel	**7.1.12**	**Notify Command of correction in SABRS.** If corrective action is necessary, the Funds Manager/Comptroller Personnel notify Command of correction in SABRS.
Funds Manager/ Controller Personnel	**7.1.13**	**Enter correction in SABRS.** The Funds Manager/Comptroller Personnel enters correction in SABRS. An example of a correction is to manually edit the Expense (EXP), Obligation (OBL) and other SABRS transactions. The process ends.
Funds Manager/ Controller Personnel	**7.1.14**	**Follow up with allocator.** The Funds Manager/Comptroller Personnel follow up with the allocator.
Funds Manager/ Controller Personnel	**7.1.15**	**Is corrective action necessary?** If no, the process ends. If yes, go to 7.1.16
Funds Manager/ Controller Personnel	**7.1.16**	**Notify allocator to take corrective action.** If correction action is necessary, the Funds Manager/Comptroller Personnel notifies the allocator to take corrective action.
Funds Manager/ Controller Personnel	**7.1.17**	**Perform Allocation in SABRS.** Perform allocation in the SABRS. This process ends.

Funds Manager/ Controller Personnel

7.1.18 Reconcile the PRTLBRPP and the source documentation.

If the reconciliation performed is Civilian Labor, the Funds Manager/Comptroller Personnel reconcile the PRTLBRPP report and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.1G	1.3.1E	Controls are in place to ensure that purchase orders/ contracts are entered accurately. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the PRTLBRPP report and the source documentation (All transaction types).

Funds Manager/ Controller Personnel

7.1.19 Was the transaction recorded accurately?

If yes, the process ends. If no, go to 7.1.20

Funds Manager/ Controller Personnel

7.1.20 Research civilian payroll information in DCPS.

If the transaction was not recorded accurately, the Funds Manager/Comptroller Personnel researches civilian payroll information in DCPS.

Funds Manager/ Controller Personnel

7.1.21 Follow up with responsible activity.

Funds Manager/ Controller Personnel

7.1.22 Is corrective action necessary?

For example, the civilian payroll costs are being incurred on the wrong Line of Accounting and an allocation needs to be performed. If yes, go to 7.1.23. If no, the process ends.

Funds Manager/ Controller Personnel

7.1.23 Notify activity of corrective action to be performed.

If corrective action is necessary, the Funds Manager/Comptroller Personnel notify performing activity of corrective action to be performed. Go to 7.1.17

7.2 Research Problem Disbursements

OWNER	STEPS	
DFAS-KC	**7.2.1**	**Generate unmatched disbursements report .** Report is generated in SABRS.
DFAS-KC	**7.2.2**	**Review unmatched disbursements report and supporting documentation.** Problem disbursements can occur when the disbursement does not match an obligation because it is missing an obligation, a disbursing error occurred, or a CAPS data entry error occurred.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.2A	1.3.2A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions. Risk of Potential Misstatement:: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over expense or under expense which also may result in over expenditure of budget authority.	DFAS-KC reviews unmatched disbursements report and supporting documentation (All transaction types).

DFAS-KC	**7.2.3**	**Identify errors.** Identify errors in the unmatched disbursements reports.
DFAS-KC	**7.2.4**	**What type of error was found?** DFAS-KC determines if the type of error is a missing obligation, disbursing or CAPS data entry error. If it is a missing obligation, go to 7.2.5. If it is a disbursing data entry error, go to 7.2.14. If it is a CAPS data entry error, go to 7.2.10.
DFAS-KC	**7.2.5**	**Follow up with Funds Manager/Comptroller Personnel.** If the error was missing obligation, DFAS-KC follows up with Funds Manager/Comptroller Personnel with missing obligation.
Funds Manager/ Comptroller Personnel	**7.2.6**	**Perform research to determine any missing obligation**

Funds Manager/ Comptroller Personnel **7.2.7** **Is obligation missing?**

The Funds Manager/Comptroller Personnel performs research to determine if obligation is missing. If obligation is found, go to 7.2.8. If obligation is missing, go to 7.2.13.

Funds Manager/ Comptroller Personnel **7.2.8** **Notify DFAS-KC.**

If Funds Manager finds missing obligation, the Funds Manager/Comptroller Personnel notify DFAS-KC if obligation is found.

DFAS-KC **7.2.9** **Receive Missing Obligation notification.**

Receives the Missing Obligation notification from the Funds Manager/Comptroller Personnel. Go to 7.2.10.

DFAS-KC **7.2.10** **Notify DFAS-CO of error.**

DFAS-KC **7.2.11** **Receive error notification.**

DFAS-KC **7.2.12** **Enter corrected data into CAPS-W.**

This process ends.

Funds Manager/ Comptroller Personnel **7.2.13** **Record obligation in SABRS.**

If Funds Manager does not find missing obligation, the Funds Manager/Comptroller Personnel records an obligation in SABRS. The process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.2B	1.3.2B	Controls are in place to ensure that obligations incurred are recorded in the period in which they become binding. Risk of Potential Misstatement:: Obligations are recorded in the incorrect period.	Manually record obligation in SABRS.

DFAS-KC **7.2.14** **Process the voucher to correct the disbursement.**

DFAS-KC processes the voucher (SF 1081) to correct the disbursement error in SABRS. This ends the process.

7.3 Perform SABRS Reconciliation (Accounts Payable)

OWNER **STEPS**

Funds Manager/ Comptroller Personnel

7.3.1 Verify completion of the SABRS daily cycle.

The Funds Manager/Comptroller Personnel verify that the SABRS daily cycle is complete.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3A	1.5.1A	Controls are in place to ensure that liabilities reflect the existing business circumstances and economic conditions in accordance with the accounting policies being used. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/ Comptroller Personnel verify that the SABRS daily cycle is complete.

Funds Manager/ Comptroller Personnel

7.3.2 What type of reconciliation performed?

The Funds Manager/Comptroller Personnel determine what type of reconciliation to perform. If daily transaction journal, go to 7.3.3. If allocations, go to 7.3.4. If online, go to 7.3.5. If PRTDAST, go to 7.3.6. If PRTFLRON, go to 7.3.7. If civilian labor, go to 7.3.18.

Funds Manager/ Comptroller Personnel

7.3.3 Reconcile the Daily Transaction Journal and the source documentation.

If the reconciliation performed is daily transaction journal, the Funds Manager/Comptroller Personnel reconcile the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3B	1.5.1B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel

7.3.4 Reconcile the DFBLBA and the source documentation.

If the reconciliation performed is allocations, the Funds Manager/Comptroller Personnel reconcile the DFBLBA and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3C	1.5.1C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the DFBLBA and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel

7.3.5 Reconcile the online view and the source documentation.

If the reconciliation performed is online, the Funds Manager/Comptroller Personnel reconcile the online review and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3D	1.5.1D	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the online review and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel

7.3.6 Reconcile the PRTDAST and the source documentation.

If the reconciliation performed is PRTDAST, the Funds Manager/Comptroller Personnel reconcile the PRTDAST and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3E	N/A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/ Comptroller Personnel reconcile the PRTDAST and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel

7.3.7 Reconcile the PRTFLRON and the source documentation.

If the reconciliation performed is PRTFLRON, the Funds Manager/Comptroller Personnel reconcile the PRTFLRON and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3F	N/A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTDAST and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel

7.3.8 Was the transaction recorded accurately?

The Funds Manager/Comptroller Personnel determine if the transaction is recorded accurately. If yes, the process ends. If no, go to 7.3.9.

Funds Manager/ Comptroller Personnel

7.3.9 Research transaction.

If the transaction was not recorded accurately, the Funds Manager/Comptroller Personnel research the transaction. Go to steps 7.3.10 and 7.3.14.

Funds Manager/ Comptroller Personnel

7.3.10 Follow up with Command.

Funds Manager/ Comptroller Personnel

7.3.11 Is corrective action necessary?

An example where corrective action is necessary is where an obligation in last year gets posted to this years expense, so it gets double obligated and need to fix expense. An example where corrective action is not necessary is when nothing is incorrect because SABRS is waiting for data from another source If yes, go to 7.3.12. If no, process ends.

Funds Manager/ Comptroller Personnel

7.3.12 Notify Command of correction in SABRS.

If corrective action is necessary, the Funds Manager/Comptroller Personnel notify Command of correction in SABRS.

Funds Manager/ Comptroller Personnel **7.3.13** **Enter correction in SABRS.**

An example of a correction is to manually edit the Expense (EXP), Obligation (OBL) and other SABRS transactions. The process ends.

Funds Manager/ Comptroller Personnel **7.3.14** **Follow up with allocator.**

The Funds Manager/Comptroller Personnel follow up with the allocator.

Funds Manager/ Comptroller Personnel **7.3.15** **Is corrective action necessary?**

The Funds Manager/Comptroller Personnel determine if corrective action is necessary. If yes, go to 7.3.16. If no, the process ends.

Funds Manager/ Comptroller Personnel **7.3.16** **Notify allocator to take corrective action.**

If corrective action is necessary, the Funds Manager/Comptroller Personnel notifies allocator to perform another allocation. Go to 7.3.17.

Funds Manager/ Comptroller Personnel **7.3.17** **Perform Allocation in SABRS.**

This process ends.

Funds Manager/ Comptroller Personnel **7.3.18** **Reconcile the PRTLBRPP and the source documentation.**

The Funds Manager/Comptroller Personnel reconcile the PRTLBRPP and the source documentation.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.3G	1.5.1E	Controls are in place to ensure that obligations incurred are accurately calculated and recorded. Risk of Potential Misstatement:: Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTLBRPP and the source documentation (All transaction types).

Funds Manager/ Comptroller Personnel **7.3.19** **Was the transaction recorded accurately?**

The Funds Manager/Comptroller Personnel determine if the transaction was recorded accurately. If yes, the process ends. If no, go to 7.3.20.

Funds Manager/ Comptroller Personnel	**7.3.20**	**Research civilian payroll information in DCPS.** If the transaction was not recorded accurately, the Funds Manager/Comptroller Personnel researches civilian payroll information in DCPS.
Funds Manager/ Comptroller Personnel	**7.3.21**	**Follow up with responsible activity.**
Funds Manager/ Comptroller Personnel	**7.3.22**	**Is corrective action necessary?** For example, the civilian payroll costs are being incurred on the wrong Line of Accounting and an allocation needs to be performed. If yes, go to 7.3.23. If no, this process ends.
Funds Manager/ Comptroller Personnel	**7.3.23**	**Notify responsible activity of allocation.** If corrective action is necessary, the Funds Manager/Comptroller Personnel notify command of the allocation. Go to 7.3.17.

7.4 Research Problem Disbursements (Accounts Payable)

OWNER	STEPS	
DFAS-KC	**7.4.1**	**Generate unmatched disbursements report.**
DFAS-KC	**7.4.2**	**Review unmatched disbursements report and supporting documentation.** Problem disbursements can occur when the disbursement does not match the obligation because it is missing an obligation, a disbursing error occurred, or a CAPS data entry error occurred.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.4A	1.5.2A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews unmatched disbursements report and supporting documentation (All transaction types).

DFAS-KC **7.4.3** **Identify errors.**

Identify errors in the unmatched disbursements report.

DFAS-KC **7.4.4** **What type of error was found?**

DFAS-KC determines if it is a missing obligation, disbursing or CAPS data entry error. If it is a missing obligation, go to 7.4.5. If it is a disbursing data entry error, go to 7.4.13. If it is a CAPS data entry error, go to 7.4.9.

DFAS-KC **7.4.5** **Follow up with Funds Manager/Comptroller Personnel.**

If the error was a missing obligation, DFAS-KC follows up with Funds Manager/Comptroller Personnel with missing obligation. Go to 7.4.6.

Funds Manager/ Comptroller Personnel **7.4.6** **Perform research to determine any missing obligation**

Funds Manager/ Comptroller Personnel **7.4.7** **Is obligation missing?**

The Funds Manager/Comptroller Personnel performs research to determine if obligation is missing. If obligation is found, go to 7.4.8. If obligation is missing, go to 7.4.13.

Funds Manager/ Comptroller Personnel **7.4.8** **Notify DFAS-KC.**

If the Funds Manager finds the missing obligation, the Funds Manager/Comptroller Personnel notify DFAS-KC if obligation is found.

DFAS-KC **7.4.9** **Receive Missing Obligation notification.**

The notification is received from the Funds Manager/Comptroller Personnel. Go to 7.4.10.

DFAS-KC **7.4.10** **Notify DFAS-CO of error.**

If the error was a CAPS data entry error, DFAS-KC notifies DFAS-CO of data entry error.

DFAS-KC **7.4.11** **Receive Error notification.**

DFAS-KC **7.4.12** **Enter corrected data into CAPS-W.**

The corrected data is entered manually. This ends the process.

Funds Manager/ Comptroller Personnel **7.4.13** **Record obligation in SABRS.**

If the Funds Manager does not find the missing obligation, the Funds Manager/Comptroller Personnel records an obligation in SABRS. The process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.4B	1.5.2B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded. Risk of Potential Misstatement:: Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over-expenditure of budget authority.	Manually record obligation in SABRS.

DFAS-KC **7.4.14** **Process the voucher to correct the disbursement.**

If the error was a disbursing error, DFAS-KC process the voucher (SF 1081) to correct the disbursement error in SABRS. This ends the process.

7.5 Reconciliation (Appropriations Received)

OWNER **STEPS**

Allotment Recipient **7.5.1** **Receive appropriation.**

Allotment Recipient **7.5.2** **Is the appropriation RDT&E?**

If yes, go to 7.5.3, if no, go to 7.5.14

MARCORSYSCOM-DFM **7.5.3** **Download monthly status report from SABRS.**

If the appropriation is RDT&E, MARCORSYSCOM-DFM Budget Analyst downloads monthly status report from SABRS.

MARCORSYSCOM-DFM **7.5.4** **E-mail monthly status report to ONR.**

MARCORSYSCOM-DFM Budget Analyst emails the monthly status report to Office of Naval Research (ONR).

Office of Naval Research (ONR) **7.5.5** **Receive Monthly Status Report.**

The monthly status report is received from MARCORSYSCOM-DFM.

Office of Naval Research (ONR) **7.5.6** **Reconcile report with PBIS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.5A	1.4.1B	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed. Risk of Potential Misstatement:: Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds. .	Office of Naval Research (ONR) reconciles report with PBIS.

Office of Naval Research (ONR) **7.5.7** **PBIS generates Status of Funds reports.**

Office of Naval Research (ONR) **7.5.8** **Does the Status of Funds reports match PBIS?**

If yes, go to 7.5.9. If no, go to 7.5.10.

Office of Naval Research (ONR) **7.5.9** **Perform Sub-Allocation/Allotment Process Programs.**

If the report matches PBIS, ONR performs Allocation/Allotment process programs. This process ends.

Office of Naval Research (ONR) **7.5.10** **Coordinate with MARCORSYSCOM to research and correct errors in SABRS or reissue 2197.**

If the report does not match PBIS, ONR coordinates with MARCORSYSCOM to research and correct errors in SABRS or reissue 2197.

Office of Naval Research (ONR) **7.5.11** **Is reissuance of 2197 required?**

If yes, go to 7.5.12. If no, go to 7.5.13.

Office of Naval Research (ONR) **7.5.12** **Research and take correction action by ONR.**

If reissuance of 2197 is required, ONR researches and takes corrective action. This process ends.

Office of Naval Research (ONR) **7.5.13** **Research and take correction action by MARCORSYSCOM-DFM.**

If reissuance of 2197 is not required, MARCORSYSCOM-DFM researches and takes corrective action. This process ends.

Allotment Recipient **7.5.14** **Is this a DFAS reconciliation?**

If the appropriation is not RDT&E, is this a DFAS reconciliation? If yes, go to 7.5.15. If no, go to 7.5.23.

DFAS-KC – Budget Analyst **7.5.15** **Assemble SABRS Reconciliation Package?**

If it is a DFAS reconciliation, DFAS KC- Budget Analyst assembles SABRS Reconciliation Package which includes SF132, Treasury Warrant, and other documents.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.5B	N/A	Treasury warrant amount in the report represents the final amount as authorized and conforms to the proper basis of accounting. Risk of Potential Misstatement:: Incorrect program baseline, withholding, or rescission amounts may be entered into SABRS thus increasing the risk of an over allocation of funds.	DFAS KC- Budget Analyst assembles SABRS Reconciliation Package which includes SF132, Treasury Warrant, and other documents.

DFAS-KC – Budget Analyst **7.5.16** **Deliver package to the General Ledger Team.**

The SABRS Reconciliation Package is delivered on a monthly basis.

DFAS-KC – General Ledger Team **7.5.17** **Receive SABRS reconciliation package.**

The package is received from DFAS –KC – Budget Analyst.

DFAS-KC – General Ledger Team **7.5.18** **Conduct reconciliation between the Warrant, Apportionment, and SABRS.**

The Apportionment is the SF-132.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.5C	1.4.1C	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed. Risk of Potential Misstatement:: Incorrect program baseline, withholding, or rescission amounts may be entered into SABRS thus increasing the risk of an over allocation of funds.	DFAS KC- General Ledger Team conducts reconciliation between the Warrant, SF132, and SABRS.

DFAS-KC – General Ledger Team **7.5.19** **Is there a discrepancy between SABRS and source documentation?**

If yes, go to 7.5.20. If no, end process, go to 7.5.22.

DFAS-KC – General Ledger Team **7.5.20** **Communicate discrepancies to Budget Analyst.**

If there is a discrepancy between SABRS and source documentation, DFAS KC- General Ledger Team communicates discrepancies to Budget Analyst via phone or conversation.

DFAS-KC – General Ledger Team **7.5.21** **Perform allocation process.**

If there is not a discrepancy between SABRS and source documentation, perform allocation process. This process ends.

DFAS-KC – General Ledger Team **7.5.22** **Perform Allocation Process.**

If there is a discrepancy between SABRS and source documentation, communicate discrepancies to Budget Analyst, then perform allocation process. This process ends.

Allotment Recipient **7.5.23** **Reconcile FAD with SABRS.**

If this is not a DFAS reconciliation, Allotment recipient reconciles FAD with SABRS.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.5D	1.4.1A	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed. Risk of Potential Misstatement:: Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds.	Allotment recipient reconciles FAD with SABRS.

Allotment Recipient **7.5.24** **Does FAD match SABRS?**

If yes, go to 7.5.25. If no, go to 7.5.26

Allotment Recipient **7.5.25** **Perform Sub-Allocation/Allotment Process Programs.**

If FAD matches SABRS, perform Allocation/Allotment process programs. This process ends.

Allotment Recipient **7.5.26** **Receive e-mail notification.**

If FAD does not match SABRS, Allotment recipient receives e-mail notification.

Allotment Recipient **7.5.27** **Notify Allocating Authority of discrepancy.**

Allocating Authority **7.5.28** **Correct FAD in PBIS and SABRS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.5E	N/A	Allotted amounts in the report represent the allotment and conform to the proper basis of accounting. Risk of Potential Misstatement:: Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds.	Allocating Authority corrects FAD in PBIS and/or SABRS.

Allotment Authority **7.5.29** **Notify allotment recipient of correction.**

Go to 7.5.30.

Allotment Recipient **7.5.30** **Receive correction notification.**

Go to 7.5.23.

7.6 Unavailable Check Cancellation Process (Disbursements and Collections)

OWNER **STEPS**

DFAS Disbursement Section **7.6.1** **Receive request for certified check from payee.**

DFAS Disbursement Section **7.6.2** **Confirm original payment was made by Disbursing Station.**

The Disbursing Station Symbol Number is (DSSN) 6102.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.6A	1.3.2A	Collection data is entered for processing accurately. Risk of Potential Misstatement:: Disbursement is not properly accounted for.	Disbursement Section confirms that the original payment was made by Disbursing Station Symbol Number (DSSN) 6102.

DFAS Disbursement Section **7.6.3** **Is the DSSN 6102?**

If yes, go to 7.6.4. If no, go to 7.6.20.

DFAS Disbursement Section **7.6.4** **Record payee, check, and stop code data in Recertified check database.**

If the payment made is by DSSN 6102, DFAS-KC Disbursement Section records the payee, check, and stop code data in the recertified check database.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC7.6B	1.3.2B	All disbursements are recorded. Risk of Potential Misstatement:: Disbursement is not properly accounted for.	Disbursement Section records payee, check, and stop code data in recertified check database.

DFAS Disbursement Section **7.6.5** **Initiate a request for check status in DFAS-DE Defense Check Reconciliation Module (DCRM).**

The check status is SF 1184.

DFAS Disbursement Section **7.6.6** **Query DCRM periodically to check for status.**

DFAS Disbursement Section **7.6.7** **Receive Daily Advice Status (DAS) from Treasury.**

DFAS Disbursement Section **7.6.8** **Is the check negotiated?**

If yes, go to 7.6.9. If no, go to 7.6.17.

DFAS Disbursement Section **7.6.9** **Receive copy of check and Financial Management Service (FMS) Fraud Claim form.**

If the check is negotiated, DFAS-KC Disbursement Section receives a copy of the check and Financial Management Service (FMS) Fraud Claim form (FMS 1133).

DFAS Disbursement Section **7.6.10** **Up[date Recertified check database.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.6C	1.3.2C	All disbursements are recorded. Risk of Potential Misstatement:: Disbursement is not properly accounted for.	Disbursement Section technician updates recertified check database.

DFAS Disbursement Section **7.6.11** **Notify payee of status.**

DFAS Disbursement Section **7.6.12** **Provide copies of check and fraud claim form via FedEx.**

DFAS Disbursement Section **7.6.13** **Is there a response from payee within 20 days?**

If yes, go to 7.6.14. If no, go to 7.6.16.

DFAS Disbursement Section	**7.6.14**	**Is fraud claimed?** If there is a response from payee within 20 days, is the fraud claimed? If yes, go to 7.6.15. If no, go to 7.6.16.
DFAS Disbursement Section	**7.6.15**	**Forward completed claim form to Treasury.** If fraud is claimed, DFAS-KC Disbursement Section forwards the completed claim form to the Treasury. Go to step 7.6.16.
DFAS Disbursement Section	**7.6.16**	**Update and close case in Recertified check database.** If there is no response from payee within 20 days or fraud is not claimed, DFAS-KC Disbursement Section updates and closes the case in the Recertified Check database. The process ends.
DFAS Disbursement Section	**7.6.17**	**Check DCRM for credit from Treasury.** If the check is not negotiated, DFAS-KC Disbursement Section checks DCRM for credit from Treasury.
DFAS Disbursement Section	**7.6.18**	**Is the credit received from Treasury?** If no, go to 7.6.19. If yes, this process ends.
DFAS Disbursement Section	**7.6.19**	**Research and take corrective action.** If credit is not received from Treasury, DFAS-KC Disbursement section researches and takes corrective action. Go to 7.6.17.
DFAS Disbursement Section	**7.6.20**	**Determine correct DSSN.** If payment is not made by DSSN 6102, DFAS-KC Disbursement Section determines the correct DSSN.
DFAS Disbursement Section	**7.6.21**	**Notify Payee.** The process ends.

7.7 Unavailable Checks – F3880 Credits and Debits (Disbursements and Collections)

OWNER	STEPS	
DFAS-KC Disbursement Section	**7.7.1**	**Receive Recertified Check Detail and Limited Payability Detail (F3880) reports from DFAS-CL.**
DFAS-KC Disbursement Section	**7.7.2**	**Obtain copy of original voucher.**
DFAS-KC Disbursement Section	**7.7.3**	**Research transaction to determine the original appropriation.**
DFAS-KC Disbursement Section	**7.7.4**	**Prepare voucher in SRD-1 to transfer the credit or debit to the original appropriation.** The voucher is SF 1080.
DFAS-KC Disbursement Section Technician	**7.7.5**	**Submit documentation to Supervisor/Lead.**
DFAS-KC Disbursement Section Supervisor	**7.7.6**	**Receive document.** Document is received from DFAS-KC Disbursement section Technician.
DFAS-KC Disbursement Section Supervisor	**7.7.7**	**Verify transaction in SRD-1.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.7A	1.3.3A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor verifies transaction in SRD-1.

DFAS-KC Disbursement Section Supervisor	**7.7.8**	**Is transaction valid?** If yes, go to 7.7.9. If no, go to 7.7.14.

DFAS-KC Disbursement Section Supervisor **7.7.9** **Certify transaction.**

If the transaction is valid, DFAS-KC Disbursement Section Supervisor certifies the transaction in SRD-1.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.7B	1.3.3B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor certifies transaction in SRD-1.

DFAS-KC Disbursement Section Supervisor **7.7.10** **Submit documentation to clerk.**

Go to 7.7.11

DFAS-KC Disbursement Section Technician **7.7.11** **Update case in Recertified check database.**

DFAS-KC Disbursement Section Technician **7.7.12** **Is there a credit?**

If no, this process ends. If yes, go to 7.7.13.

DFAS-KC Disbursement Section Technician **7.7.13** **Notify appropriate entitlement office.**

If there is a credit, DFAS-KC Disbursement Section Technician notifies the appropriate entitlement office. This process ends.

DFAS-KC Disbursement Section Supervisor **7.7.14** **Notify clerk to make correction.**

If the transaction is not valid, DFAS-KC Disbursement Section Supervisor notifies the Clerk to make the correction and go to 7.7.4.

7.8 TMS End of Month Process (Disbursements and Collections)

OWNER **STEPS**

DFAS-KC TMS Lead **7.8.1** **Prepare for End of Month Processing.**

DFAS-KC TMS Lead **7.8.2** **Is all the TMS processing for the month complete?**

If no, go to 7.8.9. If yes, go to 7.8.3 and to 7.8.7.

DFAS-KC TMS Lead **7.8.3** **Generate TMS Reports.**

If TMS processing for the month is complete, DFAS-KC TMS Lead generates and prints TMS reports from TMS. TMS reports include: Interest/Discount, Interest Not Paid, Discounts Lost, Discounts Taken, and Unpaid Vouchers

DFAS-KC TMS Lead **7.8.4** **Notify TVCB Albany if there are unpaid vouchers.**

The TVCB is the Transportation Voucher Control Branch (TVCB).

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.8A	1.3.4A	All disbursements are recorded. Risk of Potential Misstatement:: Uncleared disbursements are not monitored.	TMS Lead notifies TVCB Albany if there are unpaid vouchers.

DFAS-KC TMS Lead **7.8.5** **Prepare End of Month Workload Data Sheet.**

DFAS-KC TMS Lead **7.8.6** **Forward to Accounting Team for review.**

DFAS-KC TMS Lead forwards the end of month workload data sheet to accounting team for review. This process ends.

DFAS-KC TMS Technician **7.8.7** **Submit vouchers to GSA.**

If TMS processing for the month is complete, DFAS-KC TMS Technician submits vouchers to GSA.

DFAS-KC TMS Technician **7.8.8** **Submit vouchers to Record Services.**

This process ends.

DFAS-KC TMS Lead **7.8.9** **Complete processing for the month.**

If TMS processing for the month is not complete, DFAS-KC TMS Lead completes processing for the month. Go to 7.8.2.

7.9 Suspense Accounts (Disbursement and Collections)

OWNER **STEPS**

DFAS-KC Collections Section **7.9.1** **Download monthly suspense listings from the DFAS-CL website.**

DFAS-KC Collections Section **7.9.2** **Identify and analyze aged transactions.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.9A	FBWT-002-xx(FBWT-GF & WCF)-4	Ensure DFAS-KC's SAR is balanced with DFAS-CL's Treasury files. Risk of Potential Misstatement: Misrepresentation of Marine Corps funds.	Identify and analyze aged transactions. Download monthly suspense listings from DFAS-CL and Website.

DFAS-KC Collections Section **7.9.3** **Prepare management reports of transaction action items.**

The reports identify transactions requiring action.

DFAS-KC Collections Section Technician **7.9.4** **Obtain copies of vouchers and other documentation.**

DFAS-KC Collections Section Technician **7.9.5** **Determine appropriate action to clear the suspense transaction.**

DFAS-KC Collections Section Technician **7.9.6** **Prepares voucher to clear suspense transaction and record in logbooks**.

DFAS-KC Collections Section Technician **7.9.7** **Record transaction in logbooks.**

DFAS-KC Collections Section Technician **7.9.8** **Forward voucher to Supervisor for verification.**

DFAS-KC Collections Section Supervisor **7.9.9** **Receive voucher.**

The voucher is received from the DFAS-KC Collections Section Technician.

DFAS-KC Collections Section Supervisor **7.9.10** **Verify and sign voucher.**

The data on the voucher is verified.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.9B	1.3.5A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Collection Section Supervisor verifies data on voucher and signs voucher.

DFAS-KC Collections Section Supervisor **7.9.11** **Forward voucher to technician for filing.**

The signed voucher is forwarded to the DFAS-KC Collections Section Technician. This process ends.

7.10 Management Reports (Disbursements and Collections)

OWNER **STEPS**

DFAS-KC Accountability Section **7.10.1** **Obtain aged transaction data for deposit, IPAC and Check Issue discrepancies from US Treasury website.**

Obtain this data to prepare data worksheet.

DFAS-KC Accountability Section **7.10.2** **Prepare data worksheet.**

Go to 7.10.8.

DFAS-KC Disbursement Section **7.10.3** **Obtain workload data from SRD-1, TMS and logbooks.**

Obtain this data to prepare data worksheet.

DFAS-KC Disbursement Section **7.10.4** **Prepare data worksheet and forward to the Accountability Section.**

DFAS-KC Collections Section **7.10.5** **Obtain workload data using SRD-1 and logbooks.**

Obtain this data to prepare the data worksheet.

DFAS-KC Collections Section **7.10.6** Prepare data worksheet.

DFAS-KC Collections Section	**7.10.7**	**Forward to Accountability Section.** The data worksheet is forwarded. Go to 7.10.8.
DFAS-KC Accountability Section	**7.10.8**	**Receive and consolidate worksheets.**
DFAS-KC Accountability Section	**7.10.9**	**Enter data into reporting system.**
DFAS-KC Accountability Section	**7.10.10**	**Review and make any necessary corrections.** The process ends.

7.11 Deposit Discrepancies (Disbursements and Collections)

OWNER	STEPS	
DFAS-KC Accountability Section	**7.11.1**	**Receive or identify deposit discrepancy.** The sources used to identify discrepancies are: CA$HLINK, Deposit in Transit Report from DFAS-CL, GOALS, and E&C Report 33 & 34.
DFAS-KC Accountability Section	**7.11.2**	**Obtain copies of deposit tickets and debit vouchers.** The deposit tickets are SF 215s and the debit vouchers are SF 5515s.
DFAS-KC Accountability Section	**7.11.3**	**Determine if discrepancy belongs to Disbursing Station Symbol Number (DSSN) 6102.**
DFAS-KC Accountability Section	**7.11.4**	**Does the discrepancy belong to DSSN 6102?** If yes, go to 7.11.5. If no, go to 7.11.9.
DFAS-KC Accountability Section	**7.11.5**	**Evaluate discrepancy and determine corrective action.** If the discrepancy belongs to DSSN 6102, DFAS-KC Accountability Section determines the nature of the discrepancy and appropriate corrective action that should be taken.
DFAS-KC Accountability Section	**7.11.6**	**Is the discrepancy correctible by Accountability Branch?** If yes, go to 7.11.7. If no, go to 7.11.8.

DFAS-KC Accountability Section	**7.11.7**	**Take corrective action.** If the discrepancy is correctible by Accountability Section, DFAS-KC Accountability Section takes corrective action. This process ends.
DFAS-KC Accountability Section	**7.11.8**	**Notify appropriate office to correct.** If the discrepancy is not correctible by Accountability Section, DFAS-KC Accountability Section notifies the appropriate office to correct. This process ends.
DFAS-KC Accountability Section	**7.11.9**	**Notify posting bank to correct.** If the discrepancy does not belong to DSSN 6102 or if the discrepancy is not corrected, DFAS-KC Accountability Section notifies the posting bank to correct.
DFAS-KC Accountability Section	**7.11.10**	**Is the discrepancy corrected?** If no, go to 7.11.9. If yes, this process ends.

7.12 IPAC Statement of Differences (Disbursements and Collections)

OWNER	STEPS	
DFAS-KC Accountability Section	**7.12.1**	**Obtain Statement of Differences information from GOALS II.** The GOALS II system is online.
DFAS-KC Accountability Section	**7.12.2**	**Review transaction in IPAC Wizard.**
DFAS-KC Accountability Section	**7.12.3**	**Identify outstanding transactions.**
DFAS-KC Accountability Section	**7.12.4**	**Contact responsible office to complete transaction record.**
DFAS-KC Accountability Section	**7.12.5**	**Monitor IPAC Wizard for completion of transaction.**
DFAS-KC Accountability Section	**7.12.6**	**Is the record complete?** If no, go to 7.12.4. If yes, go to 7.12.7.

DFAS-KC Accountability Section	**7.12.7**	**Prepare memo explaining circumstances.** If the record is complete, DFAS-KC Accountability Section prepares the memo explaining the circumstances.
DFAS-KC Accountability Section	**7.12.8**	**Mail memo to DFAS-CL.**
DFAS-KC Accountability Section	**7.12.9**	**Processes IPAC transactions.** This process ends.

7.13 Check Issue Discrepancies – CP and R (Disbursements and Collections)

OWNER	**STEPS**	
DFAS-KC Accountability Section	**7.13.1**	**Receive US Treasury Reports.** DFAS-KC Accountability Section receives the Check Payment and Reconciliation (CP&R) Report and the Check Issued Report (Report 72) from US Treasury.
DFAS-KC Accountability Section	**7.13.2**	**Research problem and determine corrective action.**
DFAS-KC Accountability Section	**7.13.3**	**Prepare and send Corrective Actions Memorandum to US Treasury.** The memorandum is sent to the US Treasury. Go to 7.13.4 and to 7.13.6.
DFAS-KC Accountability Section	**7.13.4**	**Retain memorandum copy for records.**
US Treasury	**7.13.5**	**Receive Corrective Actions Memoradum from DFAS-KC.**
US Treasury	**7.13.6**	**Take corrective action.** Go to 7.13.7
DFAS-KC Accountability Section	**7.13.7**	**Monitor CP&R Report to ensure corrective** Monitors the CP&R Report to ensure that the corrective action takes place. This process ends.

7.14 Check Issue Reporting (Disbursements and Collections)

OWNER	STEPS	
DFAS-KC Disbursement Section	**7.14.1**	**Receive manually processed check copies or abstracts.**
DFAS-KC Disbursement Section	**7.14.2**	**Enter data into Check Information System (CIS).**
DFAS-KC Disbursement Section	**7.14.3**	**Verify batch totals.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.14A	1.3.10A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Disbursement Section verifies batch totals.

DFAS-KC Disbursement Section	**7.14.4**	**Are the totals correct?** If no, go to 7.14.12. If yes, go to 7.14.5.
DFAS-KC Disbursement Section	**7.14.5**	**Request Control M upload into Defense Check Reconcilitaion Module (DCRM).** If the totals are correct, DFAS-KC Disbursement Section requests Control M upload into Defense Check Reconciliation Module (DCRM).
Defense Enterprise Computing Center (DECC)	**7.14.6**	**Run Control M request.**
Defense Enterprise Computing Center (DECC)	**7.14.7**	**Upload datasets to DCRM.**

DFAS-KC Disbursement Section **7.14.8** **Verify batch totals in DCMS.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.14B	1.3.10B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Disbursement Section verifies batch totals in DCMS.

DFAS-KC Disbursement Section **7.14.9** **Are the totals correct?**

If yes, the process ends. If no, go to 7.14.10.

DFAS-KC Disbursement Section **7.14.10** **Reset DCRM batch to rest status.**

If the totals are not correct, DFAS-KC Disbursement Section resets the DCRM batch to reset status.

DFAS-KC Disbursement Section **7.14.11** **Make corrections in CIS.**

Go to 7.14.2.

DFAS-KC Disbursement Section **7.14.12** **Research and correct data in CIS.**

If the totals are not correct, DFAS-KC Disbursement Section research and correct data in CIS. Go to 7.14.2.

7.15 Daily Accountability (Disbursements and Collections)

OWNER **STEPS**

DFAS-KC Accountability Section Technician **7.15.1** **Receive daily agent accountability summary forms and prepare vouchers from the field sites.**

DFAS-KC Accountability Section Technician receives all the daily agency accountability summary (DD 2665) forms and manually prepared vouchers from the field sites. Step 7.15.32 also occurs simultaneously.

DFAS-KC Accountability Section Technician **7.15.2** **Verify field daily summary computations.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.15A	1.3.11A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician verifies field DD 2665 computations.

DFAS-KC Accountability Section Technician **7.15.3** **Are the computations accurate?**

If yes, go to 7.14.4. If no, go to 7.14.26.

DFAS-KC Accountability Section Technician **7.15.4** **Are there any missing documents?**

If the computations are accurate or the report balances, are there any missing documents? If yes, go to 7.14.26. If no, go to 7.14.5 and to 7.14.7.

DFAS-KC Accountability Section Technician **7.15.5** **Create Batch for E&C**

If there are no missing documents, DFAS-KC Accountability Section Technician creates a batch for E&C.

DFAS-KC Accountability Section Technician **7.15.6** **Perform E&C processing.**

This process ends.

DFAS-KC Accountability Section Technician **7.15.7** **Create and print in-house Pre-balance Worksheet.**

If there are no missing documents, DFAS-KC Accountability Section Technician creates and prints an in-house pre-balance worksheet.

DFAS-KC Accountability Section Technician **7.15.8** **Use summary Spreadsheet and Pre-balance Worksheet to create the Daily Accountability Summary.**

DFAS-KC Accountability Section Technician **7.15.9** **Print the Daily Accountability Summary.**

DFAS-KC Accountability Section Technician **7.15.10** **Submits the Daily Accountability Summary to the Accountability Supervisor for review.**

DFAS-KC Accountability Section Supervisor **7.15.11** **Verify the Daily Accountability Summary.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.15B	1.3.11C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Accountability Branch Supervisor verifies summary (DD 2657).

DFAS-KC Accountability Section Supervisor **7.15.12** **Is the form correct?**

If no, go to 7.14.24. IF yes, go to 7.14.13.

DFAS-KC Accountability Section Supervisor **7.15.13** **Submit the Daily Accountability Summary to Disbursing Officer for review.**

If the form is correct, DFAS-KC Accountability Section Supervisor submits the Daily Accountability Summary to the Disbursing Officer (DO) for review.

DFAS-KC Disbursement Section Disbursing Officer **7.15.14** **Receive the Daily Accountability Summary.**

The Daily Accountability Summary is received from DFAS-KC Accountability Section Supervisor.

DFAS-KC Disbursement Section Disbursing Officer **7.15.15** **Review the Daily Accountability Summary.**

DFAS-KC Disbursement Section Disbursing Officer **7.15.16** **Is the form correct?**

If yes, go to 7.14.17. Is no, go to 7.14.21.

DFAS-KC Disbursement Section Disbursing Officer **7.15.17** **Sign form.**

If the form is correct, DFAS-KC DO signs the form.

DFAS-KC Disbursement Section Disbursing Officer **7.15.18** **Return form to the Accounting Technician for retention.**

DFAS-KC Disbursement Section Disbursing Officer	**7.15.19**	**Is it the end of the month?** If no, the process ends. If yes, go to 7.15.20.
DFAS-KC Disbursement Section Disbursing Officer	**7.15.20**	**Perform Monthly Accountability Process.** If it is the end of the month, DFAS-KC performs Monthly Accountability process. This process ends.
DFAS-KC Disbursement Section Disbursing Officer	**7.15.21**	**Return form to Accounting Technician for correction.** If the form is not correct, DFAS-KC DO returns the summary to the accounting technician for correction.
DFAS-KC Accountability Section Technician	**7.15.22**	**Analyze spreadsheets and source documents to determine the corrective action.**
DFAS-KC Accountability Section Technician	**7.15.23**	**Take corrective action.** Go to 7.15.8.
DFAS-KC Accountability Section Supervisor	**7.15.24**	**Return to Accounting Technician for correction.** If the form is not correct, the DFAS-KC Accountability Section Supervisor returns it to the Accounting Technician for corrections.
DFAS-KC Accountability Section Technician	**7.15.25**	**Take corrective action.** Go to 7.15.8.
DFAS-KC Accountability Section Technician	**7.15.26**	**Contact document source and obtain missing or corrected documents.** If the computations are not accurate or there are missing documents, DFAS-KC Accountability Section Technician contacts the document source and obtains missing or corrected documents. Go to 7.14.27 and 7.14.28.
DFAS-KC Accountability Section Technician	**7.15.27**	**Check abstracts and issue uploads.**

DFAS-KC Accountability Section Technician

7.15.28 Send Manual Disbursements and Manual Collections to technician.

DFAS-KC Accountability Section Technician

7.15.29 Recive disbursements and collections.

Receive manual disbursements (SF 5515 debit vouchers) and manual collections (SF 215 deposit tickets).

DFAS-KC Accountability Section Technician

7.15.30 Prepare in-house Pre-balance worksheet.

DFAS-KC Accountability Section Technician

7.15.31 Identify all incoming data sources.

Go to 7.15.3.

DFAS-KC Accountability Section Technician

7.15.32 Log onto SRD-1 and produce Daily Cash Report.

This occurs simultaneously with 7.15.1.

DFAS-KC Accountability Section Technician

7.15.33 Print Daily Cash Report.

DFAS-KC Accountability Section Technician

7.15.34 Reconcile the SRD-1 Daily Cash Report.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.15C	1.3.11B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician reviews and reconciles the SRD-1 Daily Cash Report.

DFAS-KC Accountability Section Technician

7.15.35 Does the report balance?

If yes, go to 7.15.4. If no, go to 7.15.36.

DFAS-KC Accountability Section Technician

7.15.36 Determine what portion of the report is out of balance.

If the report does not balance, DFAS-KC Accountability Section Technician determines what portion of the report is out of balance.

DFAS-KC Accountability Section Technician **7.15.37** **Contact SRD-1 Systems Team to resolve the issue.**

Go to 7.15.32.

7.16 Monthly Accountability Process

OWNER **STEPS**

DFAS-KC Accountability Section Technician **7.16.1** **Receive the last Daily Statement of Accountability for the month.**

The Daily Statement of Accountability is DD 2657.. Go to 7.16.2 and 7.16.23.

DFAS-KC Accountability Section Technician **7.16.2** **Logs into E&C.**

DFAS-KC Accountability Section Technician **7.16.3** **Enter Check issue data from last Accountability Statement.**

DFAS-KC Accountability Section Technician **7.16.4** **Release batch.**

SABRS E&C Module releases batch.

DFAS-KC Accountability Section Technician **7.16.5** **Run E&C cycle to determine if E&C is in balance.**

Go to 7.16.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16A	1.3.12A	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician releases batch and runs E&C cycle to determine if E&C is in balance.

DFAS-KC Accountability Section Technician **7.16.6** **Is the E&C report balanced?**

If yes, go to 7.16.7. If no, go to 7.16.20.

DFAS-KC Accountability Section Technician

7.16.7 Enter other Statement of Accountability Line Items in E&C Module.

If the E&C report is balanced, DFAS-KC Accountability Section Technician enters the other Statement of Accountability (SF 1219) line items in E&C.

DFAS-KC Accountability Section Technician

7.16.8 Release batch.

SABRS E&C Module releases batch.

DFAS-KC Accountability Section Technician

7.16.9 Run E&C cycle to determine if E&C is in balance.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16B	1.3.12C	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician releases batch and runs E&C cycle to determine if E&C is in balance.

DFAS-KC Accountability Section Technician

7.16.10 Is the E&C report balanced?

If yes, go to 7.16.11. If no, go to 7.16.20.

DFAS-KC Accountability Section Technician

7.16.11 Enter E&C Certification.

If the report is balanced, DFAS-KC Accountability Section Technician enters the E&C certification in E&C.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16C	1.3.12F	Disbursements and collections of Federal funds are made in accordance with Federal Regulation. Risk of Potential Misstatement:: Disbursement is not authorized.	Accountability Branch Technician enters E&C certification.

DFAS-KC Accountability Section Technician

7.16.12 Generate E&C statements.

The E&C cycles generates a Statement of DO's Accountability (SF 1219), Statement of Transaction (SOT), and Statement of Deposit Activity.

DFAS-KC Accountability Section Technician

7.16.13 Forward Statement of Accountability to DO for approval.

DFAS-KC Accountability Section Technician

7.16.14 Receive Statement of Accountability.

DFAS-KC Accountability Section Technician

7.16.15 Validate and approve the statement.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16D	1.3.12G	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Disbursing Officer validates and approves Statement of Accountability (SF 1219).

DFAS-KC Accountability Section Technician

7.16.16 Is the statement approved?

If yes, go to 7.16.17. If no, go to 7.16.11.

DFAS-KC Accountability Section Technician

7.16.17 Forward Statement of Accountability to Technician.

If the Accountability Statement is approved, DFAS-KC DO forwards the Statement of Accountability to the DFAS-KC Accountability Section Technician.

DFAS-KC Accountability Section Technician

7.16.18 Receive Approved Statement of Accountability.

Receive the approved Statement of Accountability (SF 1219) from the DFAS-KC DO.

DFAS-KC Accountability Section Technician

7.16.19 Distribute documents to personnel.

Break down and distribute the documents to the appropriate personnel. This process ends.

DFAS-KC Accountability Section Technician

7.16.20 Review reports.

If the E&C report is not balanced, DFAS-KC Accountability Section Technician reviews the report to determine the reason for the out of balance condition.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16G	1.3.12D	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician analyzes reports to determine reason for out of balance condition.

DFAS-KC Accountability Section Technician

7.16.21 Enter correction batches.

DFAS-KC Accountability Section Technician

7.16.22 Release correction batch.

Go to 7.16.5

DFAS-KC Accountability Section Technician

7.16.23 Prepare reports and journal vouchers.

DFAS-KC Accountability Section Technician prepares the Month End Check Issue Summary (SF 1179) Block Control Report, International Balance of Payments (IBOP) report, Detail Cash Analysis, and Journal Vouchers.

DFAS-KC Accountability Section Technician

7.16.24 Reviews reports and vouchers for accuracy.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16E	1.3.12B	Disbursements are accurately calculated and recorded. Risk of Potential Misstatement:: Disbursement is recorded inaccurately.	Accountability Branch Technician reviews reports and vouchers for accuracy.

DFAS-KC Accountability Section Technician

7.16.25 Are the reports and vouchers accurate?

If yes, go to 7.16.26. If no, go to 7.16.28.

DFAS-KC Accountability Section Technician

7.16.26 Forward the End of Month Check Issue Summary to the Disbursing Officer.

If the reports and vouchers are accurate, DFAS-KC Accountability Section Technician forwards the Check Issues Summary to the DO.

DFAS-KC Accountability Section Technician **7.16.27 Sign the Check Issue Summary.**

The process ends.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.16F	1.3.12E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	DO signs SF 1179.

DFAS-KC Accountability Section Technician **7.16.28 Determine errors and take corrective action.**

If the reports and vouchers are not accurate, DFAS-KC Accountability Section Technician determines errors and takes corrective action. Go to 7.16.23.

7.17 Check Issue Discrepancies – FMS 5206 (Disbursements and Collections)

OWNER **STEPS**

DFAS-KC Collections Section **7.17.1 Receive FMS 5206 and check copy from US Treasury.**

The FMS 5206 is Check Issue Discrepancy.

DFAS-KC Collections Section **7.17.2 Research voucher to determine the error.**

The voucher is SF 1179.

DFAS-KC Collections Section **7.17.3 Is the voucher correct?**

If yes, go to 7.17.4. If no, go to 7.17.17.

DFAS-KC Collections Section **7.17.4 Does the check match voucher?**

If the voucher is correct, does the check match the voucher? . If yes, go to 7.17.5. If no, go to 7.17.10.

DFAS-KC Collections Section **7.17.5 Is the dollar amount reported correctly?**

If the check matches the voucher, is the dollar amount reported correctly? If yes, go to 7.17.6. If no, go to 7.17.8.

DFAS-KC Collections Section	**7.17.6**	**Prepare memo detailing findings.** If the dollar amount is reported correctly, DFAS-KC Collections Section prepares a memo detailing the findings.
DFAS-KC Collections Section	**7.17.7**	**Return FMS 5206 and other supporting documents to US Treasury.** The FMS 5206 is the check issue discrepancy. This process ends.
DFAS-KC Collections Section	**7.17.8**	**Prepare journal voucher.** If the dollar amount is not reported correctly, DFAS-KC Collections Section prepares the journal voucher to make the appropriate adjustment to the Statement of Accountability (SF 1219) and to the Month End Check Issue Summary (SF 1179).
DFAS-KC Collections Section	**7.17.9**	**Perform Daily Accountability.** This process ends.
DFAS-KC Collections Section	**7.17.10**	**Is payee overpaid?** If the check does not match the voucher, was the payee overpaid? If yes, go to 7.17.11. If no, go to 7.17.16.
DFAS-KC Collections Section	**7.17.11**	**Prepare letter of indebtedness.** If the payee is overpaid, DFAS-KC Collections Section prepares the letter of indebtedness.
DFAS-KC Collections Section	**7.17.12**	**Mail letter, copies of check, voucher to the Payee.**
DFAS-KC Collections Section	**7.17.13**	**Has payment been received?** If yes, go to 7.17.14. If no, go to 7.17.15.
DFAS-KC Collections Section	**7.17.14**	**Collect Negotiable Instrument process.** If the payment has been received, perform Collect Negotiable Instrument process. This process ends.
DFAS-KC Collections Section	**7.17.15**	**Perform Loss of Funds Process.** If the payment has not been received, perform Loss of Funds

process. This process ends.

DFAS-KC Collections Section	**7.17.16**	**Prepare memo detailing findings.** If the payee is not overpaid, DFAS-KC Collections Section enters the payment into SRD-1 for supplemental payment. The process ends.
DFAS-KC Collections Section	**7.17.17**	**Is the voucher amount more than check?** If the voucher is not correct, is the amount more than the check. . If yes, go to 7.17.18. If no, go to 7.17.20
DFAS-KC Collections Section	**7.17.18**	**Prepare manual voucher crediting Line of Accounting.** If the amount is more than the check, DFAS-KC Collections Section prepares manual SF 1034 crediting the LOA.
DFAS-KC Collections Section	**7.17.19**	**Prepare manual voucher process.** DFAS-KC Collections Section prepares manual voucher process. The process ends.
DFAS-KC Collections Section	**7.17.20**	**Prepare Manual check charging the LOA.** If the amount is not more than the check, DFAS-KC Collections Section prepares manual SF 1034 crediting the LOA. Go to 7.17.19.

7.18 Loss of Funds (Disbursements and Collections)

OWNER	STEPS	
DFAS-KC Disbursement Section Technician	**7.18.1**	**Receive documents indicating that loss of funds has occurred.**
DFAS-KC Disbursement Section Technician	**7.18.2**	**Is it a physical loss of funds?** If yes, go to 7.18.3. If no, go to 7.18.4.

DFAS-KC Disbursement Section Technician

7.18.3 Complete an investigation.

If it is a physical loss of funds, DFAS-KC Disbursing Section Technician completes an investigation. Go to 7.18.4

Control Point	A-123 Control Points	Control Objective	Control Activity
KC7.18A	1.3.14A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Disbursement Section DO completes an investigation.

DFAS-KC Disbursement Section Technician

7.18.4 Prepare request for Relief of Liability (RoL) package.

If it is not a physical loss of funds or the package is not approved, DFAS-KC Disbursing Section Technician prepares a request for Relief of Liability (RoL) for all supporting documents.

DFAS-KC Disbursement Section Technician

7.18.5 Submit RoL Package to Deputy DO for approval.

DFAS-KC Disbursement Section DDO

7.18.6 Receive RoL package.

DFAS-KC Disbursement Section DDO

7.18.7 Review for completeness and accuracy.

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.18B	1.3.14B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Deputy DO reviews package for completeness and accuracy.

DFAS-KC Disbursement Section DDO

7.18.8 Is the package approved?

If yes, go to 7.18.9. If no, go to 7.18.4.

DFAS-KC Disbursement Section DDO

7.18.9 Forward RoL package to DO for approval.

If the package is approved, DFAS-KC Disbursement Section DDO submits the RoL package to the DFAS-KC Disbursement Section DO for review and signature. Go to 7.18.10.

DFAS-KC Disbursement Section DO **7.18.10 Receive RoL package.**

DFAS-KC Disbursement Section DO **7.18.11 Reviews for completeness and accuracy.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.18C	1.3.14C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Deputy DO reviews package for completeness and accuracy.

DFAS-KC Disbursement Section DO **7.18.12 Is the package approved?**

If yes, go to 7.18.13. If no, go to 7.18.25.

DFAS-KC Disbursement Section DO **7.18.13 Forward RoL packge to DFAS-AR for approval.**

If the package is approved, the DFAS-KC Disbursement Section DO forwards RoL package to DFAS-AR for approval.

DFAS-KC Disbursement Section DO **7.18.14 Forward to Debt Collection Management Office (DCMO) for collection efforts.**

The DFAS-KC Disbursement Section DO forwards RoL package to Debt Collection Management Office (DCMO) for collection efforts. Go to 7.18.15 and 7.18.16.

DFAS-CO Debt Collection Management Office **7.18.15 Receive RoL and continue collection efforts.**

The process ends.

DFAS-AR **7.18.16 Receive RoL package and review.**

Control Point	A-123 Control Points	Control Objective	Control Activity
KC 7.18D	N/A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations. Risk of Potential Misstatement:: Authorized disbursements are not properly reviewed.	Deputy DO receives and reviews RoL package for completeness and accuracy.

DFAS-AR	**7.18.17**	**Is the package approved?** If yes, go to 7.18.18. If no, go to 7.18.20.
DFAS-AR	**7.18.18**	**Return package to Technician for appropriate action.** If the package is approved, DFAS-AR returns package to DFAS-KC Disbursement Section for appropriate action.
DFAS-KC Disbursement Section Technician	**7.18.19**	**Enter data into SRD-1.** DFAS – KC Disbursement Section Technician enters data into SRD-1 to create a no check SF 1034 citing Line of Accounting provided and go to 7.18.22 and 7.18.23 simultaneously. This process ends.
DFAS-AR	**7.18.20**	**Return package to Disbursing Officer for collection action.** If the package is not approved, DFAS-AR returns package to DFAS-KC Disbursement Section for appropriate action.
DFAS-KC Disbursement Section Technician	**7.18.21**	**Collects funds from the Accountable Official.** Go to 7.18.22 and 7.18.23.
DFAS-KC Disbursement Section Technician	**7.18.22**	**Collect Negotiable Instrument.** The process ends.
DFAS-KC Disbursement Section Technician	**7.18.23**	**Prepare journal voucher to adjust Daily Agency Accountability Summary and Statement of Accountability.** The journal voucher is OF 1017-G, the Daily Statement of Accountability is DD 2657 and the Statement of Accountability is SF 1219.
DFAS-KC Disbursement Section Technician	**7.18.24**	**Perform Daily Accountability process.** This process ends.
DFAS-CO Debt Collection Management Office	**7.18.25**	**Research and take corrective action.**

Acronym Glossary

Acronym	Acronym Expansion
CIS	Check Information System
CP&R	Check Payment & Reconciliation
CAPS	Computerized Accounts Payable System
DAS	Daily Advice of Status
DCMO	Debt Collection Management Office
DCRM	Defense Check Reconciliation Module
DECC	Defense Enterprise Computing Center
DO	Disbursing Officer
DFAS-CL	Defense Finance Accounting Service - Cleveland
DFAS-CO	Defense Finance Accounting Service - Colorado
DFAS-KC	Defense Finance Accounting Service - Kansas City
DSSN	Disbursing Station Symbol Number
E&C	Expenditures and Collections System
EXP	Expense
FAD	Funding Authorization Document
FMS	Financial Management System
IBOP	International Balance of Payments
IPAC	Intra-Governmental Payment and Collection System
OBL	Obligation
ONR	Office of Naval Research
PBIS	Program Budget Information System
RDT&E	Research Development Test & Evaluation
SABRS	Standard Account, Budgeting Reporting System
SF	Standard Form
SOT	Statement of Transaction
TMS	Transportation Management System
TVCB	Transportation Voucher Control Branch

US Marine Corps
Fiscal Year 2008 Q1 - Q3
Statement of Budgetary Resources - Control Matrix

Section 0A. Objective

The control matrices are tables summarizing the internal control assessment of the SBR relating to management and system controls. The control matrices identify the control objectives, risks, controls currently in place, corresponding A-123 controls, and control test objectives.

Section 0A. Methodology

The control matrices were developed as part of the internal control assessment. The inherent risks were defined in association with controls currently in place. These tables were created within an Excel spreadsheet.

Data Source:

OMB Circular A-123 Management Accountability and Control
GAO Core Financial System Requirements (GAO-05-225G)
This regulations are some of the authority used to define and establish control objectives, risk assessments, and the associated

Section 0C. Results

In Section B.5 of Tab 5 are the Control Matrices for each phase of transaction life cycle. They are as follows:

1. Funds Execution
2. Liquidations
3. Disbursements
4. Collections
5. Reconciliation

The control matrices indicate the controls identified by USMC. The key controls are referenced to the A-123 controls identified by RFA. In addition, any controls referenced with "AUP" are controls that were identified by contractors during the agreed upon procedures effort.

See Control Matrices.

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Funds Management					
Business Event: Funds Management					
Controls*	**Control Objective**	**Risk**	**Internal Control Currently in Place (Transaction Type in Parentheses)**	**A-123 Control Points**	**Control Test Objective**
Process: Receive and Record Allocation					
1.3A	To verify that any differences between Funding Authorization Documents (FADs) and the Warrant/Transfer documents	Misrepresentation of Marine Corps funds	Reconcile the WAR/Transfer documents that are received to the FADs from PBAS. This ensures that any difference between authority at Treasury and what is passed to the Marine Corps is identified.	DFAS - APPN 4	Completeness and accuracy
1.3B	Validate RFO's authorization to suballocate and allot funds for execution.	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Reconcile FADS with Allocation data. RFO (Program Resource Budget Operations Branch) confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC.	1.3.2.1X	Existence or Occurrence, Completeness and accuracy, Rights and Obligations, Valuation or Allocation, Presentation and Disclosure

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.2 Receive and Record Commitment (PR Builder)					
3.2A	Ensure that funding is available.	Funds are allocated when funding is not available	PR Builder interfaces with SABRS. SABRS automatically determines whether funding is available based on procurement request in PR Builder.	AUP-1.1.5G	Existence or Occurrence
Process: 3.3 Commit Funds and Create Obligation for TAD Travel					
3.3A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Travel costs recorded in the system do not agree to actual costs, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	The Approver accepts or rejects travel authorization.	1.2.5A	Recording
3.3B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	DEBX interfaces with SABRS, SABRS records Commitment-Obligation (COB) (Materials/Services).	1.2.5D	Recording
3.3C	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Costs recorded in the system are not supported by appropriate source documentation. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	The Travel office reconciles tickets with source documentation and prepares invoice (Travel).	1.2.5E	Recording
3.3D	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Costs recorded in the system are not supported by appropriate source documentation. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Transportation Voucher Certification Branch reconciles invoice with travel card statement (Travel).	1.2.5F	Recording
3.3E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Travel costs are incurred without proper authority.	Approving official approves travel requests on local form and returns to order writer activity.	1.2.5G	Validity
3.3F	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Travel costs are inaccurately recorded due to inaccurate travel estimates.	Order Writer validates cost estimate and make necessary adjustments.	1.2.5H	Recording
3.3G	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Travel cost estimates are recorded without proper authorizations.	Order writer signs manual Travel Order DD 1610 before sending to traveler and funds manager for execution and recordation.	1.2.5I	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.3H	Controls are in place to ensure that purchase orders / contracts are developed with proper separation of duties.	Obligations recorded in the system are not obligations legally incurred by the entity.	Funds Manager manually records Commitment-Obligation in SABRS.	1.2.5K	Validity
3.3I	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Travel orders are issued without proper authority.	Approver signs request for SABRS order writer TAD Travel requests.	1.2.5L	Validity
3.3J	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Travel orders are incorrectly recorded in the accounting system.	Order writer validates cost estimates and makes necessary adjustments to travel request before entering into SABRS travel order writer.	1.2.5M	Recording
3.3K	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Inaccurate travel orders are approved for recordation.	Approver reviews prepared travel request.	1.2.5N	Recording
3.3L	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Travel orders are issued without proper authority.	Approver approves travel order in Travel Order Writer in SABRS.	1.2.5O	Validity
3.3M	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Travel Order writer interfaces with SABRS and records Commitment-Obligation (COB)	1.2.5P	Validity
Process: 3.4 Commit Create Obligation for Materials & Supplies					
3.4A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	Determine whether to authorize or deny request. The Approver validates that Goods/Services received by the Government are supported by a properly authorized purchase order (such as NC2276) certifying the validity of the requirement for good/services ordered (Materials/Services).	1.2.6A	Validity
3.4B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	Reviews form for accuracy. The Funds Manager/Comptroller Personnel validates that Goods/Services received by the Government are supported by a properly authorized purchase order (NC2276) certifying the validity of the requirement for good/services ordered. (Materials/Services)	1.2.6B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.4C	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	The Funds Manager/Comptroller Personnel assign Line of Accounting, document number, and data elements to the form (Materials/Services)	1.2.6C	Recording
3.4D	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	Funds Manager / Comptroller Personnel manually records Commitment-Obligation (COB) in SABRS (Materials/Services).	1.2.6E	Recording
Process: 3.5 Create Contract (PR Builder)					
3.5A	Ensure that SPS contract awards result in obligations being posted to SABRS correctly.	Unauthorized purchases are made, obligations are made in excess of available funding, and/or purchases are not correctly recorded into the accounting system.	Complete the DJT reconciliation process. After SPS posts the obligation transaction to SABRS, the funds manager reconciles the SABRS post to the contract award in SPS and verifies that available funding has not been exceeded.	1.3.8X	Recording
Process: 3.7 COB – Materials & Services (SASSY)					
3.7A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Supply Officer approves the request for Goods/Services to ensure an actual need exists and the requisition complies with applicable laws and regulations.	1.2.8A	Validity
3.7B	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	SABRS records Commitment-Obligation (COB) .	1.2.8B	Recording
3.7C	Ensure that SASSY activity results in the appropriate SABRS postings.	The obligation activity recorded in SABRS does not match actual obligation activity as recorded in SASSY.	Complete the DJT reconciliation process. The daily SASSY activity is reconciled to the resulting SABRS postings.	1.X.X	Existence or Occurrence, Completeness and accuracy, Valuation or Allocation
Process: 3.8 COB – Materials & Services (DAMES)					
3.8A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized supply requests may result in invalid cost to the government.	SYSCOM determines if supply request is authorized?	1.2.9A	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.9 COB – Training Authorization					
3.9A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Training may be approved for unauthorized courses.	TECOM validates the training course.	1.2.7A	Validity
3.9B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Training may be approved for unauthorized courses.	MCTIMS reconciles course information.	1.2.7B	Validity
3.9C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	TECOM approves funding for travel.	1.2.7C	Validity
Process: 3.10 COB – Transportation of Persons (TOP)					
3.10A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of persons funds are committed and obligated for unauthorized purposes.	MSC approves all transportation of person requests.	1.2.10A	Validity
Process: 3.11 COB – Ammunition					
3.11A	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Funds are expended beyond budgeted amounts.	Budget Analyst reviews Funding Status Report.	1.2.14A	Validity
3.11B	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Funds are expended beyond budgeted amounts.	Assistant Program Manager creates Funding Action Requests (FAR).	1.2.14B	Validity
3.11C	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Funds are expended beyond budgeted amounts.	Budget Analyst, PM Ammo approves all valid and complete FARs.	1.2.14C	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.11D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Funds are committed and obligated without proper authority.	Program Manager, PM Ammo approves all valid and complete FARs.	1.2.14D	Validity
3.11E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Funds are committed and obligated for invalid requisitions.	DFM, SYSCOM Comptroller approves requisitions in PR Builder and E-MIPR.	1.2.14E	Validity
3.11F	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Funds are committed and obligated for invalid requisitions.	SYSCOM Comptroller reviews funding documents in FIMS and matches to requisitions.	1.2.14F	Validity
3.11G	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Funds are committed and obligated without proper authority.	Deputy Financial Management (DFM), SYSCOM Comptroller approves requisitions in PR Builder and E-MIPR.	1.2.14G	Validity
3.11H	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds are recorded in incorrect amounts.	SABRS posts commitment of funds.	1.2.14H	Recording
Process: 3.12 COB – Materials & Services - Non PR Builder (NC2275/MIPR)					
3.12A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Requestor validates that Goods/Services received by the Government are supported by a properly authorized purchase order certifying the validity of the requirement for good/services ordered by sending the form to the Performing Activity and waiting for approval. (Materials/Services)	1.2.2A	Validity
3.12B	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	The Comptroller validates that the Order for Work and Services/MIPR was completed correctly by the performing activity. (Materials/Services)	1.2.2B	Recording
3.12C	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over-expenditure of budget authority.	Funds Manager / Comptroller Personnel assigns LOA, document numbers, and element data to form and manually records obligation in SABRS (Materials/Services)	1.2.2C	Valuation or Allocation

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.12D	The control objective is to ensure that obligations are recorded accurately and timely in SABRS, and are supported by a valid funding document.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	The funds manager/comptroller manually records the approved obligation in SABRS for materials/services or real property--Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts).	1.2.3D	Validity
Process: 3.14 COB Transportation of Things					
3.14A	Controls are in place to ensure that obligations incurred are recorded in the period in which they become binding.	Funds not obligated in a timely manner may result in funds control violations.	MARFORRES creates manual Commitment - Obligation (COB) by Transportation Account Code on a quarterly basis.	1.2.11A	Validity
3.14B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions	Transportation of things funds are committed and obligated for unauthorized purposes.	MSC determines whether or not the transportation of things request is a valid need.	1.2.11B	Validity
3.14C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of things funds are committed and obligated for unauthorized purposes.	MSC approves the transportation of things request if it meets a valid need.	1.2.11C	Validity
3.14D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of things funds are committed and obligated for unauthorized purposes.	MARFORRES approves the transportation of things request if it meets a valid need.	1.2.11D	Validity
3.14E	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Transpiration of things funds are expended beyond funding availability.	MARFORRES compares the shipping estimates to funding availability.	1.2.11E	Validity
Process: 3.15 COB – Travel (ROWS)					
3.15A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of things funds are committed and obligated for unauthorized purposes.	MSC determines whether TEEP request is a valid need.	1.2.12A	Validity
3.15B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of things funds are committed and obligated for unauthorized purposes.	If the TEEP request is valid, MSC approves the TEEP request.	1.2.12B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.15C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Transportation of things funds are committed and obligated for unauthorized purposes.	The MARFORRES TEEP Coordinator determines whether TEEP request is a valid need.	1.2.12C	Validity
3.15D	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Transportation of things funds are committed and obligated for unauthorized purposes.	If the TEEP request is valid, the MARFORRES TEEP Coordinator approves TEEP request.	1.2.12D	Validity
3.15E	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Transportation of things funds are committed and obligated without proper authority.	HQMC authenticates the travel request in ROWS if Travel order is over 179 days.	1.2.12E	Validity
3.15F	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Transportation of things funds are committed and obligated without proper authority.	MARFORRES authenticates the travel request in ROWS if Travel order is under 179 days.	1.2.12F	Validity
Process: 3.16 COB - Uniform Clothing					
3.16A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Uniform clothing obligations are incurred without proper authorization	Approver approves NC 604 before sending to supply chief.	1.2.13A	Validity
3.16B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Uniform clothing obligations are incurred beyond funding availability.	The KYLOC website verifies funds availability by unit automatically when the order is submitted.	1.2.13B	Validity
3.16C	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Uniform clothing obligations are incurred beyond funding availability.	If funds are not available through KYLOC, the funds managers approves request for additional funding.	1.2.13C	Validity
Process: 3.17 COB – Civilian Pay (Gains – Vacancies)					
3.17A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.18 COB – Civilian Pay (Losses - Separation & Retirement)					
3.18A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.19 COB – Civilian Pay (Sustainment – CPS)					
3.19A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.20 COB – Civilian Pay (Sustainment – Time and Attendance)					
3.20A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
3.20B	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.21 COB – Civilian Pay (Sustainment – Exception - Centralized)					
3.21A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.22 COB – Civilian Pay (Sustainment – Exception - Decentralized)					
3.22A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.25 COB – Civilian Pay (Sustainment – Reconciliation Centralized Time Recording)					
3.25A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.26 COB – Civilian Pay (Sustainment – Reconciliation – Decentralized Time Keeping)					
3.26A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.29 COB – Civilian Pay (Sustainment – Reconciliation – DCPS to SLDCADA)					
3.29A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.30 COB – Civilian Pay (Sustainment – Reconciliation New Record Establishment)					
3.30A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.34 COE- Supplies (DSSC)					
3.34A	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	SABRS records Commitment-Obligation-Expense (COE), SABRS records Accounts Payable (DSSC).	1.2.19D	Validity
3.34B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions	Unauthorized orders may result in invalid expense to the government.	The Funds Manager/Comptroller Personnel validates purchases at the DSSC by comparing the receipt to the approved list. (DSSC)	1.2.19B	Validity
3.34C	Controls are in place to ensure amounts are accurately recorded.	Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	DSSC System sends purchase / credit information to SABRS (DSSC).	1.2.19C	Validity
Process: 3.35 COE - Materials and Supplies (GCPC)					
3.35A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Approver receives the request of materials/supplies by the requestor by using a government purchase card. The card is supported by proper authorization certifying the validity of the requirement for material/supplies ordered.	1.2.25A	Validity
3.35B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority.	SABRS records Commitment – Obligation – Expense (COE) with default LOA.	1.2.25B	Recording

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.35C	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	The purchase cardholder determines if reallocation of charge to a different LOA is needed. (Materials/Services GCPC)	1.2.25C	Validity
3.35D	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Obligations and Expenses for Government Commercial Purchase Card purchase are inaccurately recorded.	CitiDirect charge is sent to SABRS and SABRS records Commitment Obligation Expense for new LOA.	1.2.25E	Recording
3.35E	Controls are in place to ensure that obligations incurred do not exceed the budget authority allotted to the appropriation.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	SABRS records Commitment-Obligation-Expense (COE) reallocation, SABRS reallocates Accounts Payable. (Materials/Services GCPC)	1.2.25D	Validity
Process: 3.36 COE UFM MCCS					
3.36A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	UFM MCCS and the base establish a Memorandum of Agreement to outline what charges can be billed. (UFM MCCS)	1.2.21A	Validity
3.36B	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	The Comptroller validates that the SF-1034 is accurate. (UFM MCCS)	1.2.21B	Validity
3.36C	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	Funds Manager/Comptroller Personnel manually record Commitment-Obligation-Expense (COE) in SABRS, SABRS records Accounts Payable. (UFM MCCS)	1.2.21C	Validity
Process: 3.37 COE - Business Expense Incurred					
3.37A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Funds Manager/Comptroller Personnel validates expense reimbursement for business expenses must be validated using an SF-1164 and supporting documentation. (Business Expense)	1.2.16A	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.37B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	Certifying Officer certifies valid SF-1164. (Claim for reimbursement for expenditures on official business)	1.2.16C	Validity
3.37C	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	Funds Manager/Comptroller Personnel manually record Commitment-Obligation-Expense (COE) in SABRS, SABRS records Accounts Payable (Business Expense).	1.2.26D	Validity
Process: 3.38 COE - Transportation of Things (Power Track)					
3.38A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Requestor prepares shipping documents with the appropriate TAC to gain authorization. (Transportation of Things)	1.3.14A	Validity
3.38B	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	TMO (Receiving Activity) manually records receipt of shipment in PowerTrack, PowerTrack sends receipt of shipment to SABRS, SABRS records Accounts Payable. (Transportation of Things)	1.3.14B	Validity
3.38C	Controls are in place to ensure that obligations incurred are recorded based on approved PO requisitions and legally binding supporting documentation.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	SABRS records COE, SABRS records Accounts Payable (Transportation of Things).	1.3.14C	Validity
Process: 3.39 Expenses - Materials & Services via "2-in-1" Invoice (WAWF-RA)					
3.39A	Controls are in place to ensure that all amounts for goods/services received are input and processed to accounts payable.	Expenses are understated in the period in which they occur	WAWF-RA generates e-mail to notify Receipt/Acceptance Personnel of documents to be processed (Materials/Services).	1.3.2A	Completeness
3.39B	Controls are in place to ensure that amounts posted to accounts payable represent services received.	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Receipt / Acceptance Personnel validate that contract and "2-in-1" invoice match (Materials/Services).	1.3.2B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.39C	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	WAWF-RA sends expense notification to SABRS (Materials/Services).	1.3.2C	Recording
3.39D	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	SABRS records Accounts Payable (Materials/Services).	1.3.2D	Recording
Process: 3.40 Expense – Materials & Services (WAWF-RA)					
3.40A	Confirm that the COTR is matching the invoices with the goods received prior to payment.	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Verify Receipt of Materials & Services. Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice).	1.3.3A	Completeness Existence or Occurrence
Process: 3.41 COE - Civilian Labor Accrual for Retried Pay (Accrual Payment)					
3.41A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Accrual estimates are incorrectly calculated.	HQMC RFM inputs actuary rates for retired accrual payment into MCTFS.	1.2.28A	Validity
Process: 3.42 COE- Civilian Labor Accruals					
3.42A	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred.	SABRS records Commitment – Obligation – Expense (COE), SABRS records Accounts Payable (Civilian Labor)	1.2.22A	Validity
Process: 3.43 COE - MREs					
3.43A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	STORESWeb interfaces with SABRS after MARFORRES enters order and records Commitment Obligation Expense (COB).	1.2.24A	Validity
Process: 3.44 COE - College Fund (Reserve & Active)					
3.44A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid adjustments are made to the personnel file.	Personnel Clerk reviews tuition request (such as NETPDTC 1560/3).	1.2.26A	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.44B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Adjustments are made to the personnel file without proper authorization.	Certifying Official signs the request (such as NETPDTC 1560/3) after review for accuracy and completeness.	1.2.26B	Validity
3.44C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid adjustments are made to the personnel file.	Educational Services Office reviews NETPDTC 1560/3 to be accurate and complete.	1.2.26C	Validity
3.44D	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Obligations are incorrectly recorded.	HQMC RFM manually inputs COE in SABRS.	1.2.26D	Validity
Process: 3.45 Miscellaneous HQMC (To include clothing and reserve pay)					
3.45A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid adjustments are made to the personnel file.	HQMC RFM reviews the manual vouchers.	1.2.27A	Validity
3.45B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Obligations are incorrectly recorded.	Manually enter COE into SABRS.	1.2.27B	Recording
Process: 3.46 COE - Repairable Issue Point (Float) Activity					
3.46A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Obligations are incurred for invalid repairs.	Customer Service Clerk at RIP reviews paperwork.	1.2.29A	Validity
3.46B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Obligations are incurred for invalid repairs.	Customer picks up gear and signs DD1348.	1.2.29D	Validity
3.46C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Obligations are incurred for invalid repairs.	Clerk receives item and signs 4Card.	1.2.29B	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.46D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Obligations are incurred for unauthorized repairs.	RIP Managers approves action to acquire item.	1.2.29C	Validity
3.46E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Obligations are incurred for invalid repairs.	Customer Service clerk receives item and signs DD1348.	1.2.29E	Validity
3.46F	Ensure that SASSY activity results in the appropriate SABRS postings.	The obligation activity recorded in SABRS does not match actual obligation activity as recorded in SASSY.	Perform SABRS reconciliation. The daily SASSY activity is reconciled to the resulting SABRS postings.	1.X.X	Completeness and accuracy Valuation or Allocation Presentation and Disclosure
Process: 3.47 Create Commitment-Obligation-Expense (COE) for Materials and Services (Accounts Payable)					
3.47A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized orders may result in invalid expense to the government.	The Approver validates Goods/Services received by the Government are supported by a properly authorized purchase order (DD 1556, GSA 49, NC 604, NC 604B, SF 1034, or SF 1080) certifying the validity of the requirement for good/services ordered. (Materials/Services)	1.3.5A	Validity
3.47B	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	Receive form and review for accuracy. (Materials/Services)	1.3.5B	Recording
3.47C	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Errors in data entry undetected by a supervisory review may lead to invalid purchase order/operating targets recorded in the system and passed down to the field for execution.	Funds Manager/Comptroller personnel assign Line of Accounting, document number and data elements to form and return to requestor. (Materials/Services)	1.3.5C	Recording
3.47D	Controls are in place to ensure that purchase orders / contracts are developed with proper separation of duties.	Improper segregation of duties for entering purchase orders/contracts may lead to fraudulent costs	The Funds Manager/Comptroller Personnel assign LOA, document number, and data elements to the form separate from the requestor's initial determination of need. (Materials/Services)	1.3.5D	Recording
3.47E	Controls are in place to ensure that amounts posted to accounts payable represent goods received.	Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Requestor provides hard copy documentation as evidence that materials or service has been received/accomplished.	1.3.5F	Validity

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.48 Receive Materials and Services and Expense Funds (Manual)					
3.48A	Controls are in place to ensure that amounts posted to accounts payable represent goods /services received.	Amounts not posted to A/P for goods that have been received will result in an understatement of the ending A/P balance recorded in the period. This may effect decisions related to current expenditures and future budgeted amounts.	Requestor provides hard copy documentation as evidence that materials or service has been received/accomplished (Materials/Services).	1.3.4A	Validity
3.48B	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	Funds Manager/Comptroller Personnel manually record Expense (EXP) in SABRS, SABRS records Accounts Payable. (Materials/Services)	1.3.4B	Recording
Process: 3.49 Expense Funds for Supplies Received					
3.49A	Controls are in place to ensure that all amounts for goods/services received are input and processed to accounts payable.	Expenses are understated in the period in which they occur	Supply system interfaces with SABRS. (Supplies)	1.3.7A	Completeness
3.49B	Controls are in place to ensure that accounts payable amounts are accurately calculated and recorded.	Gross cost information recorded in the financial records do not accurately reflect actual costs incurred. Additionally, there is a risk that amounts posted as AP will not be properly matched to the originating order. This may ultimately cause unmatched disbursements or duplicate accounts	SABRS records an Expense (EXP), SABRS records Accounts Payable. (Supplies)	1.3.7B	Recording
Process: 3.50 COB – Civilian Pay (Salary Change)					
3.50A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.51 COB – Civilian Pay (Re-assignment)					
3.51A	Ensure that labor expenses are accurate and authorized.	Labor expenses are inaccurate and unauthorized.	Perform Reconciliation Process. The USMC Cerifying Official verifies and authorizes that the labor expenses (including foreign sales employees) entered into SLDCADA are correct.	AUP-1.2.1B AUP-1.2.3B	Validity
Process: 3.52 Accession					
3.52A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Reviewing clerk reviews accession request in UD/MIPS	1.2.32A	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.52B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official validates accession request.	1.2.32B	Existence or Occurrence
3.52C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies accession request in UD/MIPS.	1.2.32C	Existence or Occurrence
Process: 3.53 Join					
3.53A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Reviewing Clerk reviews entries in UD/MIPS.	1.2.33A	Existence or Occurrence
3.53B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official validates entries in UD/MIPS.	1.2.33B	Existence or Occurrence
3.53C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official validates entries in UD/MIPS.	1.2.33B	Existence or Occurrence
3.53D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies entries in UD/MIPS.	1.2.33C	Existence or Occurrence
Process: 3.54 Separations and Discharges					
3.54A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Reviewing Clerk reviews the separation package in UD/MIPS.	1.2.35A	Existence or Occurrence
3.54B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official review separation package entries in UD/MIPS.	1.2.35B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.54C	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies entries in UD/MIPS.	1.2.35C	Existence or Occurrence
3.54D	Ensure that only appropriate personnel are paid.	The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	Perform UDMIPS/MCTFS Interface. The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.	1.2.35.1X	Existence or Occurrence
Process: 3.55 Separation Payment					
3.55A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Preparer determines whether separation payment was accepted or rejected.	1.2.36A	Existence or Occurrence
3.55B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official certifies separation payment request.	1.2.36B	Existence or Occurrence
3.55C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies payroll file in RAPTS/SRD-1.	1.2.36C	Existence or Occurrence
3.55D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Separation Section reconciles the payroll file and DFR to the Leave and Earnings Statement (LES).	1.2.36D	Existence or Occurrence
Process: 3.56 Officer Retirement					
3.56A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Approving Authority validates retirement package in SARRS.	1.2.37A	Existence or Occurrence
3.56B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Approving Authority validates rejected retirement package in SARRS.	1.2.37B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.57 PCS Order Writing					
3.57A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	PCS travel obligations are incurred without proper approvals.	Manpower and Reserve Affairs approves PCS order in MCTFS.	1.2.38A	Existence or Occurrence
3.57B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	PCS travel obligations are not valid.	Personnel Officer reviews the first endorsement of the web order from Orders Clerk.	1.2.38B	Existence or Occurrence
Process: 3.58 Obligation (COB) for PCS Move					
3.58A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded	PCS travel obligations are incorrectly recorded.	Local macro uses spreadsheet out put from WebMASS to record Commitment-Obligation (COB) in SABRS.	1.2.39A	Completeness
Process: 3.59 Officer Promotion					
3.59A	Controls are in place to ensure that accounts payable are only adjusted for valid reasons.	PCS travel obligations are incurred without proper approvals.	The Officer Promotion Section completes the approval/confirmation process.	1.2.42A	Existence or Occurrence
Process: 3.60 Legal Administrative Reduction					
3.60A	Controls are in place to ensure that accounts payable are only adjusted for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Commanding Review Board (CRB) recommendation determines if rank should be reduced for NCO.	1.2.43A	Existence or Occurrence
Process: 3.61 Legal - Court Martial					
3.61A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Adjustments are made to the personnel file without proper authorization.	Convening Authority approves sentences before sending to the personnel clerk.	1.2.44A	Existence or Occurrence
Process: 3.62 Leave - Manual					
3.62A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Approving authority approves leave and signs leave papers.	1.2.45A 1.2.45B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.63 Contract Management					
3.63A	Controls are in place to ensure that all obligations incurred are input and processed.	Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on EAS/ECC (through UD/MIPS).	1.2.46A	Existence or Occurrence
3.63B	Controls are in place to ensure that all obligations incurred are input and processed.	Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on Reserve End of Current Contract (RECC) (through UD/MIPS).	1.2.46B	Existence or Occurrence
3.63C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Commanding Officer signs the Reenlistment, Extension, or Lateral Move (RELM) request.	1.2.46D	Existence or Occurrence
3.63D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	HQMC Career Management Team (CMT) approves the Reenlistment, Extension, or Lateral Move (RELM) request in the Total Force Retention System (TFRS)	1.2.46F	Existence or Occurrence
3.63E	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Marine sign RELM request and submit to Career Retention Specialist (CRS).	1.2.46G	Existence or Occurrence
3.63F	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Career Retention Specialist (CRS) acknowledges the approved RELM request in the retention system.	1.2.46H	Existence or Occurrence
3.63G	Controls are in place to ensure that all obligations incurred are input and processed.	Adjustments are made to the personnel file without proper authorization.	Career Retention Specialist validates population based on Reserve End of Current Contract (RECC) (through UD/MIPS).	1.2.46C	Existence or Occurrence
3.63H	Controls are in place to ensure that accounts payable are only adjusted for valid reasons.	Personnel data is invalid.	Career Retention Specialist determines if Marine's information in MCTFS is current.	1.2.46E	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.64 Deployment Unit					
3.64A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Officer prepares UD/MIPS entries to stop certain station entitlements.	1.2.47C	Existence or Occurrence
Process: 3.65 Legal - Non-Judicial Punishment					
3.65A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	NJP is carried out without proper approval.	Commanding Officer imposes Non-Judicial Punishment (NJP).	1.2.48A	Existence or Occurrence
3.65B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Personnel Clerk reviews the NJP package for completeness and accuracy.	1.2.48B	Existence or Occurrence
3.65C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official validates Unit Punishment Book (UPB) entries in UD/MIPS.	1.2.48C	Existence or Occurrence
3.65D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies Unit Punishment Book (UPB) entries in UD/MIPS.	1.2.48D	Existence or Occurrence
Process: 3.66 Leave - Marine On-Line					
3.66A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Approving Authority approves leave request in Marine On-line (MOL).	1.2.49A	Existence or Occurrence
3.66B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Reviewing Official monitors command leave program.	1.2.49B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.67 Status Change					
3.67A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Personnel Clerk determines if entitlement adjustments are required.	1.2.50A	Existence or Occurrence
Process: 3.68 Adjustment - DTMS					
3.68A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Preparer accepts the adjustment request before sending to the Certifying Official.	1.2.52A	Existence or Occurrence
3.68B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transactions in UD/MIPS.	1.2.52C	Existence or Occurrence
3.68C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the validated diary transaction request in UD/MIPS.	1.2.52D	Existence or Occurrence
3.68D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Assigner corrects items rejected by the preparer.	1.2.52B	Existence or Occurrence
Process: 3.69 Special - Payment					
3.69A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Preparer accepts special payment request.	1.2.53A	Existence or Occurrence
3.69B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Preparers prepares special payment calculations.	1.2.53B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.69C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the validated diary transaction request in UD/MIPS.	1.2.53D	Existence or Occurrence
3.69D	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies special payment work request.	1.2.53E	Existence or Occurrence
3.69E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies payroll file in RAPTS/SRD-1.	1.2.53F	Existence or Occurrence
3.69F	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Personnel file adjustments are incorrectly recorded.	RAPTS/SRD-1 interfaces with MCTFS and MCTFS validates the payroll file.	1.2.53G	Existence or Occurrence
3.69G	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Assigner accepts rejected special payment request from preparer for correction.	1.2.53C	Existence or Occurrence
Process: 3.70 Adjustment - Joinee Audit					
3.70A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies the adjustment request.	1.2.54A	Existence or Occurrence
3.70B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transactions in UD/MIPS.	1.2.54B	Existence or Occurrence
3.70C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the diary transactions in UD/MIPS.	1.2.54C	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.70D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid adjustments are made to the personnel file.	Certifying Official reconciles source documentation and leave and earnings statements (LES).	1.2.54D	Existence or Occurrence
Process: 3.71 Adjustment - Cash Collection					
3.71A	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies adjustment request.	1.2.55A	Existence or Occurrence
3.71B	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official certifies diary transaction in UD/MIPS.	1.2.55B	Existence or Occurrence
3.71C	Controls are in place to ensure that obligations incurred are only adjusted (i.e., deobligated/additional obligation incurred) for valid reasons.	Adjustments are made to the personnel file without proper authorization.	Certifying Official finalizes the diary transaction request in UD/MIPS.	1.2.55C	Existence or Occurrence
Process: 3.72 Enlisted Promotion - Non-Commissioned Officer (NCO)					
3.72A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Personnel Clerk verifies that the composite score correct.	1.2.56A	Existence or Occurrence
3.72B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Officials validates entries in UD/MIPS.	1.2.56B	Existence or Occurrence
3.72C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	Certifying Officials certifies entries in UD/MIPS.	1.2.56C	Existence or Occurrence
3.72D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	Certifying Officials certifies corrected entries in UD/MIPS.	1.2.56D	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.73 Promotion Recommendation Status					
3.73A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Commander verifies Marines eligible for promotion.	1.2.57A	Existence or Occurrence
3.73B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	Commander recommends selected Marines for promotion.	1.2.57B	Existence or Occurrence
3.73C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Official validates “not recommended” entry in UD/MIPS.	1.2.57C	Existence or Occurrence
3.73D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Official certifies "not recommended" entry in UD/MIPS.	1.2.57D	Existence or Occurrence
Process: 3.74 Final Promotion Decision					
3.74A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Commander reviews final promotion list to determine if names need to be removed.	1.2.58A	Existence or Occurrence
3.74B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Official validates “will not promote” list in UD/MIPS.	1.2.58B	Existence or Occurrence
3.74C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Official certifies “will not promote” list in UD/MIPS.	1.2.58C	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Business Event: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: 3.75 Enlisted Promotion - Board for Corrections of Naval Records (BCNR)					
3.75A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	Commandant of Marine Corps Officer Promotion Section (CMC MMPR) determines if Board of Correction of Naval Records (BCNR) action is required?	1.2.60A	Existence or Occurrence
3.75B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	Commandant of Marine Corps Officer Promotion Section (CMC MMPR) endorses form DD 0149.	1.2.60C	Existence or Occurrence
3.75C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Board of Correction of Naval Records (BCNR) accepts the form DD 0149.	1.2.60B	Existence or Occurrence
Process: 3.76 Enlisted Promotion - Staff Non-Commissioned Officer (SNCO)					
3.76A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Commander accepts promotion selection in UD/MIPS.	1.2.61A	Existence or Occurrence
3.76B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	MCTFS compares junior seniority number to member seniority number.	1.2.61B	Existence or Occurrence
Process: 3.77 Enlisted Promotion - Request Remedial Promotion					
3.77A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Personnel Clerk accepts the remedial promotion package.	1.2.62A	Existence or Occurrence
3.77B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Personnel Clerk accepts the remedial promotion package.	1.2.62B	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.77C	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	Certifying Official certifies remedial promotion package.	1.2.62C	Existence or Occurrence
3.77D	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	HQMC accepts remedial promotion package.	1.2.62D	Existence or Occurrence
Process: 3.78 Enlisted Promotion - Meritorious - Staff Non-Commissioned Officer (SNCO)					
3.78A	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Invalid promotions are authorized.	HQMC reviews the promotion package.	1.2.63A	Existence or Occurrence
3.78B	Controls are in place to ensure that obligations incurred are recorded accurately in the proper program/account.	Promotions authorized without proper approval.	HQMC approves promotion package.	1.2.63B	Existence or Occurrence
Process: 3.79 Enlisted Promotion - Enlisted to Officer Conversion					
3.79A	Controls are in place to ensure that all obligations incurred are input and processed.	Personnel data is invalid.	Certifying Official validates entries in UD/MIPS.	1.2.64A	Existence or Occurrence
3.79B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Personnel data is invalid.	Certifying Official certifies entries in UD/MIPS.	1.2.64B	Existence or Occurrence
Process: 3.80 Personnel Administration					
3.80A	Controls are in place to ensure that all obligations incurred are input and processed.	Personnel data is invalid.	Reviewing Clerk reviews entries in UD/MIPS.	1.2.65A	Existence or Occurrence

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Funds Execution

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Funds Execution					
3.80B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Personnel data is invalid.	Certifying Officials validates entries in UD/MIPS.	1.2.65B	Existence or Occurrence
Process: 3.81 UD/MIPS MCTFS Interface					
3.81A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Invalid payroll entries are processed and recorded.	MCTFS validates UD/MIPS entries.	1.2.66A	Existence or Occurrence
3.81B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid payroll entries are processed and recorded.	MCTFS generates feedback report showing invalid entries.	1.2.66 B	Existence or Occurrence
3.81C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Payroll entries are inaccurately recorded.	MCTFS records valid UD/MIPS entries.	1.2.66C	Existence or Occurrence
3.81D	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid payroll entries are processed and recorded.	Certifying Official validates corrected entries in UD/MIPS.	1.2.66D	Existence or Occurrence
3.81E	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid payroll entries are processed and recorded.	Certifying Official validates corrected entries in UD/MIPS.	1.2.66E	Existence or Occurrence
3.81F	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Invalid payroll entries are processed and recorded.	Certifying Official validates corrected entries in UD/MIPS.	1.2.66E	Existence or Occurrence
Process: 3.82 MCTFS SABRS Interface					
3.82A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Payroll entries are inaccurately recorded.	MCTFS interfaces with SABRS to record accrual Commitment – Obligation - Expense (COE).	1.2.67A	Completeness

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Funds Execution					
Business Event: Funds Execution					
Controls*	**Control Objective**	**Risk**	**Internal Control Currently in Place (Transaction Type in Parentheses)**	**A-123 Control Points**	**Control Test Objective**
3.82B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Payroll entries are inaccurately recorded.	SABRS adjusts accrual and records actual Commitment – Obligation - Expense (COE).	1.2.67B	Completeness

USMC Internal Control Assessment Worksheet For SBR

Statement of Budgetary Resources: Liquidation (Accounts Payable)

Business Event: Liquidations

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: Process Payment Request for Material and Services (WAWF-RA)					
4.1A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	CAPS-W receives payment request from WAWF-RA and verifies that it matches contract (Materials/Services).	1.4.2A	Validity/Completeness
Process: Process Payment Request for Material and Services (non-WAWF-RA)					
4.2A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-CO validates that invoice and receiving report are filled out correctly and valid (Materials/Services).	1.4.3A	Validity/Completeness
4.2B	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-CO verfies data in CAPS-W (Materials/Services).	1.4.3B	Recording
Process: Process Payment for GCPC Monthly Invoice					
4.3A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Cardholder reviews statement in CitiDirect against purchase log (Materials/Services GCPC).	1.4.4A	Validity, Completeness
4.3B	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	4.3B: Approving Official manually certifies monthly statement for cardholder in CitiDirect (Materials/Services GCPC)	1.4.4B	Validity/Completeness
4.3C	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	CitiDirect produces EDI821 transaction for verification.	1.4.4C	Validity/Completeness
Process: Interdepartmental Bill Process					
4.4A	Controls are in place to ensure that all disbursements are input and processed.	Disbursements made may not match the actual costs incurred.	DFAS-KC reviews collections pending based on IPAC report (Interdepartmental bills).	1.4.5A	Recording

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
4.4B	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews supporting documentation (Materials/Services).	1.4.5B	Validity/Completeness
4.4C	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services GCPC).	1.4.5C	Recording
Process: Perform Liquidation of Transportation					
4.5A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Traveler manually creates travel voucher in DTS (digital signature by traveler) (Travel).	1.4.6A	Validity/Completeness
4.5B	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Approving Official determines whether to approve DTS travel voucher (Travel).	1.4.6B	Validity/Completeness
4.5C	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office verifies travel claim based on hard copy orders (Travel).	1.4.6C	Validity/Completeness
4.5D	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC verifies that hardcopy matches TMS (Travel).	1.4.6D	Validity/Completeness
4.5E	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	TMS interfaces payment data to SRD-1(Travel).	1.4.6E	Recording
4.5F	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Officer verifies travel claim.	1.4.6F	Recording

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
4.5G	Controls are in place to ensure that disbursements are entered accurately.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office manually enters travel claim into IATS (Travel).	1.4.6G	Recording
4.5H	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	PowerTrack sends payment to CAPS-W through DEBX (Transportation of Things).	1.4.6H	Recording
4.5I	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Travel).	1.4.6I	Recording
Process: Perform Allocation in SABRS					
4.6A	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records an ALL Commitment – Obligation – Expense – Liquidation (COEL) (all transaction types).	1.4.7A	Recording
Process: Payment of Requested Advance					
4.7A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized travel may result in invalid gross cost to the government.	The Disbursing Office validates that the traveler submitted a DD 1610 with approved travel advance (Travel).	1.4.8A	Validity
4.7B	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Unauthorized travel may result in invalid gross cost to the government.	Travel advances require verification based on hard copy orders (Travel).	1.4.8B	Validity
4.7C	Controls are in place to ensure that disbursements are entered accurately.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office enters approved request in IATS (Travel).	1.4.8C	Recording
4.7D	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DTS releases an EDI transaction to SRD-1 for payment (Travel).	1.4.8D	Validity/Completeness

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
4.7E	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation Advance (ADV) (Travel).	1.4.8E	Recording
Process: Perform Liquidation of Civilain Labor					
4.8A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS reverses accrual.	1.4.9A	Validity/Completeness
4.8B	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS posts actual pay as Commitment – Obligation – Expense – Liquidation (COEL) (Civilian Labor).	1.4.9A	Validity/Completeness
Process: Perform Liquidation for Business Expense Incurred					
4.9A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office verifies accuracy and completion of SF-1164 (Business Expense).	1.4.10A	Validity/Completeness
4.9B	Controls are in place to ensure that disbursements are entered accurately.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Local Disbursing Office manually enters business expense claim into IATS (Business Expense).	1.4.10B	Recording
4.9C	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	IATS submits payment to SRD-1 (Business Expense).	1.4.10C	Recording
4.9D	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Business Expense).	1.4.10D	Recording
Process: Perform Liquidation for Materials and Services					
4.10A	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	Funds Manager/Comptroller Personnel reviews pre-validation report and supporting documentation (Materials/Services).	1.4.11A	Validity

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
4.10B	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews pre-validation report and supporting documentation (Materials/Services).	1.4.11B	Validity/Completeness
4.10C	Controls are in place to ensure that disbursements are entered accurately.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC manually enters corrected data into CAPS-W.	1.4.11C	Recording
4.10D	Controls are in place to ensure that disbursements are only made for goods and services received.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC confirms total dollar value and number of transactions on certification page match SRD-1 (Materials/Services).	1.4.11D	Validity/Completeness
4.10E	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services).	1.4.11E	Recording
Process: Interfund Bill Process					
4.11A	Controls are in place to ensure that disbursements are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	SABRS records liquidation DX0 (Materials/Services).	1.4.12A	Recording

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Disbursement

Business Event: Disbursements

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: SRD-1 Voucher Input					
5.1A	Disbursements are distributed to the appropriate payee.	Disbursement is recorded inaccurately.	Disbursement Section Supervisor reviews data in SRD-1 for accuracy.	1.1.4A	Validity
5.1B	Disbursements are distributed to the appropriate payee.	Unauthorized disbursement is processed.	Disbursement Section Supervisor certifies transaction in SRD-1.	1.1.4B	Validity
Process: Disbursing Payment Process					
5.2A	All disbursements are recorded.	Duplicate disbursement is recorded.	Disbursement Section Technician records checks received in logbook.	1.1.5A	Completeness
5.2B	Disbursements are accurately calculated and recorded.	Unauthorized disbursement is processed.	Disbursement Section technician signs onto SRD-1 and compare total number of payments and total dollar amount in system to the VAP totals.	1.1.5B	Recording
5.2E	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician records inclusive disbursing office voucher numbers, number of payments, total dollar amount and time completed on log sheet.	1.1.5E	Completeness
5.2F	All disbursements are recorded.	Returned disbursement is not properly accounted for.	Disbursement Section technician records checks returned in logbook.	1.1.5F	Completeness
5.2G	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Disbursement is not authorized.	Deputy Disbursing Officer signs checks.	1.1.5G	Completeness/ Validity
5.2C	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician records inclusive disbursing office voucher numbers, number of payments, total dollar amount and time completed on log sheet.	1.1.5C	Completeness
5.2D	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician gives Debit Voucher and EFT file tracking sheet to Supervisor/Lead.	1.1.5D	Completeness
Process: Prepare Manuel Vouchers					
5.3A	Disbursements are distributed to the appropriate payee.	Disbursement is recorded inaccurately.	Disbursement Section Supervisor review voucher for completeness and accuracy.	1.1.7A	Validity
5.3B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Disbursement is recorded inaccurately.	Disbursement Section Supervisor signs voucher.	1.1.7B	Completeness/ Validity
Process: EFT Upload					
5.4D	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Supervisor/Lead checks EFT file tracking sheet and compare to annotated diskette for any additional files to process.	1.1.8D	Completeness
Process: Miscellaneous Manual EFT					
5.5A	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician manually inputs payment data into FEDLINE Automated Clearing House.	1.1.10A	Completeness
5.5B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Supervisor/Lead compares data on printout to data on voucher.	1.1.10B	Recording
5.5C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor/Lead print and queue file in FEDLINE ACH.	1.1.10C	Completeness/ Validity

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: EFT Transmit					
5.6A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Disbursement is not properly accounted for.	Deputy Disbursing Section reviews FEDLINE acknowledgements to ensure all files have been accepted.	1.1.11A	Completeness/ Validity
Process: Miscellaneous Manual Check					
5.7A	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician assigns voucher number and record in log book.	1.1.16A	Completeness
5.7B	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician records checks received in log book.	1.1.16B	Completeness
5.7C	Disbursements are accurately calculated and recorded.	Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor compares data on printout to data on voucher.	1.1.16C	Recording
5.7D	All disbursements are recorded.	Returned disbursement is not properly accounted for.	Disbursement Section Supervisor gives printed checks to Deputy DO.	1.1.16D	Completeness
5.7E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Disbursement is not authorized.	Deputy Disbursing Officer signs checks.	1.1.16E	Completeness/ Validity
Process: Mail Check Out					
5.8A	All disbursements are recorded.	Disbursement is recorded inaccurately.	Disbursement Section technician matches check to voucher.	1.1.17A	Completeness
Process: MCTFS Payroll Checks					
5.9A	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section Technician issues payroll, disbursing officer voucher, beginning check numbers, and record in logbook.	1.1.20A	Completeness
5.9B	Disbursements are distributed to the appropriate payee.	Authorized disbursements are not properly reviewed.	Disbursement Section technician provides number and value of payment information and inclusive check numbers to Deputy Disbursing Officer.	1.1.20B	Validity
5.9C	Disbursements are distributed to the appropriate payee.	Authorized disbursements are not properly reviewed.	Deputy Disbursing Officer validates military pay voucher and paylist to data in MCTFS.	1.1.20C	Validity
Process: TMS Voucher Check In					
5.10A	Collection data is valid and is entered for processing only once.	Disbursement is not properly accounted for.	TMS Team Lead matches vouchers received against Unpaid Vouchers Listing.	1.1.27A	Validity/ Recording
5.10B	Disbursements are distributed to the appropriate payee.	Authorized disbursements are not properly reviewed.	TMS Team Lead compares the voucher payee address to the Standard Carrier Address Code (SCAC) and EFT information shown in TMS.	1.1.27B	Validity
Process: IPAC Processing					
5.11A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	TMS Lead runs SRD-1 reject error report.	1.1.36A	Recording
Process: SRD-1 Level 8					
5.13A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section Technician checks dataset for errors.	1.1.39A	Recording
Process: E&C Processing					
5.14A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section technician reviews upload reports and identifies errors.	1.1.40A	Recording
5.14B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section technician verifies data and batch documents and identifies errors.	1.1.40B	Recording

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
5.14C	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section technician verifies batch totals.	1.1.40C	Recording
5.14D	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section Technician validates E&C reconciliation spreadsheet/balance sheet.	1.1.40D	Recording
5.14E	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section Technician verifies data and batch documents and identifies errors.	1.1.40E	Recording
Process: Monthly Submission of DO's Account					
5.16A	All disbursements are recorded.	Disbursements are not properly accounted for.	The Disbursing Officer reviews voucher folders for completeness.	1.1.42A	Completeness
Process: DCAS Processing					
5.17A	Ensure accounting data input is correct.	Misrepresentation of Marine Corps funds.	Research and validate transactions. Controls over information processing-Compared original Voucher with DCAS Voucher listing.	FBWT-002-xx(FBWT-GF & WCF)-1	Valuation or Allocation
5.17B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Uncleared disbursements are not monitored.	Disbursement Section Technician monitors DCAS to ensure item clears.	1.1.44A	Completeness/ Validity
5.17C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Technician submits SF 1081 to Supervisor for verification.	1.1.44B	Completeness/ Validity
5.17D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor signs voucher.	1.1.44C	Completeness/ Validity
Process: DCAS – SABRS Interface					
5.18A	All disbursements are recorded.	Disbursements are not properly accounted for.	SABRS records liquidation.	1.1.45A	Completeness
Process: Bond Payments					
5.19A	Disbursements are distributed to the appropriate payee.	Bonds are not properly accounted for.	Disbursing Section Supervisor verifies that bond payment information is correct.	1.1.48A	Validity
5.19B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursing Section Supervisor certifies bond payment information.	1.1.48B	Completeness/ Validity
Process: FECA Liability (Disbursement)					
5.20A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	HQMC RFO reviews SF 1080 for accuracy and completeness.	1.1.49A	Completeness/ Validity
5.20B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Supervisor review IPAC vouchers for accuracy.	1.1.49B	Recording
5.20C	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section views the transaction through IPAC Wizard and verifies that it is correct.	1.1.49C	Recording
5.20D	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	DFAS-KC Treasury Division Accountant views voucher in EDA and verifies that it is correct.	1.1.49D	Recording
Process: Civilian Payroll					
5.21B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	DFAS-Cleveland Payroll Office Technician verifies that 592 Report balances with payroll file in DCPS.	1.1.51B	Recording

*Includes systems controls

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
5.21F	All disbursements are recorded.	Disbursement is recorded inaccurately.	DFAS-Cleveland Payroll Office Team Lead verifies that 592 Report balances with DCPS.	1.1.51D	Completeness
5.21E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	DFAS-Cleveland Payroll Office Team Lead signs 592 Report.	1.1.51F	Completeness/ Validity
5.21G	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	DFAS-Cleveland Payroll Office Supervisor verifies that 592 Report balances with DCPS.	1.1.51G	Recording
5.21H	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	DFAS-Cleveland Payroll Office Division Head reviews and certifies report.	1.1.51H	Completeness/ Validity
5.21A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	DFAS-Cleveland Payroll Office Technician electronically signs payment in ADS.	1.1.51A	Completeness/ Validity
5.21C	Disbursements are distributed to the appropriate payee.	Authorized disbursements are not properly reviewed.	DFAS-Cleveland Payroll Office Supervisor enters ADS and verifies payment information.	1.1.51C	Validity
5.21D	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	DFAS-Cleveland Payroll Office Division Head verifies that payment in ADS is accurate and valid.	1.1.51E	Recording
Process: MOCAS Disbursements					
5.22A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Verify that there is an obligation in SABRS for each MOCAS voucher.	1.1.52A	Recording
5.22B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Verify that the payment has been requested within MOCAS.	1.1.52B	Recording
5.22C	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Compare adjusted EFT Daily Summary Report and Daily Check Record with Vouchers Awaiting Payment (VAP) Report.	1.1.52C	Recording
5.22D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Approve and Sign VAPs.	1.1.52D	Completeness/ Validity

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Collections

Business Event: Collections

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Process: Recertified Check Collection					
6.1A	Collection data is valid and is entered for processing only once.	Canceled disbursements requests are not verified.	Collection Section technician determines if a recertified check has been cashed using PACER system.	1.2.2A	Validity/Recording
Process: Collect Negotiable Instrument					
6.2A	Collection data is accurately entered for processing.	Collection is not properly accounted for.	Collection Section Lead determines if the collection belongs to Marine Corps.	1.2.3.A	Recording
Process: Dishonored Checks					
6.3A	All collection data is entered for processing.	Disbursement is not properly accounted for.	Collection Section Lead distributes SF 5515 dishonored checks to technicians for processing.	1.2.4A	Completeness
6.3B	Collection data is entered for processing accurately.	Collection is recorded inaccurately.	Collection Section technician verifies totals in SRD-1 match totals of checks.	1.2.4B	Recording
6.3C	All collection data is entered for processing.	Collection is recorded inaccurately.	Collection Section technician verifies data in SRD-1 is correct.	1.2.4C	Completeness
6.3D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Recorded collection is not properly reviewed.	Collection Section technician forwards dishonored check letter and OF 1017-G to Lead for signature.	1.2.4D	Completeness/Validity
6.3E	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Recorded collection is not properly reviewed.	Collection Section Supervisor determines if all data on documents is correct.	1.2.4E	Completeness/Validity
Process: Returned or Undelivered Checks					
6.5A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Returned disbursement is not properly accounted for .	Deputy Disbursing Officer receives check for destruction.	1.2.7A	Completeness/Validity
Process: Record Collection					
6.6A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Collection is recorded inaccurately.	Collection Section Lead reviews check in ELVIS.	1.2.8A	Completeness/Validity
Process: Returned Bonds					
6.7A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Bonds are not properly accounted for.	Collection Section Supervisor places bond in safe.	1.2.9A	Completeness/Validity
6.7B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Bonds are not properly accounted for.	Collection Section Supervisor checks bonds in safe.	1.2.9B	Completeness/Validity
6.7C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Returned bonds are not properly reviewed.	Collection Section Supervisor verifies bond data and signs letter.	1.2.9C	Completeness/Validity
Process: Amend Reimbursable					
6.8A	Only valid orders are input and processed.	Orders may have been inaccurately input and processed.	The Comptroller reviews the 2275/MIPR for accuracy and validates that it is correct.	1.4.2B	Validity
6.8B	Orders are only processed within approved customer credit limits.	Customer may refuse to pay incurred expenses above their reimbursable authority.	Comptroller determines if the customer has waiver authority.	1.4.2A	Valuation
Process: Collect Reimbursable					
6.9A	Only valid orders are input and processed.	Invalid orders are input into IPAC and processed.	DFAS processes collection in Inter-Governmental Payment System (IPAC).	1.4.5B	Validity
6.9B	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	DFAS processes collection in SRD-1 system.	1.4.5A	Recording
Process: Age and Collect Private Party Reimbursable or out of Service Receivable					
6.10H	Invoices are accurately calculated and recorded.	Inaccurate financial data would be used to track the receivable.	DFAS DE reviews the transmittal letter.	1.4.6H	Recording
6.10I	Invoices are accurately calculated and recorded.	Inaccurate financial data would be used to track the receivable.	DFAS DE signs and returns copy of transmittal letter to USMC and DFAS KS.	1.4.6I	Recording
6.10J	Invoices are accurately calculated and recorded.	Collection costs exceed gains for collection of minor debts.	U.S. DOJ determines if debt is greater than $2,500.	1.4.6J	Recording

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Collections

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Collections					
6.10G	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	Disbursing Clerk deposits payment in bank.	1.4.6G	Recording
6.10L	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	USMC deposits checks in bank.	1.4.6L	Recording
6.10M	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	DFAS processes collection in Inter-Governmental Payment System (IPAC).	1.4.6M	Recording
6.10A	Only valid orders are input and processed.	Improper or inaccurate vendor billing.	The Contracting Office coordinates with the vendor and provides documentation to resolve the issue.	1.4.6A	Validity
6.10B	Invoices are accurately calculated and recorded.	Past due payment will not be detected in a timely manner.	Contractor debt system automatically detects past due payment and automatically assesses a 6% annual interest fee on debt.	1.4.6B	Recording
6.10C	Invoices are accurately calculated and recorded.	Not all avenues to offset debt will be utilized.	Contracting Office searches pending invoices in the Customer Commercial and Government Entity (CAGE) to offset debt.	1.4.6C	Recording
6.10D	Invoices are accurately calculated and recorded.	Collection costs exceed gains for collection of minor debts.	DFAS Colorado Debt Management Office (DMO) determines if the debt amount is greater than $600.	1.4.6D	Recording
6.10E	Invoices are accurately calculated and recorded.	Not all avenues to offset debt will be utilized.	DFAS Colorado DMO searches pending invoices to offset debt within and outside CAGE number.	1.4.6E	Recording
6.10F	Invoices are accurately calculated and recorded.	Not all avenues to offset debt will be utilized.	Dept. of Treasury searches for offset with Vendor Tax ID number for 30 days.	1.4.6F	Recording
6.10K	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	Disbursing Office determines if DD 1131 detail is accurate.	1.4.6K	Recording
Process: Collect Travel AR					
6.12A	Credit notes and adjustments to accounts receivable are accurately calculated and recorded.	Salary offsets are incorrectly created and processed in the system.	The disbursing clerk reviews account history to verify the amount of the adjustment is accurate.	1.4.9A	Recording
Process: Collect Jury Duty Receivable					
6.13A	Cash receipts data is entered for processing accurately.	Jury Duty cash receipt may not be processed correctly.	The Comptroller verifies that the command letter is accurate and complete.	1.4.12A	Recording
Process: Collect Miscellaneous Receivable					
6.14A	Invoices are accurately calculated and recorded.	Incorrect amount will be deducted from the military member's pay.	The Disbursing Office reviews account history to verify amount within MCTFS.	1.4.13A	Recording
6.14B	Invoices are accurately calculated and recorded.	Incorrect amount will be deducted from the military member's pay.	Disbursing Office enters liquidation of debt (LIQ) transaction into MCTFS.	1.4.13B	Recording
6.14C	Cash receipts data is entered for processing accurately.	Receipt of cash may be posted to incorrect account.	The Comptroller determines the proper account to post the receipt.	1.4.13C	Recording
Process: Closeout Reimbursable					
6.15A	All orders received from customers are input and processed.	A reimbursable order will be closed with work incomplete.	Comptroller contacts the customer to determine if the work is complete.	1.5.1A	Completeness
6.15B	Cash receipts data is entered for processing accurately.	SABRS will close a reimbursable order improperly.	SABRS verifies that the committment, obligation, expense, and liquidatation are equal.	1.5.1B	Recording

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR

Statement of Budgetary Resources: Reconciliations

Controls*	Control Objective	Risk	Internal Control Currently in Place (Transaction Type in Parentheses)	A-123 Control Points	Control Test Objective
Business Event: Obligations Incurred					
Process: Perform SABRS Reconciliation					
7.1A	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager verifies that the SABRS daily cycle is complete.	1.3.1A	Validity
7.1B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may be invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation (All transaction types).	1.3.1B	Validity
7.1C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the DFBLB07A and the source documentation (All transaction types).	1.3.1C	Validity
7.1D	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTDAST and the source documentation (All transaction types).	N/A	Validity
7.1E	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTFLRON and the source documentation (All transaction types).	N/A	Validity
7.1F	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the online review with the source documentation (All transaction types).	1.3.1D	Recording
7.1G	Controls are in place to ensure that purchase orders/ contracts are entered accurately.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTLBRPP report and the source documentation (All transaction types).	1.3.1E	Recording
Process: Research Problem Disbursements					
7.2A	Controls are in place to ensure that purchase orders/ contracts are placed only for approved requisitions.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over expenditure of budget authority	DFAS-KC reviews unmatched disbursements report and supporting documentation (All transaction types).	1.3.2A	Validity
7.2B	Controls are in place to ensure that obligations incurred are recorded in the period in which they become binding.	Obligations are recorded in the incorrect period.	Manually record obligation in SABRS.	1.3.2B	Validity
Business Event: Accounts Payable					
Controls*	**Control Objective**	**Risk**	**Internal Control Currently in Place (Transaction Type in Parentheses)**	**A-123 Control Points**	**Control Test Objective**
Process: Perform SABRS Reconciliation					
7.3A	Controls are in place to ensure that liabilities reflect the existing business circumstances and economic conditions in accordance with the accounting policies being used	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel verify that the SABRS daily cycle is complete.	1.5.1A	Valuation

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Reconciliations					
7.3B	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the Daily Transaction Journal (DFBR017, PRTDTR1, PRTDTR2) and the source documentation (All transaction types).	1.5.1B	Valuation
7.3C	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the DFBLBA and the source documentation (All transaction types).	1.5.1C	Valuation
7.3D	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the online review and the source documentation (All transaction types).	1.5.1D	Valuation
7.3E	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTDAST and the source documentation (All transaction types).	N/A	Valuation
7.3F	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTDAST and the source documentation (All transaction types).	N/A	Valuation
7.3G	Controls are in place to ensure that obligations incurred are accurately calculated and recorded.	Decisions made by internal financial managers and external decision makers regarding current expenditures and future budget requests based on reported financial data may by invalid and/or incomplete.	Funds Manager/Comptroller Personnel reconcile the PRTLBRPP and the source documentation (All transaction types).	1.5.1E	Valuation
Process: Research Problem Disbursements					
7.4A	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Disbursements made may not match the actual costs incurred. The underlying implications of these risks increase the possibility for unmatched disbursements to occur.	DFAS-KC reviews unmatched disbursements report and supporting documentation (All transaction types).	1.5.2A	Recording
7.4B	Controls are in place to ensure that amounts obligated are accurately calculated and recorded.	Funds obligated in the system do not agree to actual costs incurred, resulting in unsupported amounts being recorded in the financial records. This may lead to either over-expense or under-expense, which also may result in over-expenditure of budget authority.	DFAS-CO manually enters corrected data into CAPS-W.	1.3.2B	Recording
Business Event: Appropriations Received					
Controls*	**Control Objective**	**Risk**	**Internal Control Currently in Place (Transaction Type in Parentheses)**	**A-123 Control Points**	**Control Test Objective**
Process: Reconciliation					
7.5A	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed.	Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds.	Office of Naval Research (ONR) reconciles report with PBAS.	1.4.1B	Completeness/Recording/Validity/Valuation
7.5B	Treasury warrant amount in the report represent the final amount as authorized and conform to the proper basis of accounting.	Incorrect program baseline, withholding, or rescission amounts may be entered into SABRS thus increasing the risk of an over allocation of funds.	DFAS KC- Budget Analyst assembles SABRS Reconciliation Package which includes SF132, Treasury Warrant, and other documents.	N/A	Completeness/Recording/Validity/Valuation

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Reconciliations					
7.5C	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed.	Incorrect program baseline, withholding, or rescission amounts may be entered into SABRS thus increasing the risk of an over allocation of funds.	DFAS KC- General Ledger Team conducts reconciliation between the Warrant, SF132, and SABRS.	1.4.1C	Completeness/Recording/Validity/Valuation
7.5D	Reconciliations for all significant accounts are performed properly, prepared on a timely basis, and independently reviewed.	Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds.	Allotment recipient reconciles FAD with SABRS.	1.4.1A	Completeness/Recording/Validity/Valuation
7.5E	Allotted amounts in the report represent the allotment and conform with to proper basis of accounting.	Incorrect allocation amount may be entered into SABRS thus increasing the chances of an over allocation of funds.	Allocating Authority corrects FAD in PBIS and SABRS.	N/A	Completeness/Recording/Validity/Valuation
Business Event: Disbursements and Collections					
Controls*	**Control Objective**	**Risk**	**Internal Control Currently in Place (Transaction Type in Parentheses)**	**A-123 Control Points**	**Control Test Objective**
Process: Unavailable Check Cancellation Process					
7.6A	Collection data is entered for processing accurately.	Disbursement is not properly accounted for.	Disbursement Section confirms that the original payment was made by Disbursing Station Symbol Number (DSSN) 6102.	1.3.2A	Recording
7.6B	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section records payee, check, and stop code data in recertified check database.	1.3.2B	Completeness
7.6C	All disbursements are recorded.	Disbursement is not properly accounted for.	Disbursement Section technician updates recertified check database.	1.3.2C	Completeness
Process: Unavailable Checks - F3880 Credits and Debits					
7.7A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor verifies transaction in SRD-1.	1.3.3A	Completeness/Validity
7.7B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Supervisor certifies transaction in SRD-1.	1.3.3B	Completeness/Validity
Process: TMS End of Month Process					
7.8A	All disbursements are recorded.	Uncleared disbursements are not monitored.	TMS Lead notifies TVCB Albany if there are unpaid vouchers.	1.3.4A	Completeness
Process: Suspense Accounts					
7.9A	Ensure DFAS-KC's SAR is balanced with DFAS-CL's Treasury files.	Misrepresentation of Marine Corps funds.	Identify and analyze aged transactions. Download monthly suspense listings from DFAS-CL and Website.	FBWT-002-xx(FBWT-GF & WCF)-4	Valuation or Allocation
7.9B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Collection Section Supervisor verifies data on voucher and signs voucher.	1.3.5A	Completeness/Validity

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Reconciliations					
Process: Check Issue Reporting					
7.14A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section verifies batch totals.	1.3.10A	Recording
7.14B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Disbursement Section verifies batch totals in DCMS.	1.3.10B	Recording
Process: Daily Accountability					
7.15A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician verifies field DD 2665 computations.	1.3.11A	Recording
7.15B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Accountability Branch Supervisor verifies DD 2657.	1.3.11C	Completeness/Validity
7.15C	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician reviews and reconciles the SRD-1 Daily Cash Report.	1.3.11B	Recording
Process: Monthly Accountability Process					
7.16A	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician releases batch and runs E&C cycle to determine if E&C is in balance.	1.3.12A	Recording
7.16B	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician releases batch and runs E&C cycle to determine if E&C is in balance.	1.3.12C	Recording
7.16C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Disbursement is not authorized.	Accountability Branch Technician enters E&C certification.	1.3.12F	Completeness/Validity
7.16D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursing Officer validates and approves SF 1219.	1.3.12G	Completeness/Validity
7.16E	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician review reports and vouchers for accuracy.	1.3.12B	Recording
7.16F	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursing Officer signs SF 1179.	1.3.12E	Completeness/Validity

*Includes systems controls

USMC Internal Control Assessment Worksheet for SBR					
Statement of Budgetary Resources: Reconciliations					
7.16G	Disbursements are accurately calculated and recorded.	Disbursement is recorded inaccurately.	Accountability Branch Technician analyzes reports to determine reason for out of balance condition.	1.3.12D	Recording
Process: Loss of Funds					
7.18A	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Disbursement Section Disbursing Officer completes an investigation.	1.3.14A	Completeness/Validity
7.18B	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Deputy Disbursing Officer reviews package for completeness and accuracy.	1.3.14B	Completeness/Validity
7.18D	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Deputy Disbursing Officer receives and reviews ROL package for completeness and accuracy.	N/A	Completeness/Validity
7.18C	Disbursements and collections of Federal funds are made in accordance with Federal Regulations.	Authorized disbursements are not properly reviewed.	Deputy Disbursing Officer reviews package for completeness and accuracy.	1.3.14C	Completeness/Validity

*Includes systems controls

US Marine Corps
Fiscal Year 2008 Q1 - Q3
Statement of Budgetary Resources - Risk Assessment/Control Analysis

Section 0A. Objective

The Internal Controls Over Financial Reporting (ICOFR) table describes Marine Corps' assessment of internal controls and the associated risks and assertions.

Section 0A. Methodology

Performed by Marine Corps' RFA

Data Source:

Developed by Marine Corps' RFA

Section 0C. Results

In Section B.6 of Tab B of the SBR segment package, a table summarizing the ICOFR is included. The risk analysis identifies the financial statement account line, the associated risk, assertion, inherent risk assessment, current internal controls, preliminary control risk assessment, and specifies the testing method used to conduct the assessment. The control assessment identifies the financial statement account line, the associated risk, current internal controls, the associated control objective, description of the control design and test, an assessment of control effectiveness, the control risk level, and the results of control test.

See ICOFR Report
See ICOFR Analysis

Internal Controls over Financial Reporting (ICOFR)

Background

From the *Act of 1789* to the *Federal Financial Management Improvement Act of 1996*, the federal government and its constituent parts have strived to ensure that federal programs are managed earnestly and equitably. There are certainly a considerable number of federal statute that implicitly or explicitly require the assessment of internal controls where a financial impact exists in order to determine the effectiveness and accuracy of budgetary resources, physical assets, receipts, expenditures, and financial reporting. Notably, the Federal Managers' Financial integrity Act of 1982 is one such statue that has had a pervasive impact on federal financial reporting via an explicit assessment of risk and mitigation efforts which culminate in reasonable assurance that "(i) obligations and costs are in compliance with applicable laws; (ii) funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and (iii) revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets." Furthermore, the Office of Management and Budget's (OMB) interpretation of this legislative act via OMB Circular A-123, *Management's Responsibility for Internal Control*, Appendix A, *Internal Control over Financial Reporting*, established a distinct directive under which senior management must provide a separate assurance over the effectiveness and reliability of internal controls over financial reporting, justified through application of top-down risk-based assessment approach where consideration is given to policy and procedures for key business processes and financial reporting considerations.

For the Marine Corps, ICOFR compliance efforts integrate the Committee of Sponsoring Organizations of the Treadway Commission (COSO) *Internal Control – Integrated Framework.* Its elements are commonly adopted criteria under which the Government Accountability Office and OMB have based their internal controls assessment approaches. Furthermore, this framework is widely recognized as the basis under which publicly traded organizations implement a corporate governance framework that complies with the requirements of the *Public Company Accounting Reform and Investor Protection Act of 2002* (i.e., Sarbanes-Oxley Act). Aligned with this standard, the Marine Corps recognizes that the following five key interrelated components which form the basis under which policy and processes are documented, reported and monitored.

- Control Environment: sets the foundation of the Marine Corps' control consciousness as highlighted through management's emphasis on integrity and ethical values and a commitment to competence. Other considering factors of the control environment include the Marine Corps' management philosophy and operating style, organization structure, assignment of authority and responsibility, human resource policy and practices, and the interrelationships of the Marine Corps information technologies and key business processes.

- Risk Assessment: identify, analyze, and manage risks relevant to Marine Corps objectives of accurate, timely, reliable and transparent financial reporting, safeguarding assets against fraud, waste and abuse, and promoting warfighting excellence though business process optimization and continuous improvement. The Marine Corps categorizes risks as either inherent (i.e., indicative of a susceptibility

to a weakness or deficiency in policy and practice that results in a misstatement assuming that no related control activities are present) or control risk (i.e., misstatement that is neither prevented nor detected by an active internal control activity).

- Control Activities: application of activities/procedures that adhere to appropriate policies, techniques, and mechanism in order to reasonably assure compliance with laws and regulations, the prevention or prompt detection of unauthorized acquisition, use, or disposition of assets, and reliability in financial. The Marine Corps defines two primary elements to control activities – policies and procedures – under which preventive and detective control activities are linked to risks.

- Monitoring: assess the quality of internal control activities on a continual basis or as part of separate evaluations with additional procedures in place to ensure audit and other review findings are also assessed and corrective actions are promptly taken where necessary.

- Information and Communication: the Marine Corps' approach recognizes that financial and non-financial sources of information are pertinent to the effectiveness of control activities and their interdependencies with internal and external business function and information systems. Information and communication efforts support accurate compilation and reporting of financial information through multidirectional identification, capture, vetting of pertinent information in a form and timeframe that allows Marine Corps personnel to carry out business functions and control activities. In this regard, the Marine Corps ensures that effective communication occurs among people and IT systems that can affect the achievement of the mission, goals, and objectives.

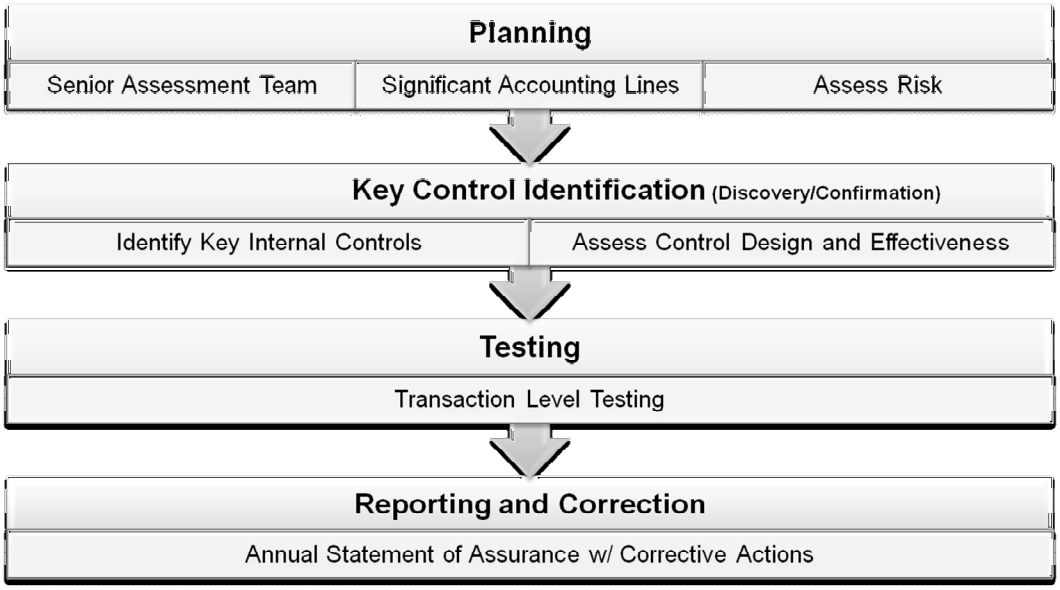
Marine Corps ICOFR Program

"The Marine Corps is a combat force-not a business. To be successful, however, we need to support warfighting excellence with well-managed business processes that are both effective and efficient."

General Michael W. Hagee
33rd Commandant of the Marine Corps

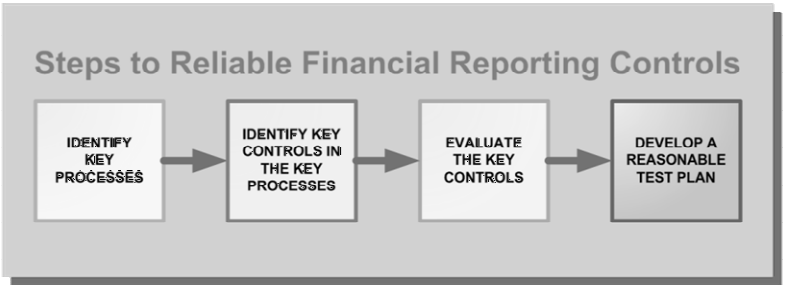
The tenets of the Marine Corps' approach to ICFOR are rooted in better supporting the warfighter through the institutionalization and sustainment of a program that provides reasonable assurance that financial data is in compliance with legal and statutory requirements, representative of effective and efficient operations, and financial data is reported accurately and transparently. In this regard, the intended effect in management's efforts and direction is improved speed in communication and decision-making through relevant, accurate, reliable and timely financial information. This effort is not viewed as a deliberate substitution to an independent assessment of financial standing and wellbeing (i.e., ICOFR is not a audit but rather an avenue through which financial business practices may be improved and these improvements translated to better supporting the warfighter).

The Marine Corps ICOFR program incorporates a systemic approach to defining focus areas/significant accounting lines and top-down risk-based assessment through concurrence from senior leadership as members of ICOFR oversight body, the Senior Assessment Team (SAT). This represents the Planning phase of the ICOFR cycle year implementation.



Key Control Identification and Testing are subdivided into the following three distinct tasks:

- Workshops: represent a collaborative effort in defining the risk environment, key processes and functions, identify and/or validate the existing design of control objectives, control activities and the underlying business processes, and bracket key control activities with materiality in consideration. Controls are assessed for design and perceived functional effectiveness prior to engaging is substantive control testing. Finally, workshops are also intended to educate functional managers about financial controls and testing requirements.

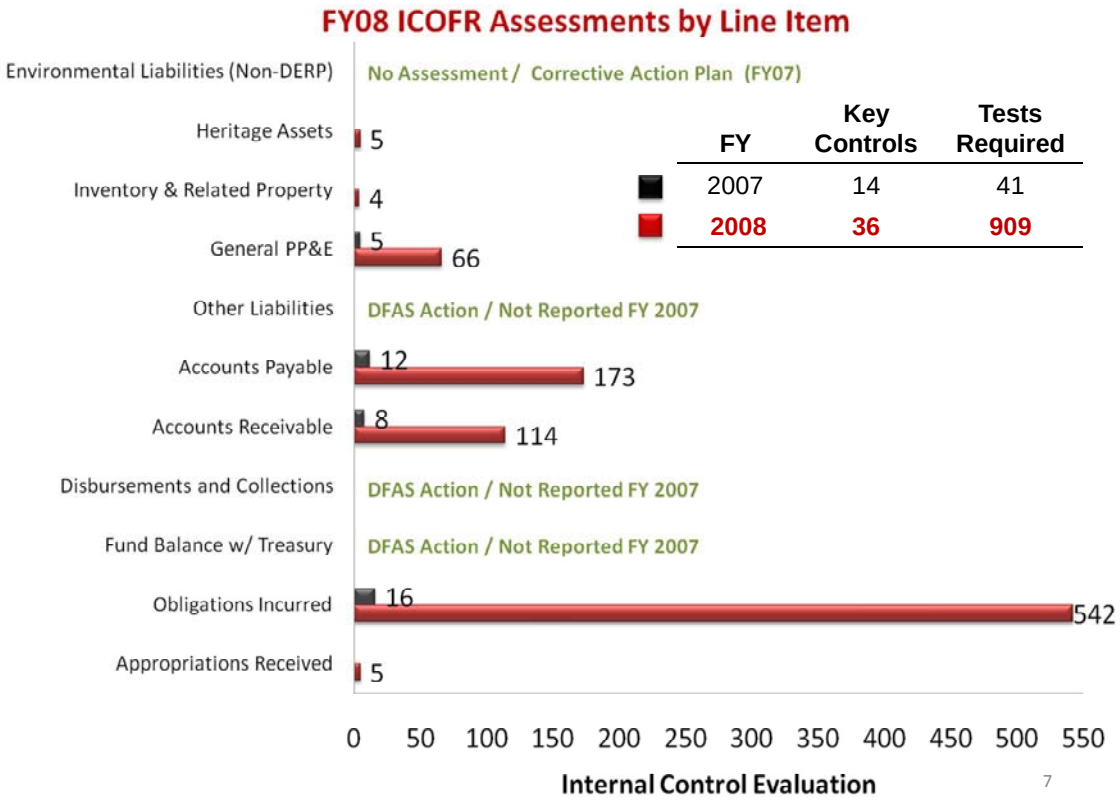


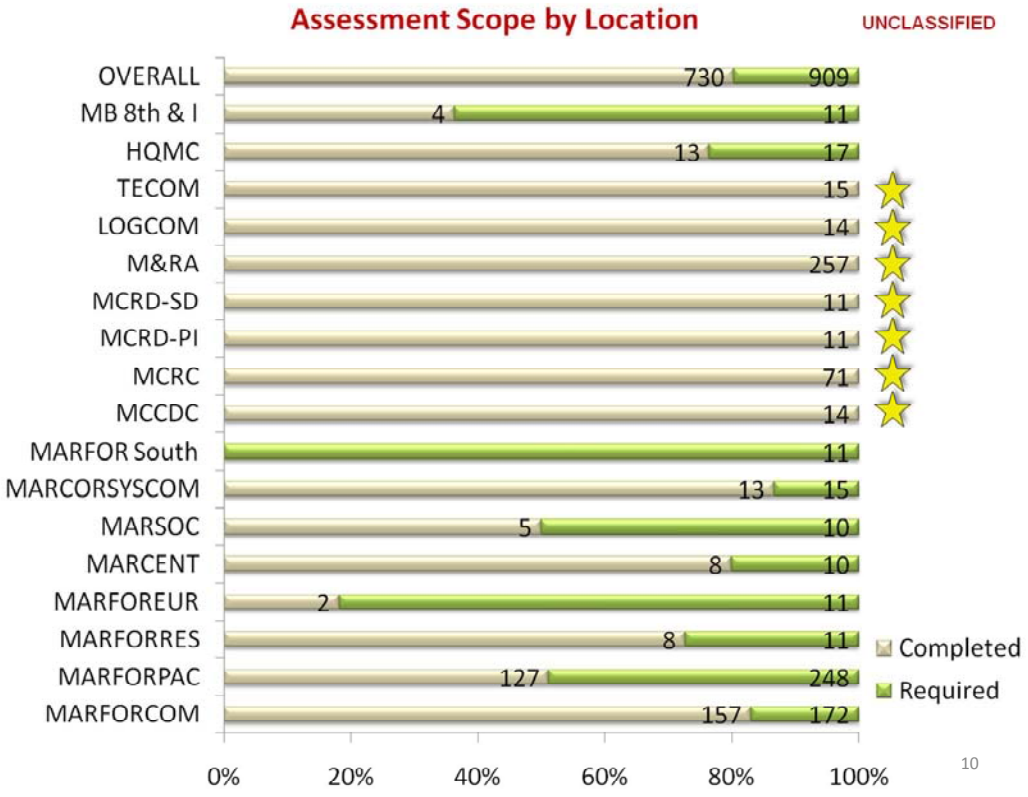
- Test Plans: are designed for every key control identified in the workshop process. Test plans are designed to collect enough evidence to produce statistically significant results through clear, succinct instructions (i.e., test script) for determining control effectiveness. In other words, each test script communicates, in a “step-by-step” fashion, exactly what needs to be done in order to collect evidence to prove that the control works as intended.

- Test Execution: transaction level testing is primarily conducted by Resource Evaluation & Analysis (RE&A) personnel located at operational sites throughout the Marine Corps. Test scripts are posted in an electronic repository where they are downloaded and executed in accordance with the instructions noted therein. Upon completion, test results are uploaded into the same electronic repository and Headquarters, United States Marine Corps (HQMC) will accumulate results and findings for presentation to the SAT for review and approval of recommended corrective actions, if any, prior to Statement of Assurance (SOA) submission to the Assistant Secretary of the Navy (Financial Management & Comptroller).

Internal control analyses include an explicit categorization of control weakness as Material Weakness, Reportable Condition/Significant Deficiency, or Item to be Revisited. All SAT confirmed weaknesses are noted in the Marine Corps' Statement of Assurance, which provides an assessment of the effectiveness of ICOFR for the current period via an conclusion as to whether controls over financial reporting represent an Unqualified, Qualified, No Assurance management opinion based on the attainment of reasonable assurance.

Marine Corps ICOFR Program (FY08 Cycle Results)




Assessment Scope by Location
UNCLASSIFIED
OVERALL
MB 8th & I
HQMC
TECOM
LOGCOM
M&RA
MCRD-SD
MCRD-PI
MCRC
MCCDC
MARFOR South
MARCORSYSCOM
MARSOC
MARCENT
MARFOREUR
MARFORRES
MARFORPAC
MARFORCOM
730
909
4
11
13
17
15
14
257
11
11
71
14
11
13
15
5
10
8
10
2
11
8
11
127
248
157
172
Completed
Required
0%
20%
40%
60%
80%
100%

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Appropriations Received	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Completeness and accuracy	High	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC..	Moderate	Inspection
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Rights and Obligations	High	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC..	Moderate	Inspection
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Valuation or Allocation	High	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC..	Moderate	Inspection
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Existence or Occurence	High	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC..	Moderate	Inspection
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	Presentation and Disclosure	High	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC..	Moderate	Inspection
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	Completeness and accuracy	High	RFO checks that the SABRS allocations match that of the corresponding FAD.	Low	Inspection
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	Rights and Obligations	High	RFO checks that the SABRS allocations match that of the corresponding FAD.	Low	Inspection
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	Valuation or Allocation	High	RFO checks that the SABRS allocations match that of the corresponding FAD.	Low	Inspection

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Appropriations Received	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	Presentation and Disclosure	High	RFO checks that the SABRS allocations match that of the corresponding FAD.	Low	Inspection
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	Existence or Occurence	High	RFO checks that the SABRS allocations match that of the corresponding FAD.	Low	Inspection
1.4.1X	**(+/-) Other**	The control is intended ensure Marine Corps execution reconciles with official DoD execution reports and prevent ADA violations.	Existence or Occurence	High	HQ RFO/SYSCOM DFO compare the 1002 to PBIS on a monthly basis; checking the distribution and execution of funds down to the budget line item (BLI).	Low	Inspection
DFAS-1	**(+) Unexpended Appropriations – Appropriations Received**	Misrepresentation of Marine Corps funds	Completeness and accuracy	High	Reconcile the WAR/Transfer documents that are received to the FADs from PBAS. This ensures that any difference between authority at Treasury and what is passed to the Marine Corps is identified.	Low	Inspection
DFAS-2	**(+) Unexpended Appropriations – Appropriations Received**	Misrepresentation of Marine Corps funds	Valuation or Allocation	High	Reconcile the FADs from PBAS to the SABRS General Ledgers. This ensures that the authority that has been passed to the Marine Corps is properly reported in SABRS.	Low	Inspection

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Appropriations Received		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.3.2.1X	**(+) Receive Appropriation**	This control protects against the inaccurate allocation of funds to USMC and subsequent suballocations to USMC commands.	RFO confirms that the funding identified on the Obligation Authority (OA) letter from OSD matches the Funds Authorization Document (FAD) in PBIS for all funds executed by MC.	Validate RFO's authorization to suballocate and allot funds for execution.	RFO confirms OA budget authority reconciles to PBIS FAD budget authority.	Yes	Review monthly FY08 funds control files, compare PBIS to OSD OA controls and note differences, if any.	Yes	Low	No deficiencies were found however, a dependency relationship with Navy is required; Navy posts PBIS authority consistent with OSD controls.	No
1.3.2.3X	**(+) Receive Appropriation**	If the SABRS allocation is incorrect then financial statement inaccuracies could occur and Anti-Deficiency Act (ADA) violations may occur without sufficient notice for prompt remediation.	RFO checks that the SABRS allocations match that of the corresponding FAD.	Funding authority does not exceed appropriations and obligations and expenditures do not exceed funding authority.	RFO confirms SABRS and PBIS allocations reconcile.	Yes	Review monthly FY08 funds control files, compare PBIS to SABRS controls and note differences, if any.	Yes	Low	No deficiencies were found. PBIS/SABRS interface critical. Dependency relationship with Navy for apportionments & warrants	No
1.4.1X	**(+/-) Other**	The control is intended ensure Marine Corps execution reconciles with official DoD execution reports and prevent ADA violations.	HQ RFO/SYSCOM DFO compare the 1002 to PBIS on a monthly basis; checking the distribution and execution of funds down to the budget line item (BLI).	Improve accuracy of fniancial statements by monthly reconciliation of PBIS and Acctg. Rpt. (M) 1002.	RFO monthly reconciles PBIS and 1002 controls.	Yes	Review monthly FY08 funds control files, compare PBIS to 1002 controls and note differences, if any.	Yes	Low	No deficiencies were found. Undistributed program authority line needed on 1002 for DoN reserves excluded from PBIS; monthly 1002 reconciliation needed	No
					DFAS PROVIDED						
DFAS - APPN 4	(+) Appropriation Received (Unexpended)	Misrepresentation of Marine Corps funds	Reconcile the WAR//Transfer documents that are received to the FADs from PBAS. This ensures that any difference between authority at Treasury and what is passed to the Marine Corps is identified.	To verify that any differences between Funding Authorization Documents (FADs) and the Warrant/Transfer documents are identified.	Review PBIS/PBAS FADs to see if differences exist. If differences do exist, are they identified as undistributed authority.	Yes	Review authority documentation to see if differences exist. If differences do exist, are they identified as undistributed authority. Was the authority balancing sheet completed during the monthly closing process?	Yes	Low	Selected a sample of 5 FY 08 Treasury Warrants and 5 Non-expenditure Transfer Authorizations, reconciling each to the respective FAD entered into the Program Budget System. In one case, noted that the Authority balancing sheet had not been updated; however, by reviewing the G/Ls noted that transaction had been properly entered. In another case, noted that balancing sheet had not been updated, nor had entry been input into G/L during period; however, a JV was prepared during a subsequent month-end close.	No

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Appropriations Received		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
DFAS - APPN 5	(+) Appropriation Received (Unexpended)	Misrepresentation of Marine Corps funds	Reconcile the FADs from PBAS to the SABRS General Ledgers. This ensures that the authority that has been passed to the Marine Corps is properly reported in SABRS.	To verify that SABRS General Ledger Accounts agree with the funding documents.	Compare funding documents with the related SABRS reports.	Yes	Compare funding documents with the related SABRS General Ledger Accounts. Was the authority balancing sheet filled out?	Yes	Low	Selected a sample of 5 FY 08 Treasury Warrants and 5 Non-expenditure Transfer Authorizations, reconciling each to the Appropriation General Ledger to ensure transaction had been entered properly, also confirming that the authority balancing process was performed. In one case, the Authority balancing sheet had not been updated; however, in reviewing the G/Ls noted that transaction had been properly entered. In another case, noted that balancing sheet had not been updated, nor had entry been input into G/L; however, a correcting JV was prepared during a subsequent month-end close.	No
FBWT-002 xx(FBWT-GF & WCF)-1	**(+) Unexpended Appropriations – Appropriations Received**		Controls over information processing	Ensure accounting data input is correct	Controls over information processing	Yes	Compared original Voucher with DCAS Voucher listing	Yes	Low	Reviewed Oct 12, ' 07 DCAS correction listing with original vouchers to verify accuracy. Of 387 line items, 38 were randomly selected for review. No discrepancies were noted.	No
FBWT-002 xx(FBWT-GF & WCF)-2	**(+) Unexpended Appropriations – Appropriations Received**		Controls over information processing	Ensure compliance with consolidation of DSSNs	Controls over information processing	Yes	Compared original Voucher with DCAS Voucher listing	Yes	Low	Reviewed Oct 12, ' 07 DCAS correction listing with original vouchers to verify accuracy. Of 387 line items, 38 were randomly selected for review. No discrepancies were noted.	No
FBWT-002 xx(FBWT-GF & WCF)-3	**(+) Unexpended Appropriations – Appropriations Received**		Controls over information processing	Ensure data was entered correctly	Controls over information processing	Yes	Compared original Voucher with DCAS Voucher listing	Yes	Low	Reviewed Oct 12, ' 07 DCAS correction listing with original vouchers to verify accuracy. Of 387 line items, 38 were randomly selected for review. No discrepancies were noted.	No
FBWT-002 xx(FBWT-GF & WCF)-4	**(+) Unexpended Appropriations – Appropriations Received**		Reconciliation to financial or/and accounting reports	Ensure DFAS-KC's SAR is balanced with DFAS-CL's Treasury files	Reconciliation to financial or/and accounting reports	Yes	Compared original Voucher with DCAS Voucher listing	Yes	Low	Reviewed Oct 12, ' 07 DCAS correction listing with original vouchers to verify accuracy. Of 387 line items, 38 were randomly selected for review. No discrepancies were noted.	No
FBWT-002 xx(FBWT-GF & WCF)-5	**(+) Unexpended Appropriations – Appropriations Received**		Reconciliation to financial or/and accounting reports	Ensure reconciled balances are sent to DFAS-CL	Reconciliation to financial or/and accounting reports	Yes	Compared original Voucher with DCAS Voucher listing	Yes	Low	Reviewed Oct 12, ' 07 DCAS correction listing with original vouchers to verify accuracy. Of 387 line items, 38 were randomly selected for review. No discrepancies were noted.	No

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Obligations Incurred	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.2.33C	**(+/-) Military Pay, Join**	An error in establishment of the initial personnel record could create either an underpayment or an overpayment to a Marine, resulting in a possible mistatement in the Military Payroll account	Existence or Occurence	High	The certifying official reviews each join to ensure the accuracy of the action prior to allowing an update to MCTFS. During the process the certifying officer is also reviewing the accession record to make sure all data is correct and verified.	Low	Inspection
1.2.33C	**(+/-) Military Pay, Join**	An error in establishment of the initial personnel record could create either an underpayment or an overpayment to a Marine, resulting in a possible mistatement in the Military Payroll account	Completeness and accuracy	High	The certifying official reviews each join to ensure the accuracy of the action prior to allowing an update to MCTFS. During the process the certifying officer is also reviewing the accession record to make sure all data is correct and verified.	Low	Inspection
1.2.33C	**(+/-) Military Pay, Join**	An error in establishment of the initial personnel record could create either an underpayment or an overpayment to a Marine, resulting in a possible mistatement in the Military Payroll account	Presentation and Disclosure	High	The certifying official reviews each join to ensure the accuracy of the action prior to allowing an update to MCTFS. During the process the certifying officer is also reviewing the accession record to make sure all data is correct and verified.	Low	Inspection
1.2.35.1X	**(+/-) Military Pay, Separations/Discharges**	The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	Existence or Occurence	Low	The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.	Low	
1.2.35.1X	**(+/-) Military Pay, Separations/Discharges**	The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	Completeness and accuracy	Low	The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.	Low	
1.2.35.1X	**(+/-) Military Pay, Separations/Discharges**	The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	Presentation and Disclosure	Low	The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.	Low	
1.2.38B	**(+/-) Military Pay, Order Writing-OCONUS w/Dependents**	Improper payment to the Marine being reassigned resulting in a misstatement in the Military Payroll account.	Existence or Occurence	Low	The Unit Personnel Office/ Delegate determines after review of source documentation, whether to accept or reject endorsed orders. Rejected orders are corrected and resubmitted.	Low	
1.2.38B	**(+/-) Military Pay, Order Writing-OCONUS w/Dependents**	Improper payment to the Marine being reassigned resulting in a misstatement in the Military Payroll account.	Completeness and accuracy	Low	The Unit Personnel Office/ Delegate determines after review of source documentation, whether to accept or reject endorsed orders. Rejected orders are corrected and resubmitted.	Low	
1.2.38B	**(+/-) Military Pay, Order Writing-OCONUS w/Dependents**	Improper payment to the Marine being reassigned resulting in a misstatement in the Military Payroll account.	Presentation and Disclosure	Low	The Unit Personnel Office/ Delegate determines after review of source documentation, whether to accept or reject endorsed orders. Rejected orders are corrected and resubmitted.	Low	
1.2.47C	**(+/-) Military Pay, Deployment - Unit**	Improper entitlements recorded resulting in improper payments for a Marine causing a misstatement in the Military Payroll account.	Existence or Occurence	High	Certifying Officer prepares UD/MIPS entries to stop/start certain station entitlements.	Low	Inspection

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Obligations Incurred	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.2.47C	**(+/-) Military Pay, Deployment - Unit**	Improper entitlements recorded resulting in improper payments for a Marine causing a misstatement in the Military Payroll account.	Completeness and accuracy	High	Certifying Officer prepares UD/MIPS entries to stop/start certain station entitlements.	Low	Inspection
1.2.47C	**(+/-) Military Pay, Deployment - Unit**	Improper entitlements recorded resulting in improper payments for a Marine causing a misstatement in the Military Payroll account.	Presentation and Disclosure	High	Certifying Officer prepares UD/MIPS entries to stop/start certain station entitlements.	Low	Inspection
1.2.66F	**(+/-) Military Pay, UD/MIPS MCTFS Interface**	Protects against fraud as well as any entry mistakes to protect against misstatements in the Military Payroll account.	Existence or Occurence	High	The DFR is generated at each cycle (5 cycles are run every week) to depict all transactions made to MCTFS. The Certifying Official verifies that all entries to the Unit Diary (UD/MIPS) were correct using source documentation.	Low	Inspection
1.2.66F	**(+/-) Military Pay, UD/MIPS MCTFS Interface**	Protects against fraud as well as any entry mistakes to protect against misstatements in the Military Payroll account.	Completeness and accuracy	High	The DFR is generated at each cycle (5 cycles are run every week) to depict all transactions made to MCTFS. The Certifying Official verifies that all entries to the Unit Diary (UD/MIPS) were correct using source documentation.	Low	Inspection
1.2.66F	**(+/-) Military Pay, UD/MIPS MCTFS Interface**	Protects against fraud as well as any entry mistakes to protect against misstatements in the Military Payroll account.	Presentation and Disclosure	High	The DFR is generated at each cycle (5 cycles are run every week) to depict all transactions made to MCTFS. The Certifying Official verifies that all entries to the Unit Diary (UD/MIPS) were correct using source documentation.	Low	Inspection
1.2.67X	**(+/-) Military Pay, MCTFS SABRS Interface**	Finalizes and validates the payroll transaction requests made as a result of the reconciliation as a last step before entry into MCTFS. Prevents incorrect military payroll payments.	Existence or Occurence	High	Reconciliation of Payroll Diary transactions with the Net Pay Extract Report (Suspect Payment Listing).	Low	Inspection
1.2.67X	**(+/-) Military Pay, MCTFS SABRS Interface**	Finalizes and validates the payroll transaction requests made as a result of the reconciliation as a last step before entry into MCTFS. Prevents incorrect military payroll payments.	Completeness and accuracy	High	Reconciliation of Payroll Diary transactions with the Net Pay Extract Report (Suspect Payment Listing).	Low	Inspection
1.2.67X	**(+/-) Military Pay, MCTFS SABRS Interface**	Finalizes and validates the payroll transaction requests made as a result of the reconciliation as a last step before entry into MCTFS. Prevents incorrect military payroll payments.	Presentation and Disclosure	High	Reconciliation of Payroll Diary transactions with the Net Pay Extract Report (Suspect Payment Listing).	Low	Inspection
1.X.X.X	**(+/-) Military Pay**	Not conducting the MCAAT reviews could result in problems at Units in the Military Pay processes to go undetected and therefore uncorrected, resulting in a incorrect payroll and a misstatement in the Military Payroll account.	Existence or Occurence	High	The MCAAT teams on the east and west coast conduct reviews of Units every 2 years and report findings and discrepancies. Reviewed Units must address those findings/discrepancies.	Low	Inspection

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Obligations Incurred	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.X.X.X	**(+/-) Military Pay**	Not conducting the MCAAT reviews could result in problems at Units in the Military Pay processes to go undetected and therefore uncorrected, resulting in a incorrect payroll and a misstatement in the Military Payroll account.	Completeness and accuracy	High	The MCAAT teams on the east and west coast conduct reviews of Units every 2 years and report findings and discrepancies. Reviewed Units must address those findings/discrepancies.	Low	Inspection
1.X.X.X	**(+/-) Military Pay**	Not conducting the MCAAT reviews could result in problems at Units in the Military Pay processes to go undetected and therefore uncorrected, resulting in a incorrect payroll and a misstatement in the Military Payroll account.	Presentation and Disclosure	High	The MCAAT teams on the east and west coast conduct reviews of Units every 2 years and report findings and discrepancies. Reviewed Units must address those findings/discrepancies.	Low	Inspection
1.2.1B	**(+) Direct**	Potential misstatement: Unauthorized orders may result in invalid expense to the government	Existence or Occurence	Low	Contracting Officer validates that Goods/Services received by the Government requiring contractual services are supported by an authorized contract which includes signature of Contracting Officer	Low	Inspection
1.2.1B	**(+) Direct**	Potential misstatement: Unauthorized orders may result in invalid expense to the government	Completeness and accuracy	Low	Contracting Officer validates that Goods/Services received by the Government requiring contractual services are supported by an authorized contract which includes signature of Contracting Officer	Low	Inspection
1.2.1B	**(+) Direct**	Potential misstatement: Unauthorized orders may result in invalid expense to the government	Rights and Obligations	Low	Contracting Officer validates that Goods/Services received by the Government requiring contractual services are supported by an authorized contract which includes signature of Contracting Officer	Low	Inspection
1.2.1B	**(+) Direct**	Potential misstatement: Unauthorized orders may result in invalid expense to the government	Presentation and Disclosure	Low	Contracting Officer validates that Goods/Services received by the Government requiring contractual services are supported by an authorized contract which includes signature of Contracting Officer	Low	Inspection
1.2.2C	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Existence or Occurence	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection
1.2.2C	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Valuation or Allocation	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection
1.2.2C	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Presentation and Disclosure	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection
1.2.3D	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Existence or Occurence	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection
1.2.3D	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Valuation or Allocation	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Obligations Incurred	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.2.3D	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred	Presentation and Disclosure	Moderate	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	Moderate	Inspection
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability	Existence or Occurence	Low	Approver accepts or rejects travel authorization based on USMC travel policy.	Low	Inspection
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability	Completeness and accuracy	Low	Approver accepts or rejects travel authorization based on USMC travel policy.	Low	Inspection
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability	Rights and Obligations	Low	Approver accepts or rejects travel authorization based on USMC travel policy.	Low	Inspection
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability	Valuation or Allocation	Low	Approver accepts or rejects travel authorization based on USMC travel policy.	Low	Inspection
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability	Presentation and Disclosure	Low	Approver accepts or rejects travel authorization based on USMC travel policy.	Low	Inspection
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Existence or Occurence	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Completeness and accuracy	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Rights and Obligations	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Obligations Incurred	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Valuation or Allocation	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Compliance	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government	Presentation and Disclosure	Moderate	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	Moderate	Inspection

CONTROL ASSESSMENT

1 Entity	Marine Corps GGF	2 Account Line	Obligations Incurred		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.2.33C	**(+/-) Military Pay, Join**	An error in establishment of the initial personnel record could create either an underpayment or an overpayment to a Marine, resulting in a possible mistatement in the Military Payroll account.	The certifying official reviews each join to ensure the accuracy of the action prior to allowing an update to MCTFS. During the process the certifying officer is also reviewing the accession record to make sure all data is correct and verified.	The control objective is to insure that MCTFS updates are accurate.	Certifying official reviews each join.	Yes	Review the Administrative Analysis Reports performed by MCAAT on USMC Units.	Yes	Low	Neither of the last MCAAT reviews of San Diego or Parris Island indicate any issues with join activity. Control appears to be working.	No
1.2.35.1X	**(+/-) Military Pay, Separations/Discharges**	The Marine would be erroneously paid after separation resulting in a misstatement in the Military Payroll account.	The MCTFS system has an automated date drop process that reads the End of Active Service (EAS) field for active military or End of Current Contract (ECC) field for inactive ready reserve in the record.								
1.2.38B	**(+/-) Military Pay, Order Writing-OCONUS w/Dependents**	Improper payment to the Marine being reassigned resulting in a misstatement in the Military Payroll account.	The Unit Personnel Office/ Delegate determines after review of source documentation, whether to accept or reject endorsed orders. Rejected orders are corrected and resubmitted.								
1.2.47C	**(+/-) Military Pay, Deployment - Unit**	Improper entitlements recorded resulting in improper payments for a Marine causing a misstatement in the Military Payroll account.	Certifying Officer prepares UD/MIPS entries to stop/start certain station entitlements.	The control objective is to insure that MCTFS updates are accuracte.	Certifying official reviews entitlement entries.	Yes	Review the Administrative Analysis Reports performed by MCAAT on USMC Units.	Yes	Low	7 of the 217 Units reviewed had either findings or discrepancies related to special / hazardous duy pay. Control appears to be working.	No
1.2.66F	**(+/-) Military Pay, UD/MIPS MCTFS Interface**	Protects against fraud as well as any entry mistakes to protect against misstatements in the Military Payroll account.	The DFR is generated at each cycle (5 cycles are run every week) to depict all transactions made to MCTFS. The Certifying Official verifies that all entries to the Unit Diary (UD/MIPS) were correct using source documentation.	The control objective is to insure that MCTFS updates are accuracte.	Certifying official reviews entitlement entries.	Yes	Review the Administrative Analysis Reports performed by MCAAT on USMC Units.	Yes	Low	19 of the 217 Unit reviews had findings or descrepancies related to Unit Diary activity. The control appears to be working.	No
1.2.67X	**(+/-) Military Pay, MCTFS SABRS Interface**	Finalizes and validates the payroll transaction requests made as a result of the reconciliation as a last step before entry into MCTFS. Prevents incorrect military payroll payments.	Reconciliation of Payroll Diary transactions with the Net Pay Extract Report (Suspect Payment Listing).	The control objective is to insure that MCTFS updates are accuracte.	Payroll Diary transactions are reconciled with the Net Pay Extract Report.	Yes	Review the Administrative Analysis Reports performed by MCAAT on USMC Units.	Yes	Low	Out of the 11,716 records reviewed, only 259 (2.2%) were found to contain errors. The errors totalled $105,769.78. (~$408 per record error). The error rate is quite small and the control appears to be working.	No
1.X.X.X	**(+/-) Military Pay**	Not conducting the MCAAT reviews could result in problems at Units in the Military Pay processes to go undetected and therefore uncorrected, resulting in a incorrect payroll and a misstatement in the Military Payroll account.	The MCAAT teams on the east and west coast conduct reviews of Units every 2 years and report findings and discrepancies. Reviewed Units must address those findings/discrepancies.	Review Units on a periodic basis to make sure they are performing Payroll and Personnel activities timely, accurately, and correctly.	MCAAT visits a Unit once every 2 years and audits their activity and procedures. MCAAT issues findings/descrepancies to the Unit and provides recommendations that the Unit should implement to correct the issue.	Yes	Visit Units after a MCAAT review and determine whether or not they have actually implemented the recommendations of the MCAAT team.	Yes	Low	The MCAAT reviews appear effective in keeping most of the Units on their toes and opperating correctly. MCAAT may wish to review when they revisit Units with significant findings/descrepancies. MCAAT may also wish to review on when to conduct Assist Training Visits and on who's dime.	No

CONTROL ASSESSMENT

1 Entity	Marine Corps GGF	2 Account Line	Obligations Incurred		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.2.1B	**(+) Direct**	Potential misstatement: Unauthorized orders may result in invalid expense to the government.	Contracting Officer validates that Goods/Services received by the Government requiring contractual services are supported by an authorized contract which includes signature of Contracting Officer	The control objective is to ensure that purchase orders/contracts are placed only for requisitions approved by authorized Contracting Officers.	Contracting Officer certifies the validity of the requirement for good/services ordered. (Materials/Services)	Yes	Reconcile the obligation in SABRS to the source documents, by verifying that the obligation reflected in SABRS matches data on the original obligating document in SPS.	Yes	Low	The reviews appear effective, indicating low incidence of errors. Control appears to be working. Some commands do not use PRBuilder to SPS, which means the process is still manual.	No
1.2.2C	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred…	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	The control objective is to ensure that obligations are recorded accurately and timely in SABRS.	The funds manager/comptroller manually records the approved obligation in SABRS	Yes	Reconcile the obligation in SABRS to the source documents, by verifying that the obligation reflected in SABRS matches data on the original obligating document (an approved/accepted NC2275 or DD-448) .	Yes	Moderate	The reviews appear effective, indicating low incidence of errors. Control appears to be working.	No
1.2.3D	**(+) Direct**	Potential misstatement:Innaccurate and/or incomplete entries into SABRS could misstate the USMC's obligations incurred…	Verification that manual entry is correct by reconciling the Daily Transaction Report to source documentation (contracts)	The control objective is to ensure that obligations are recorded accurately and timely in SABRS, and are supported by a vlaid funding document.	The funds manager/comptroller manually records the approved obligation in SABRS for materials/services or real property.	Yes	Reconcile the obligation in SABRS to the source documents, by verifying that the obligation reflected in SABRS matches data on the original obligating document (an approved/accepted NC2276 or AF9) .	Yes	Low	The reviews appear effective, indicating low incidence of errors. Control appears to be working. Recommended sample size was too large for many commands.	No
1.2.5E	**(+) Direct**	Potential misstatement: Unauthorized/unneccessary travel may result in invalid gross cost to the government and reduce funds availability…	Approver accepts or rejects travel authorization based on USMC travel policy.	The control objective is to ensure that valid travel orders are properly obligated in SABRS.	The funds manager/comptroller approves a travel related obligation in DTS. The system interface to SABRS validates the transaction coding, and creates a commitment/obligation in SABRS.	Yes	Reconcile the obligation in SABRS to the source documents, by verifying that the obligation reflected in SABRS matches the apporved/accepted obligating document in DTS.	Yes	Low	The reviews appear effective, indicating low incidence of errors. Control appears to be working. The REAS seemed to have the most difficulty doing this one without assistance from other financial staff.	No
1.2.8A	**(+) Direct**	Potential Misstatement: Unauthorized orders may result in invalid expense to the government.	Supply Officer reviews the request for Goods/Services to verify an actual need exists and the requisition complies with applicable laws and regulations. The supply officer's signature validates the order; the Supply Clerk does not enter the requisition into ATLASS and MIMMS without this signature	The control objective is to ensure that valid requirements are properly obligated in SABRS.	The Supply Officer reviews and approves the SASSY request.	Yes	Verify that the obligation reflected in SABRS is supported by source documentation (approved request for supplies by Supply Officer evidenced by Equipment Repair Oder Shopping/Transaction List (EROSL), e-mail or local form).	Yes	Moderate	The reviews appear effective. Control appears to be working. Many locations do not appear to use SASSY.	No

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental	3 Preparer	Contracted Support (LMI)	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.3.2B	**(+) Receipt of Goods / Services**	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period.	Existence or Occurrence:	High	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Low	Inspection
1.3.2B	**(+) Receipt of Goods / Services**	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Completeness	High	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Low	Inspection
1.3.2B	**(+) Receipt of Goods / Services**	Assets are not legally owned by agency or liabilities are not legal obligations.	Rights and Obligations	High	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Low	Inspection
1.3.2B	**(+) Receipt of Goods / Services**	Asets and liabilities are not properly valued.	Valuation or Allocation	High	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Low	Inspection
1.3.2B	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	High	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Low	Inspection
1.3.3A	**(+) Receipt of Goods / Services**	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period.	Existence or Occurrence:	High	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)	Low	Observation
1.3.3A	**(+) Receipt of Goods / Services**	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Completeness	High	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)	Low	Observation
1.3.3A	**(+) Receipt of Goods / Services**	Assets are not legally owned by agency or liabilities are not legal obligations.	Rights and Obligations	High	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)	Low	Observation
1.3.3A	**(+) Receipt of Goods / Services**	Asets and liabilities are not properly valued.	Valuation or Allocation	High	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)	Low	Observation
1.3.3A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	High	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)	Low	Observation
1.3.4A	**(+) Receipt of Goods / Services**	When transactions do not occur during reported periods nor assets/liabilities exists as of the reporting date.	Existence or Occurrence:	High	N/A; Corrective action plan required to redesign current controls.	High	

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental	3 Preparer	Contracted Support (LMI)	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.3.4A	**(+) Receipt of Goods / Services**	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Completeness	High	N/A; Corrective action plan required to redesign current controls.	High	
1.3.4A	**(+) Receipt of Goods / Services**	Assets are not legally owned by agency or liabilities are not legal obligations.	Rights and Obligations	High	N/A; Corrective action plan required to redesign current controls.	High	
1.3.4A	**(+) Receipt of Goods / Services**	Assets and liabilities are not properly valued.	Valuation or Allocation	High	N/A; Corrective action plan required to redesign current controls.	High	
1.3.4A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	High	N/A; Corrective action plan required to redesign current controls.	High	
1.3.7A	**(+) Receipt of Goods / Services**	When transactions do not occur during reported periods nor assets/liabilities exists as of the reporting date.	Existence or Occurrence:	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	Low	
1.3.7A	**(+) Receipt of Goods / Services**	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Completeness	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	Low	
1.3.7A	**(+) Receipt of Goods / Services**	Assets are not legally owned by agency or liabilities are not legal obligations.	Rights and Obligations	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	Low	
1.3.7A	**(+) Receipt of Goods / Services**	If asets and liabilities are not properly valued.	Valuation or Allocation	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	Low	
1.3.7A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	Low	
1.4.5A	**(+) Receipt of Goods / Services**	When transactions do not occur during reported periods nor assets/liabilities exists as of the reporting date.	Existence or Occurrence:	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs.	Low	
1.4.5A	**(+) Receipt of Goods / Services**	Appropriated transactions not included or any inappropriated transactions are not prevented from being included.	Completeness	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs.	Low	
1.4.5A	**(+) Receipt of Goods / Services**	Assets are not legally owned by agency or liabilities are not legal obligations.	Rights and Obligations	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs.	Low	
1.4.5A	**(+) Receipt of Goods / Services**	Asets and liabilities are not properly valued.	Valuation or Allocation	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs.	Low	

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental	3 Preparer	Contracted Support (LMI)	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
1.4.5A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	Low	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs.	Low	
1.5.1A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available	Presentation and Disclosure	High	This is a compensating control for the other A/P areas reviewed.	Low	Inspection

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.3.2B	**(+) Receipt of Goods / Services**	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period.	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Confirm that the COTR is validating the “2-in-1” invoice with the contract.	A control to ensure that amounts posted to Accounts Payable represent services received. The COTR will validate that the contract and the “2-in-1” invoice match and accepts and/or assigns SDN and ACRN.	Yes	Select a random sample of expenses from the ReportNet Report and compare with the invoice receiving report from WAWF to ensure expenses represents sevices received.	Yes	Low	This year there was an 850% (FY08-95 test; FY07-10 test) increase testing throughout the USMC from last year's testing with no major deficiencies noted. The following was noted: (1) WAWF is erratic in that it doesn’t always produce an expense record; sometimes it produces partial expenses instead of the total amount of the invoice. WAWF rounds to the nearest dollar amount causing adjustments to minor amounts. Workarounds were performed to complete the test.	No
1.3.2B	**(+) Receipt of Goods / Services**	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period.	The COTR will validate that the contract and the "2-in1" invoice match and accepts and/or assign SDN and ACRN.	Confirm that the COTR is validating the “2-in-1” invoice with the contract.	A control to ensure that amounts posted to Accounts Payable represent services received. The COTR will validate that the contract and the “2-in-1” invoice match and accepts and/or assigns SDN and ACRN.	Yes	Select a random sample of expenses from the ReportNet Report and compare with the invoice receiving report from WAWF to ensure expenses represents sevices received.	Yes	Low	No major deficiencies noted. The following was noted: (1) WAWF is erratic in that it doesn’t always produce an expense record; sometimes it produces partial expenses instead of the total amount of the invoice. WAWF rounds to the nearest dollar amount causing adjustments to minor amounts. Workarounds were performed to complete the test.	No
1.3.3A	**(+) Receipt of Goods / Services**	Amounts not posted to A/P for services that have been received will result in an understatement of the ending A/P balance recorded in the period.	Receipt/Acceptance Personnel verify receipt of materials or services and sign off on the acceptance when there is no invoice involved (no "2-in-1" invoice)…	Confirm that the COTR is matching the invoices with the goods received prior to payment.	A control to ensure that amounts posted to Accounts Payable represent goods received. The Receipt/Acceptance Personnel verify that items were received when there is no invoice involved (no “2 in 1” invoice).	Yes	Select a random sample of expenses from the ReportNet Report and extract non "2 in 1" data with a status indicator of "processed" within WAWF to ensure that the expense amount recorded represents goods received.	Yes	Low	No major deficiencies were noted. Many testers suggested WAWF should have the ability to create the expense so that the Contracting officer can check their work.	No

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.3.4A	**(+) Receipt of Goods / Services**	Transactions do not occur during reported periods nor liabilities exists as of the reporting date.	**Corrective action plan required to redesign current controls….**	**Corrective action plan required to redesign current controls….**	**Corrective action plan required to redesign current controls….**	**No**					
1.3.7A	**(+) Receipt of Goods / Services**	Transactions not included or inappropriate/invalid transactions are not prevented from being reported.	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No
1.4.5A	**(+) Receipt of Goods / Services**	Transactions not included or inappropriate/invalid transactions are not prevented from being reported.	No testing required because the following compensating control, AP1.5.1A exist where daily reconciliation takes place. In addition, Tri-annual reviews are performed by REAs….	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No
1.5.1A	**(+) Receipt of Goods / Services**	Transactions not included or inappropriate/invalid transactions are not prevented from being reported.	This is a compensating control for the other A/P areas reviewed.	This is a compensating control for the other A/P areas reviewed.	A compensating control to ensure that Accounts Payable processes and procedures are being carried out correctly and that activity is properly recorded and maintained in SABRS.	Yes	Verify that the Accounts Payable posted to the PRTDTR1 or PRTDTR2 against the transactions posted to SABRS do in fact match and have appropriate documentation.	Yes	Low	No major deficiencies were noted. Noted: The DFBR017 is not a good report with which to conduct testing since it only shows the Total Transaction Amount. Instead documents should be verified agaist SABRS Reports Inquiry History Transaction File when data is not reflected in the PRDTR1 Report.	No
1.5.1A	**(+) Receipt of Goods / Services**	Documentation of all transactions and other accounting data is not available.	This is a compensating control for the other A/P areas reviewed.	This is a compensating control for the other A/P areas reviewed.	A compensating control to ensure that Accounts Payable processes and procedures are being carried out correctly and that activity is properly recorded and maintained in SABRS.	Yes	Verify that the Accounts Payable posted to the PRTDTR1 or PRTDTR2 against the transactions posted to SABRS do in fact match and have appropriate documentation.	Yes	Low	No major deficiencies were noted.	No
DFAS PROVIDED											
DFAS AP - 1	**(-) Unliquidated Obligations**	Payables will be understated.	Check for abnormal Payable balances on the SF133. If an abnormal payable is caused by undistrib. disbursements, the portion of the undistrib. disbursements causing the abnormal balance needs to be backed off. Per DoDFMR Vol. 11B Chapter 4 Sec 040110.	To verify that abnormal payable balances have been addressed per regulations.	Review reports for abnormal payable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Review reports for abnormal payable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Low	Reviewed sample of 6 Accounts Payable JVs prepared during FY 08, noting that the abnormal balances as well as the corresponding undistributed disbursement account were properly adjusted for the correct amount. Verified also that any remaining abnormal	No

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Accounts Payable Intragovernmental		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
DFAS AP - 2	**(-) Unliquidated Obligations**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Reconcile STARS and DDRS budget execution reports to SABRS general ledgers to ensure amounts reported equal the General Ledgers.	To verify that all budget execution reports match each other, and are derived from the SABRS general ledgers	Review check sheets to ensure all reports were checked before being released.	Yes	Review Recon spreadsheets to ensure all are in balance.	Yes	Low	As copies of all approved Budget Execution reports had already been sent to Cleveland during BRAC transition process, alternatively reviewed monthly electronic reconciliation files prepared by Budget Execution accountants, noting that comparisons had been properly executed and that no unreconciled differences between reports remained.	No
DFAS AP - 3	**(-) Unliquidated Obligations**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Review of monthly reports is performed by General Ledger team to ensure the official reports match the general ledgers, all abnormal balances have been addressed, and authority matches the supporting documentation.	To verify that all budget execution reports match each other, and all abnormal issues have been addressed.	Review check sheets to ensure all reports were checked before being released.	Yes	Review recon spreadsheets to ensure all are in balance.	Yes	Low	Reviewed sample of 5 Appropriation Monthly Report Checklists, noting approval by General Ledger team member. No exceptions noted.	No

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Accounts Receivable Intragovernmental	3 Preparer	Contracted Support (LMI)	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
A/R 1.4.5B	**(+) Intragovernental Revenues / Sales**	Misstatement of accounts could occur if not properly handled or entered	Existence or Occurrence:	High	Adequate controls are not documented Corrective action is required . However there are procedures that each location have developed to eliminate mistatement.	Low	Inspection
A/R 1.4.5B	**(+) Intragovernental Revenues / Sales**	Supporting documentation or records are inadequate	Presentation and Disclosure	High	Adequate controls are not documented Corrective action is required . However there are procedures that each location have developed to eliminate mistatement.	Low	Inspection
A/R 1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	Existence or Occurrence:	High	MSC Comptroller compares SABRS documentation against source documentation prior to writing-off A/R. The 2007 process flows should be revised to documentinteraction between MSC/DFAS inherent in this process as documented in Marine Corps Financial Execution SOP (MCO P 7300.21 or MCO 7300.21A)	Low	Inspection
A/R 1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	Completeness	High	Testing is required - adequate controls are not documented. Corrective action is required	Low	Inspection
A/R 1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	Rights and Obligations	High	Testing is required - adequate controls are not documented. Corrective action is required	Low	Inspection
A/R 1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	Valuation or Allocation	High	Testing is required - adequate controls are not documented. Corrective action is required	Low	Inspection
A/R 1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	Presentation and Disclosure	High	Testing is required - adequate controls are not documented. Corrective action is required	Low	Inspection

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Accounts Receivable Intragovernmental		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
1.4.5B	**(+) Intragovernental Revenues / Sales**	Misstatement in Accounts Receivable and other accounts	MSC comptrollers review collections and compare those to the billed amount. Archiving the RON requires manual input and is an indication that the review has been conducted. There shouldn't be closed RONs not archived in SABRS. If there are, someone isn't reviewing. It appears that the MSC role in this process (including this control) is not documented in the Jan 31, 2007 process flows. This process and control may be documented in the Marine Corps Financial Execution SOP under development (MCO 7300.21A)	Validate that collections are being compared to the associated bills.	Review the Accounts Receivable Abnormal Balance report for the random sample of units.	Yes	Review the abnormal balance report to validate that collections are being compared to the associated bills	Yes	Low	Test results did not indicate any significant issues with the control tested.	No
1.5.2A	**(+) Cancelled year Receivables**	Misstatement in A/R line-item due to improper amount being written off or avenues of collection being omitted prior to write-off.	MSC Comptroller compares SABRS documentation against source documentation prior to writing-off A/R. The 2007 process flows should be revised to documentinteraction between MSC/DFAS inherent in this process as documented in Marine Corps Financial Execution SOP (MCO P7300.21 or MCO 7300.21A)	Verify that those Account Receivables written-off have the appropriate authorization documentation and that the amount agrees with the approved amount.	Review Accounts Receivable records that have been written-off as uncollectible at a random sample of units	Yes	Through Inspection at the Comptrollers Office a monthly review is accomplished although it is only required annually. Test is designed to verify that those Accounts Receivables written-off have the appropriate authorization, documentation and that the amount agrees with the approved amount.	Yes	Low	Testing was successful and reflects that write-offs are being handled with care and that all documentation and authorities are being provided at the time of write-off. Testing revealed that the control is used on a monthly basis rather than the recommended annual application, thus making the control process even stronger. Assessed preliminary control risk is properly supported and remains Low.	No

CONTROL ASSESSMENT

1 Entity	Marine Corps GF	2 Account Line	Accounts Receivable Intragovernmental		3 Preparer	[redacted]		4 Preparer's Phone #		[redacted]	
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
DFAS PROVIDED											
DFAS AR - 1	**(+) Duplicate Payments**	All receivables may not be reported.	Complete Reconciliation worksheet to compare the balances in the source files to what is recorded in SABRS.	To verify that all public receivables are recorded in SABRS	Review RRE worksheet and associated JV to ensure the GLA balances match the source documents.	Yes	Review RRE worksheet and associated JV to ensure the GLA balances match the source documents.	Yes	Low	Reviewed a sample of 5 RRE reconciliation JVs and supporting receivable documentation to determine whether adjustments were properly made to general ledger balances and that JVs were properly posted into SABRS. No exceptions noted.	No
DFAS AR - 2	**(+) Duplicate Payments**	Receivables will be understated.	Check for abnormal receivable balances on the SF133. If an abnormal receivable is caused by undistributed collections, the portion of the undistributed collections that is causing the abnormal balance needs to be backed off. Per DoDFMR Vol. 11B Chapter 4 Sec 040110.	To verify that abnormal receivable balances have been addressed per regulations.	Review reports for abnormal receivable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Review reports for abnormal receivable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Low	Reviewed sample of 4 Accounts Receivable JVs prepared during FY 08, noting that the abnormal balances as well as the corresponding undistributed collections account were properly adjusted for the correct amount. In addition, in the case of one abnormal receivable, verified that the remaining unadjusted balance was indeed valid.	No
DFAS AR - 3	**(+) Duplicate Payments**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Reconcile STARS and DDRS budget execution reports to SABRS general ledgers to ensure amounts reported equal the General Ledgers.	To verify that all budget execution reports match each other, and are derived from the SABRS general ledgers	Review check sheets to ensure all reports were checked before being released.	Yes	Review Recon spreadsheets to ensure all are in balance.	Yes	Low	As copies of all approved Budget Execution reports had already been sent to Cleveland during BRAC transition process, alternatively reviewed monthly electronic reconciliation files prepared by Budget Execution accountants, noting that comparisons had been properly executed and that no unreconciled differences between reports remained.	No
DFAS AR - 4	**(+) Duplicate Payments**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Review of monthly reports is performed by General Ledger team to ensure that the official reports match the general ledgers, that all abnormal balances have been addressed, and that authority matches the supporting documentation.	To verify that all budget execution reports match each other, and all abnormal issues have been addressed.	Review check sheets to ensure all reports were checked before being released.	Yes	Review recon spreadsheets to ensure all are in balance. Compare supporting authority documentation to to recon sheets.	Yes	Low	Reviewed sample of 5 Appropriation Monthly Report Checklists, noting approval by General Ledger team member	No
DFAS AR - 5	**(+) Duplicate Payments**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	The Monthly Receivable Data (MRD) is reviewed to ensure receivable totals match the supporting documentation and that over aged debt is explained.	To verify that the MRD is reported accurately.	Review check sheet to ensure review of MRDs was performed.	Yes	Check supporting documentation to the MRD.	Yes	Low	Reviewed attached supporting documentation for the certified MRD reports for the months of November 2007, Decemberr 2007 and February 2008, noting no exceptions.	No
DFAS AR - 6	**(+) Duplicate Payments**	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	The site director reviews the receivable metrics narratives, and certifies that he has reviewed and approved them.	To ensure the metric has been reviewed and approved	Verify that the metric has been signed off by site director	Yes	Observe meeting with Site Director.	Yes	Low	Reviewed Certifications for the months of November 2007, December 2007 and February 2008, noting proper approval of Site Director or his designee.	No

RISK ANALYSIS

1 Entity	Marine Corps GF	2 Account Line	Disbursements and Collections	3 Preparer	[redacted]	4 Preparer's Phone #	[redacted]
5 Control #	6 Business Cycle/ Segment, Accounting Application	7 Risk	8 Assertion	9 Inherent Risk	10 Internal Control Currently In Place	11 Preliminary Control Risk	12 Internal Control Test Method to Be Used
USMC is dependant on DFAS for the performance of this function.							

CONTROL ASSESSMENT (provided by DFAS)

1 Entity	Marine Corps GF	2 Account Line	Disbursements and Collections		3 Preparer	[redacted]		4 Preparer's Phone #	[redacted]		
5 Control #	6 Business Cycle/Segment, Accounting Application	7 Risk	8 Internal Control Currently In Place	9 Control Objective	10 Description of Control Design and Test	11 Was Control Design Effective?	12 Description of Control Application Test	13 Was Control Application Effective?	14 New Control Risk Level	15 Test Results	16 Material Weakness
DFAS D&C - 1	(+) Duplicate Payments	All receivables may not be reported.	Complete Reconciliation worksheet to compare the balances in the source files to what is recorded in SABRS.	To verify that all public receivables are recorded in SABRS	Review RRE worksheet and associated JV to ensure the GLA balances match the source documents.	Yes	Review RRE worksheet and associated JV to ensure the GLA balances match the source documents.	Yes	Low	Reviewed a sample of 5 RRE reconciliation JVs and supporting receivable documentation to determine whether adjustments were properly made to general ledger balances and that JVs were properly posted into SABRS. No exceptions noted.	No
DFAS D&C - 2	(+) Duplicate Payments	Receivables will be understated.	Check for abnormal receivable balances on the SF133. If an abnormal receivable is caused by undistributed collections, the portion of the undistributed collections that is causing the abnormal balance needs to be backed off. Per DoDFMR Vol. 11B Chapter 4 Sec 040110.	To verify that abnormal receivable balances have been addressed per regulations.	Review reports for abnormal receivable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Review reports for abnormal receivable balances. Determine if balances remain, should they have a journal voucher done for them.	Yes	Low	Reviewed sample of 4 Accounts Receivable JVs prepared during FY 08, noting that the abnormal balances as well as the corresponding undistributed collections account were properly adjusted for the correct amount. In addition, in the case of one abnormal receivable, verified that the remaining unadjusted balance was indeed valid.	No
DFAS D&C - 3	(+) Duplicate Payments	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Reconcile STARS and DDRS budget execution reports to SABRS general ledgers to ensure amounts reported equal the General Ledgers.	To verify that all budget execution reports match each other, and are derived from the SABRS general ledgers	Review check sheets to ensure all reports were checked before being released.	Yes	Review Recon spreadsheets to ensure all are in balance.	Yes	Low	As copies of all approved Budget Execution reports had already been sent to Cleveland during BRAC transition process, alternatively reviewed monthly electronic reconciliation files prepared by Budget Execution accountants, noting that comparisons had been properly executed and that no unreconciled differences between reports	No
DFAS D&C - 4	(+) Duplicate Payments	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	Review of monthly reports is performed by General Ledger team to ensure that the official reports match the general ledgers, that all abnormal balances have been addressed, and that authority matches the supporting documentation.	To verify that all budget execution reports match each other, and all abnormal issues have been addressed.	Review check sheets to ensure all reports were checked before being released.	Yes	Review recon spreadsheets to ensure all are in balance. Compare supporting authority documentation to to recon sheets.	Yes	Low	Reviewed sample of 5 Appropriation Monthly Report Checklists, noting approval by General Ledger team member	No
DFAS D&C - 5	(+) Duplicate Payments	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	The Monthly Receivable Data (MRD) is reviewed to ensure receivable totals match the supporting documentation and that over aged debt is explained.	To verify that the MRD is reported accurately.	Review check sheet to ensure review of MRDs was performed.	Yes	Check supporting documentation to the MRD.	Yes	Low	Reviewed attached supporting documentation for the certified MRD reports for the months of November 2007, Decemberr 2007 and February 2008, noting no exceptions.	No
DFAS D&C - 6	(+) Duplicate Payments	Noncompliance with guidance and regulations including DoD FMR, Treasury Financial Manual, OMB Circular A-11	The site director reviews the receivable metrics narratives, and certifies that he has reviewed and approved them.	To ensure the metric has been reviewed and approved	Verify that the metric has been signed off by site director	Yes	Observe meeting with Site Director.	Yes	Low	Reviewed Certifications for the months of November 2007, December 2007 and February 2008, noting proper approval of Site Director or his designee.	No

EntityList	AccountLineList	AssertionList	RiskList	TestList	ControlEffectiveList	MaterialWeaknessList
Air Force GF	Accounts Payable Intragovernmental	Accuracy	Low	External Assurance	No	No
Air Force WCF	Accounts Payable Public	Completeness and accuracy	Moderate	Inquiry/Interview	Yes	Yes
Army GF	Accounts Receivable Intragovernmental	Compliance	High	Inspection		
Army WCF	Accounts Receivable Public	Existence or Occurence		Observation		
CBDP	Appropriations Received	Presentation and Disclosure		Re-performing		
DARPA	Disbursements and Collections	Restricted Access				
DCAA	Environmental Liabilities Non-DERP	Rights and Obligations				
DECA GF	FBWT	Validity				
DECA WCF	FECA Liabilities	Valuation				
DFAS GF	General Property	Valuation or Allocation				
DFAS OPS	Health Care					
DFAS WCF	Heritage Assets					
DIA	Internal Use Software					
DISA GF	Inventory					
DISA WCF	Investments					
DLA GF	Military Equipment					
DLA WCF	Obligations Incurred					
DSS GF	OMS					
DTRA	Other Assets					
Marine Corps GF	Other Liabilities					
Marine Corps WCF	Personal Property					
MDA	Real Property					
MERHCF						
MRTF						
Navy GF						
Navy WCF						
NGA						
NRO						
NSA						
OUSD(AT&L)						
OUSD(C)						
SMA						
TMA						
USACE						
USSOCOM						

US Marine Corps
Fiscal Year 2007 Q4
DDRS - AFS Financial Report Crosswalks

Section 0A. Objective

The purpose of this workbook is to document the report maps / crosswalks contained in DDRS - AFS used in FY07 Q4 financial statement reporting.

Section 0A. Methodology

See Tab 1.Steps

Section 0C. Results

DDRS - AFS contains report maps / crosswalks for the Balance Sheet, Statement of Budgetary Resources, Statement of Net Cost, and Statement of Changes in Net Position. We were unable to find a report map for the Statement of Financing or the Proprietary to Budgetary Reconciliation Report.

Observations:

No observations to report.

Detail:

See the following tabs for detail results of this analysis:

1. Steps
Steps for retrieving the financial statement crosswalks

2. BS
Balance Sheet Crosswalk

3. SBR
Statement of Budgetary Resources Crosswalk

4. SNC
Statement of Net Cost Crosswalk

5. SCNP
Statement of Changes in Net Position Crosswalk

6. SoF
No longer required

6. ReconReport
Proprietary to Budgetary Reconciliation Report

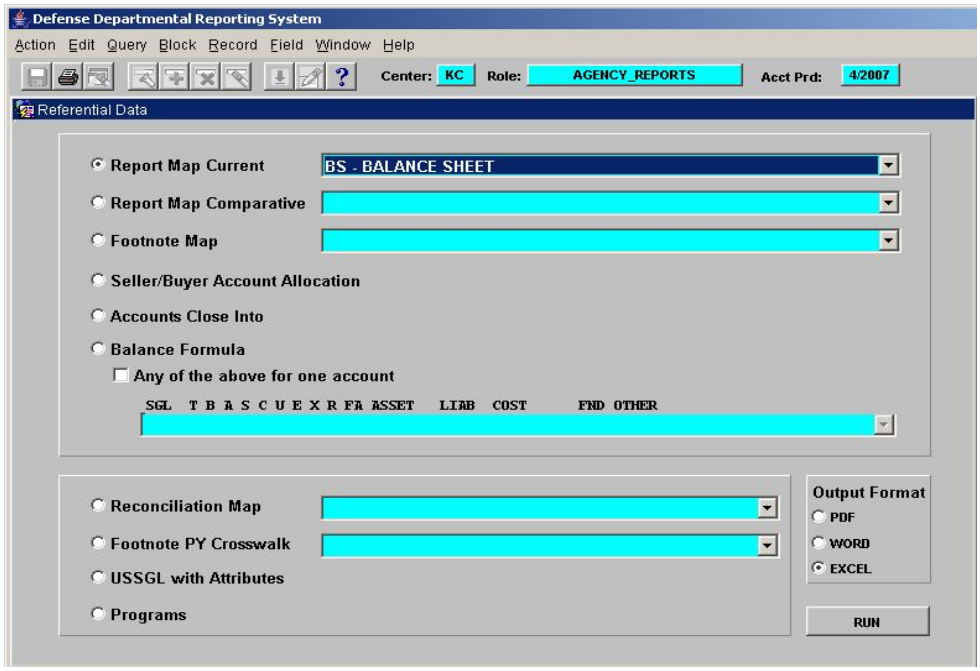
US Marine Corps
Fiscal Year 2007 Q4
SABRS Relationship Testing

Procedure Performed:

Log into DDRS-AFS:

1. Choose the appropriate accounting period and accounting office (4/2007 and KC in this case)
2. Choose "Query" from the title bar (see screen print)
3. Choose "Referential Data" from the drop down
4. Choose the appropriate report map and output format (Excel in this case)

See the screen prints below for reference.



Fiscal year 2007 quarter 4
For One Report
CURRENT

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1A1A	a. Entity	1010	Y	+	E								E							04	ERMK	47531
BS	1A1A	a. Entity	1010	Y	+	E								E				1010.16			01		47263
BS	1A1A	a. Entity	1010	Y	+	E								E							02		47226
BS	1A1A	a. Entity	1010	Y	+	E								E							01		43035
BS	1A1A	a. Entity	1010	Y	+	E								E							02	ERMK	47265
BS	1A1A	a. Entity	1010	Y	+	E								E								Other Fund Types	43036
BS	1A1A	a. Entity	1010	Y	+	E								E							07		43038
BS	1A1A	a. Entity	1010	Y	+	E								E							04		43037
BS	1A1A	a. Entity	1010	Y	+	E								E							07	ERMK	47266
BS	1A1A	a. Entity	1010	Y	+	E								E							01	Child Transfer	47259
BS	1A1A	a. Entity	1010	Y	+	E								E							02	Receipt Accounts - ERMK	47803
BS	1A1A	a. Entity	1010	Y	+	E								E								Other Fund Types - ERMK	47449
BS	1A1A	a. Entity	1090	Y	+	E								E							01	Child Transfer	47409
BS	1A1A	a. Entity	1090	Y	+	E								E							04		47410
BS	1A1A	a. Entity	1090	Y	+	E								E							01		47408
BS	1A1B	b. Non-Entity Seized Iraqi Cash	1010	Y	+	E					S			O				1010.02				Collections - ERMK	47267
BS	1A1B	b. Non-Entity Seized Iraqi Cash	1010	Y	+	E					S			O				1010.02				Disbursements	46849
BS	1A1B	b. Non-Entity Seized Iraqi Cash	1010	Y	+	E					S			O				1010.02				Collections	46852
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07	Foreign Govt	43043
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							01		43039
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O				1010.03				Collections	46851
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07	Foreign Govt-SA	48029
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O								Other Fund Types	43040
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O								Collections GFOT	47532
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07	State	48028
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07	DoD GWOT	48027
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07		43042
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							01	Child Transfer	47264
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O				1010.16				Other Fund Types	47731
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O								Other Fund Types - ERMK	47268
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O				1010.03				Disbursements	46850
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O				1010.01				Collections	47241
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E								O							07	Disbursed	43045
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O								Collections GFOT - ERMK	47533
BS	1A1C	c. Non-Entity-Other	1010	Y	+	E					S			O				1010.01				Disbursements	47240
BS	1A1C	c. Non-Entity-Other	1090	Y	+	E								O							01		47411
BS	1A1C	c. Non-Entity-Other	1090	Y	+	E								O							01	Child Transfer	47412
BS	1A2	2. Investments (Note 4)	1340	Y	+	E		F						E				1340.02					43075
BS	1A2	2. Investments (Note 4)	1340	Y	+	E		F						E				1340.01				Investments-ERMK	47274
BS	1A2	2. Investments (Note 4)	1340	Y	+	E		F						E				1340.01				Investments	47095
BS	1A2	2. Investments (Note 4)	1340	Y	+	E		F						E				1340.02				ERMK	47425
BS	1A2	2. Investments (Note 4)	1349	Y	+	E		F						E				1340.01				Investments-ERMK	48039
BS	1A2	2. Investments (Note 4)	1610	Y	+	E		F						E				1610.11				ERMK	47279
BS	1A2	2. Investments (Note 4)	1610	Y	+	E		F						E				1610.11					44154
BS	1A2	2. Investments (Note 4)	1611	Y	+	E		F						E				1611.11			07	ERMK	47280
BS	1A2	2. Investments (Note 4)	1611	Y	+	E		F						E				1611.11					44156
BS	1A2	2. Investments (Note 4)	1611	Y	+	E		F						E				1611.11			07		47097
BS	1A2	2. Investments (Note 4)	1611	Y	+	E		F						E				1611.12					43154
BS	1A2	2. Investments (Note 4)	1612	Y	+	E		F						E				1612.12					43155
BS	1A2	2. Investments (Note 4)	1612	Y	+	E		F						E				1612.11			07		47098
BS	1A2	2. Investments (Note 4)	1612	Y	+	E		F						E				1612.11				ERMK	47519
BS	1A2	2. Investments (Note 4)	1612	Y	+	E		F						E				1612.11					44158
BS	1A2	2. Investments (Note 4)	1612	Y	+	E		F						E				1612.11			07	ERMK	47281
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14				T-ERMK	47491
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15			07	X-ERMK	47283
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15			07	T	47216
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14			07	X	47220
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14			07	T	47224
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15				X	44162
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14				T	47225
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15				X-ERMK	47751
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14				X-ERMK	47750
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15				T	47217
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14				X	47221
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.12				X	43796
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.14			07	X-ERMK	47282
BS	1A2	2. Investments (Note 4)	1613	Y	+	E		F						E				1613.15			07	X	47101
BS	1A2	2. Investments (Note 4)	1618	Y	+	E		F						E				1618.11					45565
BS	1A2	2. Investments (Note 4)	1620	Y	+	E		F						E				1620.11					44164
BS	1A2	2. Investments (Note 4)	1620	Y	+	E		F						E				1620.11				ERMK	47524
BS	1A2	2. Investments (Note 4)	1621	Y	+	E		F						E				1621.11					44166
BS	1A2	2. Investments (Note 4)	1622	Y	+	E		F						E				1622.11					44168
BS	1A2	2. Investments (Note 4)	1623	Y	+	E		F						E				1623.11					44170
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						O									43063
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						E								Undist Collections	47804
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						E									43058

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						O								ERMK	47884
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						E								ERMK	47269
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F			S			O									44398
BS	1A3	3. Accounts Receivable (Note 5)	1310	Y	+	E		F						E								Undist Collections - ERMK	47805
BS	1A3	3. Accounts Receivable (Note 5)	1320	Y	+	E		F						E									44096
BS	1A3	3. Accounts Receivable (Note 5)	1330	Y	+	E		F						E									43073
BS	1A3	3. Accounts Receivable (Note 5)	1330	Y	+	E		F						E								ERMK	47478
BS	1A3	3. Accounts Receivable (Note 5)	1335	Y	+	E		F						E								ERMK	47486
BS	1A3	3. Accounts Receivable (Note 5)	1335	Y	+	E		F						E									44098
BS	1A3	3. Accounts Receivable (Note 5)	1340	Y	+	E		F						E				1340.03					43074
BS	1A3	3. Accounts Receivable (Note 5)	1340	Y	+	E		F						E				1340.03				ERMK	47752
BS	1A3	3. Accounts Receivable (Note 5)	1340	Y	+	E		F						E			G					Mil Housing - ERMK	47512
BS	1A3	3. Accounts Receivable (Note 5)	1340	Y	+	E		F						O				1340.03					43082
BS	1A3	3. Accounts Receivable (Note 5)	1360	Y	+	E		F						E				1360.01					44101
BS	1A3	3. Accounts Receivable (Note 5)	1360	Y	+	E		F						O				1360.01					44103
BS	1A4	4. Other Assets (Note 6)	1350	Y	+	E		F						E									43092
BS	1A4	4. Other Assets (Note 6)	1410	Y	+	E		F						E									43097
BS	1A4	4. Other Assets (Note 6)	1410	Y	+	E		F						O									43100
BS	1A4	4. Other Assets (Note 6)	1410	Y	+	E		F						E								ERMK	47504
BS	1A4	4. Other Assets (Note 6)	1921	Y	+	E		F						E								Do not use without permission	43197
BS	1A4	4. Other Assets (Note 6)	1990	Y	+	E		F						E									47171
BS	1A4	4. Other Assets (Note 6)	1990	Y	+	E		F						O									43204
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1110	Y	+	E		N						O									43048
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1110	Y	+	E		N						E								ERMK	47549
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1110	Y	+	E		N						E									43047
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1120	Y	+	E		N						E									43049
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1120	Y	+	E		N						O									43050
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1130	Y	+	E		N						E									43051
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1190	Y	+	E		N						O							07		48011
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1190	Y	+	E		N						E									43052
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1190	Y	+	E		N						O									43053
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1195	Y	+	E		N						E									43054
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1195	Y	+	E		N						O									43055
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1200	Y	+	E		N						O									43057
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1200	Y	+	E		N						E									43056
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1531	Y	+	E		N						O									43136
BS	1B	B. Cash and Other Monetary Assets (Note 7)	1532	Y	+	E		N						O									43137
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E									43059
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E								Undist Collections - ERMK	47807
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E								X Rev Rec Public - ERMK	47550
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						O				1310.11					48007
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E				1310.12					47094
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E								Inc X REV from Public	45614
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						O								ERMK	47271
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E								EMRK	47270
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						O				1310.12					48008
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N			S			O									43066
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						O									43065
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						O				1310.12			07		48024
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E								Undist Collections	47806
BS	1C	C. Accounts Receivable,Net (Note 5)	1310	Y	+	E		N						E				1310.11					46901
BS	1C	C. Accounts Receivable,Net (Note 5)	1319	Y	+	E		N						E								ERMK	47272
BS	1C	C. Accounts Receivable,Net (Note 5)	1319	Y	+	E		N						E									43067
BS	1C	C. Accounts Receivable,Net (Note 5)	1319	Y	+	E		N						O									43072
BS	1C	C. Accounts Receivable,Net (Note 5)	1319	Y	+	E		N						O								ERMK	47273
BS	1C	C. Accounts Receivable,Net (Note 5)	1319	Y	+	E		N			S			O									46894
BS	1C	C. Accounts Receivable,Net (Note 5)	1320	Y	+	E		N						E									44097
BS	1C	C. Accounts Receivable,Net (Note 5)	1340	Y	+	E		N						E				1340.03					48041
BS	1C	C. Accounts Receivable,Net (Note 5)	1340	Y	+	E		N						E				1340.03					43077
BS	1C	C. Accounts Receivable,Net (Note 5)	1340	Y	+	E		N						O				1340.03					43084
BS	1C	C. Accounts Receivable,Net (Note 5)	1349	Y	+	E		N						E				1349.10					43085
BS	1C	C. Accounts Receivable,Net (Note 5)	1349	Y	+	E		N						O				1349.10					43091
BS	1C	C. Accounts Receivable,Net (Note 5)	1360	Y	+	E		N						O				1360.01					44107
BS	1C	C. Accounts Receivable,Net (Note 5)	1360	Y	+	E		N			S			O									46725

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1C	C. Accounts Receivable,Net (Note 5)	1360	Y	+	E		N						O				1360.01				ERMK	47275
BS	1C	C. Accounts Receivable,Net (Note 5)	1360	Y	+	E		N						E				1360.01					44104
BS	1C	C. Accounts Receivable,Net (Note 5)	1360	Y	+	E		N			S			O								ERMK	47276
BS	1C	C. Accounts Receivable,Net (Note 5)	1369	Y	+	E		N			S			O									46727
BS	1C	C. Accounts Receivable,Net (Note 5)	1369	Y	+	E		N			S			O								ERMK	47278
BS	1C	C. Accounts Receivable,Net (Note 5)	1369	Y	+	E		N						O				1369.01					44114
BS	1C	C. Accounts Receivable,Net (Note 5)	1369	Y	+	E		N						O				1369.01				ERMK	47277
BS	1C	C. Accounts Receivable,Net (Note 5)	1369	Y	+	E		N						E				1369.01					44111
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								Loans-Program ERMK	48042
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								FMLLA - DL Pre-92	47924
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		F						E			D					Mil Housing - ERMK	47510
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								FMFA - DL After FY1991	47808
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E			D					Mil Housing - ERMK	47525
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								Programs	47080
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								Loans-Program	43078
BS	1D	D. Loans Receivable (Note 8)	1340	Y	+	E		N						E								MDRFA DL Post FY 1991	47925
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E								MDRFA DL Post FY 1991	47928
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E								Loans-Program ERMK	48044
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E			D					Mil Housing - ERMK	47845
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E								FMLLA - DL Pre-92	47927
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E			G					Mil Housing - ERMK	47846
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E								FMFA - DL After FY1991	47809
BS	1D	D. Loans Receivable (Note 8)	1349	Y	+	E		N						E								Loans-Program	43086
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								FMLLA - DL Pre-92	47930
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E			G					Mil Housing - ERMK	47847
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								Programs	43093
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								Programs - ERMK	47889
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E			D					Mil Housing - ERMK	47515
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								FMLLA - GL Pre-92	47932
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								MDRFA DL Post FY 1991	47931
BS	1D	D. Loans Receivable (Note 8)	1350	Y	+	E		N						E								FMFA - DL After FY1991	47810
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E								FMLLA - GL Pre-92	47935
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E			D					Mil Housing - ERMK	47848
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E								Programs	43095
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E								MDRFA DL Post FY 1991	47934
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E								FMFA - DL After FY1991	47811
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E								FMLLA - DL Pre-92	47933
BS	1D	D. Loans Receivable (Note 8)	1359	Y	+	E		N						E			G					Mil Housing - ERMK	47849
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E				1360.03					44106
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E								FMFA - DL After FY1991	47812
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E								FMLLA - GL Pre-92	47938
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E			D					Mil Housing - ERMK	47850
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E			G					Mil Housing - ERMK	47851
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E								FMLLA - DL Pre-92	47936
BS	1D	D. Loans Receivable (Note 8)	1360	Y	+	E		N						E								MDRFA DL Post FY 1991	47937
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E			D					Mil Housing - ERMK	47852
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E								FMLLA - GL Pre-92	47941
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E			G					Mil Housing - ERMK	47853
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E								FMLLA - DL Pre-92	47939
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E								MDRFA DL Post FY 1991	47940
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E								FMFA - DL After FY1991	47813
BS	1D	D. Loans Receivable (Note 8)	1369	Y	+	E		N						E								Loans-Program	44113
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E			D					Mil Housing - ERMK	47518
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E								FMFA - DL After FY1991	47814
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E								Programs	43096
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E			G					Mil Housing - ERMK	47854
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E								MDRFA DL Post FY 1991	47946
BS	1D	D. Loans Receivable (Note 8)	1399	Y	+	E		N						E								Programs - ERMK	48040
BS	1D	D. Loans Receivable (Note 8)	1551	Y	+	E		N						E								FMLLA - GL Pre-92	47944
BS	1D	D. Loans Receivable (Note 8)	1551	Y	+	E		N						E			G					Mil Housing - ERMK	47855
BS	1D	D. Loans Receivable (Note 8)	1559	Y	+	E		N						E								FMLLA - GL Pre-92	47948
BS	1D	D. Loans Receivable (Note 8)	1559	Y	+	E		N						E			G					Mil Housing - ERMK	47856
BS	1E	E. Inventory and Related Property,Net (Note 9)	1511	Y	+	E		N						E								CY Purchase	43109
BS	1E	E. Inventory and Related Property,Net (Note 9)	1511	Y	+	E		N						E									43110
BS	1E	E. Inventory and Related Property,Net (Note 9)	1512	Y	+	E		N						E									43112
BS	1E	E. Inventory and Related Property,Net (Note 9)	1513	Y	+	E		N						E									43114
BS	1E	E. Inventory and Related Property,Net (Note 9)	1514	Y	+	E		N						E									45501
BS	1E	E. Inventory and Related Property,Net (Note 9)	1519	Y	+	E		N						E				1519.03					45563
BS	1E	E. Inventory and Related Property,Net (Note 9)	1519	Y	+	E		N						E				1519.01					46605
BS	1E	E. Inventory and Related Property,Net (Note 9)	1519	Y	+	E		N						E				1519.02					46602

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1E	E. Inventory and Related Property,Net (Note 9)	1521	Y	+	E		N						E									43116
BS	1E	E. Inventory and Related Property,Net (Note 9)	1521	Y	+	E		N						E								CY Purchase	43115
BS	1E	E. Inventory and Related Property,Net (Note 9)	1522	Y	+	E		N						E									43118
BS	1E	E. Inventory and Related Property,Net (Note 9)	1523	Y	+	E		N						E									43120
BS	1E	E. Inventory and Related Property,Net (Note 9)	1524	Y	+	E		N						E									43122
BS	1E	E. Inventory and Related Property,Net (Note 9)	1525	Y	+	E		N						E									43124
BS	1E	E. Inventory and Related Property,Net (Note 9)	1526	Y	+	E		N						E									43126
BS	1E	E. Inventory and Related Property,Net (Note 9)	1527	Y	+	E		N						E									43128
BS	1E	E. Inventory and Related Property,Net (Note 9)	1527	Y	+	E		N						E								CY Purchase	43127
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.03					43131
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.01					43129
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.02					43130
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.07					43135
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.05					43133
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.06					43134
BS	1E	E. Inventory and Related Property,Net (Note 9)	1529	Y	+	E		N						E				1529.04					43132
BS	1E	E. Inventory and Related Property,Net (Note 9)	1541	Y	+	E		N						E									43138
BS	1E	E. Inventory and Related Property,Net (Note 9)	1542	Y	+	E		N						E									43139
BS	1E	E. Inventory and Related Property,Net (Note 9)	1549	Y	+	E		N						E									43140
BS	1E	E. Inventory and Related Property,Net (Note 9)	1561	Y	+	E		N						E									43144
BS	1E	E. Inventory and Related Property,Net (Note 9)	1569	Y	+	E		N						E									43145
BS	1E	E. Inventory and Related Property,Net (Note 9)	1571	Y	+	E		N						E									43147
BS	1E	E. Inventory and Related Property,Net (Note 9)	1572	Y	+	E		N						E									43149
BS	1E	E. Inventory and Related Property,Net (Note 9)	1591	Y	+	E		N						E								ERMK	47561
BS	1E	E. Inventory and Related Property,Net (Note 9)	1591	Y	+	E		N						E									43151
BS	1E	E. Inventory and Related Property,Net (Note 9)	1599	Y	+	E		N						E								ERMK	47792
BS	1E	E. Inventory and Related Property,Net (Note 9)	1599	Y	+	E		N						E									43152
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1711	Y	+	E		N						E								ERMK	47450
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1711	Y	+	E		N						E									43163
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1712	Y	+	E		N						E									43165
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1719	Y	+	E		N						E									43166
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E								CY Purchase - ERMK	47551
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E				1720.30					47755
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E								ERMK	47451
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E				1720.30				ERMK	47756
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E				1720.30				CY Purchase	47757
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E									43168
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1720	Y	+	E		N						E								CY Purchase	43167
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1730	Y	+	E		N						E								ERMK	47452

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1730	Y	+	E		N						E									43170
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1730	Y	+	E		N						E								CY Purchase	43169
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1739	Y	+	E		N						E								ERMK	47453
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1739	Y	+	E		N						E									43171
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1740	Y	+	E		N						E									43173
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1740	Y	+	E		N						E								ERMK	47454
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1749	Y	+	E		N						E									43174
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1749	Y	+	E		N						E								ERMK	47455
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1750	Y	+	E		N						E				1750.20				ERMK	47456
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1750	Y	+	E		N						E				1750.10					46896
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1750	Y	+	E		N						E				1750.20					43176
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1750	Y	+	E		N						E				1750.20				CY Purchase	43175
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1759	Y	+	E		N						E				1759.20					43177
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1759	Y	+	E		N						E				1759.20				ERMK	47492
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1759	Y	+	E		N						E				1759.10					46898
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1810	Y	+	E		N						E				1810.11					43181
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1810	Y	+	E		N						E				1810.12					43182
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1810	Y	+	E		N						E				1810.13					43183
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1819	Y	+	E		N						E									43184
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1820	Y	+	E		N						E									43186
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1829	Y	+	E		N						E									43187
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1830	Y	+	E		N						E								CY Purchase	43188
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1830	Y	+	E		N						E									43189
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1830	Y	+	E		N						E								ERMK	47552
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1832	Y	+	E		N						E									45568
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1832	Y	+	E		N						E								CY Purchase	45567
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1839	Y	+	E		N						E								ERMK	47553
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1839	Y	+	E		N						E								CY Purchase	44198
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1839	Y	+	E		N						E									43190
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1840	Y	+	E		N						E									43192
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1849	Y	+	E		N						E									43193
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1890	Y	+	E		N						E								ERMK	47458
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1890	Y	+	E		N						E									43195
BS	1F	F. General Property, Plant and Equipment,Net (Note 10)	1899	Y	+	E		N						E									46729
BS	1G	G. Investments (Note 4)	1690	Y	+	E		N						E				1690.11					47227
BS	1H	H. Other Assets (Note 6)	1325	Y	+	E		N						O									45557
BS	1H	H. Other Assets (Note 6)	1329	Y	+	E		N						O									45559
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						O									43102
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						E								ERMK	47488
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						E									43098
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						E				1410.02					47857
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						O							07		48010
BS	1H	H. Other Assets (Note 6)	1410	Y	+	E		N						O				1410.02			07		48012
BS	1H	H. Other Assets (Note 6)	1990	Y	+	E		N						E				1990.11				MOCAS	47776
BS	1H	H. Other Assets (Note 6)	1990	Y	+	E		N						O				1990.11			07	MOCAS	48013

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	1H	H. Other Assets (Note 6)	1990	Y	+	E		N						O									43206
BS	1H	H. Other Assets (Note 6)	1990	Y	+	E		N						E									43201
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C									Undist Disbursements	47878
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C						01.03				47228
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C									ERMK	47459
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C									UD - ERMK	47883
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C						01.04				47229
BS	3A1	1. Accounts Payable (Note 12)	2110	Y	+	E		F					C										43207
BS	3A1	1. Accounts Payable (Note 12)	2120	Y	+	E		F					C										43212
BS	3A1	1. Accounts Payable (Note 12)	2140	Y	+	E		F					C						04.01				43224
BS	3A1	1. Accounts Payable (Note 12)	2150	Y	+	E		F					C										43230
BS	3A1	1. Accounts Payable (Note 12)	2150	Y	+	E		F					C									ERMK	47493
BS	3A1	1. Accounts Payable (Note 12)	2155	Y	+	E		F					C						04.01				44207
BS	3A1	1. Accounts Payable (Note 12)	2170	Y	+	E		F					C										44212
BS	3A1	1. Accounts Payable (Note 12)	2170	Y	+	E		F					U										44211
BS	3A1	1. Accounts Payable (Note 12)	2170	Y	+	E		F					C									ERMK	47562
BS	3A1	1. Accounts Payable (Note 12)	2179	Y	+	E		F					C									ERMK	47563
BS	3A1	1. Accounts Payable (Note 12)	2179	Y	+	E		F					C										44214
BS	3A1	1. Accounts Payable (Note 12)	2960	Y	+	E		F				C	O										44828
BS	3A1	1. Accounts Payable (Note 12)	2960	Y	+	E		F				C	U										43326
BS	3A1	1. Accounts Payable (Note 12)	2960	Y	+	E		F				N	O										44832
BS	3A1	1. Accounts Payable (Note 12)	2960	Y	+	E		F				N	U										43327
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	T				C									ERMK	47520
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	T				U									ERMK	48000
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	T				U										44206
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	F				U										43227
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	T				C										44205
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	P				U										43225
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	F				C										44203
BS	3A2	2. Debt (Note 13)	2140	Y	+	E		F	P				C										44204
BS	3A2	2. Debt (Note 13)	2510	Y	+	E		F					C									ERMK	47511
BS	3A2	2. Debt (Note 13)	2510	Y	+	E		F					U										43272
BS	3A2	2. Debt (Note 13)	2510	Y	+	E		F					C										43271
BS	3A2	2. Debt (Note 13)	2520	Y	+	E		F					C										43273
BS	3A2	2. Debt (Note 13)	2520	Y	+	E		F					U										43274
BS	3A2	2. Debt (Note 13)	2530	Y	+	E		F	F				C										43275
BS	3A2	2. Debt (Note 13)	2530	Y	+	E		F	P				C										44233
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	T				C										44235
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	F				U										43277
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	F				C										43276
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	P				U										44236
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	T				U										44237
BS	3A2	2. Debt (Note 13)	2540	Y	+	E		F	P				C										44234
BS	3A2	2. Debt (Note 13)	2590	Y	+	E		F	F				C										43278
BS	3A2	2. Debt (Note 13)	2590	Y	+	E		F	P				C										44238
BS	3A2	2. Debt (Note 13)	2590	Y	+	E		F	F				U										43279
BS	3A2	2. Debt (Note 13)	2590	Y	+	E		F	P				U										44239
BS	3A4	3. Other Liabilities (Note 15 & 16)	2130	Y	+	E		F				C	C										43216
BS	3A4	3. Other Liabilities (Note 15 & 16)	2130	Y	+	E		F				N	C										43217
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				C	O									ERMK	47509
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				N	C										43234
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				C	O						10.03			ERMK	47796
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				C	O						10.03				47916
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				C	C										43233
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				C	O										44724
BS	3A4	3. Other Liabilities (Note 15 & 16)	2190	Y	+	E		F				N	O										44728
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.02				46759
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.02			ERMK	47497
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.01				46760
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.04			ERMK	47496
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.01			ERMK	47494
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.03				46758
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.04				46773
BS	3A4	3. Other Liabilities (Note 15 & 16)	2213	Y	+	E		F				C	C						13.03			ERMK	47495
BS	3A4	3. Other Liabilities (Note 15 & 16)	2215	Y	+	E		F				N	C										43243
BS	3A4	3. Other Liabilities (Note 15 & 16)	2215	Y	+	E		F				C	C						14.01				46768
BS	3A4	3. Other Liabilities (Note 15 & 16)	2215	Y	+	E		F				C	C										43242
BS	3A4	3. Other Liabilities (Note 15 & 16)	2225	Y	+	E		F				C	U										44227
BS	3A4	3. Other Liabilities (Note 15 & 16)	2225	Y	+	E		F				C	O										44744
BS	3A4	3. Other Liabilities (Note 15 & 16)	2225	Y	+	E		F				N	U										44228
BS	3A4	3. Other Liabilities (Note 15 & 16)	2290	Y	+	E		F				C	U										44229
BS	3A4	3. Other Liabilities (Note 15 & 16)	2290	Y	+	E		F				N	U										44230
BS	3A4	3. Other Liabilities (Note 15 & 16)	2290	Y	+	E		F				C	U						14.01				46769
BS	3A4	3. Other Liabilities (Note 15 & 16)	2310	Y	+	E		F				N	C										43256
BS	3A4	3. Other Liabilities (Note 15 & 16)	2310	Y	+	E		F				N	C						21.01				43255
BS	3A4	3. Other Liabilities (Note 15 & 16)	2310	Y	+	E		F				C	C						21.01				43254
BS	3A4	3. Other Liabilities (Note 15 & 16)	2310	Y	+	E		F				C	C										43253
BS	3A4	3. Other Liabilities (Note 15 & 16)	2320	Y	+	E		F				N	C										43260
BS	3A4	3. Other Liabilities (Note 15 & 16)	2320	Y	+	E		F				C	C										43259

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	3A4	3. Other Liabilities (Note 15 & 16)	2320	Y	+	E		F				C	C									ERMK	47527
BS	3A4	3. Other Liabilities (Note 15 & 16)	2320	Y	+	E		F				N	U										43262
BS	3A4	3. Other Liabilities (Note 15 & 16)	2320	Y	+	E		F				C	U										43261
BS	3A4	3. Other Liabilities (Note 15 & 16)	2400	Y	+	E		F				N	C										43268
BS	3A4	3. Other Liabilities (Note 15 & 16)	2400	Y	+	E		F				C	C										43267
BS	3A4	3. Other Liabilities (Note 15 & 16)	2950	Y	+	E		F				C	C										43324
BS	3A4	3. Other Liabilities (Note 15 & 16)	2950	Y	+	E		F				N	C										43325
BS	3A4	3. Other Liabilities (Note 15 & 16)	2970	Y	+	E		F				C	C										43330
BS	3A4	3. Other Liabilities (Note 15 & 16)	2970	Y	+	E		F				N	C										43331
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	C	U						42.02				48001
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	C	U						42.01			ERMK	47426
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	C	U						42.01				46875
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	N	U									ERMK	47289
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	C	U										46914
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	N	U										46915
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	N	U						42.01			ERMK	47288
BS	3A4	3. Other Liabilities (Note 15 & 16)	2980	Y	+	E		F			S	N	U						42.01				46876
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U						43.02				44598
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.05				44593
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U						43.06				44602
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.01				43349
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U										43358
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U						43.01				43350
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.03				43351
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.06				44600
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.02				44596
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.03			ERMK	47923
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U						43.04				47177
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U						43.03				43352
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				C	U										43357
BS	3A4	3. Other Liabilities (Note 15 & 16)	2990	Y	+	E		F				N	U						43.05				44594
BS	3B	B. Accounts Payable (Note 12)	2110	Y	+	E		N					C										43209
BS	3B	B. Accounts Payable (Note 12)	2110	Y	+	E		N					C									ERMK	47460
BS	3B	B. Accounts Payable (Note 12)	2110	Y	+	E		N					C									UD - ERMK	47882
BS	3B	B. Accounts Payable (Note 12)	2110	Y	+	E		N					C									Undist Disbursements	47879
BS	3B	B. Accounts Payable (Note 12)	2120	Y	+	E		N					C										43214
BS	3B	B. Accounts Payable (Note 12)	2140	Y	+	E		N					C						04.01			ERMK	47554
BS	3B	B. Accounts Payable (Note 12)	2140	Y	+	E		N					C						04.02				46761
BS	3B	B. Accounts Payable (Note 12)	2140	Y	+	E		N					C						04.01				43228
BS	3B	B. Accounts Payable (Note 12)	2960	Y	+	E		N				C	O										44830
BS	3B	B. Accounts Payable (Note 12)	2960	Y	+	E		N				N	U										43329
BS	3B	B. Accounts Payable (Note 12)	2960	Y	+	E		N				C	U										43328
BS	3B	B. Accounts Payable (Note 12)	2960	Y	+	E		N				N	O										44834
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				C	C						10.02			ERMK	47918
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				C	C						10.02				47785
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				C	O						10.02				47782
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				N	C						10.02				47780
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				C	O						10.02			ERMK	47917
BS	3C	C. Military Retirement and Other Federal	2190	Y	+	E		N				N	O						10.02				47781
BS	3C	C. Military Retirement and Other Federal	2215	Y	+	E		N				C	C										44219
BS	3C	C. Military Retirement and Other Federal	2215	Y	+	E		N				N	C										44220
BS	3C	C. Military Retirement and Other Federal	2216	Y	+	E		N				C	C										44221
BS	3C	C. Military Retirement and Other Federal	2216	Y	+	E		N				N	C										44222
BS	3C	C. Military Retirement and Other Federal	2216	Y	+	E		N				C	C									ERMK	47285
BS	3C	C. Military Retirement and Other Federal	2217	Y	+	E		N				N	C										44224
BS	3C	C. Military Retirement and Other Federal	2217	Y	+	E		N				C	C										44223
BS	3C	C. Military Retirement and Other Federal	2218	Y	+	E		N				C	C										44225
BS	3C	C. Military Retirement and Other Federal	2218	Y	+	E		N				N	C										44226
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					O						31.02			ERMK	47421
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					U						31.02				43281
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					C						31.01				45712
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					O						31.02				44778
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					U						31.01				45713
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					C						31.02				43280
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					O						31.01				45714
BS	3C	C. Military Retirement and Other Federal	2610	Y	+	E		N					U						31.02			ERMK	47422
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					O						32.02				44782
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					U						32.02				46848
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					U						32.02			ERMK	47424
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					U						32.01				43285
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					C						32.02				46847
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					O						32.01				47026
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					C						32.01				43284
BS	3C	C. Military Retirement and Other Federal	2620	Y	+	E		N					O						32.02			ERMK	47423
BS	3C	C. Military Retirement and Other Federal	2630	Y	+	E		N					U										43297
BS	3C	C. Military Retirement and Other Federal	2630	Y	+	E		N					C										43291
BS	3C	C. Military Retirement and Other Federal	2630	Y	+	E		N					O										44786
BS	3C	C. Military Retirement and Other Federal	2650	Y	+	E		N					C						34.01				43290
BS	3C	C. Military Retirement and Other Federal	2650	Y	+	E		N					O						34.01				44788

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	3C	C. Military Retirement and Other Federal	2650	Y	+	E		N					U						34.01				43295
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					O						35.02				45573
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.01				43294
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					O						35.04				44794
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.01			ERMK	47579
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.04			ERMK	47506
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C									EBF - ERMK	47529
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.04				43298
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U									EBF - ERMK	47530
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.02				45571
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					O						35.03				44792
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.04				43288
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					O						35.01				44790
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.01			ERMK	47578
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.04			ERMK	47505
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.03				43292
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.01				43287
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					C						35.02				45570
BS	3C	C. Military Retirement and Other Federal	2690	Y	+	E		N					U						35.03				43293
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.03				44996
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.06				45008
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.15				44898
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.15				44902
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.16				44912
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.02				44946
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.14				44960
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.04				43473
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.12				44585
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.07				47045
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.12				47048
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.12				47049
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.15				47055
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.16				47061
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.01				47062
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.07				43459
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.18				44966
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.05				45004
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.11				44907
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.01				44918
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.14				44956
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.14				44958
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.16				44916
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.10				44924
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.18				44964
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.02				47038
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.09				47052
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.15				47054
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.17				47059
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.03				47064

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.05				47068
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.06				44430
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.09				43465
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.10				43467
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.08				44970
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.12				44976
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.05				45002
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.06				45006
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.01				44920
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.01				43457
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.02				44944
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.07				44950
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.14				44954
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.05				43471
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.04				43472
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.12				44583
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.09				47053
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.18				47057
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.06				43469
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.05				43470
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.13				44934
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.13				44936
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.13				44940
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.09				44988
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.03				44994
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.03				43475
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.11				44579
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.01				47063
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.06				47070
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.08				43460
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.08				43461
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.19				47668
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.12				44974
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.15				44904
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.01			ERMK	47555
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.03				43474
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.11				47050
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.10				43466
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.17				44930

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.17				44932
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.20				47667
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.09				44986
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.15				44900
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.16				44910
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.17				44928
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.01				43456
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.02				44942
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.14				47043
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.08				47046
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.11				47051
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.03				47065
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.04				47067
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.10				47036
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.08				44972
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.07				47044
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.08				47047
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.17				47058
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.05				47069
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.06				47071
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.10				47037
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.18				44968
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.04				44998
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.11				44906
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.10				44922
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.17				44926
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.07				44952
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	O						44.18				44962
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.01			ERMK	47556
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.11				44581
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.02				47039
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.13				47040
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	C						44.13				47041
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.14				47042
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.18				47056
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.16				47060
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	C						44.04				47066
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.07				43458
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				C	U						44.09				43464

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.13				44938
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.04				45000
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	O						44.16				44914
BS	3D	D. Environmental and Disposal Liabilities (Note 14)	2995	Y	+	E		N				N	U						44.02				44948
BS	3E	E. Loan Guarantee Liability (Note 8)	2180	Y	+	E		N					C									ERMK	47522
BS	3E	E. Loan Guarantee Liability (Note 8)	2180	Y	+	E		N					C										43231
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2130	Y	+	E		N				C	C									ERMK	47461
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2130	Y	+	E		N				C	C										43220
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2130	Y	+	E		N				N	C										43221
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2160	Y	+	E		N				C	C									ERMK	47507
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2160	Y	+	E		N				C	U										46720
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2160	Y	+	E		N				C	C										46719
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				C	C									ERMK	47920
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				C	C						43.07				47921
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				C	C										43237
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				N	C										43238
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				C	O										44726
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				N	O										44730
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				C	O									ERMK	47919
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2190	Y	+	E		N				N	C						43.07				47922
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2210	Y	+	E		N				C	C									ERMK	47521
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2210	Y	+	E		N				N	C										43245
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2210	Y	+	E		N				C	C										43244
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2211	Y	+	E		N				C	C										44215
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2211	Y	+	E		N				N	C										44216
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2213	Y	+	E		N				C	C										43246
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2213	Y	+	E		N				C	C									ERMK	47498
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2220	Y	+	E		N				C	U						18.01				43248
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2220	Y	+	E		N				N	U						18.01				43249
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2220	Y	+	E		N				C	O						18.01				44734
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2290	Y	+	E		N				N	U										44232
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2290	Y	+	E		N				C	U										44231
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2290	Y	+	E		N				C	U									ERMK	47286
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2310	Y	+	E		N				C	C									ERMK	47463
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2310	Y	+	E		N				N	C										43258
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2310	Y	+	E		N				C	C										43257
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2320	Y	+	E		N				N	C										43264
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2320	Y	+	E		N				C	C										43263
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2320	Y	+	E		N				N	U										43266
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2320	Y	+	E		N				C	U										43265
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2400	Y	+	E		N				N	C										43270
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2400	Y	+	E		N				C	C									ERMK	47584
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2400	Y	+	E		N				C	C										43269
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2910	Y	+	E		N				N	U										43301
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2910	Y	+	E		N				C	O										44798
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2910	Y	+	E		N				C	U										43300
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2910	Y	+	E		N				N	O										44800
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				C	C										43306
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				N	C										43307
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				C	U									ERMK	47287
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				N	O						37.01			MOCAS	47844
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				C	O										44804
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				N	O										44808
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				C	U										43308
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				C	O						37.01			MOCAS	47843
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2920	Y	+	E		N				N	U										43309
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				C	O										44818
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				C	C										43319
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				C	U										43321
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				N	O										44822
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				N	U										43322
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2940	Y	+	E		N				N	C										43320
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2980	Y	+	E		N			S		U						42.04				47242
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2980	Y	+	E		N			S		U						42.02				46860
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2980	Y	+	E		N			S		U										43336
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				N	U						43.05				44606
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				C	U						43.05				44605
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				N	U						43.06				44614
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				C	U										43379
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				C	U						43.02				44608
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				C	U						43.01				43377
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				N	U						43.02				44610
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				N	U										43380
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				C	U						43.06				44612
BS	3F	F. Other Liabilities (Note 15 & Note 16)	2990	Y	+	E		N				N	U						43.01				43378

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3100	Y	+	B																ERMK	47291
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3101	Y	+	E																ERMK	47292
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3102	Y	+	E		F														ERMK	47567
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3103	Y	+	E		F														ERMK	47571
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3106	Y	+	E																ERMK	47464
BS	5A	A. Unexpended Appropriations - Earmarked Funds (Note 23)	3107	Y	+	E																ERMK	47293
BS	5B	B. Unexpended Appropriations - Other Funds	3100	Y	+	B																	43479
BS	5B	B. Unexpended Appropriations - Other Funds	3101	Y	+	E																	45722
BS	5B	B. Unexpended Appropriations - Other Funds	3102	Y	+	E		F															45672
BS	5B	B. Unexpended Appropriations - Other Funds	3103	Y	+	E		F															45673
BS	5B	B. Unexpended Appropriations - Other Funds	3106	Y	+	E																	45674
BS	5B	B. Unexpended Appropriations - Other Funds	3107	Y	+	E																	45676
BS	5B	B. Unexpended Appropriations - Other Funds	3108	Y	+	E																	47414
BS	5B	B. Unexpended Appropriations - Other Funds	3109	Y	+	E																	47415
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	3310	Y	+	B																ERMK	47294
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5100	Y	+	E		F							X							ERMK	47580
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5100	Y	+	E		N							X							ERMK	47557
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5200	Y	+	E		F							X							ERMK	47465
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5200	Y	+	E		N							X							ERMK	47508
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		N			S				T							ERMK	47299
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		N							T							ERMK	47298
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		N							T						07	ERMK	47300
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		F							T					5310.0010		ERMK	47297
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		F							T							ERMK	47295
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		N							T					5310.0010		ERMK	47301
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5310	Y	+	E		F			S				T							ERMK	47296
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		N							T							ERMK	47305
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		F							X					5311.0010		ERMK	47789
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		N							T					5311.0010		ERMK	47307
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		F							X						07	ERMK	47309
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		N							T						07	ERMK	47306
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		F							X							ERMK	47308
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		F							T					5311.0010		ERMK	47304
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5311	Y	+	E		F							T							ERMK	47303
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		F							T					5312.0010		ERMK	47311
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		N							T						07	ERMK	47313
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		N							T					5312.0010		ERMK	47314
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		N							X							ERMK	47514
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		F							X							ERMK	47513

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		N							T							ERMK	47312
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5312	Y	+	E		F							T							ERMK	47310
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5317	Y	+	E		F							T							ERMK	47315
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5317	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47318
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5317	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47316
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5317	Y	+	E		N							T							ERMK	47317
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5318	Y	+	E		F							T							ERMK	47319
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5318	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47320
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5318	Y	+	E		N							T							ERMK	47321
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5318	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47322
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5319	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47324
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5319	Y	+	E		N							T							ERMK	47325
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5319	Y	+	E		F							T							ERMK	47323
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5319	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47326
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5320	Y	+	E		N			S				T							ERMK	47330
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5320	Y	+	E		N							T					5320.0010		ERMK	47332
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5320	Y	+	E		F							T					5320.0010		ERMK	47328
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5320	Y	+	E		F			S				T							ERMK	47327
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5320	Y	+	E		N							T							ERMK	47329
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5329	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47333
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5329	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47335
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5329	Y	+	E		N							T							ERMK	47334
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		F							X							ERMK	47341
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		N							X						07	ERMK	47477
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		N							T							ERMK	47338
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		F							T					5400.0010		ERMK	47337
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		F							X						07	ERMK	47340
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		N							X					5400.0010		ERMK	47791
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		F							T							ERMK	47336
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		N							T					5400.0010		ERMK	47339
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		F							X					5400.0010		ERMK	47790
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5400	Y	+	E		N							X							ERMK	47503
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5409	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47343
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5409	Y	+	E		F							T							ERMK	47342
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5409	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47345
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5409	Y	+	E		N							T							ERMK	47344
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5600	Y	+	E		N							T							ERMK	47347
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5600	Y	+	E		N							T					5600.0010		ERMK	47348
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5609	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47351

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5609	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47349
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5609	Y	+	E		N							T							ERMK	47350
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5610	Y	+	E		N							T							ERMK	47352
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5619	Y	+	E		N							T							ERMK	47353
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5700	Y	+	E																ERMK	47354
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5720	Y	+	E		F														ERMK - CIP Transfers	47758
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5720	Y	+	E		F														ERMK	47480
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5730	Y	+	E		F														ERMK	47466
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5730	Y	+	E		F														ERMK - CIP Transfers	47760
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5740	Y	+	E		F														ERMK	47467
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5745	Y	+	E		F														ERMK	47523
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5750	Y	+	E		F													07	ERMK	47558
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5750	Y	+	E		F							T					5750.0010		ERMK	47890
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5750	Y	+	E		F														ERMK	47482
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5755	Y	+	E		F														ERMK	47484
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5755	Y	+	E		F														Appropriated Receipts-ERMK	47732
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5765	Y	+	E		F														ERMK	47487
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5765	Y	+	E		F														Appropriated Receipts-ERMK	47733
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5780	Y	+	E		F												5780.0010		ERMK	47574
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5780	Y	+	E		F												5780.0020		ERMK	47573
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5780	Y	+	E		F												5780.0030		ERMK	47572
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5790	Y	+	E		F												5790.0010		ERMK	47355
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5800	Y	+	E		F							T					5800.0010		ERMK	47357
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5800	Y	+	E		N							T						07	ERMK	47358
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5800	Y	+	E		N							T					5800.0010		ERMK	47359
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5800	Y	+	E		F							T							ERMK	47356
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5801	Y	+	E		F							T					5801.0010		ERMK	47360
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5801	Y	+	E		N							T					5801.0010		ERMK	47362
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5801	Y	+	E		N							T							ERMK	47361
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5809	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47365
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5809	Y	+	E		N							T							ERMK	47364
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5809	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47363
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5890	Y	+	E		F							T					5890.0010		ERMK	47366
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5890	Y	+	E		N							T							ERMK	47367
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5890	Y	+	E		N							T					5890.0010		ERMK	47368
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		F							X							Exc amts inc in 1310/1340-ERMK	47566
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							T							BI, FC - ERMK	47374
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							X					5900.0020		ERMK	47996
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		F							T					5900.0020		ERMK	47371

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							T							BI-ERMK	47373
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N			S				T							Seized - ERMK	47377
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		F							T					5900.0010		ERMK	47370
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							T							ERMK	47375
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							X							Exc amts inc in 1310/1340-ERMK	47489
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							T					5900.0020		ERMK	47379
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N			S				T							ERMK	47376
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		F							T							BI, FC - ERMK	47369
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N							T					5900.0010		ERMK	47559
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5900	Y	+	E		N			S				T							Vested ERMK	47378
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N							T							BI, FC - ERMK	47385
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N			S				T							Vested ERMK	47389
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N							T							ERMK	47386
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47390
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N			S				T							Seized - ERMK	47388
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5909	Y	+	E		N							T							No BI, FC - ERMK	48003
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5990	Y	+	E		F			S				T							ERMK	47392
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5990	Y	+	E		N			S				T							ERMK	47393
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5990	Y	+	E		N			S				T					5990.0010		ERMK	47394
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5991	Y	+	E		F			S				T							ERMK	47395
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	5991	Y	+	E		N			S				T							ERMK	47396
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6100	Y	+	E		F												6100.0450		ERMK	47502
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6100	Y	+	E		N														ERMK	47398
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6100	Y	+	E		F														ERMK	47397
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6190	Y	+	E		N														ERMK	47468
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6199	Y	+	E		N														ERMK	47801
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6310	Y	+	E		F														ERMK	47516
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6330	Y	+	E		F														ERMK	47501
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6330	Y	+	E		N												6330.0030		ERMK	47469
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6330	Y	+	E		N														ERMK	47500
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		F												6400.0110		ERMK	47479
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		F												6400.0150		ERMK	47499
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		F												6400.0090		ERMK	47476
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		N														ERMK	47399
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		F												6400.0130		ERMK	47481
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6400	Y	+	E		F														ERMK	47470
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6610	Y	+	E		N														ERMK	47471
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6710	Y	+	E		N														ERMK	47472
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6720	Y	+	E		N														ERMK	47400

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6730	Y	+	E		F												6730.0030		ERMK	47577
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6730	Y	+	E		F												6730.0060		ERMK	47575
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6730	Y	+	E		F												6730.0010		ERMK	47576
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6790	Y	+	E		N														ERMK	47401
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6790	Y	+	E		F														ERMK	47517
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6800	Y	+	E		F												6800.0030		ERMK	47483
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6800	Y	+	E		F														Restimate Subsidy - ERMK	47798
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6800	Y	+	E		N														Environ and Disp Liab - ERMK	47993
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	6800	Y	+	E		N														Other Liab. - ERMK	47997
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7110	Y	+	E		N							T							ERMK	47403
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7180	Y	+	E		N							T							ERMK	47404
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7190	Y	+	E		N							X							No BI - ERMK	47787
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7190	Y	+	E		N							T							No BI - ERMK	47585
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7210	Y	+	E		N							X							No BI - ERMK	47485
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7210	Y	+	E		N							T							ERMK	47405
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7290	Y	+	E		N							X							No BI - ERMK	47490
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7290	Y	+	E		N							T							No BI - ERMK	47526
BS	5C	C. Cumulative Results of Operations - Earmarked Funds	7600	Y	+	E		N					U									Other Actuarial Liab - ERMK	47793
BS	5D	D. Cumulative Results of Operations - Other Funds	3310	Y	+	B																	43487
BS	5D	D. Cumulative Results of Operations - Other Funds	5100	Y	+	E		F							X					5100.0050			47261
BS	5D	D. Cumulative Results of Operations - Other Funds	5100	Y	+	E		N							X								43633
BS	5D	D. Cumulative Results of Operations - Other Funds	5100	Y	+	E		F							X								43632
BS	5D	D. Cumulative Results of Operations - Other Funds	5109	Y	+	E		N							X								43636
BS	5D	D. Cumulative Results of Operations - Other Funds	5109	Y	+	E		F							X								43635
BS	5D	D. Cumulative Results of Operations - Other Funds	5200	Y	+	E		N							X								43639
BS	5D	D. Cumulative Results of Operations - Other Funds	5200	Y	+	E		F							X								43638
BS	5D	D. Cumulative Results of Operations - Other Funds	5209	Y	+	E		N							X								43642
BS	5D	D. Cumulative Results of Operations - Other Funds	5209	Y	+	E		F							X								43641
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		F							X								43645
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N			S				T								46877
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		F							T								46726
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N							X								43647
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		F			S				T								46932
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		F							T					5310.0010			47120
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		F							X							RNATP	44260
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N							X							RNATP	43648
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N							T						07		47028
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N							T					5310.0010			47121
BS	5D	D. Cumulative Results of Operations - Other Funds	5310	Y	+	E		N							T								43646

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		N							T								46972
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		F							X								47079
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		F							T								46970
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		N							T						07		47030
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		N							X						07		46971
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		F							X						07		46969
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		F							T					5311.0010			47122
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		N							T					5311.0010			47123
BS	5D	D. Cumulative Results of Operations - Other Funds	5311	Y	+	E		N							X							RNATP	46973
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		N							X							RNATP	46976
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		N							T						07		47032
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		F							X								46974
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		N							T					5312.0010			47200
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		N							T								46978
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		N							X								46977
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		F							T								46975
BS	5D	D. Cumulative Results of Operations - Other Funds	5312	Y	+	E		F							T					5312.0010			47199
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		N							T							Distributed Offsetting Receipt	47125
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		F							T								46980
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		N							X								46981
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		F							X								46979
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		F							T							Distributed Offsetting Receipt	47124
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		N							X							RNATP	47157
BS	5D	D. Cumulative Results of Operations - Other Funds	5317	Y	+	E		N							T								46982
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		N							T								46987
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		F							T							Distributed Offsetting Receipt	47126
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		F							X						07		46983
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		N							X							RNATP	46986
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		N							X						07		46985
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		F							T								46984
BS	5D	D. Cumulative Results of Operations - Other Funds	5318	Y	+	E		N							T							Distributed Offsetting Receipt	47127
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		N							X								43654
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		N							T							Distributed Offsetting Receipt	47129
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		F							T							Distributed Offsetting Receipt	47128
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		N							T								43653
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		F							T								46935
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		F							X								43652
BS	5D	D. Cumulative Results of Operations - Other Funds	5319	Y	+	E		N							X							RNATP	43655
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		N							T					5320.0010			47131

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		N							X									43657
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		N			S				T									46878
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		F			S				T									46934
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		F							T					5320.0010				47130
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		F							X									44265
BS	5D	D. Cumulative Results of Operations - Other Funds	5320	Y	+	E		N							T									44268
BS	5D	D. Cumulative Results of Operations - Other Funds	5329	Y	+	E		N							T							Distributed Offsetting Receipt	47133
BS	5D	D. Cumulative Results of Operations - Other Funds	5329	Y	+	E		F							T							Distributed Offsetting Receipt	47132
BS	5D	D. Cumulative Results of Operations - Other Funds	5329	Y	+	E		F							X								44270
BS	5D	D. Cumulative Results of Operations - Other Funds	5329	Y	+	E		N							X								43658
BS	5D	D. Cumulative Results of Operations - Other Funds	5329	Y	+	E		N							T								44274
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		F							T					5400.0010			47134
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		N							T								46809
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		N							X								43660
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		F							X								43659
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		F							T								46810
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		N							X						07		46837
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		F							X						07		46839
BS	5D	D. Cumulative Results of Operations - Other Funds	5400	Y	+	E		N							T					5400.0010			47135
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		N							X						07		46840
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		F							X								43662
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		N							T							Distributed Offsetting Receipt	47137
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		F							T							Distributed Offsetting Receipt	47136
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		F							X						07		46838
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		N							T								46811
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		F							T								46812
BS	5D	D. Cumulative Results of Operations - Other Funds	5409	Y	+	E		N							X								43663
BS	5D	D. Cumulative Results of Operations - Other Funds	5500	Y	+	E		N							X								43666
BS	5D	D. Cumulative Results of Operations - Other Funds	5509	Y	+	E		N							X								43668
BS	5D	D. Cumulative Results of Operations - Other Funds	5600	Y	+	E		N							T					5600.0010			47139
BS	5D	D. Cumulative Results of Operations - Other Funds	5600	Y	+	E		N							T								43669
BS	5D	D. Cumulative Results of Operations - Other Funds	5609	Y	+	E		N							T							Distributed Offsetting Receipt	47141
BS	5D	D. Cumulative Results of Operations - Other Funds	5609	Y	+	E		N							T								43670
BS	5D	D. Cumulative Results of Operations - Other Funds	5610	Y	+	E		N							T								43672
BS	5D	D. Cumulative Results of Operations - Other Funds	5619	Y	+	E		N							T								43674
BS	5D	D. Cumulative Results of Operations - Other Funds	5700	Y	+	E																	43676
BS	5D	D. Cumulative Results of Operations - Other Funds	5708	Y	+	E																	47416
BS	5D	D. Cumulative Results of Operations - Other Funds	5709	Y	+	E																	46664
BS	5D	D. Cumulative Results of Operations - Other Funds	5720	Y	+	E		F														CIP Transfers	47759

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	5720	Y	+	E		F															43678
BS	5D	D. Cumulative Results of Operations - Other Funds	5720	Y	+	E		F														WCF Cash/CY Purchases Only	46841
BS	5D	D. Cumulative Results of Operations - Other Funds	5730	Y	+	E		F															43680
BS	5D	D. Cumulative Results of Operations - Other Funds	5730	Y	+	E		F														CIP Transfers	47761
BS	5D	D. Cumulative Results of Operations - Other Funds	5730	Y	+	E		F														WCF Cash/CY Purchases Only	46842
BS	5D	D. Cumulative Results of Operations - Other Funds	5740	Y	+	E		F															44276
BS	5D	D. Cumulative Results of Operations - Other Funds	5740	Y	+	E		F													07		47024
BS	5D	D. Cumulative Results of Operations - Other Funds	5745	Y	+	E		F															44277
BS	5D	D. Cumulative Results of Operations - Other Funds	5750	Y	+	E		F							T					5750.0010			47180
BS	5D	D. Cumulative Results of Operations - Other Funds	5750	Y	+	E		F															44278
BS	5D	D. Cumulative Results of Operations - Other Funds	5755	Y	+	E		F												5755.0030			48030
BS	5D	D. Cumulative Results of Operations - Other Funds	5755	Y	+	E		F															44279
BS	5D	D. Cumulative Results of Operations - Other Funds	5755	Y	+	E		F														Appropriated Receipts	47586
BS	5D	D. Cumulative Results of Operations - Other Funds	5760	Y	+	E		F															44280
BS	5D	D. Cumulative Results of Operations - Other Funds	5760	Y	+	E		F														Trust or Special Fund Recpts	44281
BS	5D	D. Cumulative Results of Operations - Other Funds	5765	Y	+	E		F															44282
BS	5D	D. Cumulative Results of Operations - Other Funds	5765	Y	+	E		F												5765.0030			48031
BS	5D	D. Cumulative Results of Operations - Other Funds	5765	Y	+	E		F														Appropriated Receipts	47666
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0010			43684
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0060			44284
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0070			44283
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0020			43683
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0050			47254
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0040			43806
BS	5D	D. Cumulative Results of Operations - Other Funds	5780	Y	+	E		F												5780.0030			43682
BS	5D	D. Cumulative Results of Operations - Other Funds	5790	Y	+	E		F												5790.0010			45621
BS	5D	D. Cumulative Results of Operations - Other Funds	5790	Y	+	E		F												5790.0030			43685
BS	5D	D. Cumulative Results of Operations - Other Funds	5790	Y	+	E		F														No BI	45624
BS	5D	D. Cumulative Results of Operations - Other Funds	5799	Y	+	E																No BI	45650
BS	5D	D. Cumulative Results of Operations - Other Funds	5800	Y	+	E		F							T					5800.0010			47142
BS	5D	D. Cumulative Results of Operations - Other Funds	5800	Y	+	E		N							T					5800.0010			47143
BS	5D	D. Cumulative Results of Operations - Other Funds	5800	Y	+	E		N							T						07		47031
BS	5D	D. Cumulative Results of Operations - Other Funds	5800	Y	+	E		F							T								46794
BS	5D	D. Cumulative Results of Operations - Other Funds	5801	Y	+	E		N							T								44286
BS	5D	D. Cumulative Results of Operations - Other Funds	5801	Y	+	E		F							T					5801.0010			47144
BS	5D	D. Cumulative Results of Operations - Other Funds	5801	Y	+	E		N							T					5801.0010			47145
BS	5D	D. Cumulative Results of Operations - Other Funds	5809	Y	+	E		N							T								43688
BS	5D	D. Cumulative Results of Operations - Other Funds	5809	Y	+	E		N							T							Distributed Offsetting Receipt	47147
BS	5D	D. Cumulative Results of Operations - Other Funds	5809	Y	+	E		F							T							Distributed Offsetting Receipt	47146

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	5890	Y	+	E		N							T					5890.0010			47149
BS	5D	D. Cumulative Results of Operations - Other Funds	5890	Y	+	E		F							T					5890.0010			47148
BS	5D	D. Cumulative Results of Operations - Other Funds	5890	Y	+	E		N							T								43689
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							X							Exclude amts incl in 1310/1340	43692
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							T								43695
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							T					5900.0020			47150
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							T							BI, FC	46802
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							X								47244
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N			S				T							Vested	46854
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							T							No BI	44434
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							X							RNATP	43698
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							T					5900.0010			45623
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N			S				T							Seized	46853
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							T							BI, FC	46803
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							X							Exclude amts incl in 1310/1340	43696
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N			S				T								46879
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							T					5900.0020			47151
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		F							T							No BI	43691
BS	5D	D. Cumulative Results of Operations - Other Funds	5900	Y	+	E		N							T							BI	46926
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							T							Distributed Offsetting Receipt	47153
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N			S				T							Vested	46855
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							X								46708
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							T							No BI	43705
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							T								43704
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N			S				T							Seized	46856
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							T							BI, FC	46806
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							X							RNATP	43708
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							X							Exclude amts incl in 1310/1340	43707
BS	5D	D. Cumulative Results of Operations - Other Funds	5909	Y	+	E		N							T							No BI, FC	48002
BS	5D	D. Cumulative Results of Operations - Other Funds	5990	Y	+	E		F			S				T								46867
BS	5D	D. Cumulative Results of Operations - Other Funds	5990	Y	+	E		N			S				T								47256
BS	5D	D. Cumulative Results of Operations - Other Funds	5990	Y	+	E		N			S				T					5990.0010			46861
BS	5D	D. Cumulative Results of Operations - Other Funds	5991	Y	+	E		F			S				T								46871
BS	5D	D. Cumulative Results of Operations - Other Funds	5991	Y	+	E		N			S				T								47255
BS	5D	D. Cumulative Results of Operations - Other Funds	6100	Y	+	E		F												6100.0450			47233
BS	5D	D. Cumulative Results of Operations - Other Funds	6100	Y	+	E		N															43712
BS	5D	D. Cumulative Results of Operations - Other Funds	6100	Y	+	E		F												6100.0480			47234
BS	5D	D. Cumulative Results of Operations - Other Funds	6100	Y	+	E		F															43710
BS	5D	D. Cumulative Results of Operations - Other Funds	6190	Y	+	E		N															43714

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	6190	Y	+	E		F															43713
BS	5D	D. Cumulative Results of Operations - Other Funds	6199	Y	+	E		N															43715
BS	5D	D. Cumulative Results of Operations - Other Funds	6310	Y	+	E		F															43717
BS	5D	D. Cumulative Results of Operations - Other Funds	6320	Y	+	E		F															43718
BS	5D	D. Cumulative Results of Operations - Other Funds	6320	Y	+	E		N															43719
BS	5D	D. Cumulative Results of Operations - Other Funds	6330	Y	+	E		F															43720
BS	5D	D. Cumulative Results of Operations - Other Funds	6330	Y	+	E		N															43721
BS	5D	D. Cumulative Results of Operations - Other Funds	6330	Y	+	E		N												6330.0030			46764
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0090			45546
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F															46663
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0150			46772
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0170			45547
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		N														CNATP	46639
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		N															43725
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0130			43723
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0190			46770
BS	5D	D. Cumulative Results of Operations - Other Funds	6400	Y	+	E		F												6400.0110			45545
BS	5D	D. Cumulative Results of Operations - Other Funds	6500	Y	+	E		N															43729
BS	5D	D. Cumulative Results of Operations - Other Funds	6600	Y	+	E		N															43731
BS	5D	D. Cumulative Results of Operations - Other Funds	6610	Y	+	E		N															45613
BS	5D	D. Cumulative Results of Operations - Other Funds	6710	Y	+	E		N															43732
BS	5D	D. Cumulative Results of Operations - Other Funds	6720	Y	+	E		N															43735
BS	5D	D. Cumulative Results of Operations - Other Funds	6720	Y	+	E		F															43733
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0020			47253
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0010			43737
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0080			43807
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0030			43738
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0060			43736
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0050			44297
BS	5D	D. Cumulative Results of Operations - Other Funds	6730	Y	+	E		F												6730.0040			44296
BS	5D	D. Cumulative Results of Operations - Other Funds	6790	Y	+	E		N												6790.0040			43742
BS	5D	D. Cumulative Results of Operations - Other Funds	6790	Y	+	E		F												6790.0040			43741
BS	5D	D. Cumulative Results of Operations - Other Funds	6790	Y	+	E		N															43740
BS	5D	D. Cumulative Results of Operations - Other Funds	6790	Y	+	E		N												6790.0020			47078
BS	5D	D. Cumulative Results of Operations - Other Funds	6790	Y	+	E		N												6790.0030			47077
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Other Liabilities	45696
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Reestimate Subsidy	45687
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Other Liabilities	45697
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Annual Leave Liability	45670

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F												6800.0040			47236
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Annual Leave Liability CNATP	45671
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Annual Leave Liability	45669
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Other Liablilities - CNATP	47402
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Envrnmntl/Disp Liablty CNATP	45680
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Other Liablilities - CNATP	47788
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Environmntl and Disp Liabilty	45679
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		N														Reestimate Subsidy	45688
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Environmntl and Disp Liabilty	45678
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F														Restimate Subsidy	47797
BS	5D	D. Cumulative Results of Operations - Other Funds	6800	Y	+	E		F												6800.0030			47235
BS	5D	D. Cumulative Results of Operations - Other Funds	6850	Y	+	E		F														Other Liabilities	47108
BS	5D	D. Cumulative Results of Operations - Other Funds	6850	Y	+	E		F												6850.0040			47087
BS	5D	D. Cumulative Results of Operations - Other Funds	6850	Y	+	E		F												6850.0060			45709
BS	5D	D. Cumulative Results of Operations - Other Funds	6900	Y	+	E		N														CNATP	43747
BS	5D	D. Cumulative Results of Operations - Other Funds	6900	Y	+	E		N															43748
BS	5D	D. Cumulative Results of Operations - Other Funds	6900	Y	+	E		F															43745
BS	5D	D. Cumulative Results of Operations - Other Funds	7110	Y	+	E		N							X							RNATP	46947
BS	5D	D. Cumulative Results of Operations - Other Funds	7110	Y	+	E		N							X							No BI	46830
BS	5D	D. Cumulative Results of Operations - Other Funds	7110	Y	+	E		N							T								44299
BS	5D	D. Cumulative Results of Operations - Other Funds	7110	Y	+	E		N							T							No BI	45653
BS	5D	D. Cumulative Results of Operations - Other Funds	7111	Y	+	E		N							X							RNATP	46994
BS	5D	D. Cumulative Results of Operations - Other Funds	7111	Y	+	E		F							X							No BI	46989
BS	5D	D. Cumulative Results of Operations - Other Funds	7111	Y	+	E		N							T							No BI	46990
BS	5D	D. Cumulative Results of Operations - Other Funds	7111	Y	+	E		N							X							No BI	46992
BS	5D	D. Cumulative Results of Operations - Other Funds	7112	Y	+	E		F							X							No BI	46995
BS	5D	D. Cumulative Results of Operations - Other Funds	7112	Y	+	E		F							T							No BI	47201
BS	5D	D. Cumulative Results of Operations - Other Funds	7180	Y	+	E		N							T							No BI	46754
BS	5D	D. Cumulative Results of Operations - Other Funds	7180	Y	+	E		F							X							No BI	46827
BS	5D	D. Cumulative Results of Operations - Other Funds	7180	Y	+	E		N							X							No BI	47003
BS	5D	D. Cumulative Results of Operations - Other Funds	7180	Y	+	E		N							T								46751
BS	5D	D. Cumulative Results of Operations - Other Funds	7180	Y	+	E		N							X							RNATP	47002
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		F							X							BI	47246
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		N							T							No BI	45654
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		N							X							No BI	43761
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		N							X							RNATP	47005
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		N							X							BI	47245
BS	5D	D. Cumulative Results of Operations - Other Funds	7190	Y	+	E		F							X							No BI	47004
BS	5D	D. Cumulative Results of Operations - Other Funds	7210	Y	+	E		N							T								44300

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BS	5D	D. Cumulative Results of Operations - Other Funds	7210	Y	+	E		N							X							No BI	46826
BS	5D	D. Cumulative Results of Operations - Other Funds	7210	Y	+	E		N							X							CNATP	43763
BS	5D	D. Cumulative Results of Operations - Other Funds	7210	Y	+	E		N							T							No BI	45655
BS	5D	D. Cumulative Results of Operations - Other Funds	7211	Y	+	E		F							X							No BI	47007
BS	5D	D. Cumulative Results of Operations - Other Funds	7211	Y	+	E		N							T							CNATP	47010
BS	5D	D. Cumulative Results of Operations - Other Funds	7211	Y	+	E		F							T							No BI	47247
BS	5D	D. Cumulative Results of Operations - Other Funds	7211	Y	+	E		N							X							No BI	47012
BS	5D	D. Cumulative Results of Operations - Other Funds	7211	Y	+	E		N							T							No BI	47011
BS	5D	D. Cumulative Results of Operations - Other Funds	7212	Y	+	E		F							T							No BI	47202
BS	5D	D. Cumulative Results of Operations - Other Funds	7212	Y	+	E		F							X							No BI	47016
BS	5D	D. Cumulative Results of Operations - Other Funds	7280	Y	+	E		N							T							No BI	46941
BS	5D	D. Cumulative Results of Operations - Other Funds	7280	Y	+	E		N							X							No BI	46937
BS	5D	D. Cumulative Results of Operations - Other Funds	7280	Y	+	E		F							X							No BI	46938
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		F							X							No BI	46832
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		N							X							CNATP	43769
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		N							T							No BI	45656
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		F							T							No BI	46843
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		N							X							No BI	44437
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		F							X							BI	47249
BS	5D	D. Cumulative Results of Operations - Other Funds	7290	Y	+	E		N							X							BI	47248
BS	5D	D. Cumulative Results of Operations - Other Funds	7300	Y	+	E		N							X							Production/Nonproduction	47250
BS	5D	D. Cumulative Results of Operations - Other Funds	7300	Y	+	E		N															44438
BS	5D	D. Cumulative Results of Operations - Other Funds	7300	Y	+	E		N														CNATP	43773
BS	5D	D. Cumulative Results of Operations - Other Funds	7400	Y	+	E		N														Other	47534
BS	5D	D. Cumulative Results of Operations - Other Funds	7400	Y	+	E		N														BI	44304
BS	5D	D. Cumulative Results of Operations - Other Funds	7400	Y	+	E		F															43808
BS	5D	D. Cumulative Results of Operations - Other Funds	7400	Y	+	E		N															43782
BS	5D	D. Cumulative Results of Operations - Other Funds	7401	Y	+	E		N															46647
BS	5D	D. Cumulative Results of Operations - Other Funds	7401	Y	+	E		F															47417
BS	5D	D. Cumulative Results of Operations - Other Funds	7600	Y	+	E		N					U									Other Actuarial Liablts	47155

Fiscal year 2007 quarter 4
For One Report
CURRENT

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B1	1. Unobligated balance, brought forward, October 1	4122	N	+	B																	47436
BR	B1	1. Unobligated balance, brought forward, October 1	4126	N	+	B																	46778
BR	B1	1. Unobligated balance, brought forward, October 1	4127	N	+	B																	46780
BR	B1	1. Unobligated balance, brought forward, October 1	4136	N	+	B																	46736
BR	B1	1. Unobligated balance, brought forward, October 1	4137	N	+	B																	45730
BR	B1	1. Unobligated balance, brought forward, October 1	4139	N	+	B																	43508
BR	B1	1. Unobligated balance, brought forward, October 1	4149	N	+	B																	43513
BR	B1	1. Unobligated balance, brought forward, October 1	4166	N	+	B																	45021
BR	B1	1. Unobligated balance, brought forward, October 1	4171	N	+	B																	46744
BR	B1	1. Unobligated balance, brought forward, October 1	4172	N	+	B																	46746
BR	B1	1. Unobligated balance, brought forward, October 1	4201	N	+	B																	43521
BR	B1	1. Unobligated balance, brought forward, October 1	4221	N	+	B																	43524
BR	B1	1. Unobligated balance, brought forward, October 1	4222	N	+	B																	43525
BR	B1	1. Unobligated balance, brought forward, October 1	4225	N	+	B																	43526
BR	B1	1. Unobligated balance, brought forward, October 1	4251	N	+	B																	43527
BR	B1	1. Unobligated balance, brought forward, October 1	4281	N	+	B																	43556
BR	B1	1. Unobligated balance, brought forward, October 1	4285	N	+	B																	43563
BR	B1	1. Unobligated balance, brought forward, October 1	4286	N	+	B																	43565
BR	B1	1. Unobligated balance, brought forward, October 1	4287	N	+	B																	43567
BR	B1	1. Unobligated balance, brought forward, October 1	4384	N	+	B																	46792
BR	B1	1. Unobligated balance, brought forward, October 1	4394	N	+	B																	45024
BR	B1	1. Unobligated balance, brought forward, October 1	4397	N	+	B																	45025
BR	B1	1. Unobligated balance, brought forward, October 1	4398	N	+	B																	45026
BR	B1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										D					02		47655
BR	B1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										R						WCF Direct Only	47654
BR	B1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										D					07		46714
BR	B1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										R							43592
BR	B1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										D							43591
BR	B1	1. Unobligated balance, brought forward, October 1	4802	N	+	B										D							43595
BR	B1	1. Unobligated balance, brought forward, October 1	4802	N	+	B										D					07		47118
BR	B1	1. Unobligated balance, brought forward, October 1	4802	N	+	B										R							43596
BR	B1	1. Unobligated balance, brought forward, October 1	4802	N	+	B										R						WCF Direct Only	47656
BR	B1	1. Unobligated balance, brought forward, October 1	4802	N	+	B										D					02		47657
BR	B1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										D					07		47081
BR	B1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										D					02		47736
BR	B1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										R						WCF Direct Only	47588
BR	B1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										R							45038

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										D							43612
BR	B1	1. Unobligated balance, brought forward, October 1	4908	N	+	B										R							46967
BR	B1	1. Unobligated balance, brought forward, October 1	4908	N	+	B										D							46966
BR	B10	10. Unobligated balance not available	4060	N	+	E	-																43493
BR	B10	10. Unobligated balance not available	4070	N	+	E	-																43494
BR	B10	10. Unobligated balance not available	4210	N	+	E	-																43522
BR	B10	10. Unobligated balance not available	4310	N	+	E	-																43568
BR	B10	10. Unobligated balance not available	4420	N	+	E																	43577
BR	B10	10. Unobligated balance not available	4430	N	+	E																	43578
BR	B10	10. Unobligated balance not available	4450	N	+	E										D					02		47639
BR	B10	10. Unobligated balance not available	4450	N	+	E										D					07		46715
BR	B10	10. Unobligated balance not available	4450	N	+	E										R							45529
BR	B10	10. Unobligated balance not available	4450	N	+	E										D							43579
BR	B10	10. Unobligated balance not available	4450	N	+	E										R						WCF Direct Only	47638
BR	B10	10. Unobligated balance not available	4630	N	+	E										R							45532
BR	B10	10. Unobligated balance not available	4630	N	+	E										R						WCF Direct Only	47644
BR	B10	10. Unobligated balance not available	4630	N	+	E										D					07		46717
BR	B10	10. Unobligated balance not available	4630	N	+	E										D							43586
BR	B10	10. Unobligated balance not available	4630	N	+	E										D					02		47645
BR	B10	10. Unobligated balance not available	4650	N	+	E																	43587
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										R						WCF Direct Only	47654
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										D					07		46714
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										R							43592
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										D							43591
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										D					02		47655
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										D					02		47736
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										R							45038
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										R						WCF Direct Only	47588
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										D							43612
BR	B12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										D					07		47081
BR	B12B	12.B. Less: Uncollected customer payments	4221	N	+	B																	43524
BR	B12B	12.B. Less: Uncollected customer payments	4225	N	+	B																	43526
BR	B12B	12.B. Less: Uncollected customer payments	4251	N	+	B																	43527
BR	B12B	12.B. Less: Uncollected customer payments	4281	N	+	B																	43556
BR	B12B	12.B. Less: Uncollected customer payments	4285	N	+	B																	43563
BR	B12B	12.B. Less: Uncollected customer payments	4286	N	+	B																	43565
BR	B12B	12.B. Less: Uncollected customer payments	4287	N	+	B																	43567
BR	B13	13. Obligations incurred net (+/-)	4801	N	+	E-B										D					07		46714
BR	B13	13. Obligations incurred net (+/-)	4801	N	+	E-B										D							43591
BR	B13	13. Obligations incurred net (+/-)	4801	N	+	E-B										R							43592
BR	B13	13. Obligations incurred net (+/-)	4801	N	+	E-B										R						WCF Direct Only	47654
BR	B13	13. Obligations incurred net (+/-)	4801	N	+	E-B										D					02		47655
BR	B13	13. Obligations incurred net (+/-)	4802	N	+	E-B										D					07		47118
BR	B13	13. Obligations incurred net (+/-)	4802	N	+	E-B										D							43595
BR	B13	13. Obligations incurred net (+/-)	4802	N	+	E-B										D					02		47657
BR	B13	13. Obligations incurred net (+/-)	4802	N	+	E-B										R							43596
BR	B13	13. Obligations incurred net (+/-)	4802	N	+	E-B										R						WCF Direct Only	47656
BR	B13	13. Obligations incurred net (+/-)	4881	N	+	E										R						WCF Direct Only	47660
BR	B13	13. Obligations incurred net (+/-)	4881	N	+	E										D					07		47662
BR	B13	13. Obligations incurred net (+/-)	4881	N	+	E										D							43603
BR	B13	13. Obligations incurred net (+/-)	4881	N	+	E										D					02		47661
BR	B13	13. Obligations incurred net (+/-)	4881	N	+	E										R							44617
BR	B13	13. Obligations incurred net (+/-)	4882	N	+	E										D							44622
BR	B13	13. Obligations incurred net (+/-)	4882	N	+	E										R						WCF Direct Only	47663
BR	B13	13. Obligations incurred net (+/-)	4882	N	+	E										R							43607
BR	B13	13. Obligations incurred net (+/-)	4882	N	+	E										D					07		47665
BR	B13	13. Obligations incurred net (+/-)	4882	N	+	E										D					02		47664

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B13	13. Obligations incurred net (+/-)	4901	N	+	E-B										D					02		47736
BR	B13	13. Obligations incurred net (+/-)	4901	N	+	E-B										D							43612
BR	B13	13. Obligations incurred net (+/-)	4901	N	+	E-B										R						WCF Direct Only	47588
BR	B13	13. Obligations incurred net (+/-)	4901	N	+	E-B										D					07		47081
BR	B13	13. Obligations incurred net (+/-)	4901	N	+	E-B										R							45038
BR	B13	13. Obligations incurred net (+/-)	4902	N	+	E										R							45042
BR	B13	13. Obligations incurred net (+/-)	4902	N	+	E										R						WCF Direct Only	47589
BR	B13	13. Obligations incurred net (+/-)	4902	N	+	E										D					02		47737
BR	B13	13. Obligations incurred net (+/-)	4902	N	+	E										D					07		47742
BR	B13	13. Obligations incurred net (+/-)	4902	N	+	E										D							43617
BR	B13	13. Obligations incurred net (+/-)	4908	N	+	E-B										R							46967
BR	B13	13. Obligations incurred net (+/-)	4908	N	+	E-B										D							46966
BR	B13	13. Obligations incurred net (+/-)	4981	N	+	E										R							45049
BR	B13	13. Obligations incurred net (+/-)	4981	N	+	E										D					07		47745
BR	B13	13. Obligations incurred net (+/-)	4981	N	+	E										D					02		47740
BR	B13	13. Obligations incurred net (+/-)	4981	N	+	E										R						WCF Direct Only	47592
BR	B13	13. Obligations incurred net (+/-)	4981	N	+	E										D							43623
BR	B13	13. Obligations incurred net (+/-)	4982	N	+	E										R							45051
BR	B13	13. Obligations incurred net (+/-)	4982	N	+	E										D					02		47741
BR	B13	13. Obligations incurred net (+/-)	4982	N	+	E										D					07		47746
BR	B13	13. Obligations incurred net (+/-)	4982	N	+	E										R						WCF Direct Only	47593
BR	B13	13. Obligations incurred net (+/-)	4982	N	+	E										D							43631
BR	B14	14. Less: Gross outlays	4802	N	+	E-B										R							43596
BR	B14	14. Less: Gross outlays	4802	N	+	E-B										D							43595
BR	B14	14. Less: Gross outlays	4802	N	+	E-B										D					02		47657
BR	B14	14. Less: Gross outlays	4802	N	+	E-B										D					07		47118
BR	B14	14. Less: Gross outlays	4802	N	+	E-B										R						WCF Direct Only	47656
BR	B14	14. Less: Gross outlays	4882	N	+	E										D					02		47664
BR	B14	14. Less: Gross outlays	4882	N	+	E										D							44622
BR	B14	14. Less: Gross outlays	4882	N	+	E										R						WCF Direct Only	47663
BR	B14	14. Less: Gross outlays	4882	N	+	E										R							43607
BR	B14	14. Less: Gross outlays	4882	N	+	E										D					07		47665
BR	B14	14. Less: Gross outlays	4902	N	+	E										R						WCF Direct Only	47589
BR	B14	14. Less: Gross outlays	4902	N	+	E										R							45042
BR	B14	14. Less: Gross outlays	4902	N	+	E										D					02		47737
BR	B14	14. Less: Gross outlays	4902	N	+	E										D							43617
BR	B14	14. Less: Gross outlays	4902	N	+	E										D					07		47742
BR	B14	14. Less: Gross outlays	4908	N	+	E-B										D							46966
BR	B14	14. Less: Gross outlays	4908	N	+	E-B										R							46967
BR	B14	14. Less: Gross outlays	4982	N	+	E										R						WCF Direct Only	47593
BR	B14	14. Less: Gross outlays	4982	N	+	E										D					02		47741
BR	B14	14. Less: Gross outlays	4982	N	+	E										D							43631
BR	B14	14. Less: Gross outlays	4982	N	+	E										D					07		47746
BR	B14	14. Less: Gross outlays	4982	N	+	E										R							45051
BR	B15A	15.A. Actual transfers, unpaid obligations (+/-)	4831	N	+	E										D							44621
BR	B15A	15.A. Actual transfers, unpaid obligations (+/-)	4831	N	+	E										R							47034
BR	B15A	15.A. Actual transfers, unpaid obligations (+/-)	4931	N	+	E										D							43805
BR	B15A	15.A. Actual transfers, unpaid obligations (+/-)	4931	N	+	E										R							45043
BR	B15B	15.B. Actual transfers, uncollected customer	4199	N	+	E																	46954
BR	B15B	15.B. Actual transfers, uncollected customer	4230	N	+	E																	46956
BR	B15B	15.B. Actual transfers, uncollected customer	4232	N	+	E																	46958
BR	B15B	15.B. Actual transfers, uncollected customer	4233	N	+	E																	46960
BR	B15B	15.B. Actual transfers, uncollected customer	4234	N	+	E																	46962
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4871	N	+	E										R						WCF Direct Only	47658
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4871	N	+	E										D							43598
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4871	N	+	E										R							44616
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4871	N	+	E										D					07		46881
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4871	N	+	E										D					02		47659
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4971	N	+	E										R						WCF Direct Only	47590
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4971	N	+	E										R							45045

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4971	N	+	E										D					07		47743
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4971	N	+	E										D					02		47738
BR	B16	16. Less: Recoveries of prior year unpaid obligations, actual	4971	N	+	E										D							43619
BR	B17	17. Change in uncollected customer	4221	N	+	E-B																	43524
BR	B17	17. Change in uncollected customer	4225	N	+	E-B																	43526
BR	B17	17. Change in uncollected customer	4251	N	+	E-B																	43527
BR	B17	17. Change in uncollected customer	4281	N	+	E-B																	43556
BR	B17	17. Change in uncollected customer	4285	N	+	E-B																	43563
BR	B17	17. Change in uncollected customer	4286	N	+	E-B																	43565
BR	B17	17. Change in uncollected customer	4287	N	+	E-B																	43567
BR	B18A	18.A. Unpaid obligations	4801	N	+	E										D					02		47655
BR	B18A	18.A. Unpaid obligations	4801	N	+	E										R							43592
BR	B18A	18.A. Unpaid obligations	4801	N	+	E										D							43591
BR	B18A	18.A. Unpaid obligations	4801	N	+	E										D					07		46714
BR	B18A	18.A. Unpaid obligations	4801	N	+	E										R						WCF Direct Only	47654
BR	B18A	18.A. Unpaid obligations	4831	N	+	E										D							44621
BR	B18A	18.A. Unpaid obligations	4831	N	+	E										R							47034
BR	B18A	18.A. Unpaid obligations	4871	N	+	E										R						WCF Direct Only	47658
BR	B18A	18.A. Unpaid obligations	4871	N	+	E										D							43598
BR	B18A	18.A. Unpaid obligations	4871	N	+	E										R							44616
BR	B18A	18.A. Unpaid obligations	4871	N	+	E										D					02		47659
BR	B18A	18.A. Unpaid obligations	4871	N	+	E										D					07		46881
BR	B18A	18.A. Unpaid obligations	4881	N	+	E										D							43603
BR	B18A	18.A. Unpaid obligations	4881	N	+	E										D					07		47662
BR	B18A	18.A. Unpaid obligations	4881	N	+	E										R							44617
BR	B18A	18.A. Unpaid obligations	4881	N	+	E										D					02		47661
BR	B18A	18.A. Unpaid obligations	4881	N	+	E										R						WCF Direct Only	47660
BR	B18A	18.A. Unpaid obligations	4901	N	+	E										D					02		47736
BR	B18A	18.A. Unpaid obligations	4901	N	+	E										D					07		47081
BR	B18A	18.A. Unpaid obligations	4901	N	+	E										R							45038
BR	B18A	18.A. Unpaid obligations	4901	N	+	E										R						WCF Direct Only	47588
BR	B18A	18.A. Unpaid obligations	4901	N	+	E										D							43612
BR	B18A	18.A. Unpaid obligations	4931	N	+	E										R							45043
BR	B18A	18.A. Unpaid obligations	4931	N	+	E										D							43805
BR	B18A	18.A. Unpaid obligations	4971	N	+	E										R						WCF Direct Only	47590
BR	B18A	18.A. Unpaid obligations	4971	N	+	E										D					02		47738
BR	B18A	18.A. Unpaid obligations	4971	N	+	E										D					07		47743
BR	B18A	18.A. Unpaid obligations	4971	N	+	E										R							45045
BR	B18A	18.A. Unpaid obligations	4971	N	+	E										D							43619
BR	B18A	18.A. Unpaid obligations	4981	N	+	E										D					02		47740
BR	B18A	18.A. Unpaid obligations	4981	N	+	E										D					07		47745
BR	B18A	18.A. Unpaid obligations	4981	N	+	E										R						WCF Direct Only	47592
BR	B18A	18.A. Unpaid obligations	4981	N	+	E										D							43623
BR	B18A	18.A. Unpaid obligations	4981	N	+	E										R							45049
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4199	N	+	E																	46954
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4221	N	+	E																	43524
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4225	N	+	E																	43526
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4230	N	+	E																	46956
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4232	N	+	E																	46958
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4233	N	+	E																	46960
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4234	N	+	E																	46962
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4251	N	+	E																	43527
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4281	N	+	E																	43556
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4285	N	+	E																	43563
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4286	N	+	E																	43565
BR	B18B	18.B. Less: Uncollected customer payments (+/-)	4287	N	+	E																	43567
BR	B19A	19.A. Gross outlays	4802	N	+	E-B										D							43595
BR	B19A	19.A. Gross outlays	4802	N	+	E-B										D					07		47118
BR	B19A	19.A. Gross outlays	4802	N	+	E-B										R							43596
BR	B19A	19.A. Gross outlays	4802	N	+	E-B										D					02		47657
BR	B19A	19.A. Gross outlays	4802	N	+	E-B										R						WCF Direct Only	47656
BR	B19A	19.A. Gross outlays	4882	N	+	E										D					07		47665

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B19A	19.A. Gross outlays	4882	N	+	E										R						WCF Direct Only	47663
BR	B19A	19.A. Gross outlays	4882	N	+	E										R							43607
BR	B19A	19.A. Gross outlays	4882	N	+	E										D							44622
BR	B19A	19.A. Gross outlays	4882	N	+	E										D					02		47664
BR	B19A	19.A. Gross outlays	4902	N	+	E										R						WCF Direct Only	47589
BR	B19A	19.A. Gross outlays	4902	N	+	E										R							45042
BR	B19A	19.A. Gross outlays	4902	N	+	E										D							43617
BR	B19A	19.A. Gross outlays	4902	N	+	E										D					07		47742
BR	B19A	19.A. Gross outlays	4902	N	+	E										D					02		47737
BR	B19A	19.A. Gross outlays	4908	N	+	E-B										R							46967
BR	B19A	19.A. Gross outlays	4908	N	+	E-B										D							46966
BR	B19A	19.A. Gross outlays	4982	N	+	E										D					07		47746
BR	B19A	19.A. Gross outlays	4982	N	+	E										R						WCF Direct Only	47593
BR	B19A	19.A. Gross outlays	4982	N	+	E										D							43631
BR	B19A	19.A. Gross outlays	4982	N	+	E										D					02		47741
BR	B19A	19.A. Gross outlays	4982	N	+	E										R							45051
BR	B19B	19.B. Less: Offsetting collections	4212	N	+	E																	47440
BR	B19B	19.B. Less: Offsetting collections	4222	N	+	E-B																	43525
BR	B19B	19.B. Less: Offsetting collections	4252	N	+	E																	43528
BR	B19B	19.B. Less: Offsetting collections	4255	N	+	E																	43529
BR	B19B	19.B. Less: Offsetting collections	4260	N	+	E																	45554
BR	B19B	19.B. Less: Offsetting collections	4261	N	+	E																	43531
BR	B19B	19.B. Less: Offsetting collections	4262	N	+	E																	43533
BR	B19B	19.B. Less: Offsetting collections	4263	N	+	E																	43534
BR	B19B	19.B. Less: Offsetting collections	4264	N	+	E																	43537
BR	B19B	19.B. Less: Offsetting collections	4265	N	+	E																	43539
BR	B19B	19.B. Less: Offsetting collections	4266	N	+	E																	43541
BR	B19B	19.B. Less: Offsetting collections	4267	N	+	E																	45556
BR	B19B	19.B. Less: Offsetting collections	4271	N	+	E																	43543
BR	B19B	19.B. Less: Offsetting collections	4273	N	+	E																	43546
BR	B19B	19.B. Less: Offsetting collections	4275	N	+	E																	43551
BR	B19B	19.B. Less: Offsetting collections	4276	N	+	E																	43552
BR	B19B	19.B. Less: Offsetting collections	4277	N	+	E																	43554
BR	B19B	19.B. Less: Offsetting collections	4872	N	+	E										D							44623
BR	B19B	19.B. Less: Offsetting collections	4872	N	+	E										R							43599
BR	B19B	19.B. Less: Offsetting collections	4972	N	+	E										D					02		47739
BR	B19B	19.B. Less: Offsetting collections	4972	N	+	E										D					07		47744
BR	B19B	19.B. Less: Offsetting collections	4972	N	+	E										R							45047
BR	B19B	19.B. Less: Offsetting collections	4972	N	+	E										D							43621
BR	B19B	19.B. Less: Offsetting collections	4972	N	+	E										R						WCF Direct Only	47591
BR	B19C	19.C. Less: Distributed Offsetting receipts	1010	N	-	E-B								E				1010.16			01		47263
BR	B19C	19.C. Less: Distributed Offsetting receipts	5310	N	+	E		F							T					5310.0010		ERMK	47297
BR	B19C	19.C. Less: Distributed Offsetting receipts	5310	N	+	E		N							T					5310.0010		ERMK	47301
BR	B19C	19.C. Less: Distributed Offsetting receipts	5310	N	+	E		N							T					5310.0010			47121
BR	B19C	19.C. Less: Distributed Offsetting receipts	5310	N	+	E		F							T					5310.0010			47120
BR	B19C	19.C. Less: Distributed Offsetting receipts	5311	N	+	E		N							T					5311.0010		ERMK	47307
BR	B19C	19.C. Less: Distributed Offsetting receipts	5311	N	+	E		F							T					5311.0010		ERMK	47304
BR	B19C	19.C. Less: Distributed Offsetting receipts	5311	N	+	E		F							T					5311.0010			47122
BR	B19C	19.C. Less: Distributed Offsetting receipts	5311	N	+	E		F							X					5311.0010		ERMK	47789
BR	B19C	19.C. Less: Distributed Offsetting receipts	5311	N	+	E		N							T					5311.0010			47123
BR	B19C	19.C. Less: Distributed Offsetting receipts	5312	N	+	E		N							T					5312.0010			47200
BR	B19C	19.C. Less: Distributed Offsetting receipts	5312	N	+	E		N							T					5312.0010		ERMK	47314
BR	B19C	19.C. Less: Distributed Offsetting receipts	5312	N	+	E		F							T					5312.0010			47199
BR	B19C	19.C. Less: Distributed Offsetting receipts	5312	N	+	E		F							T					5312.0010		ERMK	47311
BR	B19C	19.C. Less: Distributed Offsetting receipts	5317	N	+	E		N							T							Distributed Offsetting Receipt	47125
BR	B19C	19.C. Less: Distributed Offsetting receipts	5317	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47316
BR	B19C	19.C. Less: Distributed Offsetting receipts	5317	N	+	E		F							T							Distributed Offsetting Receipt	47124
BR	B19C	19.C. Less: Distributed Offsetting receipts	5317	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47318
BR	B19C	19.C. Less: Distributed Offsetting receipts	5318	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47322
BR	B19C	19.C. Less: Distributed Offsetting receipts	5318	N	+	E		N							T							Distributed Offsetting Receipt	47127
BR	B19C	19.C. Less: Distributed Offsetting receipts	5318	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47320
BR	B19C	19.C. Less: Distributed Offsetting receipts	5318	N	+	E		F							T							Distributed Offsetting Receipt	47126
BR	B19C	19.C. Less: Distributed Offsetting receipts	5319	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47326
BR	B19C	19.C. Less: Distributed Offsetting receipts	5319	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47324
BR	B19C	19.C. Less: Distributed Offsetting receipts	5319	N	+	E		N							T							Distributed Offsetting Receipt	47129
BR	B19C	19.C. Less: Distributed Offsetting receipts	5319	N	+	E		F							T							Distributed Offsetting Receipt	47128
BR	B19C	19.C. Less: Distributed Offsetting receipts	5320	N	+	E		N							T					5320.0010			47131
BR	B19C	19.C. Less: Distributed Offsetting receipts	5320	N	+	E		F							T					5320.0010		ERMK	47328
BR	B19C	19.C. Less: Distributed Offsetting receipts	5320	N	+	E		N							T					5320.0010		ERMK	47332
BR	B19C	19.C. Less: Distributed Offsetting receipts	5320	N	+	E		F							T					5320.0010			47130
BR	B19C	19.C. Less: Distributed Offsetting receipts	5329	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47333
BR	B19C	19.C. Less: Distributed Offsetting receipts	5329	N	+	E		N							T							Distributed Offsetting Receipt	47133
BR	B19C	19.C. Less: Distributed Offsetting receipts	5329	N	+	E		F							T							Distributed Offsetting Receipt	47132
BR	B19C	19.C. Less: Distributed Offsetting receipts	5329	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47335
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		N							T					5400.0010		ERMK	47339
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		F							T					5400.0010			47134
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		N							T					5400.0010			47135

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		F							X					5400.0010		ERMK	47790
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		N							X					5400.0010		ERMK	47791
BR	B19C	19.C. Less: Distributed Offsetting receipts	5400	N	+	E		F							T					5400.0010		ERMK	47337
BR	B19C	19.C. Less: Distributed Offsetting receipts	5409	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47343
BR	B19C	19.C. Less: Distributed Offsetting receipts	5409	N	+	E		N							T							Distributed Offsetting Receipt	47137
BR	B19C	19.C. Less: Distributed Offsetting receipts	5409	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47345
BR	B19C	19.C. Less: Distributed Offsetting receipts	5409	N	+	E		F							T							Distributed Offsetting Receipt	47136
BR	B19C	19.C. Less: Distributed Offsetting receipts	5600	N	+	E		N							T					5600.0010		ERMK	47348
BR	B19C	19.C. Less: Distributed Offsetting receipts	5600	N	+	E		N							T					5600.0010			47139
BR	B19C	19.C. Less: Distributed Offsetting receipts	5609	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47351
BR	B19C	19.C. Less: Distributed Offsetting receipts	5609	N	+	E		F							T							Distributed Offsetting Receipt	47140
BR	B19C	19.C. Less: Distributed Offsetting receipts	5609	N	+	E		N							T							Distributed Offsetting Receipt	47141
BR	B19C	19.C. Less: Distributed Offsetting receipts	5750	N	+	E		F							T					5750.0010		ERMK	47890
BR	B19C	19.C. Less: Distributed Offsetting receipts	5750	N	+	E		F							T					5750.0010			47180
BR	B19C	19.C. Less: Distributed Offsetting receipts	5800	N	+	E		F							T					5800.0010		ERMK	47357
BR	B19C	19.C. Less: Distributed Offsetting receipts	5800	N	+	E		N							T					5800.0010		ERMK	47359
BR	B19C	19.C. Less: Distributed Offsetting receipts	5800	N	+	E		F							T					5800.0010			47142
BR	B19C	19.C. Less: Distributed Offsetting receipts	5800	N	+	E		N							T					5800.0010			47143
BR	B19C	19.C. Less: Distributed Offsetting receipts	5801	N	+	E		N							T					5801.0010		ERMK	47362
BR	B19C	19.C. Less: Distributed Offsetting receipts	5801	N	+	E		F							T					5801.0010			47144
BR	B19C	19.C. Less: Distributed Offsetting receipts	5801	N	+	E		F							T					5801.0010		ERMK	47360
BR	B19C	19.C. Less: Distributed Offsetting receipts	5801	N	+	E		N							T					5801.0010			47145
BR	B19C	19.C. Less: Distributed Offsetting receipts	5809	N	+	E		N							T							Distributed Offsetting Receipt	47147
BR	B19C	19.C. Less: Distributed Offsetting receipts	5809	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47365
BR	B19C	19.C. Less: Distributed Offsetting receipts	5809	N	+	E		F							T							Dist Offstng Rcpt - ERMK	47363
BR	B19C	19.C. Less: Distributed Offsetting receipts	5809	N	+	E		F							T							Distributed Offsetting Receipt	47146
BR	B19C	19.C. Less: Distributed Offsetting receipts	5890	N	+	E		N							T					5890.0010		ERMK	47368
BR	B19C	19.C. Less: Distributed Offsetting receipts	5890	N	+	E		F							T					5890.0010			47148
BR	B19C	19.C. Less: Distributed Offsetting receipts	5890	N	+	E		N							T					5890.0010			47149
BR	B19C	19.C. Less: Distributed Offsetting receipts	5890	N	+	E		F							T					5890.0010		ERMK	47366
BR	B19C	19.C. Less: Distributed Offsetting receipts	5900	N	+	E		F							T					5900.0020		ERMK	47371
BR	B19C	19.C. Less: Distributed Offsetting receipts	5900	N	+	E		N							X					5900.0020		ERMK	47996
BR	B19C	19.C. Less: Distributed Offsetting receipts	5900	N	+	E		N							T					5900.0020		ERMK	47379
BR	B19C	19.C. Less: Distributed Offsetting receipts	5900	N	+	E		N							T					5900.0020			47151
BR	B19C	19.C. Less: Distributed Offsetting receipts	5900	N	+	E		F							T					5900.0020			47150
BR	B19C	19.C. Less: Distributed Offsetting receipts	5909	N	+	E		N							T							Dist Offstng Rcpt - ERMK	47390
BR	B19C	19.C. Less: Distributed Offsetting receipts	5909	N	+	E		N							T							Distributed Offsetting Receipt	47153
BR	B2	2. Recoveries of prior year unpaid obligations	4310	N	+	E	+																43568
BR	B2	2. Recoveries of prior year unpaid obligations	4871	N	+	E										D							43598
BR	B2	2. Recoveries of prior year unpaid obligations	4871	N	+	E										R							44616
BR	B2	2. Recoveries of prior year unpaid obligations	4871	N	+	E										R						WCF Direct Only	47658
BR	B2	2. Recoveries of prior year unpaid obligations	4871	N	+	E										D					07		46881
BR	B2	2. Recoveries of prior year unpaid obligations	4871	N	+	E										D					02		47659
BR	B2	2. Recoveries of prior year unpaid obligations	4971	N	+	E										D					02		47738
BR	B2	2. Recoveries of prior year unpaid obligations	4971	N	+	E										D							43619
BR	B2	2. Recoveries of prior year unpaid obligations	4971	N	+	E										R							45045
BR	B2	2. Recoveries of prior year unpaid obligations	4971	N	+	E										R						WCF Direct Only	47590
BR	B2	2. Recoveries of prior year unpaid obligations	4971	N	+	E										D					07		47743
BR	B3A	3.A. Appropriation	4111	N	+	E																	43495
BR	B3A	3.A. Appropriation	4112	N	+	E																	43496
BR	B3A	3.A. Appropriation	4114	N	+	E																	44248
BR	B3A	3.A. Appropriation	4115	N	+	E																	43497
BR	B3A	3.A. Appropriation	4117	N	+	E																	43499
BR	B3A	3.A. Appropriation	4118	N	+	E																	43501
BR	B3A	3.A. Appropriation	4119	N	+	E																	43502
BR	B3A	3.A. Appropriation	4120	N	+	E															07		47587
BR	B3A	3.A. Appropriation	4120	N	+	E																	43503
BR	B3A	3.A. Appropriation	4123	N	+	E																	46774
BR	B3A	3.A. Appropriation	4124	N	+	E																	46776
BR	B3A	3.A. Appropriation	4125	N	+	E																	44249
BR	B3A	3.A. Appropriation	4126	N	-	B																	46778
BR	B3A	3.A. Appropriation	4126	N	+	E																	46778
BR	B3A	3.A. Appropriation	4127	N	+	E-B																	46780
BR	B3A	3.A. Appropriation	4128	N	+	E																	46782
BR	B3A	3.A. Appropriation	4129	N	+	E																	46784
BR	B3A	3.A. Appropriation	4138	N	+	E																	45018

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B3A	3.A. Appropriation	4150	N	+	E																	43514
BR	B3A	3.A. Appropriation	4157	N	+	E																	45019
BR	B3A	3.A. Appropriation	4384	N	+	E-B																	46792
BR	B3A	3.A. Appropriation	4391	N	+	E	+																43570
BR	B3A	3.A. Appropriation	4394	N	+	E																	45024
BR	B3A	3.A. Appropriation	4394	N	-	B																	45024
BR	B3B	3.B. Borrowing authority	4042	N	+	E																	43490
BR	B3B	3.B. Borrowing authority	4141	N	+	E																	43509
BR	B3C	3.C. Contract authority	4032	N	+	E																	43488
BR	B3C	3.C. Contract authority	4131	N	+	E																	43505
BR	B3D1A	3.D.1.a. Collected	4212	N	+	E																	47440
BR	B3D1A	3.D.1.a. Collected	4252	N	+	E																	43528
BR	B3D1A	3.D.1.a. Collected	4260	N	+	E																	45554
BR	B3D1A	3.D.1.a. Collected	4261	N	+	E																	43531
BR	B3D1A	3.D.1.a. Collected	4262	N	+	E																	43533
BR	B3D1A	3.D.1.a. Collected	4263	N	+	E																	43534
BR	B3D1A	3.D.1.a. Collected	4264	N	+	E																	43537
BR	B3D1A	3.D.1.a. Collected	4265	N	+	E																	43539
BR	B3D1A	3.D.1.a. Collected	4266	N	+	E																	43541
BR	B3D1A	3.D.1.a. Collected	4267	N	+	E																	45556
BR	B3D1A	3.D.1.a. Collected	4271	N	+	E																	43543
BR	B3D1A	3.D.1.a. Collected	4273	N	+	E																	43546
BR	B3D1A	3.D.1.a. Collected	4275	N	+	E																	43551
BR	B3D1A	3.D.1.a. Collected	4276	N	+	E																	43552
BR	B3D1A	3.D.1.a. Collected	4277	N	+	E																	43554
BR	B3D1A	3.D.1.a. Collected	4872	N	+	E										D							44623
BR	B3D1A	3.D.1.a. Collected	4872	N	+	E										R							43599
BR	B3D1A	3.D.1.a. Collected	4972	N	+	E										D					02		47739
BR	B3D1A	3.D.1.a. Collected	4972	N	+	E										R						WCF Direct Only	47591
BR	B3D1A	3.D.1.a. Collected	4972	N	+	E										D					07		47744
BR	B3D1A	3.D.1.a. Collected	4972	N	+	E										R							45047
BR	B3D1A	3.D.1.a. Collected	4972	N	+	E										D							43621
BR	B3D1B	3.D.1.b. Change in receivables from Federal sources	4251	N	+	E-B																	43527
BR	B3D1B	3.D.1.b. Change in receivables from Federal sources	4281	N	+	E-B																	43556
BR	B3D1B	3.D.1.b. Change in receivables from Federal sources	4285	N	+	E-B																	43563
BR	B3D1B	3.D.1.b. Change in receivables from Federal sources	4286	N	+	E-B																	43565
BR	B3D1B	3.D.1.b. Change in receivables from Federal sources	4287	N	+	E-B																	43567
BR	B3D2A	3.D.2.a. Advance received	4222	N	+	E-B																	43525
BR	B3D2B	3.D.2.b. Without advance from Federal sources	4221	N	+	E-B																	43524
BR	B3D3	3.D.3. Anticipated for rest of year, without advances	4060	N	+	E	+																43493
BR	B3D3	3.D.3. Anticipated for rest of year, without advances	4070	N	+	E	+																43494
BR	B3D3	3.D.3. Anticipated for rest of year, without advances	4210	N	+	E	+																43522
BR	B3D4	3.D.4. Previously unavailable	4123	N	+	E																	46774
BR	B3D4	3.D.4. Previously unavailable	4158	N	+	E																	45020
BR	B3D5	3.D.5. Expenditure transfers from trust funds	4215	N	+	E																	43523
BR	B3D5	3.D.5. Expenditure transfers from trust funds	4225	N	+	E-B																	43526
BR	B3D5	3.D.5. Expenditure transfers from trust funds	4255	N	+	E																	43529
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4137	N	+	E-B																	45730
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4160	N	+	E																	43515
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4165	N	+	E																	43516
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4166	N	+	E-B																	45021
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4167	N	+	E																	45022
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4168	N	+	E																	46742
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4170	N	+	E																	43517
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4171	N	+	E-B																	46744
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4172	N	+	E-B																	46746

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4173	N	+	E																	47114
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4175	N	+	E																	43518
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4176	N	+	E																	44251
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4180	N	+	E																	43519
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4190	N	+	E																	43520
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4191	N	+	E																	47169
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4192	N	+	E																	47438
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4199	N	+	E																	46954
BR	B4	4. Nonexpenditure transfers, net, anticipated and actual	4320	N	+	E																	47442
BR	B5	5. Temporarily not available pursuant to Public Law	4382	N	+	E															02		47802
BR	B5	5. Temporarily not available pursuant to Public Law	4382	N	+	E																	46919
BR	B5	5. Temporarily not available pursuant to Public Law	4383	N	+	E																	46924
BR	B5	5. Temporarily not available pursuant to Public Law	4387	N	+	E																	47238
BR	B5	5. Temporarily not available pursuant to Public Law	4388	N	+	E																	47239
BR	B5	5. Temporarily not available pursuant to Public Law	4395	N	+	E																	43575
BR	B5	5. Temporarily not available pursuant to Public Law	4397	N	+	E-B																	45025
BR	B5	5. Temporarily not available pursuant to Public Law	4398	N	+	E-B																	45026
BR	B5	5. Temporarily not available pursuant to Public Law	4399	N	+	E																	46748
BR	B6	6. Permanently not available	4034	N	+	E																	43489
BR	B6	6. Permanently not available	4044	N	+	E																	43491
BR	B6	6. Permanently not available	4047	N	+	E																	43492
BR	B6	6. Permanently not available	4130	N	+	E																	46732
BR	B6	6. Permanently not available	4132	N	+	E																	47232
BR	B6	6. Permanently not available	4133	N	+	E																	43507
BR	B6	6. Permanently not available	4134	N	+	E																	46734
BR	B6	6. Permanently not available	4135	N	+	E																	44250
BR	B6	6. Permanently not available	4136	N	+	E-B																	46736
BR	B6	6. Permanently not available	4140	N	+	E																	46738
BR	B6	6. Permanently not available	4143	N	+	E																	43511
BR	B6	6. Permanently not available	4144	N	+	E																	46740
BR	B6	6. Permanently not available	4146	N	+	E																	45732
BR	B6	6. Permanently not available	4147	N	+	E																	43512
BR	B6	6. Permanently not available	4151	N	+	E																	45734
BR	B6	6. Permanently not available	4152	N	+	E																	45735
BR	B6	6. Permanently not available	4350	N	+	E																	43569
BR	B6	6. Permanently not available	4355	N	+	E																	47771
BR	B6	6. Permanently not available	4356	N	+	E																	47772
BR	B6	6. Permanently not available	4357	N	+	E																	47773
BR	B6	6. Permanently not available	4391	N	+	E	-																43570
BR	B6	6. Permanently not available	4392	N	+	E																	43571
BR	B6	6. Permanently not available	4392	N	+	E															02		47749
BR	B6	6. Permanently not available	4393	N	+	E																	43574
BR	B8A	8.A. Direct	4801	N	+	E-B										D							43591
BR	B8A	8.A. Direct	4801	N	+	E-B										D					02		47655
BR	B8A	8.A. Direct	4801	N	+	E-B										D					07		46714
BR	B8A	8.A. Direct	4802	N	+	E-B										D							43595
BR	B8A	8.A. Direct	4802	N	+	E-B										D					02		47657
BR	B8A	8.A. Direct	4802	N	+	E-B										D					07		47118
BR	B8A	8.A. Direct	4881	N	+	E										D							43603
BR	B8A	8.A. Direct	4881	N	+	E										D					07		47662
BR	B8A	8.A. Direct	4881	N	+	E										D					02		47661
BR	B8A	8.A. Direct	4882	N	+	E										D							44622
BR	B8A	8.A. Direct	4882	N	+	E										D					02		47664
BR	B8A	8.A. Direct	4882	N	+	E										D					07		47665
BR	B8A	8.A. Direct	4901	N	+	E-B										D					02		47736
BR	B8A	8.A. Direct	4901	N	+	E-B										D							43612
BR	B8A	8.A. Direct	4901	N	+	E-B										D					07		47081
BR	B8A	8.A. Direct	4902	N	+	E										D					02		47737
BR	B8A	8.A. Direct	4902	N	+	E										D							43617

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	B8A	8.A. Direct	4902	N	+	E										D					07		47742
BR	B8A	8.A. Direct	4908	N	+	E-B										D							46966
BR	B8A	8.A. Direct	4981	N	+	E										D					07		47745
BR	B8A	8.A. Direct	4981	N	+	E										D					02		47740
BR	B8A	8.A. Direct	4981	N	+	E										D							43623
BR	B8A	8.A. Direct	4982	N	+	E										D							43631
BR	B8A	8.A. Direct	4982	N	+	E										D					07		47746
BR	B8A	8.A. Direct	4982	N	+	E										D					02		47741
BR	B8B	8.B. Reimbursable	4801	N	+	E-B										R							43592
BR	B8B	8.B. Reimbursable	4801	N	+	E-B										R						WCF Direct Only	47654
BR	B8B	8.B. Reimbursable	4802	N	+	E-B										R							43596
BR	B8B	8.B. Reimbursable	4802	N	+	E-B										R						WCF Direct Only	47656
BR	B8B	8.B. Reimbursable	4881	N	+	E										R							44617
BR	B8B	8.B. Reimbursable	4881	N	+	E										R						WCF Direct Only	47660
BR	B8B	8.B. Reimbursable	4882	N	+	E										R							43607
BR	B8B	8.B. Reimbursable	4882	N	+	E										R						WCF Direct Only	47663
BR	B8B	8.B. Reimbursable	4901	N	+	E-B										R						WCF Direct Only	47588
BR	B8B	8.B. Reimbursable	4901	N	+	E-B										R							45038
BR	B8B	8.B. Reimbursable	4902	N	+	E										R							45042
BR	B8B	8.B. Reimbursable	4902	N	+	E										R						WCF Direct Only	47589
BR	B8B	8.B. Reimbursable	4908	N	+	E-B										R							46967
BR	B8B	8.B. Reimbursable	4981	N	+	E										R						WCF Direct Only	47592
BR	B8B	8.B. Reimbursable	4981	N	+	E										R							45049
BR	B8B	8.B. Reimbursable	4982	N	+	E										R						WCF Direct Only	47593
BR	B8B	8.B. Reimbursable	4982	N	+	E										R							45051
BR	B9A	9.A. Apportioned	4510	N	+	E				A						D							43581
BR	B9A	9.A. Apportioned	4510	N	+	E				A						D					07		46718
BR	B9A	9.A. Apportioned	4510	N	+	E				A						R							45530
BR	B9A	9.A. Apportioned	4510	N	+	E				S						D					02		47748
BR	B9A	9.A. Apportioned	4510	N	+	E				S						D							43580
BR	B9A	9.A. Apportioned	4510	N	+	E				A						D					02		47747
BR	B9A	9.A. Apportioned	4510	N	+	E				S						R							45531
BR	B9A	9.A. Apportioned	4590	N	+	E																	43583
BR	B9A	9.A. Apportioned	4610	N	+	E										D					02		47640
BR	B9A	9.A. Apportioned	4610	N	+	E										R							45513
BR	B9A	9.A. Apportioned	4610	N	+	E										D					07		47257
BR	B9A	9.A. Apportioned	4610	N	+	E										D							43584
BR	B9A	9.A. Apportioned	4610	N	+	E										R						WCF Direct Only	47641
BR	B9A	9.A. Apportioned	4700	N	+	E										D					07		47084
BR	B9A	9.A. Apportioned	4700	N	+	E										D							43588
BR	B9A	9.A. Apportioned	4700	N	+	E										R							45029
BR	B9A	9.A. Apportioned	4700	N	+	E										R						WCF Direct Only	47649
BR	B9A	9.A. Apportioned	4700	N	+	E										D					02		47650
BR	B9B	9.B. Exempt from apportionment	4620	N	+	E										D							43585
BR	B9B	9.B. Exempt from apportionment	4620	N	+	E										D					07		46716
BR	B9B	9.B. Exempt from apportionment	4620	N	+	E										R						WCF Direct Only	47642
BR	B9B	9.B. Exempt from apportionment	4620	N	+	E										D					02		47643
BR	B9B	9.B. Exempt from apportionment	4620	N	+	E										R							45514
BR	B9B	9.B. Exempt from apportionment	4690	N	+	E										R							47205
BR	B9B	9.B. Exempt from apportionment	4690	N	+	E										D					07		47648
BR	B9B	9.B. Exempt from apportionment	4690	N	+	E										D							47204
BR	B9B	9.B. Exempt from apportionment	4690	N	+	E										D					02		47647
BR	B9B	9.B. Exempt from apportionment	4690	N	+	E										R						WCF Direct Only	47646
BR	B9B	9.B. Exempt from apportionment	4720	N	+	E										D							47206
BR	B9B	9.B. Exempt from apportionment	4720	N	+	E										R							47207
BR	B9B	9.B. Exempt from apportionment	4720	N	+	E										R						WCF Direct Only	47651
BR	B9B	9.B. Exempt from apportionment	4720	N	+	E										D					02		47652
BR	B9B	9.B. Exempt from apportionment	4720	N	+	E										D					07		47653
BR	N1	1. Unobligated balance, brought forward, October 1	4149	N	+	B											D						45762
BR	N1	1. Unobligated balance, brought forward, October 1	4201	N	+	B											D						45770
BR	N1	1. Unobligated balance, brought forward, October 1	4201	N	+	B											G						47897
BR	N1	1. Unobligated balance, brought forward, October 1	4221	N	+	B											D						45774
BR	N1	1. Unobligated balance, brought forward, October 1	4281	Y	+	B											D						48038
BR	N1	1. Unobligated balance, brought forward, October 1	4281	N	+	B																NB	47800
BR	N1	1. Unobligated balance, brought forward, October 1	4283	N	+	B											G						47903
BR	N1	1. Unobligated balance, brought forward, October 1	4283	N	+	B											D						47243
BR	N1	1. Unobligated balance, brought forward, October 1	4287	N	+	B											G						47914

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	N1	1. Unobligated balance, brought forward, October 1	4287	N	+	B											D						46918
BR	N1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										D	D						46891
BR	N1	1. Unobligated balance, brought forward, October 1	4801	N	+	B										D	G						47907
BR	N1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										D	D						45846
BR	N1	1. Unobligated balance, brought forward, October 1	4901	N	+	B										D	G						47908
BR	N10	10. Unobligated balance not available	4060	N	+	E	-										G						47892
BR	N10	10. Unobligated balance not available	4060	N	+	E	-										D						45745
BR	N10	10. Unobligated balance not available	4070	N	+	E	-										D						45746
BR	N10	10. Unobligated balance not available	4070	N	+	E	-										G						47893
BR	N10	10. Unobligated balance not available	4210	N	+	E	-															NB	46613
BR	N10	10. Unobligated balance not available	4430	N	+	E																NB	45828
BR	N10	10. Unobligated balance not available	4450	N	+	E										D	G						45829
BR	N10	10. Unobligated balance not available	4450	N	+	E										D	D						46890
BR	N10	10. Unobligated balance not available	4650	N	+	E											D						45835
BR	N12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										D	G						47907
BR	N12A	12.A. Unpaid obligations, brought forward, October 1	4801	N	+	B										D	D						46891
BR	N12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										D	G						47908
BR	N12A	12.A. Unpaid obligations, brought forward, October 1	4901	N	+	B										D	D						45846
BR	N12B	12.B. Less: Uncollected customer payments	4221	N	+	B											D						45774
BR	N12B	12.B. Less: Uncollected customer payments	4281	N	+	B											D						48038
BR	N12B	12.B. Less: Uncollected customer payments	4281	N	+	B																NB	47800
BR	N12B	12.B. Less: Uncollected customer payments	4283	N	+	B											D						47243
BR	N12B	12.B. Less: Uncollected customer payments	4283	N	+	B											G						47903
BR	N12B	12.B. Less: Uncollected customer payments	4287	N	+	B											G						47914
BR	N12B	12.B. Less: Uncollected customer payments	4287	N	+	B											D						46918
BR	N13	13. Obligations incurred net (+/-)	4801	N	+	E-B										D	G						47907
BR	N13	13. Obligations incurred net (+/-)	4801	N	+	E-B										D	D						46891
BR	N13	13. Obligations incurred net (+/-)	4901	N	+	E-B										D	D						45846
BR	N13	13. Obligations incurred net (+/-)	4901	N	+	E-B										D	G						47908
BR	N13	13. Obligations incurred net (+/-)	4902	N	+	E										D	D						45848
BR	N13	13. Obligations incurred net (+/-)	4902	N	+	E										D	G						47909
BR	N14	14. Less: Gross outlays	4902	N	+	E										D	G						47909
BR	N14	14. Less: Gross outlays	4902	N	+	E										D	D						45848
BR	N17	17. Change in uncollected customer	4221	N	+	E-B											D						45774
BR	N17	17. Change in uncollected customer	4281	N	+	E-B											D						48038
BR	N17	17. Change in uncollected customer	4281	N	+	E-B																NB	47800
BR	N17	17. Change in uncollected customer	4283	N	+	E											G						47903
BR	N17	17. Change in uncollected customer	4283	N	+	E											D						47243
BR	N17	17. Change in uncollected customer	4287	N	+	E-B											D						46918
BR	N17	17. Change in uncollected customer	4287	N	+	E-B											G						47914
BR	N18A	18.A. Unpaid obligations	4801	N	+	E										D	G						47907
BR	N18A	18.A. Unpaid obligations	4801	N	+	E										D	D						46891
BR	N18A	18.A. Unpaid obligations	4901	N	+	E										D	G						47908
BR	N18A	18.A. Unpaid obligations	4901	N	+	E										D	D						45846
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4221	N	+	E											D						45774
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4281	N	+	E											D						48038
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4281	N	+	E																NB	47800
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4283	N	+	E											D						47243
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4283	N	+	E											G						47903
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4287	N	+	E											G						47914
BR	N18B	18.B. Less: Uncollected customer payments (+/-)	4287	N	+	E											D						46918
BR	N19A	19.A. Gross outlays	4902	N	+	E										D	D						45848
BR	N19A	19.A. Gross outlays	4902	N	+	E										D	G						47909
BR	N19B	19.B. Less: Offsetting collections	4261	N	+	E											G						47910

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	N19B	19.B. Less: Offsetting collections	4261	N	+	E											D						45780
BR	N19B	19.B. Less: Offsetting collections	4262	N	+	E											D						45782
BR	N19B	19.B. Less: Offsetting collections	4262	N	+	E											G						47898
BR	N19B	19.B. Less: Offsetting collections	4263	N	+	E											G						47899
BR	N19B	19.B. Less: Offsetting collections	4263	N	+	E											D						46909
BR	N19B	19.B. Less: Offsetting collections	4264	N	+	E											G						47911
BR	N19B	19.B. Less: Offsetting collections	4264	N	+	E											D						45786
BR	N19B	19.B. Less: Offsetting collections	4265	N	+	E											G						47912
BR	N19B	19.B. Less: Offsetting collections	4265	N	+	E											D						45788
BR	N19B	19.B. Less: Offsetting collections	4266	N	+	E											D						45790
BR	N19B	19.B. Less: Offsetting collections	4266	N	+	E											G						47900
BR	N19B	19.B. Less: Offsetting collections	4271	N	+	E											D						45792
BR	N19B	19.B. Less: Offsetting collections	4271	N	+	E											G						47901
BR	N19B	19.B. Less: Offsetting collections	4273	N	+	E											G						47902
BR	N19B	19.B. Less: Offsetting collections	4273	N	+	E											D						46913
BR	N19B	19.B. Less: Offsetting collections	4276	N	+	E											G						47913
BR	N19B	19.B. Less: Offsetting collections	4276	N	+	E											D						45802
BR	N19C	19.C. Less: Distributed Offsetting receipts	FBRN	N	+	E																	46721
BR	N3A	3.A. Appropriation	4118	N	+	E																NB	45752
BR	N3A	3.A. Appropriation	4118	N	+	E											D						48009
BR	N3A	3.A. Appropriation	4119	N	+	E											D						45753
BR	N3A	3.A. Appropriation	4119	N	+	E											G						47894
BR	N3B	3.B. Borrowing authority	4042	N	+	E											G						47999
BR	N3B	3.B. Borrowing authority	4042	N	+	E											D						47998
BR	N3B	3.B. Borrowing authority	4042	N	+	E																NB	45742
BR	N3B	3.B. Borrowing authority	4141	N	+	E											G						47992
BR	N3B	3.B. Borrowing authority	4141	N	+	E											D						45759
BR	N3D1A	3.D.1.a. Collected	4261	N	+	E											D						45780
BR	N3D1A	3.D.1.a. Collected	4261	N	+	E											G						47910
BR	N3D1A	3.D.1.a. Collected	4262	N	+	E											D						45782
BR	N3D1A	3.D.1.a. Collected	4262	N	+	E											G						47898
BR	N3D1A	3.D.1.a. Collected	4263	N	+	E											D						46909
BR	N3D1A	3.D.1.a. Collected	4263	N	+	E											G						47899
BR	N3D1A	3.D.1.a. Collected	4264	N	+	E											G						47911
BR	N3D1A	3.D.1.a. Collected	4264	N	+	E											D						45786
BR	N3D1A	3.D.1.a. Collected	4265	N	+	E											G						47912
BR	N3D1A	3.D.1.a. Collected	4265	N	+	E											D						45788
BR	N3D1A	3.D.1.a. Collected	4266	N	+	E											G						47900
BR	N3D1A	3.D.1.a. Collected	4266	N	+	E											D						45790
BR	N3D1A	3.D.1.a. Collected	4271	N	+	E											G						47901
BR	N3D1A	3.D.1.a. Collected	4271	N	+	E											D						45792
BR	N3D1A	3.D.1.a. Collected	4273	N	+	E											G						47902
BR	N3D1A	3.D.1.a. Collected	4273	N	+	E											D						46913
BR	N3D1A	3.D.1.a. Collected	4276	N	+	E											G						47913
BR	N3D1A	3.D.1.a. Collected	4276	N	+	E											D						45802
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4281	Y	+	E-B											D						48038
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4281	N	+	E-B																NB	47800
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4283	N	+	E											G						47903
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4283	N	+	E											D						47243
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4287	N	+	E-B											G						47914
BR	N3D1B	3.D.1.b. Change in receivables from Federal sources	4287	N	+	E-B											D						46918
BR	N3D2B	3.D.2.b. Without advance from Federal sources	4221	N	+	E-B											D						45774
BR	N3D3	3.D.3 Anticipated for rest of year, without advances	4060	N	+	E	+										D						45745
BR	N3D3	3.D.3 Anticipated for rest of year, without advances	4060	N	+	E	+										G						47892
BR	N3D3	3.D.3 Anticipated for rest of year, without advances	4070	N	+	E	+										G						47893
BR	N3D3	3.D.3 Anticipated for rest of year, without advances	4070	N	+	E	+										D						45746
BR	N3D3	3.D.3 Anticipated for rest of year, without advances	4210	N	+	E	+															NB	46613
BR	N4	4. Nonexpenditure transfers, net, anticipated and actual	4170	N	+	E																NB	45766
BR	N4	4. Nonexpenditure transfers, net, anticipated and actual	4190	N	+	E											G						47896
BR	N4	4. Nonexpenditure transfers, net, anticipated and actual	4190	N	+	E											D						45769
BR	N6	6. Permanently not available	4034	N	+	E																NB	45741
BR	N6	6. Permanently not available	4047	N	+	E											D						45744

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
BR	N6	6. Permanently not available	4047	N	+	E											G						47891
BR	N6	6. Permanently not available	4143	N	+	E											D						46608
BR	N6	6. Permanently not available	4146	N	+	E											D						45927
BR	N6	6. Permanently not available	4147	N	+	E																NB	45761
BR	N6	6. Permanently not available	4147	N	+	E											G						47995
BR	N6	6. Permanently not available	4147	N	+	E											D						47994
BR	N6	6. Permanently not available	4151	N	+	E											D						45928
BR	N6	6. Permanently not available	4151	N	+	E											G						47895
BR	N6	6. Permanently not available	4393	N	+	E											D						45824
BR	N6	6. Permanently not available	4393	N	+	E											G						47915
BR	N8A	8.A. Direct	4801	N	+	E-B										D	G						47907
BR	N8A	8.A. Direct	4801	N	+	E-B										D	D						46891
BR	N8A	8.A. Direct	4901	N	+	E-B										D	D						45846
BR	N8A	8.A. Direct	4901	N	+	E-B										D	G						47908
BR	N8A	8.A. Direct	4902	N	+	E										D	D						45848
BR	N8A	8.A. Direct	4902	N	+	E										D	G						47909
BR	N9A	9.A. Apportioned	4510	N	+	E										D	D						45830
BR	N9A	9.A. Apportioned	4510	N	+	E										D	G						47904
BR	N9A	9.A. Apportioned	4510	N	+	E				A						D	D						45831
BR	N9A	9.A. Apportioned	4510	N	+	E				A						D	G						47905
BR	N9A	9.A. Apportioned	4590	N	+	E											G						47906
BR	N9A	9.A. Apportioned	4590	N	+	E											D						47886
BR	N9A	9.A. Apportioned	4610	N	+	E										D	G						45832
BR	N9A	9.A. Apportioned	4610	N	+	E										D	D						46892

Fiscal year 2007 quarter 4
For One Report
CURRENT

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NC	1A	A. Gross Costs	6100	Y	+	E		F												6100.0450			47233
NC	1A	A. Gross Costs	6100	Y	+	E		F												6100.0480			47234
NC	1A	A. Gross Costs	6100	Y	+	E		F												6100.0450		ERMK	47502
NC	1A	A. Gross Costs	6100	Y	+	E		N															43712
NC	1A	A. Gross Costs	6100	Y	+	E		F															43710
NC	1A	A. Gross Costs	6100	Y	+	E		N														ERMK	47398
NC	1A	A. Gross Costs	6100	Y	+	E		F														ERMK	47397
NC	1A	A. Gross Costs	6190	Y	+	E		N															43714
NC	1A	A. Gross Costs	6190	Y	+	E		F															43713
NC	1A	A. Gross Costs	6190	Y	+	E		N														ERMK	47468
NC	1A	A. Gross Costs	6199	Y	+	E		N														ERMK	47801
NC	1A	A. Gross Costs	6199	Y	+	E		N															43715
NC	1A	A. Gross Costs	6310	Y	+	E		F														ERMK	47516
NC	1A	A. Gross Costs	6310	Y	+	E		F															43717
NC	1A	A. Gross Costs	6320	Y	+	E		F															43718
NC	1A	A. Gross Costs	6320	Y	+	E		N															43719
NC	1A	A. Gross Costs	6330	Y	+	E		N												6330.0030		ERMK	47469
NC	1A	A. Gross Costs	6330	Y	+	E		F														ERMK	47501
NC	1A	A. Gross Costs	6330	Y	+	E		N														ERMK	47500
NC	1A	A. Gross Costs	6330	Y	+	E		F															43720
NC	1A	A. Gross Costs	6330	Y	+	E		N															43721
NC	1A	A. Gross Costs	6330	Y	+	E		N												6330.0030			46764
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0090		ERMK	47476
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0170			45547
NC	1A	A. Gross Costs	6400	Y	+	E		N														ERMK	47399
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0110			45545
NC	1A	A. Gross Costs	6400	Y	+	E		N															43725
NC	1A	A. Gross Costs	6400	Y	+	E		F															46663
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0110		ERMK	47479
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0150		ERMK	47499
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0130			43723
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0190			46770
NC	1A	A. Gross Costs	6400	Y	+	E		F														ERMK	47470
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0130		ERMK	47481
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0090			45546
NC	1A	A. Gross Costs	6400	Y	+	E		F												6400.0150			46772
NC	1A	A. Gross Costs	6500	Y	+	E		N															43729
NC	1A	A. Gross Costs	6600	Y	+	E		N															43731
NC	1A	A. Gross Costs	6610	Y	+	E		N														ERMK	47471
NC	1A	A. Gross Costs	6610	Y	+	E		N															45613
NC	1A	A. Gross Costs	6710	Y	+	E		N															43732
NC	1A	A. Gross Costs	6710	Y	+	E		N														ERMK	47472
NC	1A	A. Gross Costs	6720	Y	+	E		F															43733
NC	1A	A. Gross Costs	6720	Y	+	E		N														ERMK	47400
NC	1A	A. Gross Costs	6720	Y	+	E		N															43735
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0040			44296
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0010			43737
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0030		ERMK	47577
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0050			44297
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0080			43807
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0010		ERMK	47576
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0020			47253
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0060		ERMK	47575
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0030			43738
NC	1A	A. Gross Costs	6730	Y	+	E		F												6730.0060			43736
NC	1A	A. Gross Costs	6790	Y	+	E		N															43740
NC	1A	A. Gross Costs	6790	Y	+	E		N														ERMK	47401
NC	1A	A. Gross Costs	6790	Y	+	E		N												6790.0020			47078
NC	1A	A. Gross Costs	6790	Y	+	E		F												6790.0040			43741
NC	1A	A. Gross Costs	6790	Y	+	E		F														ERMK	47517
NC	1A	A. Gross Costs	6790	Y	+	E		N												6790.0030			47077
NC	1A	A. Gross Costs	6790	Y	+	E		N												6790.0040			43742
NC	1A	A. Gross Costs	6800	Y	+	E		F												6800.0030			47235
NC	1A	A. Gross Costs	6800	Y	+	E		F														Other Liabilities	45696
NC	1A	A. Gross Costs	6800	Y	+	E		F														Reestimate Subsidy	45687
NC	1A	A. Gross Costs	6800	Y	+	E		F														Restimate Subsidy - ERMK	47798
NC	1A	A. Gross Costs	6800	Y	+	E		N														Other Liab. - ERMK	47997
NC	1A	A. Gross Costs	6800	Y	+	E		N														Reestimate Subsidy	45688
NC	1A	A. Gross Costs	6800	Y	+	E		F														Environmntl and Disp Liabilty	45678
NC	1A	A. Gross Costs	6800	Y	+	E		N														Annual Leave Liability	45670
NC	1A	A. Gross Costs	6800	Y	+	E		N														Environ and Disp Liab - ERMK	47993
NC	1A	A. Gross Costs	6800	Y	+	E		N														Other Liablilities - CNATP	47402
NC	1A	A. Gross Costs	6800	Y	+	E		N														Environmntl and Disp Liabilty	45679
NC	1A	A. Gross Costs	6800	Y	+	E		F														Other Liablilities - CNATP	47788

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NC	1A	A. Gross Costs	6800	Y	+	E		F														Annual Leave Liability	45669
NC	1A	A. Gross Costs	6800	Y	+	E		N														Other Liabilities	45697
NC	1A	A. Gross Costs	6800	Y	+	E		F												6800.0030		ERMK	47483
NC	1A	A. Gross Costs	6800	Y	+	E		F												6800.0040			47236
NC	1A	A. Gross Costs	6800	Y	+	E		F														Restimate Subsidy	47797
NC	1A	A. Gross Costs	6850	Y	+	E		F														Other Liabilities	47108
NC	1A	A. Gross Costs	6850	Y	+	E		F												6850.0040			47087
NC	1A	A. Gross Costs	6850	Y	+	E		F												6850.0060			45709
NC	1A	A. Gross Costs	6900	Y	+	E		F															43745
NC	1A	A. Gross Costs	6900	Y	+	E		N															43748
NC	1A	A. Gross Costs	7210	Y	+	E		N							X							No BI	46826
NC	1A	A. Gross Costs	7210	Y	+	E		N							X							No BI - ERMK	47485
NC	1A	A. Gross Costs	7211	Y	+	E		N							X							No BI	47012
NC	1A	A. Gross Costs	7211	Y	+	E		F							X							No BI	47007
NC	1A	A. Gross Costs	7212	Y	+	E		F							X							No BI	47016
NC	1A	A. Gross Costs	7280	Y	+	E		N							X							No BI	46937
NC	1A	A. Gross Costs	7280	Y	+	E		F							X							No BI	46938
NC	1A	A. Gross Costs	7290	Y	+	E		N							X							No BI	44437
NC	1A	A. Gross Costs	7290	Y	+	E		F							X							BI	47249
NC	1A	A. Gross Costs	7290	Y	+	E		N							X							BI	47248
NC	1A	A. Gross Costs	7290	Y	+	E		F							X							No BI	46832
NC	1A	A. Gross Costs	7290	Y	+	E		N							X							No BI - ERMK	47490
NC	1A	A. Gross Costs	7300	Y	+	E		N															44438
NC	1A	A. Gross Costs	7600	Y	+	E		N					U									Other Actuarial Liab - ERMK	47793
NC	1A	A. Gross Costs	7600	Y	+	E		N					U									Other Actuarial Liablts	47155
NC	1B	B. (Less: Earned Revenue)	5100	Y	+	E		F							X							ERMK	47580
NC	1B	B. (Less: Earned Revenue)	5100	Y	+	E		F							X					5100.0050			47261
NC	1B	B. (Less: Earned Revenue)	5100	Y	+	E		N							X							ERMK	47557
NC	1B	B. (Less: Earned Revenue)	5100	Y	+	E		F							X								43632
NC	1B	B. (Less: Earned Revenue)	5100	Y	+	E		N							X								43633
NC	1B	B. (Less: Earned Revenue)	5109	Y	+	E		N							X								43636
NC	1B	B. (Less: Earned Revenue)	5109	Y	+	E		F							X								43635
NC	1B	B. (Less: Earned Revenue)	5200	Y	+	E		N							X								43639
NC	1B	B. (Less: Earned Revenue)	5200	Y	+	E		F							X							ERMK	47465
NC	1B	B. (Less: Earned Revenue)	5200	Y	+	E		N							X							ERMK	47508
NC	1B	B. (Less: Earned Revenue)	5200	Y	+	E		F							X								43638
NC	1B	B. (Less: Earned Revenue)	5209	Y	+	E		N							X								43642
NC	1B	B. (Less: Earned Revenue)	5209	Y	+	E		F							X								43641
NC	1B	B. (Less: Earned Revenue)	5310	Y	+	E		N							X								43647
NC	1B	B. (Less: Earned Revenue)	5310	Y	+	E		F							X								43645
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		F							X					5311.0010		ERMK	47789
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		F							X							ERMK	47308
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		F							X								47079
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		F							X						07	ERMK	47309
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		N							X						07		46971
NC	1B	B. (Less: Earned Revenue)	5311	Y	+	E		F							X						07		46969
NC	1B	B. (Less: Earned Revenue)	5312	Y	+	E		F							X								46974
NC	1B	B. (Less: Earned Revenue)	5312	Y	+	E		N							X							ERMK	47514
NC	1B	B. (Less: Earned Revenue)	5312	Y	+	E		F							X							ERMK	47513
NC	1B	B. (Less: Earned Revenue)	5312	Y	+	E		N							X								46977
NC	1B	B. (Less: Earned Revenue)	5317	Y	+	E		N							X								46981
NC	1B	B. (Less: Earned Revenue)	5317	Y	+	E		F							X								46979
NC	1B	B. (Less: Earned Revenue)	5318	Y	+	E		N							X						07		46985
NC	1B	B. (Less: Earned Revenue)	5318	Y	+	E		F							X						07		46983
NC	1B	B. (Less: Earned Revenue)	5319	Y	+	E		N							X								43654
NC	1B	B. (Less: Earned Revenue)	5319	Y	+	E		F							X								43652
NC	1B	B. (Less: Earned Revenue)	5320	Y	+	E		N							X								43657
NC	1B	B. (Less: Earned Revenue)	5320	Y	+	E		F							X								44265
NC	1B	B. (Less: Earned Revenue)	5329	Y	+	E		N							X								43658
NC	1B	B. (Less: Earned Revenue)	5329	Y	+	E		F							X								44270
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		F							X						07		46839
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		N							X						07		46837
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		F							X								43659
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		N							X								43660
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		F							X					5400.0010		ERMK	47790
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		F							X							ERMK	47341
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		N							X							ERMK	47503
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		F							X						07	ERMK	47340
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		N							X						07	ERMK	47477
NC	1B	B. (Less: Earned Revenue)	5400	Y	+	E		N							X					5400.0010		ERMK	47791
NC	1B	B. (Less: Earned Revenue)	5409	Y	+	E		N							X						07		46840
NC	1B	B. (Less: Earned Revenue)	5409	Y	+	E		F							X						07		46838
NC	1B	B. (Less: Earned Revenue)	5409	Y	+	E		N							X								43663
NC	1B	B. (Less: Earned Revenue)	5409	Y	+	E		F							X								43662
NC	1B	B. (Less: Earned Revenue)	5500	Y	+	E		N							X								43666
NC	1B	B. (Less: Earned Revenue)	5509	Y	+	E		N							X								43668
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		N							X					5900.0020		ERMK	47996

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		F							X							Exclude amts incl in 1310/1340	43692
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		F							X								47244
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		F							X							Exc amts inc in 1310/1340-ERMK	47566
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		N							X							Exc amts inc in 1310/1340-ERMK	47489
NC	1B	B. (Less: Earned Revenue)	5900	Y	+	E		N							X							Exclude amts incl in 1310/1340	43696
NC	1B	B. (Less: Earned Revenue)	5909	Y	+	E		N							X								46708
NC	1B	B. (Less: Earned Revenue)	5909	Y	+	E		N							X							Exclude amts incl in 1310/1340	43707
NC	1B	B. (Less: Earned Revenue)	7110	Y	+	E		N							X							No BI	46830
NC	1B	B. (Less: Earned Revenue)	7111	Y	+	E		N							X							No BI	46992
NC	1B	B. (Less: Earned Revenue)	7111	Y	+	E		F							X							No BI	46989
NC	1B	B. (Less: Earned Revenue)	7112	Y	+	E		F							X							No BI	46995
NC	1B	B. (Less: Earned Revenue)	7180	Y	+	E		N							X							No BI	47003
NC	1B	B. (Less: Earned Revenue)	7180	Y	+	E		F							X							No BI	46827
NC	1B	B. (Less: Earned Revenue)	7190	Y	+	E		N							X							No BI - ERMK	47787
NC	1B	B. (Less: Earned Revenue)	7190	Y	+	E		N							X							BI	47245
NC	1B	B. (Less: Earned Revenue)	7190	Y	+	E		F							X							No BI	47004
NC	1B	B. (Less: Earned Revenue)	7190	Y	+	E		N							X							No BI	43761
NC	1B	B. (Less: Earned Revenue)	7190	Y	+	E		F							X							BI	47246
NC	2	2. Cost Not Assigned to Programs	6400	Y	+	E		N														CNATP	46639
NC	2	2. Cost Not Assigned to Programs	6800	Y	+	E		N														Annual Leave Liability CNATP	45671
NC	2	2. Cost Not Assigned to Programs	6800	Y	+	E		N														Envrnmntl/Disp Liablty CNATP	45680
NC	2	2. Cost Not Assigned to Programs	6900	Y	+	E		N														CNATP	43747
NC	2	2. Cost Not Assigned to Programs	7210	Y	+	E		N							X							CNATP	43763
NC	2	2. Cost Not Assigned to Programs	7290	Y	+	E		N							X							CNATP	43769
NC	2	2. Cost Not Assigned to Programs	7300	Y	+	E		N														CNATP	43773
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5310	Y	+	E		F							X							RNATP	44260
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5310	Y	+	E		N							X							RNATP	43648
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5311	Y	+	E		N							X							RNATP	46973
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5312	Y	+	E		N							X							RNATP	46976
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5317	Y	+	E		N							X							RNATP	47157
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5318	Y	+	E		N							X							RNATP	46986
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5319	Y	+	E		N							X							RNATP	43655
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5900	Y	+	E		N							X							RNATP	43698
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	5909	Y	+	E		N							X							RNATP	43708
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	7110	Y	+	E		N							X							RNATP	46947
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	7111	Y	+	E		N							X							RNATP	46994
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	7180	Y	+	E		N							X							RNATP	47002
NC	3	3. (Less: Earned Revenue Not Attributable to Programs)	7190	Y	+	E		N							X							RNATP	47005

Fiscal year 2007 quarter 4
For One Report
CURRENT

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	1	1. Beginning Balances	3310	Y	+	B																ERMK	47294
NP	1	1. Beginning Balances	3310	Y	+	B																	43487
NP	10	10. Beginning Balances	3100	Y	+	B																	43479
NP	10	10. Beginning Balances	3100	Y	+	B																ERMK	47291
NP	11A	11.A. Changes in accounting principles	3109	Y	+	E																	47415
NP	11B	11.B. Corrections of errors	3108	Y	+	E																	47414
NP	13A	13.A. Appropriations received	3101	Y	+	E																ERMK	47292
NP	13A	13.A. Appropriations received	3101	Y	+	E																	45722
NP	13B	13.B. Appropriations transferred-in/out	3102	Y	+	E		F															45672
NP	13B	13.B. Appropriations transferred-in/out	3102	Y	+	E		F														ERMK	47567
NP	13B	13.B. Appropriations transferred-in/out	3103	Y	+	E		F														ERMK	47571
NP	13B	13.B. Appropriations transferred-in/out	3103	Y	+	E		F															45673
NP	13C	13.C. Other adjustments (rescissions, etc)	3106	Y	+	E																ERMK	47464
NP	13C	13.C. Other adjustments (rescissions, etc)	3106	Y	+	E																	45674
NP	13D	13.D. Appropriations used	3107	Y	+	E																ERMK	47293
NP	13D	13.D. Appropriations used	3107	Y	+	E																	45676
NP	2A	2.A. Changes in accounting principles (+/-)	5709	Y	+	E																	46664
NP	2A	2.A. Changes in accounting principles (+/-)	7401	Y	+	E		F															47417
NP	2A	2.A. Changes in accounting principles (+/-)	7401	Y	+	E		N															46647
NP	2B	2.B. Corrections of errors (+/-)	5708	Y	+	E																	47416
NP	2B	2.B. Corrections of errors (+/-)	7400	Y	+	E		N															43782
NP	2B	2.B. Corrections of errors (+/-)	7400	Y	+	E		N														BI	44304
NP	2B	2.B. Corrections of errors (+/-)	7400	Y	+	E		F															43808
NP	4A	4.A. Other adjustments (rescissions, etc.)	5790	Y	+	E		F												5790.0010		ERMK	47355
NP	4A	4.A. Other adjustments (rescissions, etc.)	5790	Y	+	E		F												5790.0010			45621
NP	4B	4.B. Appropriations used	5700	Y	+	E																ERMK	47354
NP	4B	4.B. Appropriations used	5700	Y	+	E																	43676
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N			S				T							ERMK	47299
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F			S				T								46932
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N			S				T								46877
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T						07		47028
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T							ERMK	47298
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T						07	ERMK	47300
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F							T							ERMK	47295
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T					5310.0010		ERMK	47301
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T					5310.0010			47121
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F							T								46726
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		N							T								43646
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F							T					5310.0010			47120
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F							T					5310.0010		ERMK	47297
NP	4C	4.C. Nonexchange revenue	5310	Y	+	E		F			S				T							ERMK	47296
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T						07		47030
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T					5311.0010		ERMK	47307
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T							ERMK	47305
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		F							T					5311.0010			47122
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		F							T							ERMK	47303
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		F							T								46970
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T						07	ERMK	47306
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		F							T					5311.0010		ERMK	47304
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T					5311.0010			47123
NP	4C	4.C. Nonexchange revenue	5311	Y	+	E		N							T								46972
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T							ERMK	47312
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		F							T							ERMK	47310
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T					5312.0010		ERMK	47314
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		F							T					5312.0010		ERMK	47311
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T						07	ERMK	47313
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		F							T								46975
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T								46978
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T					5312.0010			47200
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		F							T					5312.0010			47199
NP	4C	4.C. Nonexchange revenue	5312	Y	+	E		N							T						07		47032
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		N							T							Distributed Offsetting Receipt	47125
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47318
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47316
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		F							T							ERMK	47315
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		N							T							ERMK	47317
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		F							T							Distributed Offsetting Receipt	47124
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		N							T								46982
NP	4C	4.C. Nonexchange revenue	5317	Y	+	E		F							T								46980
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47320
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47322

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		N							T							Distributed Offsetting Receipt	47127
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		F							T							Distributed Offsetting Receipt	47126
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		F							T							ERMK	47319
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		N							T							ERMK	47321
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		N							T								46987
NP	4C	4.C. Nonexchange revenue	5318	Y	+	E		F							T								46984
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		N							T							ERMK	47325
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		N							T								43653
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		F							T							ERMK	47323
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		N							T							Distributed Offsetting Receipt	47129
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47324
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47326
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		F							T							Distributed Offsetting Receipt	47128
NP	4C	4.C. Nonexchange revenue	5319	Y	+	E		F							T								46935
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N							T							ERMK	47329
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		F							T					5320.0010		ERMK	47328
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		F							T					5320.0010			47130
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N			S				T							ERMK	47330
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		F			S				T								46934
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N							T					5320.0010		ERMK	47332
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		F			S				T							ERMK	47327
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N			S				T								46878
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N							T								44268
NP	4C	4.C. Nonexchange revenue	5320	Y	+	E		N							T					5320.0010			47131
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		N							T								44274
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47335
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47333
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		F							T							Distributed Offsetting Receipt	47132
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		N							T							Distributed Offsetting Receipt	47133
NP	4C	4.C. Nonexchange revenue	5329	Y	+	E		N							T							ERMK	47334
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		N							T								46809
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		N							T					5400.0010			47135
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		F							T					5400.0010			47134
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		N							T							ERMK	47338
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		N							T					5400.0010		ERMK	47339
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		F							T							ERMK	47336
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		F							T					5400.0010		ERMK	47337
NP	4C	4.C. Nonexchange revenue	5400	Y	+	E		F							T								46810
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		F							T							ERMK	47342
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47345
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		N							T							ERMK	47344
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		F							T								46812
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		N							T							Distributed Offsetting Receipt	47137
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		N							T								46811
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47343
NP	4C	4.C. Nonexchange revenue	5409	Y	+	E		F							T							Distributed Offsetting Receipt	47136
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		F							T							ERMK	47356
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		N							T						07	ERMK	47358
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		N							T					5800.0010		ERMK	47359
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		F							T					5800.0010		ERMK	47357
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		N							T					5800.0010			47143
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		F							T								46794
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		N							T						07		47031
NP	4C	4.C. Nonexchange revenue	5800	Y	+	E		F							T					5800.0010			47142
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		F							T					5801.0010			47144
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		N							T								44286
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		N							T							ERMK	47361
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		N							T					5801.0010		ERMK	47362
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		N							T					5801.0010			47145
NP	4C	4.C. Nonexchange revenue	5801	Y	+	E		F							T					5801.0010		ERMK	47360
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		N							T								43688
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		N							T							Distributed Offsetting Receipt	47147
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		F							T							Dist Offstng Rcpt - ERMK	47363
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		F							T							Distributed Offsetting Receipt	47146
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47365
NP	4C	4.C. Nonexchange revenue	5809	Y	+	E		N							T							ERMK	47364
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		N							T								43689
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		N							T							ERMK	47367
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		F							T					5890.0010		ERMK	47366
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		N							T					5890.0010			47149
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		N							T					5890.0010		ERMK	47368
NP	4C	4.C. Nonexchange revenue	5890	Y	+	E		F							T					5890.0010			47148
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T								46879
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		F							T					5900.0020		ERMK	47371
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T								43695
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		F							T					5900.0020			47150
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T					5900.0020		ERMK	47379
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T							ERMK	47376
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T							Vested	46854

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T							BI	46926
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T					5900.0020			47151
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T							Seized - ERMK	47377
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		F							T					5900.0010		ERMK	47370
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T							ERMK	47375
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T							Vested ERMK	47378
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N			S				T							Seized	46853
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		F							T					5900.0010			45623
NP	4C	4.C. Nonexchange revenue	5900	Y	+	E		N							T							BI-ERMK	47373
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N			S				T							Seized	46856
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N			S				T							Vested	46855
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N			S				T							Seized - ERMK	47388
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N							T							ERMK	47386
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N							T							Distributed Offsetting Receipt	47153
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N			S				T							Vested ERMK	47389
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47390
NP	4C	4.C. Nonexchange revenue	5909	Y	+	E		N							T								43704
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		N			S				T					5990.0010			46861
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		N			S				T							ERMK	47393
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		N			S				T					5990.0010		ERMK	47394
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		F			S				T							ERMK	47392
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		N			S				T								47256
NP	4C	4.C. Nonexchange revenue	5990	Y	+	E		F			S				T								46867
NP	4C	4.C. Nonexchange revenue	5991	Y	+	E		F			S				T								46871
NP	4C	4.C. Nonexchange revenue	5991	Y	+	E		N			S				T								47255
NP	4C	4.C. Nonexchange revenue	5991	Y	+	E		F			S				T							ERMK	47395
NP	4C	4.C. Nonexchange revenue	5991	Y	+	E		N			S				T							ERMK	47396
NP	4D	4.D. Donations and forfeitures of cash	5600	Y	+	E		N							T					5600.0010			47139
NP	4D	4.D. Donations and forfeitures of cash	5600	Y	+	E		N							T							ERMK	47347
NP	4D	4.D. Donations and forfeitures of cash	5600	Y	+	E		N							T					5600.0010		ERMK	47348
NP	4D	4.D. Donations and forfeitures of cash	5600	Y	+	E		N							T								43669
NP	4D	4.D. Donations and forfeitures of cash	5609	Y	+	E		N							T								43670
NP	4D	4.D. Donations and forfeitures of cash	5609	Y	+	E		N							T							ERMK	47350
NP	4D	4.D. Donations and forfeitures of cash	5609	Y	+	E		N							T							Distributed Offsetting Receipt	47141
NP	4D	4.D. Donations and forfeitures of cash	5609	Y	+	E		N							T							Dist Offstng Rcpt - ERMK	47351
NP	4D	4.D. Donations and forfeitures of cash	5900	Y	+	E		F							T							BI, FC - ERMK	47369
NP	4D	4.D. Donations and forfeitures of cash	5900	Y	+	E		N							T							BI, FC	46802
NP	4D	4.D. Donations and forfeitures of cash	5900	Y	+	E		F							T							BI, FC	46803
NP	4D	4.D. Donations and forfeitures of cash	5900	Y	+	E		N							T							BI, FC - ERMK	47374
NP	4D	4.D. Donations and forfeitures of cash	5909	Y	+	E		N							T							BI, FC	46806
NP	4D	4.D. Donations and forfeitures of cash	5909	Y	+	E		N							T							BI, FC - ERMK	47385
NP	4E	4.E. Transfers-in/out without reimbursement	5740	Y	+	E		F														ERMK	47467
NP	4E	4.E. Transfers-in/out without reimbursement	5740	Y	+	E		F															44276
NP	4E	4.E. Transfers-in/out without reimbursement	5740	Y	+	E		F													07		47024
NP	4E	4.E. Transfers-in/out without reimbursement	5745	Y	+	E		F															44277
NP	4E	4.E. Transfers-in/out without reimbursement	5745	Y	+	E		F														ERMK	47523
NP	4E	4.E. Transfers-in/out without reimbursement	5750	Y	+	E		F														ERMK	47482
NP	4E	4.E. Transfers-in/out without reimbursement	5750	Y	+	E		F							T					5750.0010		ERMK	47890
NP	4E	4.E. Transfers-in/out without reimbursement	5750	Y	+	E		F							T					5750.0010			47180
NP	4E	4.E. Transfers-in/out without reimbursement	5750	Y	+	E		F													07	ERMK	47558
NP	4E	4.E. Transfers-in/out without reimbursement	5750	Y	+	E		F															44278
NP	4E	4.E. Transfers-in/out without reimbursement	5755	Y	+	E		F														Appropriated Receipts-ERMK	47732
NP	4E	4.E. Transfers-in/out without reimbursement	5755	Y	+	E		F														ERMK	47484
NP	4E	4.E. Transfers-in/out without reimbursement	5755	Y	+	E		F												5755.0030			48030
NP	4E	4.E. Transfers-in/out without reimbursement	5755	Y	+	E		F														Appropriated Receipts	47586
NP	4E	4.E. Transfers-in/out without reimbursement	5755	Y	+	E		F															44279
NP	4E	4.E. Transfers-in/out without reimbursement	5760	Y	+	E		F															44280
NP	4E	4.E. Transfers-in/out without reimbursement	5760	Y	+	E		F														Trust or Special Fund Recpts	44281
NP	4E	4.E. Transfers-in/out without reimbursement	5765	Y	+	E		F														ERMK	47487
NP	4E	4.E. Transfers-in/out without reimbursement	5765	Y	+	E		F															44282

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	4E	4.E. Transfers-in/out without reimbursement	5765	Y	+	E		F												5765.0030			48031
NP	4E	4.E. Transfers-in/out without reimbursement	5765	Y	+	E		F														Appropriated Receipts	47666
NP	4E	4.E. Transfers-in/out without reimbursement	5765	Y	+	E		F														Appropriated Receipts-ERMK	47733
NP	4F	4.F. Other budgetary financing sources	5790	Y	+	E		F												5790.0030			43685
NP	4F	4.F. Other budgetary financing sources	7110	Y	+	E		N							T								44299
NP	4F	4.F. Other budgetary financing sources	7110	Y	+	E		N							T							ERMK	47403
NP	4F	4.F. Other budgetary financing sources	7180	Y	+	E		N							T							ERMK	47404
NP	4F	4.F. Other budgetary financing sources	7180	Y	+	E		N							T								46751
NP	4F	4.F. Other budgetary financing sources	7210	Y	+	E		N							T							ERMK	47405
NP	4F	4.F. Other budgetary financing sources	7210	Y	+	E		N							T								44300
NP	5A	5.A. Donations and forfeitures of property	5610	Y	+	E		N							T							ERMK	47352
NP	5A	5.A. Donations and forfeitures of property	5610	Y	+	E		N							T								43672
NP	5A	5.A. Donations and forfeitures of property	5619	Y	+	E		N							T								43674
NP	5A	5.A. Donations and forfeitures of property	5619	Y	+	E		N							T							ERMK	47353
NP	5A	5.A. Donations and forfeitures of property	5900	Y	+	E		F							T							No BI, FC - ERMK	48032
NP	5A	5.A. Donations and forfeitures of property	5900	Y	+	E		F							T							No BI, FC	48033
NP	5A	5.A. Donations and forfeitures of property	5900	Y	+	E		N							T							No BI, FC	48034
NP	5A	5.A. Donations and forfeitures of property	5900	Y	+	E		N							T							No BI, FC - ERMK	48035
NP	5A	5.A. Donations and forfeitures of property	5909	Y	+	E		N							T							No BI, FC	48002
NP	5A	5.A. Donations and forfeitures of property	5909	Y	+	E		N							T							No BI, FC - ERMK	48003
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5720	Y	+	E		F														ERMK	47480
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5720	Y	+	E		F														CIP Transfers	47759
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5720	Y	+	E		F														ERMK - CIP Transfers	47758
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5720	Y	+	E		F														WCF Cash/CY Purchases Only	46841
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5720	Y	+	E		F															43678
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5730	Y	+	E		F														ERMK - CIP Transfers	47760
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5730	Y	+	E		F														ERMK	47466
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5730	Y	+	E		F														WCF Cash/CY Purchases Only	46842
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5730	Y	+	E		F															43680
NP	5B	5.B. Transfers-in/out without reimbursement (+/-)	5730	Y	+	E		F														CIP Transfers	47761
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0070			44283
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0040			43806
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0030			43682
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0050			47254
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0020			43683
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0030		ERMK	47572
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0010			43684
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0060			44284
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0010		ERMK	47574
NP	5C	5.C. Imputed financing from costs absorbed by others	5780	Y	+	E		F												5780.0020		ERMK	47573
NP	5D	5.D. Other (+/-)	5790	Y	+	E		F														No BI	45624
NP	5D	5.D. Other (+/-)	5799	Y	+	E																No BI	45650
NP	5D	5.D. Other (+/-)	5900	Y	+	E		N							T							No BI	44434
NP	5D	5.D. Other (+/-)	5900	Y	+	E		F							T							No BI	43691
NP	5D	5.D. Other (+/-)	5900	Y	+	E		N							T					5900.0010		ERMK	47559
NP	5D	5.D. Other (+/-)	5909	Y	+	E		N							T							No BI	43705
NP	5D	5.D. Other (+/-)	7110	Y	+	E		N							T							No BI	45653
NP	5D	5.D. Other (+/-)	7111	Y	+	E		N							T							No BI	46990
NP	5D	5.D. Other (+/-)	7112	Y	+	E		F							T							No BI	47201
NP	5D	5.D. Other (+/-)	7180	Y	+	E		N							T							No BI	46754
NP	5D	5.D. Other (+/-)	7190	Y	+	E		N							T							No BI - ERMK	47585
NP	5D	5.D. Other (+/-)	7190	Y	+	E		N							T							No BI	45654
NP	5D	5.D. Other (+/-)	7210	Y	+	E		N							T							No BI	45655
NP	5D	5.D. Other (+/-)	7211	Y	+	E		N							T							No BI	47011
NP	5D	5.D. Other (+/-)	7211	Y	+	E		F							T							No BI	47247
NP	5D	5.D. Other (+/-)	7212	Y	+	E		F							T							No BI	47202

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	5D	5.D. Other (+/-)	7280	Y	+	E		N							T							No BI	46941
NP	5D	5.D. Other (+/-)	7290	Y	+	E		N							T							No BI	45656
NP	5D	5.D. Other (+/-)	7290	Y	+	E		F							T							No BI	46843
NP	5D	5.D. Other (+/-)	7290	Y	+	E		N							T							No BI - ERMK	47526
NP	7	7. Net Cost of Operations (+/-)	5100	Y	+	E		F							X							ERMK	47580
NP	7	7. Net Cost of Operations (+/-)	5100	Y	+	E		F							X					5100.0050			47261
NP	7	7. Net Cost of Operations (+/-)	5100	Y	+	E		N							X							ERMK	47557
NP	7	7. Net Cost of Operations (+/-)	5100	Y	+	E		N							X								43633
NP	7	7. Net Cost of Operations (+/-)	5100	Y	+	E		F							X								43632
NP	7	7. Net Cost of Operations (+/-)	5109	Y	+	E		N							X								43636
NP	7	7. Net Cost of Operations (+/-)	5109	Y	+	E		F							X								43635
NP	7	7. Net Cost of Operations (+/-)	5200	Y	+	E		F							X								43638
NP	7	7. Net Cost of Operations (+/-)	5200	Y	+	E		N							X								43639
NP	7	7. Net Cost of Operations (+/-)	5200	Y	+	E		N							X							ERMK	47508
NP	7	7. Net Cost of Operations (+/-)	5200	Y	+	E		F							X							ERMK	47465
NP	7	7. Net Cost of Operations (+/-)	5209	Y	+	E		F							X								43641
NP	7	7. Net Cost of Operations (+/-)	5209	Y	+	E		N							X								43642
NP	7	7. Net Cost of Operations (+/-)	5310	Y	+	E		N							X							RNATP	43648
NP	7	7. Net Cost of Operations (+/-)	5310	Y	+	E		N							X								43647
NP	7	7. Net Cost of Operations (+/-)	5310	Y	+	E		F							X							RNATP	44260
NP	7	7. Net Cost of Operations (+/-)	5310	Y	+	E		F							X								43645
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		N							X						07		46971
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		F							X						07		46969
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		F							X								47079
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		F							X						07	ERMK	47309
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		F							X					5311.0010		ERMK	47789
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		N							X							RNATP	46973
NP	7	7. Net Cost of Operations (+/-)	5311	Y	+	E		F							X							ERMK	47308
NP	7	7. Net Cost of Operations (+/-)	5312	Y	+	E		F							X							ERMK	47513
NP	7	7. Net Cost of Operations (+/-)	5312	Y	+	E		N							X							ERMK	47514
NP	7	7. Net Cost of Operations (+/-)	5312	Y	+	E		N							X								46977
NP	7	7. Net Cost of Operations (+/-)	5312	Y	+	E		F							X								46974
NP	7	7. Net Cost of Operations (+/-)	5312	Y	+	E		N							X							RNATP	46976
NP	7	7. Net Cost of Operations (+/-)	5317	Y	+	E		N							X							RNATP	47157
NP	7	7. Net Cost of Operations (+/-)	5317	Y	+	E		F							X								46979
NP	7	7. Net Cost of Operations (+/-)	5317	Y	+	E		N							X								46981
NP	7	7. Net Cost of Operations (+/-)	5318	Y	+	E		N							X							RNATP	46986
NP	7	7. Net Cost of Operations (+/-)	5318	Y	+	E		N							X						07		46985
NP	7	7. Net Cost of Operations (+/-)	5318	Y	+	E		F							X						07		46983
NP	7	7. Net Cost of Operations (+/-)	5319	Y	+	E		F							X								43652
NP	7	7. Net Cost of Operations (+/-)	5319	Y	+	E		N							X								43654
NP	7	7. Net Cost of Operations (+/-)	5319	Y	+	E		N							X							RNATP	43655
NP	7	7. Net Cost of Operations (+/-)	5320	Y	+	E		F							X								44265
NP	7	7. Net Cost of Operations (+/-)	5320	Y	+	E		N							X								43657
NP	7	7. Net Cost of Operations (+/-)	5329	Y	+	E		F							X								44270
NP	7	7. Net Cost of Operations (+/-)	5329	Y	+	E		N							X								43658
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		F							X						07		46839
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		F							X					5400.0010		ERMK	47790
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		F							X							ERMK	47341
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		N							X					5400.0010		ERMK	47791
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		N							X							ERMK	47503
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		N							X						07	ERMK	47477
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		N							X						07		46837
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		F							X								43659
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		F							X						07	ERMK	47340
NP	7	7. Net Cost of Operations (+/-)	5400	Y	+	E		N							X								43660
NP	7	7. Net Cost of Operations (+/-)	5409	Y	+	E		N							X						07		46840
NP	7	7. Net Cost of Operations (+/-)	5409	Y	+	E		N							X								43663
NP	7	7. Net Cost of Operations (+/-)	5409	Y	+	E		F							X								43662
NP	7	7. Net Cost of Operations (+/-)	5409	Y	+	E		F							X						07		46838
NP	7	7. Net Cost of Operations (+/-)	5500	Y	+	E		N							X								43666
NP	7	7. Net Cost of Operations (+/-)	5509	Y	+	E		N							X								43668
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		N							X							Exclude amts incl in 1310/1340	43696
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		N							X					5900.0020		ERMK	47996
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		F							X								47244
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		N							X							Exc amts inc in 1310/1340-ERMK	47489
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		F							X							Exc amts inc in 1310/1340-ERMK	47566
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		F							X							Exclude amts incl in 1310/1340	43692
NP	7	7. Net Cost of Operations (+/-)	5900	Y	+	E		N							X							RNATP	43698
NP	7	7. Net Cost of Operations (+/-)	5909	Y	+	E		N							X							Exclude amts incl in 1310/1340	43707
NP	7	7. Net Cost of Operations (+/-)	5909	Y	+	E		N							X							RNATP	43708
NP	7	7. Net Cost of Operations (+/-)	5909	Y	+	E		N							X								46708
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		F												6100.0480			47234
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		F												6100.0450			47233
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		N															43712
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		F															43710
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		F														ERMK	47397
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		N														ERMK	47398
NP	7	7. Net Cost of Operations (+/-)	6100	Y	+	E		F												6100.0450		ERMK	47502

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	7	7. Net Cost of Operations (+/-)	6190	Y	+	E		F															43713
NP	7	7. Net Cost of Operations (+/-)	6190	Y	+	E		N															43714
NP	7	7. Net Cost of Operations (+/-)	6190	Y	+	E		N														ERMK	47468
NP	7	7. Net Cost of Operations (+/-)	6199	Y	+	E		N														ERMK	47801
NP	7	7. Net Cost of Operations (+/-)	6199	Y	+	E		N															43715
NP	7	7. Net Cost of Operations (+/-)	6310	Y	+	E		F														ERMK	47516
NP	7	7. Net Cost of Operations (+/-)	6310	Y	+	E		F															43717
NP	7	7. Net Cost of Operations (+/-)	6320	Y	+	E		F															43718
NP	7	7. Net Cost of Operations (+/-)	6320	Y	+	E		N															43719
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		N												6330.0030		ERMK	47469
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		N														ERMK	47500
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		N												6330.0030			46764
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		F														ERMK	47501
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		F															43720
NP	7	7. Net Cost of Operations (+/-)	6330	Y	+	E		N															43721
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0110			45545
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		N														ERMK	47399
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F															46663
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0110		ERMK	47479
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0150		ERMK	47499
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0130			43723
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0190			46770
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F														ERMK	47470
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0130		ERMK	47481
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0090			45546
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0150			46772
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		N														CNATP	46639
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0090		ERMK	47476
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		F												6400.0170			45547
NP	7	7. Net Cost of Operations (+/-)	6400	Y	+	E		N															43725
NP	7	7. Net Cost of Operations (+/-)	6500	Y	+	E		N															43729
NP	7	7. Net Cost of Operations (+/-)	6600	Y	+	E		N															43731
NP	7	7. Net Cost of Operations (+/-)	6610	Y	+	E		N														ERMK	47471
NP	7	7. Net Cost of Operations (+/-)	6610	Y	+	E		N															45613
NP	7	7. Net Cost of Operations (+/-)	6710	Y	+	E		N														ERMK	47472
NP	7	7. Net Cost of Operations (+/-)	6710	Y	+	E		N															43732
NP	7	7. Net Cost of Operations (+/-)	6720	Y	+	E		N															43735
NP	7	7. Net Cost of Operations (+/-)	6720	Y	+	E		N														ERMK	47400
NP	7	7. Net Cost of Operations (+/-)	6720	Y	+	E		F															43733
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0010		ERMK	47576
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0040			44296
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0060			43736
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0050			44297
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0030		ERMK	47577
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0020			47253
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0010			43737
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0060		ERMK	47575
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0080			43807
NP	7	7. Net Cost of Operations (+/-)	6730	Y	+	E		F												6730.0030			43738
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		N															43740
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		N														ERMK	47401
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		N												6790.0020			47078
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		F												6790.0040			43741
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		N												6790.0030			47077
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		N												6790.0040			43742
NP	7	7. Net Cost of Operations (+/-)	6790	Y	+	E		F														ERMK	47517
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Environmntl and Disp Liabilty	45678
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Annual Leave Liability	45670
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Other Liab. - ERMK	47997
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Restimate Subsidy - ERMK	47798
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Reestimate Subsidy	45687
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Other Liabilities	45696
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F												6800.0030			47235
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Restimate Subsidy	47797
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F												6800.0040			47236
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F												6800.0030		ERMK	47483
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Other Liabilities	45697
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Annual Leave Liability	45669
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Annual Leave Liability CNATP	45671
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		F														Other Liablilities - CNATP	47788
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Environmntl and Disp Liabilty	45679
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Envrnmntl/Disp Liablty CNATP	45680
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Other Liablilities - CNATP	47402
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Environ and Disp Liab - ERMK	47993
NP	7	7. Net Cost of Operations (+/-)	6800	Y	+	E		N														Reestimate Subsidy	45688
NP	7	7. Net Cost of Operations (+/-)	6850	Y	+	E		F												6850.0040			47087
NP	7	7. Net Cost of Operations (+/-)	6850	Y	+	E		F												6850.0060			45709
NP	7	7. Net Cost of Operations (+/-)	6850	Y	+	E		F														Other Liabilities	47108
NP	7	7. Net Cost of Operations (+/-)	6900	Y	+	E		N															43748

Rpt	Line	Descn Tx	SGL	Elim	Oper	E/B	Sign	Fed	Borr Src	Avail Tm	Cust	Curr	Cov	Enty	Exch	Reimb	Fin Acct	Asset	Liab	Cost	Fund	Other	USA Id
NP	7	7. Net Cost of Operations (+/-)	6900	Y	+	E		N														CNATP	43747
NP	7	7. Net Cost of Operations (+/-)	6900	Y	+	E		F															43745
NP	7	7. Net Cost of Operations (+/-)	7110	Y	+	E		N							X							No BI	46830
NP	7	7. Net Cost of Operations (+/-)	7110	Y	+	E		N							X							RNATP	46947
NP	7	7. Net Cost of Operations (+/-)	7111	Y	+	E		N							X							RNATP	46994
NP	7	7. Net Cost of Operations (+/-)	7111	Y	+	E		F							X							No BI	46989
NP	7	7. Net Cost of Operations (+/-)	7111	Y	+	E		N							X							No BI	46992
NP	7	7. Net Cost of Operations (+/-)	7112	Y	+	E		F							X							No BI	46995
NP	7	7. Net Cost of Operations (+/-)	7180	Y	+	E		N							X							No BI	47003
NP	7	7. Net Cost of Operations (+/-)	7180	Y	+	E		F							X							No BI	46827
NP	7	7. Net Cost of Operations (+/-)	7180	Y	+	E		N							X							RNATP	47002
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		N							X							BI	47245
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		F							X							No BI	47004
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		N							X							RNATP	47005
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		N							X							No BI	43761
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		N							X							No BI - ERMK	47787
NP	7	7. Net Cost of Operations (+/-)	7190	Y	+	E		F							X							BI	47246
NP	7	7. Net Cost of Operations (+/-)	7210	Y	+	E		N							X							No BI - ERMK	47485
NP	7	7. Net Cost of Operations (+/-)	7210	Y	+	E		N							X							CNATP	43763
NP	7	7. Net Cost of Operations (+/-)	7210	Y	+	E		N							X							No BI	46826
NP	7	7. Net Cost of Operations (+/-)	7211	Y	+	E		N							X							No BI	47012
NP	7	7. Net Cost of Operations (+/-)	7211	Y	+	E		F							X							No BI	47007
NP	7	7. Net Cost of Operations (+/-)	7212	Y	+	E		F							X							No BI	47016
NP	7	7. Net Cost of Operations (+/-)	7280	Y	+	E		F							X							No BI	46938
NP	7	7. Net Cost of Operations (+/-)	7280	Y	+	E		N							X							No BI	46937
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		N							X							CNATP	43769
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		N							X							No BI - ERMK	47490
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		F							X							No BI	46832
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		N							X							BI	47248
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		F							X							BI	47249
NP	7	7. Net Cost of Operations (+/-)	7290	Y	+	E		N							X							No BI	44437
NP	7	7. Net Cost of Operations (+/-)	7300	Y	+	E		N														CNATP	43773
NP	7	7. Net Cost of Operations (+/-)	7300	Y	+	E		N															44438
NP	7	7. Net Cost of Operations (+/-)	7600	Y	+	E		N					U									Other Actuarial Liab - ERMK	47793
NP	7	7. Net Cost of Operations (+/-)	7600	Y	+	E		N					U									Other Actuarial Liablts	47155

SoF no longer required

Reconciliation Report Crosswalk Not Found in DDRS

DEFENSE DEPARTMENTAL REPORTING SYSTEM-
AUDITED FINANCIAL STATEMENTS/
UNAUDITED FINANCIAL STATEMENTS
(DDRS-AFS/UFS)

RECONCILIATIONS
Manual

Agency Wide Financial Statements
June 8, 2006

Your Financial Partner @ Work

Table of Contents

Contents	Pages
Introduction	03 – 07
Standard Reconciliations	08 – 28
Section 5 Reconciliations	29 – 64
Budgetary SF133 to AFS Statements	66 – 71
Budgetary (M) 1307 to AFS Statements	72 – 75
Budgetary Report on Receivables to AFS Statements	76 – 78
Budgetary DD725 to AFS Statements	79– 79
Statements: Current Year to Prior Year	80 – 81
Current Year Beginning to Post Closing Prior Year	82 – 82
Final Reports to Footnotes	83 – 85
Brief Discussion of Financial Statements	86 – 86
Glossary	87 – 90

Introduction

The DDRS reconciliations are tools designed to assist in analyzing data throughout the financial statement preparation and review process. The reconciliations test data integrity and ensure consistency of reporting. Also they highlight errors, changes in beginning balances, and the "disconnects" within the proprietary and budgetary data.

There are six reconciliations that test the consistency of reporting within the statements or between external budgetary reports and the statements. They are listed below:

Consistency within Audited/Unaudited Financial Statements

- Standard Reconciliations
- Final Reports to Footnotes

Consistency between External Budgetary Reports and Audited/Unaudited Financial Statements

- Budgetary SF133 to AFS Statements
- Budgetary (M) 1307 to AFS Statements
- Budgetary DD725 to AFS Statements
- Budgetary Report on Receivables to AFS Statements

The Section 5 reconciliations highlight "disconnects" between proprietary and budgetary data. The remaining two reconciliations ensure that the prior-year balances are brought forward correctly. Those reconciliations are the Statements: Current Year to Prior Year and the Current Year Beginning to Post-Closing Prior Year. You can only run the Current Year Beginning to Post-Closing Prior Year at Program Level 4.

The following discussion provides a summary of the different categories of reconciliations included in this manual.

Standard Reconciliations

There are 18 Standard Reconciliations that ensure consistency of reporting within the audited/unaudited financial statements. They ensure that items reported on more than one financial statement are the same amount in each statement (e.g., obligations incurred are reported both on the Statement of Financing and the Statement of Budgetary Resources). Standard Reconciliations also ensure that the Balance Sheet and the Statement of Budgetary Resources balance within themselves. Since the Standard Reconciliations are primarily comparing the same items on two different statements, there are no known exceptions for these reconciliations. Any difference is an error and must be corrected. **Reconciliation differences must be zero.**

Section 5 Reconciliations

There are 16 Section 5 reconciliations used to highlight discrepancies in reporting primarily between proprietary and budgetary data within the audited/unaudited financial statements. Section 5 reconciliations were originally established to help in the reconciliation of the Statement of Financing by ensuring certain relationships exist between budgetary and proprietary data within the audited/unaudited financial

statements. For example, budgetary expended obligations should agree with proprietary expenses and current-year capitalized asset purchases. Additional reconciliations have been added to ensure the integrity of other relationships between proprietary and budgetary data. These reconciliations compare proprietary accounts for revenues, receivables, funded liabilities, prepayments, and appropriation transfers to their budgetary equivalents. **Reconciliations 4, 5, 6, 8, 9, 10, 11, 12, 13, 15 and 16 of the Section V reconciliations must be in balance. The only acceptable variance for Reconciliation 12 is for working capital funds at the agency level (program level) because of cash transfers.**

Budgetary SF-133 to AFS Statements

These reconciliations ensure that budget execution data that is reported in the audited/unaudited financial statements via the Statement of Budgetary Resources is consistent with budget execution data that is reported in the Report on the Budget Execution (SF-133). There are 23 reconciliations that compare lines on the Report on Budget Execution (SF-133) to lines on the Statement of Budgetary Resources. The Report on Budget Execution (SF-133) should agree with the Statement of Budgetary Resources, with limited exceptions. Both reports detail the budget execution status and are used to monitor funds received by an entity. The Report on Budget Execution (SF-133) is a budget execution report that is submitted quarterly to Treasury through the Federal Agencies' Centralized Trial-Balance System II (FACTS II). The Report on Budget Execution (SF-133) is linked to the President's budget. It fulfills the requirement of the public law that requires the President to review Federal expenditures at least four times a year. The SF-133 consists of the following four sections:

- "Budgetary Resources" showing the budgetary resources available to finance obligations.
- "Status of Budgetary Resources" showing the status of the resources (whether they are obligated, available for obligation, or unavailable for obligation).
- "Change in Obligated Balances" showing the current year change in obligated balances
- "Net Outlays" showing gross outlays and offsetting collections (Office of Management and Budget (OMB) Circular A-11).

This reconciliation also compares two lines (obligations and offsetting collections) on the Statement of Budgetary Resources to two lines on the Statement of Financing that ensure consistency of reporting.

Budgetary (M) 1307 to AFS Statements

This reconciliation ensures that the proprietary data reported in the audited/unaudited financial statements is consistent with the same data reported in the monthly Accounting Report (M) 1307 Report for Working Capital Funds. The Accounting Report (M) 1307 is used to report a working capital fund's financial position, operations and cumulative operating results. This report provides, on a monthly basis, most of the detail contained in an entity's three main statements (Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position).

Budgetary Report on Receivables to AFS Statements

This reconciliation verifies that public receivable data reported on the quarterly Treasury Report on Receivables (TROR) is consistent with proprietary nonfederal receivables reported on the Balance Sheet. This report should also be consistent with the aging of nonfederal receivables on Note 5. The TROR is also known as the Report on Receivables Due from the Public. Former names for obsolete versions of this report are Schedule 9 and SF 220-9.

Budgetary DD725 to AFS Statements

This reconciliation ensures that the spending authority from offsetting collections reported on the Statement of Budgetary Resources, line 3, and the anticipated reimbursements, line 3, are consistent with the same data reported in the Report on Reimbursements (DD725). The Report on Reimbursements (DD725) is a monthly report that provides pertinent budget execution data on budget authority generated from reimbursements. It identifies reimbursement sources and the fiscal year programs being executed. This data is used in the review and analysis of program and budget formulation and execution. It is also used to review the trends in the collection of monies due to the U.S. Government.

Statements: Current Year to Prior Year

These reconciliations (1) ensure that the prior year cumulative results of operations, unexpended appropriations, and obligated and unobligated balances have been brought forward to the current year correctly and (2) highlight any beginning balance changes in these accounts. **The differences in these reconciliations should be zero.**

Current Year Beginning to Post Closing Prior Year

These reconciliations ensure that the prior-year balances for select accounts have been brought forward to the current fiscal year correctly and highlight beginning balance changes. The reconciliations compare the post closing balances for the select accounts to the current fiscal year beginning balances. The Agency-wide Financial Statement Directorate at DFAS Indianapolis must approve all adjustments to beginning balances before such adjustments are made. You can only run this recon at Program Level (4).

Final Reports to Footnotes

These reconciliations test consistency of reporting between the audited/unaudited financial statements and the related footnotes. The reconciliations ensure the amounts detailed in the footnotes agree with the amounts reported in the financial statements.

Details of the Reconciliations

Each reconciliation, which is discussed in further detail in this manual, contains five sections: (1) Purpose, (2) Applicability, (3) Related Treasury Transaction Codes, (4) Known Reconciliation Exceptions, and (5) Researching Differences - Helpful Hints. The following paragraphs highlight the content of each of these sections.

Purpose Section

The Purpose section contains background information. It also discusses the line item and the statements that are related to that particular reconciliation.

Applicability Section

This section identifies the fund types for which each reconciliation applies. Some of these reconciliations are not applicable to all fund types. For example, Section 5, Reconciliation #8 – Appropriations Received as Reported on the Statement of Changes in Net Position versus the Statement of Budgetary Resources, does not apply to trust funds or special funds.

Related Treasury Transaction Codes Section

This section provides a list of the Treasury Transaction Codes that identify the accounting event(s) that generated transactions that the reconciliation is testing. These transaction codes help to determine if the entry being tested is recorded correctly, which is helpful in researching differences. Each year, the Department of the Treasury issues a supplement to the Treasury Financial Manual that contains accounting transactions for events occurring throughout the Federal Government. These transactions illustrate both proprietary and budgetary entries for each accounting event. For the purposes of this manual, these transactions are referred to as "Treasury Transaction Codes." Each accounting event (or Transaction Code) contains an alpha designator and a three-digit code (for example, B314) which is used throughout the manual to reference the appropriate event(s). For example, the transaction description for Treasury Transaction Code B314 is to record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Known Reconciliation Exceptions Section.

This section identifies valid reconciling differences based on guidance (e.g., eliminations) or the recording of additional accruals (timing). **There are no exceptions allowed for reconciliations that test for consistency of reporting within the financial statements. Therefore, all standard reconciliation differences must be zero.**

Researching Differences – Helpful Hints Section

This section provides clues to help identify causes of reconciliation differences. These clues include the types of documents, USSGL accounts, or transactions that could be reviewed; DDRS-AFS reports that could be generated; and DDRS tools and other techniques that could be used to resolve these differences.

Format for Standard Reconciliations

The Standard Reconciliations are the only reconciliations that do not contain all five sections referenced above. They are unique because they compare one set of financial statement lines to another within the audited/unaudited financial statements and are required to be zero. Therefore, the "Known Reconciliation Exceptions," "Applicability," and the "Related Treasury Transaction Codes" sections are not applicable. The Standard Reconciliations focus on the consistency of reporting (financial statement lines); therefore, no fund is exempt.

STANDARD RECONCILIATIONS

Standard Reconciliation 1 - Total Assets (Line 2, Balance Sheet) versus Total Liabilities and Net Position (Line 7, Balance Sheet)

Purpose

This reconciliation compares a reporting entity's total assets to total liabilities and net position. Net position on a Federal government entity's Balance Sheet is equivalent to the equity section of a private industry's Balance Sheet. **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the reporting entity's trial balance to ensure that it balances.

Step 2. Review the trial balance to determine if there are any US Standard General Ledger account (USSGL) balances that may match the reconciliation difference. Look for any new USSGLs or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGLs and attributes were appropriately mapped on the Balance Sheet.

Step 3. Compare the reconciliation difference to each line item on the Balance Sheet and look for the amount of this difference.

Step 4. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 5. Review trading partner data to determine whether both the buyer and seller sides are recorded.

Standard Reconciliation 2 – Total Budgetary Resources (Line B7, Statement of Budgetary Resources) vs Total Status of Budgetary Resources (Line B11, Statement of Budgetary Resources)

Purpose

This reconciliation compares the source(s) of a reporting entity's budgetary resources (line B7) to the stage(s) of execution (status) of those resources (line B11). The same resources are itemized two different ways (source and status); therefore; the totals should be the same. This reconciliation only affects the Budgetary Financing Account section of the Statement of Budgetary Resources, or the "B" lines of the Statement. This section reports the US Standard General Ledger (USSGL) account balances for the budgetary information that can be tied to the budgetary totals in the Budget of the U.S. Government. The second section of the Statement of Budgetary Report, the "N" lines, displays nonbudgetary credit program financing account information (Credit Reform Program). **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGLs or attribute(s) that may have been used for the first time during the current reporting period. Determine whether the USSGLs and attributes were appropriately mapped on the Statement of Budgetary Resources.

Step 2. Compare the corresponding lines on the SF 133; Report on Budget Execution and Budgetary Resources, to the Statement of Budgetary Resources.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 3 – Offsetting Collections and Recoveries (Lines 2, 3D1A, 3D1B, 3D2A, 3D2B, 3D5, Statement of Budgetary Resources) versus Offsetting Collections and Recoveries (Line 2, Statement of Financing)

Purpose

This reconciliation compares spending authority from offsetting collections and recoveries from prior-year obligations on the Statement of Budgetary Resources (Lines 2, 3D1A, 3D1B, 3D2A, 3D2B, 3D5) for both Budgetary Financing Activities and Nonbudgetary Financing Activities to the amount reported on the Statement of Financing (line 2). **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on lines 2, 3D1A, 3D1B, 3D2A, 3D2B, 3D5 of the Statement of Budgetary Resources and line 2 of the Statement of Financing to determine which US Standard General Ledger (USSGL) accounts are included for these lines. Compare the Statement of Budgetary Resources drilldown to the Statement of Financing drilldown to identify the difference. The same combination of USSGLs and attributes should be mapped to both statements.

Step 2. Drill down on the reconciliation difference(s) to determine what program is causing the out-of-balance condition.

Standard Reconciliation 4 – Net Cost of Operations (Line 4, Statement of Net Cost) versus Net Cost of Operations (Line 7, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's net cost of operations from line 4 of the Statement of Net Cost to the net cost of operations from line 7 of the Statement of Changes in Net Position. **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Drill down on the cumulative results of operation lines on the Balance Sheet and compare the results to the entire drill down of the Statement of Net Cost.

Step 4. Cross-reference the differences on Section V, Part 1 & 2 in order to research SOF differences on Standard Reconciliation.

Standard Reconciliation 5 – Net Cost of Operations (Line C7, Statement of Changes in Net Position) versus Net Cost of Operations (Line 30, Statement of Financing)

Purpose

This reconciliation compares a reporting entity's net cost of operations (line 30) on the Statement of Financing (SOF) to the entity's net cost of operations (line 7) on the Statement of Changes in Net Position.

The net cost of operations amount on the Statement of Changes in Net Position (line C7) is transferred from the Statement of Net Cost. The net cost of operations (line 30) on the SOF is computed by (1) starting with obligations incurred on the Statement of Budgetary Resources, Line 8; (2) subtracting the current-year obligations that are not expenses (capitalized items and undelivered orders); and (3) adding the expenses which are not current-year obligations (imputed expenses, depreciation, amortization, and future funded expenses). **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Ensure that line 7 of the Statement of Changes in Net Position equals line 4, Net Cost of Operations, on the Statement of Net Cost. If these lines agree, there probably is an error on the Statement of Financing (SOF). **Note:** The net cost of operations reported on the Statement of Changes in Net Position, the Statement of Net Cost, and the SOF must agree.

Step 2. Determine whether there was an adjustment made to bring the SOF into agreement with the Statement of Net Cost or if additional journal vouchers were processed after the adjustment was made.

Step 3. Review the reporting entity's trial balance to identify any US Standard General Ledger (USSGL) account balances that may match the amount of the reconciliation difference. Look for any new USSGLs or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 4. Determine if the USSGL amounts for the following proprietary transactions with no corresponding budgetary entry matched the Statement of Net Cost:

- Future Funded Expenses (SOF Lines 19-21, 23)
- Expenses Not Requiring Resources
- Depreciation (SOF Line 25)
- Amortization (SOF Line 25)
- Trust Fund Exchange Revenue (SOF Line 27)
- Cost of Goods Sold (SOF Line 27)
- Operating Materials & Supplies Used (SOF Line 27)
- Other (SOF Line 27)

Step 5. Determine whether all transactions affecting ONLY the SOF have been reversed (e.g., nonexchange revenue, transfers in/out).

Step 6. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 6 – Cumulative Results of Operations (Lines 5C and 5D, Balance Sheet) versus Cumulative Results of Operations (Line C9, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's cumulative results of operations (lines 5C and 5D) on the Balance Sheet to the ending balance of the cumulative results of operations (line 9) on the Statement of Changes in Net Position. **Reconciliation differences must be zero**.

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped on the Balance Sheet and Statement of Changes in Net Position.

Step 2. Ensure that the beginning balance of Cumulative Results of Operations on the Statement of Changes in Net Position agrees with the ending balance of Cumulative Results of Operations for the prior reporting period.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 7 – Unexpended Appropriations (Lines 5A and 5B, Balance Sheet) versus Unexpended Appropriations (Line U9, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's unexpended appropriations (lines 5A and 5B) on the Balance Sheet to the ending balance of unexpended appropriations (line 15) on the Statement of Changes in Net Position. **Reconciliation differences must be zero.**

Unexpended appropriations represent the amount of budgetary authority remaining for disbursement against current or future obligations. Unexpended appropriations include available unobligated balances, unavailable unobligated balances, and unexpended obligations.

The unexpended appropriation balance on line 15 of the Statement of Changes in Net Position is computed by combining the beginning balance of unexpended appropriations, as adjusted (by prior-period adjustments), with the entity's financing sources. Those sources include appropriations received, appropriations transferred in or out, other adjustments (rescissions, etc.), and appropriations used.

The unexpended appropriations amount on line 5A and 5B of the Balance Sheet represents the balance in the 3100 series of the US Standard General Ledger (USSGL) chart of accounts

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any USSGL account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 2. Ensure that the beginning balance of Unexpended Appropriations on the Statement of Changes in Net Position agrees with the ending balance of Unexpended Appropriations of the prior reporting period.

Step 3. Drill down on unexpended appropriation lines in the Statement of Changes in Net Position and compare to the drill down of the Balance Sheet line.

Step 4. For trust funds, review the reporting entity's trial balance to ensure that the appropriate attribute ("Trust Funds Only" or "Current Trust Fund Only") is used for the 4400-, 4500-, and 4600-series of US Standard General Ledger accounts. This attribute will ensure that these account balances are categorized correctly as "cumulative results of operations" rather than "unexpended obligations."

Step 5. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 8 - Transfers In/Out without Reimbursement (Line 7, Statement of Financing) versus Transfers In/Out without Reimbursement (Line C5B, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's transfers in/out without reimbursement (line 7) on the Statement of Financing to the entity's transfers in/out without reimbursement (line 5B) on the Statement of Changes in Net Position. **Reconciliation differences must be zero.**

Transfers in/out without reimbursement include intragovernmental transfers in or out of investments, inventory, capitalized assets and Defense Working Capital Fund cash transfers to the component level.

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line 5B of the Statement of Changes in Net Position and compare the results to the drill down to line 7 of the Statement of Financing.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 9 - Offsetting Receipts (Line 4, Statement of Financing) versus Offsetting Receipts (Line B19C, Statement of Budgetary Resources)

Purpose

This reconciliation compares a reporting entity's offsetting receipts (line 4) from the Statement of Financing to an entity's offsetting receipts (line B19C) from the budgetary financing accounts reported on the Statement of Budgetary Resources. The latter Statement contains two sections: budgetary financing accounts and nonbudgetary financing accounts, which relate to information reported by the Credit Reform Program. The "B" lines of the Statement of Budgetary Resources reference the budgetary financing accounts. **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line 19C of the Statement of Budgetary Resources and compare the results to the drill down on line 4 of the Statement of Financing.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 10 – Imputed Financing (Line 8, Statement of Financing) versus Imputed Financing (Line C5C, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's imputed financing from costs absorbed by others on the Statement of Financing (line 8) to the imputed costs reported on the Statement of Changes in Net Position (line 5C). **Reconciliation differences must be zero.**

Imputed financing includes financing of certain costs by one Federal entity on behalf of another Federal entity (e.g., the payment of certain employee benefit costs by the Office of Personnel Management for employees of other Federal agencies).

Information on imputed financing is disclosed in the note entitled "Disclosures Related to the Statement of Changes in Net Position."

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line 5C of the Statement of Changes in Net Position and compare the results to the drill down on line 8 of the Statement of Financing.

Step 2. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to the statements.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 11 – Other (Line 9, Statement of Financing) versus Other (Line C5D, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's Other line on the Statement of Financing (line 9) to the Other line on the Statement of Changes in Net Position (line 5D). **Reconciliation differences must be zero.**

Line 5D on the Statement of Changes in Net Position includes other financing sources that do not represent budgetary resources and are not otherwise classified.

Line 9 on the Statement of Financing represents other nonexchange resources not previously disclosed that do not have a budgetary impact.

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line 5D of the Statement of Changes in Net Position and compare the results to the drill down on line 9 of the Statement of Financing.

Step 2. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 3. Review the use of attributes for the USSGL revenue accounts to determine whether they are properly coded "T" (for nonexchange).

Step 4. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 12 – Donations and Forfeitures of Property (Line 6, Statement of Financing), versus Donations and Forfeitures of Property (Line C5A2, Statement of Changes in Net Position)

Purpose

This reconciliation compares a reporting entity's net donations and forfeitures of property on the Statement of Financing (Line 6) to the net donations and forfeitures of property on the Statement of Changes in Net Position (line 5A). **Reconciliation differences must be zero.**

Line 6 of the Statement of Financing represents the net resources generated from donations or forfeitures of property, excluding cash. These resources would include non-cash bequests to a reporting entity, forfeiture of non-cash assets seized from criminal activities or equipment or other property received free of charge from the private sector (which includes a state or local government entity) that no longer needed it. A reporting entity may also transfer its own non-cash items to others without being reimbursed from those others. These amounts are netted against the incoming donations or forfeitures of property. All donations received from another Federal entity must be reported on line 7 rather than line 6.

Line 5A of the Statement of Changes in Net Position includes the amount of voluntary gifts and involuntary forfeitures of resources to the Federal Government by nonfederal entities. These resources may be in the form of land or buildings. The amount of revenue arising from donations/involuntary forfeitures of non-financial resources shall be recognized in accordance with the criteria in SFFAS No. 6, "Accounting for Property, Plant, and Equipment," and should be valued at the estimated fair value at the time of the contribution. The exception--property, plant and equipment (PP&E)--consists of military equipment (formerly National Defense PP&E, heritage assets, and stewardship land). Such PP&E is expensed when purchased, but no amount is recognized if it is received as a donation. Correspondingly, no revenue is recognized for such donations.

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line 5A of the Statement of Changes in Net Position and compare the results to the drill down on line 6 of the Statement of Financing.

Step 2. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 13 –Total Budgetary Resources (Line N7, Statement of Budgetary Resources) and Total Status of Budgetary Resources (Line N11, Statement of Budgetary Resources)

Purpose

This reconciliation compares the sources of a reporting entity's budgetary resources (line N7) to the stage of execution (status) of those resources (line N11). The same resources are itemized in two different ways (source and status); therefore; the totals should be the same. This reconciliation only affects the nonbudgetary financing account section of the Statement of Budgetary Resources. This section reports US Standard General Ledger (USSGL) account balances for those financing and loan guarantee accounts authorized under the guidance provided in the OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget." This reconciliation compares a reporting entity's total budgetary resources (line N7) to an entity's total status of budgetary resources (line N11). Budgetary resources for the nonbudgetary financing accounts include such items as borrowing authority and the beginning unobligated balance. **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped on the Statement of Budgetary Resources.

Step 2. Review the corresponding SF 133; Report on Budgetary Execution, to ensure that line 7 agrees with line 11. If these two lines do not balance, research the error(s) and make the appropriate correction(s) to this report.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 14 – Total Net Cost of Operations (Line 4, Statement of Net Cost), versus Net Cost of Operations (Line 30, Statement of Financing)

Purpose

This reconciliation compares a reporting entity's total net cost of operations on the Statement of Net Cost (line 4) to the net cost of operations on the Statement of Financing (SOF) (line 30). **Reconciliation differences must be zero.**

The amount on line 30 of the SOF is computed by adding the obligations, subtracting the current-year obligations which are not expenses (capitalized items and undelivered orders), and adding the expenses which are not current-year obligations (imputed expenses, depreciation, amortization, and future funded expenses).

Researching Reconciliation Differences – Helpful Hints

Step 1. Determine whether an adjustment was made to bring the SOF into agreement with the Statement of Net Cost or if additional journal vouchers were processed after the adjustment was made.

Step 2. Review the reporting entity's trial balance to identify any US Standard General Ledger (USSGL) account balances that may match the amount of the reconciliation difference. Look for any new USSGL accounts or attributes that may have been used for the first time during the current reporting period. Determine whether the USSGL accounts and attributes were appropriately mapped to both statements.

Step 3. Determine if the USSGL account amounts for following proprietary transactions with no corresponding budgetary entry matched the Statement of Net Cost:

- Future Funded Expenses (SOF Lines 19-21, 23)
- Expenses Not Requiring Resources
- Depreciation (SOF Line 25)
- Amortization (SOF Line 25)
- Trust Fund Exchange Revenue (SOF Line 27)
- Cost of Goods Sold (SOF Line 27)
- Operating Materials & Supplies Used (SOF Line 27)
- Other (SOF Line 27)

Step 4. Determine whether all transactions that affect the SOF ONLY have been reversed (e.g., nonexchange revenue, transfers in/out).

Step 5. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 6. Cross-reference the differences on Section V, Part 1 & 2 in order to research SOF differences on Standard Reconciliation.

Standard Reconciliation 15 – Appropriations Used (Line U4D, Unexpended Appropriation Section of the Statement of Changes in Net Position) versus Appropriations Used (Line C4D,Cumulative Results Section of the Statement of Changes in Net Position)

Purpose

This reconciliation verifies that appropriations used as reported on line 4B in the Statement of Changes in Net Position equal appropriations used as reported on line 13D in the Statement of Changes in Net Position. The reconciliation compares US Standard General Ledger (USSGL) account 3107 in the Unexpended Appropriations section of the Statement of Changes in Net Position to USSGL account 5700 in the Cumulative Results of Operations section of this statement. As appropriations are used or expended, both accounts should be adjusted. Appropriations are considered used when good and/or services are received or a benefit is provided. **Reconciliation differences must be zero.**

Researching Reconciliation Differences - Helpful Hints

Step 1. Review all entries affecting USSGL account 3107 or 5700. Ensure a corresponding entry was made for each transaction. For example, if an entry was made affecting USSGL account 3107, there should have been an entry made affecting USSGL account 5700 also.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 16 – Total Obligations Incurred (Line 8C, Statement of Budgetary Resources), versus Obligations Incurred (Line 1, Statement of Financing)

Purpose

This reconciliation compare a reporting entity's total obligations incurred (line 8C) reported on the Statement of Budgetary Resources (SBR) to the entity's obligations incurred (line 1) reported on the Statement of Financing (SOF). **Reconciliation differences must be zero.**

The amount on line 8C (total of lines 8A and 8B) of the SBR represents the gross amount of direct (lines 8A) and reimbursable (lines 8B) obligations reported from both the budgetary financing accounts and the nonbudgetary financing accounts (used for the Credit Reform Program). The SBR has two different sections for reporting. Most reporting entities use the Budgetary Financing Accounts section, or the "B" lines. Entities that report activity under the Credit Reform Program will use the Nonbudgetary Financing Accounts section, or the "N" lines, of the SBR.

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on lines 8A and 8B for both the Budgetary and Nonbudgetary sections of the SBR and line 1 of the SOF to determine which US Standard General Ledger (USSGL) accounts are included for these lines. Compare the SBR drilldown to the SOF drilldown to identify any differences. The same combination of USSGL accounts and attributes should be mapped to both statements.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 17 – Change in Net Obligations Incurred (Line B13, Statement of Budgetary Resources), versus Direct and Reimbursable Obligations Incurred (Lines B8A and B8B, Statement of Financing)

Purpose

This reconciliation compare a reporting entity's change in net obligations incurred (line B13) reported on the Statement of Budgetary Resources (SBR) to the entity's direct and reimbursable obligations incurred (lines B8A and B8B) reported on the Statement of Financing (SOF). **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on lines B8A and B8B for both the Budgetary sections of the SBR and line B13 of the SBR to determine which US Standard General Ledger (USSGL) accounts are included for these lines. Compare the SBR drilldowns to identify any differences. The same combination of USSGL accounts and attributes should be mapped to both statements.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Standard Reconciliation 18 – Change in Obligated Balances, Gross Outlays (Line B14, Statement of Budgetary Resources), versus Net Gross Outlays (Lines B19A Statement of Budgetary Resources)

Purpose

This reconciliation compare a reporting entity's change in gross outlays of obligated balances (line B14) reported on the Statement of Budgetary Resources (SBR) to the entity's net gross outlays (line B19A) reported on the SBR. **Reconciliation differences must be zero.**

Researching Reconciliation Differences – Helpful Hints

Step 1. Drill down on line B19A the Budgetary sections of the SBR and line B14 of the SBR to determine which US Standard General Ledger (USSGL) accounts are included for these lines. Compare the SBR drilldowns to identify any differences. The same combination of USSGL accounts and attributes should be mapped to both statements.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

SECTION 5
RECONCILIATIONS

Section 5, Reconciliation #1 - Budgetary Obligations versus Proprietary Costs and Capitalized Costs

Purpose

This reconciliation verifies that budgetary expended obligations incurred and liquidated as a result of (1) amounts for orders placed, (2) contracts awarded, (3) services received and (4) related transactions requiring liquidation or liquidated during the same or future period agree with proprietary costs and capitalized assets. These transactions are inclusive of current-year purchases, expenditures, and related adjustments.

Applicability

This reconciliation is applicable to all fund types.

Budgetary and Proprietary USSGLs

Budgetary Obligations (Expended Authority)	Additional Information Required	Proprietary Costs and Capitalized Assets	Additional Information Required
4901 4902 4971 4972 4981 4982	E-B Includes attributes for Direct Special Funds only and R–WCF Direct.	6100 6310 6320 6330 6400 6900 8802 8803 8804	

Related Treasury Transaction Codes

Credit Reform Program only: A146
Expenditure transfers only*:* A267
Collection of refunds: B102, B104, B105, B106, B107, B109, B138, B302, B304, B306, B314, B322, B344, B346, B404, C132, C134, C136, and C138
Collection of paid FEHB: C139
Canceled obligations/payables: D102, D104, D106, D108, D110, D114, D116, D126, D132, D134, D402, D404, D408, D410, D616, and F128
Asset purchase – memorandum accounts: E202
Work-in-process and construction-in-process: D309, D502, D504, D506, D508, and D604

Known Reconciliation Exceptions

A. Reconciling Difference – Single Impact: No Budgetary or Proprietary Entry Per Guidance

None

B. Reconciling Difference – Policy/Guidance Driven

Parent-Child Relationship

Paragraph 4030.60, Chapter 4000, Federal Agencies' Centralized Trial-Balance System, Treasury Financial Manual, Part 2, provides guidance for both the parent and child in reporting allocations. If an allocation transfer is material to the child's (recipient agency of transfer appropriation) financial statements, the child should report the activity relating to the allocation in all of its financial statements, except the Statement of Budgetary Resources. The parent (transferor of the appropriation) should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. If this procedure is followed, cash on the Balance Sheet (proprietary) will not agree with cash on the Statement of Budgetary Resources (budgetary) causing a reconciling difference in this reconciliation. The parent-child relationship will cause a reconciling difference in most Section 5 Reconciliations that compare proprietary amounts to budgetary amounts.

Adjustments

Since changes in USSGL 4901 is included in this reconciliation to determine budgetary expenses, most changes or adjustments made to this account that do not impact current-year operating expenses or capitalized purchases will create a reconciling difference in this reconciliation. An example is a prior-period expense that resulted from failure to properly record or obligate a delivered order received in a previous reporting period. Treasury Transaction Codes D114, D116, and D410 identify other adjustments that will create a reconciling difference in this reconciliation. It is possible that an entity could post an entry against USSGL accounts 1529, 6500, 7400, or 7401 with a corresponding posting to USSGL account 4901. Currently, our accounting and reporting systems do not have the capability to segregate amounts reported in USSGL 4901 due to actual delivered orders and amounts due to subsequent adjustments. Since the focus of this reconciliation is current-year expenses and capitalized purchases, it excludes USSGL accounts 1529, 7400, and 7401 from the analysis of this reconciliation. USSGL 6500 is excluded from the reconciliation because that cost is captured when reporting amounts in USSGL 8802. The AFS report mapping will require a future update once our accounting and reporting systems can segregate adjustments in the above USSGLs that related to current-year obligations.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review current DDRS reconciliation mapping to see if there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review prior-year DDRS journal voucher adjustments to USSGL account 4901.

a. Since this reconciliation considers beginning balances for this account, the reconciliation difference may equal this adjustment

b. Employee Benefits/Intragovernmental Eliminations - If an expense was posted in DDRS last year to record employee benefits or elimination adjustments, US Standard General Ledger (USSGL) accounts 4901 and 6100 were both increased. This reconciliation considers the current year change (Ending less Beginning) for USSGL account 4901 to determine current-year budgetary expense or capitalized purchase. The reconciliation captures this prior year adjustment for USSGL account 4901; however, the prior-year adjustment to USSGL account 6100 is not reflected because these funds were closed into USSGL account 3310, "Cumulative Results of Operations" at the end of the previous year. **The entire effect of the prior year accrual must be reversed in order for this reconciliation to balance.**

Step 4. Evaluate methods used to determine amount reported in USSGL 8802.

a. Re-evaluate the reasonableness of estimated used, if applicable.

b. The current-year change reported for capitalized assets may not necessarily reflect the true value of purchases for the current year. The net value of the change in the asset may also include items sold, transferred, etc. If you did not adjust the net change in the asset accounts by items sold, transferred, etc the amount in USSGL 8802 will not reconcile to the budgetary figure for capitalized purchases.

Step 5. Review all reclassification of expenses to determine if reconciling difference exists for the following or similar reasons:

a. Future Funded Expenses. Some accounting offices are not properly recording future funded expenses (USSGL account 6800) on their field-reported trial balances in relation to their corresponding unfunded liability (e.g. unfunded annual leave liability). When a correcting adjustment is made to properly reclassify operating expenses to future funded expenses, it reduces the amount of proprietary cost in this reconciliation. If a reconciling difference is created, a corresponding budgetary entry may be necessary. If budgetary accounts payable was recorded when the unfunded liability was recorded, it is necessary to reverse the budgetary accounts payable, when reclassifying operating expense to future funded expense.

b. Budgetary Expenses. Determine whether a reconciliation difference exists because of a reclassification of expended obligations paid. Adjustments are made to reclassify expended obligations paid (USSGL account 4902) to unexpended obligations prepaid/advanced (USSGL account 4802) for obligations associated with prepayments. The adjustment either decreases or increases amounts on the budgetary expenses. Ensure that the corresponding proprietary entry from an operating expense (USSGL 6100) to prepaid asset account (USSGL 1410) is also made.

Step 6. Review the other DDRS journal voucher adjustments to ensure that there are corresponding budgetary entries for related proprietary accounts, if appropriate. See Treasury Transactions Codes to help in this determination.

Section 5, Reconciliation #2 - Offsetting Collections and Trust and Special Fund Receipts versus Revenues

Purpose

This reconciliation verifies that revenue earned and trust and special fund receipts that are reported on the Statement of Net Cost (proprietary accounting) agree with revenue earned and trust and special fund receipts that are reported on the Statement of Budgetary Resources (budgetary accounting). This reconciliation also compares (1) revenue earned for goods, services, or similar transactions on a reimbursable basis (business-type) and benefit contributions to, and interest earned on, trust fund and special fund invested balances to (2) actual or pending collections reported on the Statement of Budgetary Resources. As sales are made, the estimated reimbursements are adjusted in the budgetary accounts to reflect the actual reimbursements that could be or are collected.

Between current audited financial statements, this reconciliation displays any difference between the sum of the (1) combined intergovernmental and public *revenues* (before eliminations) reported on Lines 1B and Line 3 of the Statement of Net Cost and (2) combined *earnings* reported on Lines 3.D.1.a and 3.D.1.b of the Statement of Budgetary Resources for reimbursable transactions and combined *trust and special fund receipts* (only USSGL account 4114) on Line 3.A of the Statement of Budgetary Resources.

Within current audited financial statements, this reconciliation facilitates identification of revenue-related reconciling items (e.g., recognition of revenue with the public) between Line 5 on the Statement of Financing (Net Obligations) and Line 30 on the Statement of Financing (Net Cost of Operations).

Comment: Will this still be a recon item?

Applicability

This reconciliation is applicable to all funds.

Budgetary and Proprietary USSGLs

Budgetary Earnings	Additional Information Required	Proprietary Revenues and Financing Sources	Additional Information Required
Line 3.a.1.		1340	
(Collected):		5100	
4114	E-B	5200	
4252		5310	
4260		5311	Earmark
4261		5312	
4263		5320	
4264		5400	
4266		5500	Trust/Special Funds only
4267		5600 NT	Trust/Special Funds only
4273		5740	General Funds only
4277		5790	General Funds only
		5800 NT	
Line 3.a.2. (Federal		5890	
Receivables):		5900	
4251	E-B		

4283 4287	E-B	7110 7111 7190 ***71XX	

Special Note: All revenue accounts reflected in the above table except USSGL accounts 5311NT, 5600, 5790 and 5800 are exchange revenue reported on the Statement of Net Cost.

** USSGL account 5311 includes nonexchange revenue (NT attributes). It is used for trust or special funds only.

***USSGL accounts 7110 and 7111 are excluded when they have an attribute indicating they are nonexchange and/or have no budgetary impact (BI).

"E-B" (Ending-Beginning) in the above table represents current-year changes.

Related Treasury Transaction Codes

Offsetting Collections: A310, C109, C186, C214, C216, and C228
Trust and Special Fund Receipts: A184, A186, A196, and A217
Bad Debts and Non-Credit Reform Receivable Write Off: D204 and D206
Amortization of Discount or Premium on Federal and Nonfederal Securities: D510
Purchased Discount: C124

Known Reconciliation Exceptions

A. Reconciling Difference – Single Impact: No Budgetary or Proprietary Entry Per Guidance

Interest Earned on Trust and Special Fund Investments

For nonrevolving and special funds (i.e., Military Retirement Fund), the application of Treasury Transaction Codes A196 and C217 will cause a single impact-driven reconciliation. For those types of funds, when USSGL account 1340 (Interest Receivable) contains interest earned in prior years and collection occurs in the current year, there will be valid timing differences between when *revenue* and *earnings* are recognized. *Revenue* is recognized at the time the goods or services are provided in accordance with Transaction Code C217, but *earnings* are not recognized until collected in accordance with Transaction Code A196.

Amortization of Discount or Premium on Federal and NonFederal Securities

In accordance with Treasury Transaction Code D510, amortization of discount or premium on investments will increase or decrease the related interest revenue depending on whether the investment was purchased at a discount or a premium. An amortized discount increases related interest revenue. An amortized premium reduces related interest revenue. This particular transaction adjusts revenue on the Statement of Net

Cost, but has no budgetary entry. This transaction does not affect budgetary resources or the Statement of Budgetary Resources.

Accrued Revenue from NonFederal Sources

Treasury Transaction Code C216 prescribes the entry for accrued revenue from nonfederal sources other than reimbursable, nonrevolving trust funds, special funds, and custodial activity. Revenue generated from these transactions is not budgetary resources until collected. Therefore, revenue from these transactions will be reflected on the Statement of Net Cost, but not on the Statement of Budgetary Resources until collected. For transactions that record revenue earned in a prior year, but collected in the current year, there will be valid timing differences between when *revenue* and *earnings* are recognized.

Discount/Premium as a Budgetary Resource

In accordance with Treasury Transaction Code C124, the budgetary accounting entry illustrates that purchased discount is realized as a budgetary resource when the security matures. Premium is recognized at the time of purchase. Therefore, revenue from these transactions will be reflected on the Statement of Net Cost, but not on the Statement of Budgetary Resources.

Upward Subsidy Re-estimates (Credit Reform Program Only)

In accordance with Treasury Transaction Code C228, there is no budgetary entry for recognition of interest revenue by the financing account for an upward reestimate. Therefore, revenue from these transactions will be reflected on the Statement of Net Cost, but not on the Statement of Budgetary resources.

B. Reconciling Difference – Policy/Guidance Driven

In accordance with OMB Circular A-11 guidance, there are two valid exceptions regarding the inclusion and recognition of public accounts receivable as a budgetary resource on the SF-133, Report on Budget Execution. The exceptions are (1) an exemption authorized by statute and (2) written permission granted by OMB. Advances should be obtained for all other nonfederal sales. These exceptions are identified by an "X" attribute.

According to OMB Circular A-11 and FASAB Standard No. 7, earnings from sales to the public are not to be reflected as budgetary resources until collected. This requirement causes two anomalies: (1) Current-year increases in public receivables will be reflected as *revenue* on the Statement of Net Cost, but not as *earnings* on the Statement of Budgetary Resources. (2) When public receivables are charged off to bad debts expense (a rare occurrence), this event will result in a transfer of a revenue-generated resource to an expense (as opposed to a reversal of revenue). The budgetary earnings on the Statement of Budgetary Resources would include this reduction in budgetary resources (a decrease in USSGL account 4251), but the Statement of Net Cost would not show a corresponding reduction in revenue, but rather an increase in an expense. Therefore, any current-year bad debt expense will be a reconciling item for this reconciliation.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 2. Ensure that a corresponding adjustment is made on the proprietary side for all adjustments made on the budgetary side.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 4. Review how the reimbursements for customer or vendor overpayments are processed. Incorrectly processing reimbursements for customer or vendor overpayments will create a reconciling difference in this reconciliation and Section 5, Reconciliation #1. The effect of the original transaction should be reversed when processing the reimbursement of the overpayments. If an entity permits collections to be applied to nonrevenue (expense) accounts or disbursements to be applied to nonexpenditure (revenue) accounts it will experience equal reconciling amounts (in the same sign) between this reconciliation and Section 5, Reconciliation #1. Three examples are described below.

a. Reimbursement of Vendor Overpayment. A collection is made which represents reimbursement for an overpayment of a prior expenditure. The entity processes the transaction as a debit to USSGL 1010 (Fund Balance With Treasury) and a credit to USSGL 6100. If the entry is processed as a negative disbursement rather than a collection, no reconciliation amount appears. However, when the entity processes the transaction as if it was the result of exchange revenue or reimbursable transaction it will cause a reconciliation amount to be displayed for this reconciliation and Section 5, Reconciliation #1. Review the DD Form 1131 (Cash Collection Voucher) or the SF 1049 (Public Voucher for Refunds) to ensure they have the correct accounting classifications for reverse disbursements or collections.

b. Reimbursement of Customer Overpayment. A disbursement is made which represents a repayment to a customer for an over-billing. The entity processes the transaction as a credit to USSGL account 1010 ((Fund Balance With Treasury) and a debit to USSGL account 5200 (revenue). If this entry is processed as a negative collection rather than as a disbursement, no reconciliation amount appears. However, if the entity processes the transaction as a disbursement (a debit to USSGL 6100 instead of USSGL 5200), this transaction will cause a reconciliation amount to be displayed for this reconciliation and Section 5, Reconciliation #1.

c. Receipt of Customer Overpayment. Any entity which includes customer overpayments in earnings (USSGL account 4252) on the Statement of Budgetary Resources will have a difference on this reconciliation. No revenue is reflected on the Statement of Net Cost. This customer overpayment is a liability and, therefore, should not be reflected on the Statement of Budgetary Resources as a budgetary resource.

Step 5. Most of the 7XXX revenue-type accounts have no budgetary account postings prescribed in Treasury's USSGL Accounting Transactions. As a result, *revenue* will be present on the Statement of Net Cost, but no *earnings* will be reflected on the Statement of Budgetary Resources. This step is especially applicable to foreign currency gains. Improper inclusion of any foreign currency gains on the Statement of Budgetary Resources will cause a reconciling item for this reconciliation.

Step 6. Review the program-level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliations.

Additional Information Relevant to Revenue

References. When working this reconciliation, it is helpful to understand that Offsetting Collections are *not* synonymous with the term "Offsetting Receipts." Offsetting Collections are addressed in depth in the Federal Accounting Standards Advisory Board (FASAB) Standard No. 7 (web-site: www.fasab.gov) (see page 164). This standard contains a very detailed description of the different types of revenue (exchange/ nonexchange) (budgetary/non-budgetary). DoD Financial Management Regulation, DoD 7000.14-R, Volume 11A, Chapter 17 contains a good discussion of Offsetting Receipts. These two types of offsets appear on both the Statement of Budgetary Resources (Lines 3 and 16) as well as on the Statement of Financing (Lines 2 and 4). See the Glossary Section in this manual for specific definitions of custodial collections, exchange revenue, nonexchange revenue, offsetting collections, and offsetting receipts.

Trust Fund Nonexchange Interest Revenue

In accordance with FASAB Standard No. 7, paragraphs 306-308, "interest earned on invested balances should be based on the predominant source of the balance." Interest earned on investments when the source of the investment is from a nonexchange transaction will be reported as nonexchange revenue. This nonexchange revenue is not reported on the Statement of Net Cost and does not reduce the entity's cost of operations, but is reported as a budgetary resource on the Statement of Budgetary Resources (USSGL account 4114). USSGL account 5311 NT (nonexchange) is included on the proprietary side of reconciliation 2 to balance the reconciliation, but it is not reported on the Statement of Net Cost.

Trust Fund Expenditure Transfers-In

In accordance with Treasury Transaction Codes A184 and A264, these transfers are reported as a budgetary resource on the Statement of Budgetary Resources (USSGL account 4114), but no revenue is recognized. A transfer-in of funds is neither treated as revenue nor reported on the Statement of Net Cost.

Other Statement of Financing Items

Although not specifically related to this reconciliation, Appendix B of FASAB Standard No. 7 contains a discussion of other Statement of Financing items such as "Other Financing Sources" and transactions not recognized as either revenue, gains, or other financing sources.

Section 5, Reconciliation #3 - Offsetting Collections and Trust Receivables versus Entity Governmental Receivables

Purpose

This reconciliation verifies that proprietary and budgetary **Federal** accounts receivable are in agreement. This reconciliation compares revenue earned for goods, services, or similar transactions on a reimbursable basis (business type) against actual or pending collections.

Applicability

This reconciliation is applicable to all funds except special and trust funds.

Budgetary and Proprietary USSGLs

Offsetting Collections and Trust Fund Receivables	Additional Information Required	Federal Accounts Receivable	Additional Information Required
Offsetting Collections: 4251 4283 4287 Trust Fund Receivables: 4126 4166 4225	FF – Financing Funds Only	Offsetting Collections: 1310 1320 1340 1350 1360 Trust Fund: 1330 1335	Includes public receivables with an 'X' attribute. Interest Receivable included with attributes for reporting of investments and direct loans.

Special Note: There is no separate breakout of federal and nonfederal budgetary receivable accounts. Budgetary receivables by nature are generated from Federal sources with the exception of public receivables with statutory authorization or OMB written approval. This reconciliation includes Federal receivables with the "F" attribute and public receivables allowed by statutes that are noted by the "X" attribute in the proprietary accounts.

Related Treasury Transaction Codes

Offsetting Collections Receivable (reimbursable/business type): A310, C214, and C217
Interest Receivable from Treasury and Other Federal Receivables: C214, C215, and C217
Financing Fund Accounts Receivable: C204, C208, C210, and C228
Refund Receivable: C212
Accrued Interest Purchase on Treasury Securities: B129
Transfer-In of Contract Authority: A177
Treasury-Managed Trust Fund Receivable: A173
Receivable for Transfers of Currently Invested Balances: A217 and A268
Appropriation Trust Fund Expenditure Transfer – Receivable: A258
Loan Receivable: C224 and C226

See Section 5, Reconciliation # 2 for related collection transaction codes for the categories of accounts receivable listed above.

Known Reconciliation Exceptions

A. Reconciling Difference – Single Impact: No Budgetary or Proprietary Entry Per Guidance

Transfer-In of Contract Authority

In accordance with Treasury Transaction Code A177, an accounts receivable is established in the proprietary records when contract authority is transferred in from the parent account to a recipient account and the nonexpenditure transfer of funds has not yet been accomplished. There is no corresponding budgetary receivable established. There will be a valid discrepancy between budgetary and proprietary accounts receivable due to this transaction.

Non-Revolving Funds and Special Funds Accrued Revenue from Federal Sources

Treasury Transaction Codes C217 and C215 prescribe entries for accrued revenue from Federal sources for non-revolving trust funds and special funds. Revenue generated from this type of transaction, to include interest earned on the invested balances, is not considered a budgetary resource until collected. Therefore, no budgetary receivables are recorded for these accruals. In accordance with generally accepted accounting principles (proprietary accounting), the Balance Sheet properly includes these receivables. The Statement of Budgetary Resources does not recognize these receivables until collected. As a result, there is a timing difference between the two types of transactions—proprietary and budgetary—which causes a valid discrepancy between budgetary and proprietary accounts receivable due to budgetary guidance.

Upward Subsidy Re-estimates (Credit Reform Program Only)

In accordance with Treasury Transaction Code C228, there is no budgetary entry for recognition of a subsidy receivable and related interest by the financing account for upward re-estimates. Therefore, a subsidy receivable will not be reflected on the Statement of Budgetary resources as a budgetary receivable. There will be a valid discrepancy between budgetary and proprietary accounts receivable because of this transaction.

Advances from Liquidating Fund or Financing Fund

In accordance with Treasury Transaction Code C204, an account receivable is established in the proprietary records for an advance from the liquidating fund or the financing fund, but there is no corresponding budgetary receivable established. The budgetary entry is a reduction to available realized resources. There will be a valid discrepancy between budgetary and proprietary accounts receivable because of this transaction.

Accrued Interest Purchased on Treasury Securities

In accordance with Treasury Transaction Code B129, an interest receivable is established in the proprietary accounts for the purchase of accrued interest on Treasury securities, but there is no corresponding budgetary receivable established. The proprietary entry is a reduction to available resources. There is a valid discrepancy between budgetary and proprietary accounts receivable due to this transaction.

Refunds Receivable. See Treasury Transaction Code C212.

B. Reconciling Difference – Policy/Guidance Driven

There are two valid exceptions to the OMB Circular A-11 guidance on inclusion and recognition of public account receivable as a budgetary resource on the SF-133, Report on Budget Execution. The exceptions are (1) exemptions authorized by statute, and (2) written permission granted by OMB. Advances should be obtained for all other nonfederal sales.

The reclassification of Federal receivables to public receivables based on seller data policy will cause a reconciling difference. This situation could occur when a reporting entity is matching public receivables to a waived entity's receivables.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Verify that the undistributed unsupported collection journal entry recorded in USSGL account 2400 is a reconciling difference.

Step 4. Review public accounts receivable reported on the Statement of Budgetary Resources and determine whether the Statement of Budgetary Resources includes only public accounts receivable with the "X" attribute. **Note**: Certain public receivables are allowed by statute, and they are designated by an "X" attribute.

Step 5. Review the program-level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Step 6. Determine if the proprietary accounts receivable are net of the allowance amounts. This reconciliation compares the gross amounts of both budgetary and proprietary accounts receivable.

Section 5, Reconciliation #4 - Change in Unfunded Liabilities versus Future Funded Expenses

Purpose

This reconciliation verifies that the difference between the ending and beginning balances in each Unfunded Liability account equals the corresponding Future Funded Expense account during the current year. This reconciliation also ensures that the proper expense account is used in the reporting of unfunded liabilities. There are only three expense accounts that should be used to report unfunded liabilities (USSGL accounts 6800, 6850, or 7600). The account used depends on the type of unfunded liability. For FECA future funded expenses, see Section 5, Reconciliation #10.

Applicability

This reconciliation is applicable to all funds.

Budgetary and Proprietary USSGLs

Proprietary Unfunded Liability	Additional Information Required	Proprietary Future Funded Expense	Additional Information Required
2140	E-B, N or C	6800	
2170	E-B, N or C	6850	
2220	E-B, N or C		
2225	E-B, N or C		
2290	E-B, N or C		
2520	E-B, N or C		
2610	E-B, N or C		
2620	E-B, N		
2630	E-B, N		
2910	E-B, N		
2920	E-B, N or C		
	E-B, N or C		
2960			
2980	E-B, N or C		
2995	E-B, N		
	E-B, N		
	E-B, N or C		

Comment: 2190 was deleted but it is still in the report map?

Comment: 2990 was deleted but it is still in the report map?

Special Note: E-B (Ending-Beginning) represents current year changes. The "N" attribute represents not covered by budgetary resources. The "C" attribute represents covered by unobligated budgetary resources.

Related Treasury Transaction Codes

B316, B324, B326, B328, B344, D614, and F130

Known Reconciliation Exceptions

Reconciling Difference – Single Impact: No Budgetary or Proprietary Expense Entry Per Guidance

The liability offsets a non-entity asset or is custodial

A valid reconciling difference will be created when an entity establishes a liability to offset an asset (e.g., non-entity accounts receivable) that belongs to another entity, but the first entity has accountability for managing (e.g., collecting) this asset. In this instance, the asset account is debited in lieu of the future funded expense account. These transactions are generally recorded as unfunded liabilities unless there are custodial requirements. No budgetary resources will be required for the unfunded liabilities. The assets are transferred to their rightful owner(s) once collected, or other requirements are met and the liability is liquidated.

Transfer of liabilities to or from another entity

When liabilities are transferred to or from another entity, either the "transfer in" or the "transfer out" account is affected instead of a future funded expense account. The account associated with this type of transfer is either USSGL account 5720, Financing Sources Transferred In without Reimbursement, or USSGL account 5730**,** Financing Sources Transferred Out without Reimbursement. This type of transaction will create a reconciling difference. This reconciliation assumes that any change in the unfunded liability account would create a corresponding change in the corresponding future funded expense account.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #5 - Total Unexpended Obligations, Prepaid versus Total Advances and Other Prepayments

Purpose

This reconciliation compares disbursements of prepayments and advances to others to undelivered orders with advances.

Applicability

This reconciliation is applicable to all funds.

Budgetary and Proprietary USSGLs

Budgetary Accounts	Additional Information Required	Proprietary Accounts	Additional Information Required
4802 4832 4872 4882	Includes attributes for R-WCF Direct Only, D-Special Funds Only, and D-Trust Funds Only.	1410	

Related Treasury Transaction Codes

B206 and B404

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Ensure that a corresponding adjustment is made on the proprietary side for each adjustment made on the budgetary side.

Step 2. Determine whether a reconciliation difference exists because of a reclassification of expended obligations paid. Adjustments are made to reclassify expended obligations paid (USSGL account 4902) to unexpended obligations prepaid/advanced (USSGL account 4802) for obligations associated with prepayments. The adjustment either decreases or increases amounts on the budgetary side for this reconciliation. Ensure that a corresponding proprietary entry is also made.

Step 3. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 4. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 5. Review the program-level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #6 - Unfilled Customer Orders with Advance versus Unearned Revenues

Purpose

This reconciliation verifies that the recording of proprietary advances received from customers is in agreement with the budgetary advances received. This reconciliation ensures that budgetary Unfilled Customer Orders with Advance agree with the proprietary Unearned Revenues.

Applicability

This reconciliation is applicable to all funds.

Budgetary and Proprietary USSGLs

Budgetary Unfilled Customer Orders with Advance	Additional Information Required	Proprietary Unearned Revenue	Additional Information Required
4222		2310	

Related Treasury Transaction Codes

A306, A308, C182, and C184

Known Reconciliation Exceptions

Reconciling Difference – Single Impact: No Budgetary or Proprietary Entry Per Guidance

There is no budgetary entry for Treasury Transaction Code B142. A disbursing officer uses this transaction code as a source to record the disbursement of foreign currency on behalf of the operating fund. Agencies with their own disbursing authority use this transaction.

Researching Reconciliation Differences - Helpful Hints

Step 1. Ensure that a corresponding adjustment is made on the proprietary side for any adjustment made on the budgetary side.

Step 2. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 4. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #7 - Total Expended Authority Unpaid versus Total Funded Liabilities

Purpose

This reconciliation verifies that funded liabilities recorded in the proprietary accounts agree with the budgetary funded liabilities. It compares obligations for unpaid delivered orders to total funded liabilities. The delivered orders, obligations unpaid should be reported on line 14D of the SF 133, Report on Budget Execution.

Applicability

This reconciliation is applicable to all funds.

Budgetary and Proprietary USSGLs

Expended Authority Unpaid	Additional Information Required	Funded Liabilities	Additional Information Required
4901 4931 4971 4981	Includes attributes for R-WCF Direct Only and D-Special Funds Only.	2110 2120 2130 2140 2155 2160 2180 2210 2211 2213 2215 2216 2217 2218 2590 2620 2920 2940 2990	

Comment: 2190 is still in the report map

Related Treasury Transaction Codes

A 261, B110, B112, and B302

Known Reconciliation Exceptions

None

Other Information

Unsupported undistributed collections. For unsupported undistributed collections, USSGL account 2120, Disbursements in Transit, is no longer used. If there are any unsupported undistributed collections recorded in USSGL account 2120, reclassify these

amounts to USSGL account 2400, Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections. This requirement is contained in Attachment 15, Allocation of Undistributed Disbursements and Collections, of the quarterly and year-end guidance package for preparing the financial statements.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to determine whether there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review liabilities reclassified to funded to ensure that the corresponding budgetary entry was made.

Step 4. Determine whether this reconciliation includes liabilities with a funded ("F") attribute only.

Step 5. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #8 - Appropriations Received as Reported on the Statement of Changes in Net Position versus the Statement of Budgetary Resources Less Trust and Special Funds (4114)

Purpose

This reconciliation verifies that appropriations received as reported on line U4A of the Statement of Changes in Net Position equal appropriations received as reported from budgetary financing accounts on line 3.A.1 of the Statement of Budgetary Resources. Line U4A on the Statement of Changes in Net Position references the unexpended appropriations section of the Statement of Changes in Net Position, and line 3.A.1 references the budgetary financing section of the Statement of Budgetary Resources.

Applicability

This reconciliation is applicable to all funds except trust funds and special funds.

Budgetary and Proprietary USSGLs

Proprietary Appropriations Received per SoCNP	Additional Information Required	Budgetary Appropriations Received per SBR	Additional Information Required
3101		4111 4112 4114* 4115 4117 4118 4119 4120* 4123* 4124* 4125* 4126* 4127* 4128* 4129* 4138 4150 4157 4158 4384* 4391 4394* 4395*	

*These accounts make up the Less: Trust & Special Funds (USSGL 4114) line in this reconciliation. That line removes these accounts from the Statement of Budgetary side of the reconciliation and the result is compared to the balance in USSGL 3101.

Related Treasury Transaction Codes
A104, A106, A110, A155, A170, F107, and F108

Known Reconciliation Exceptions

None

Special and Trust Funds

Appropriations Received is defined as the amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, **special and trust funds** do not use USSGL account 3101, Appropriations Unexpended – Appropriations Received (proprietary account), to record appropriations received.
The budgetary accounts used to record these special and trust funds, but which have no offsetting entry to proprietary appropriations received, include the following:

- USSGL account 4114, "Appropriated Trust or Special Fund Receipts"
- USSGL account 4123, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable -Temporary Reduction"
- USSGL account 4124, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified – Payable – Temporary Reduction"
- USSGL account 4125, "Loan Modification Adjustment Transfer Appropriation"
- USSGL account 4126, "Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Receivable"
- USSGL account 4127, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Payable"
- USSGL account 4128, "Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-In"
- USSGL account 4129, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Transfers-Out"
- USSGL account 4157, "Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation"
- USSGL account 4158, "Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation"
- USSGL account 4384, "Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available"
- USSGL account 4394, "Receipts Unavailable for Obligations upon Collection Trust Funds and Special Funds"
- USSGL account 4395, "Authority Unavailable for Obligation Pursuant to Public Law – Temporary"

As stated above, this reconciliation deducts the balances of the above thirteen USSGL accounts from the total appropriation received on the Statement of Budgetary Resources, Line 1A. The result is then compared to the balance in USSGL account 3101.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review all transactions to determine if a corresponding proprietary entry was made for all budgetary entries representing appropriations received, except for valid exceptions.

Step 2. Review transfers in/out of unobligated balances. These transactions should not be recorded as "appropriations received" using USSGL account 4119. Section 5, Reconciliation # 16 details how these transfers should be reported.

Step 3. Review transactions to determine whether USSGL account 4119 or 3101 was reduced for a rescission or for a withdrawal of funds. Any adjustment or rescission of funds received would be reflected in separate accounts established for such adjustments. Typically, USSGL account 4119 or 3101 would not be reduced once the funds are received.

Step 4. Review the DDRS reconciliation mapping to determine whether there were any changes to the mapping.

Step 5. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Section 5, Reconciliation #9 – Unexpended Appropriation Adjustment on Statement of Budgetary Resources versus Unexpended Appropriation Adjustment on Statement of Change in Net Position

Purpose

This reconciliation confirms that the amount reported on the Statement of Budgetary Resources for Unexpended Appropriation Adjustment matches the amount for Unexpended Appropriation Adjustment reported on the Statement of Change in Net Position. **Reconciliation difference must be zero.**

Applicability

This reconciliation is applicable to all fund types.

Budgetary and Proprietary USSGLs

Unexpended Appropriation SBR	Additional Information Required	Unexpended Appropriation SCNP	Additional Information Required
4350 4391 4392 4393		3106	Negative Operand

Related Treasury Transaction Codes

A106, A112, A132, A136, A169, F106, F120, F122, F233

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGLs or attribute(s) that may have been used for the first time during the current reporting period. Determine whether the USSGLs and attributes were appropriately mapped on the Statement of Budgetary Resources.

Step 2. Compare the corresponding lines on the SF 133; Report on Budget Execution and Budgetary Resources, to the Statement of Budgetary Resources.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Section 5, Reconciliation #10 - Change in Actuarial Liabilities versus Change in Actuarial Liabilities Expense from the Statement of Net Cost

Purpose

This reconciliation verifies that the current-year change in difference between the ending and beginning balances of the actuarial Federal Employees' Compensation Act (FECA) liability accounts equals the corresponding actuarial FECA expense account. This reconciliation ensures that only USSGL account 7600 is used to properly record actuarial FECA expense. Actuarial pension, health insurance, life insurance, and unfunded FECA and unemployment are addressed in Section 5, Reconciliation #4. The related Treasury Transaction Code for these items is B324. For additional information related to FECA, see Attachment 7, Federal Employees' Compensation Act Guidance, in the quarterly and year-end guidance package.

Applicability

This reconciliation is applicable to all fund types.

Budgetary and Proprietary USSGLs

Actuarial FECA Liabilities	Additional Information Required	Current Year Actuarial FECA Expense	Additional Information Required
2650 2690 FECA Only	E-B E-B	7600 FECA Only	

Special Note: E-B (Ending-Beginning) in the above table represents current-year changes.

Related Treasury Transaction Codes

B330 and B330R

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to see if there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review journal vouchers to determine which expense account was used.

Step 4. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliations

Section 5, Reconciliation #11 - Imputed Costs versus Imputed Financing Sources

Purpose

This reconciliation verifies that the amount of imputed financing recorded by the receiving Federal entity equals imputed cost. Imputed costs are those costs paid by one entity on behalf of another entity. For the purposes of this reconciliation, an imputed cost is the difference between the government's cost of providing benefits (such as retirement, health benefits, and life insurance) to civilian employees and contributions made by and for these employees. The only reciprocal (offset) for US Standard General Ledger (USSGL) account 6730 is USSGL account 5780. This reconciliation ensures the proper entry is made to record imputed financing and imputed cost. These types of transactions only affect the proprietary accounts as shown below:

Applicability

This reconciliation is applicable to all fund types.

Proprietary USSGLs

Imputed Costs	Additional Information Required	Imputed Financing Sources	Additional Information Required
6730	F	5780	F

F = Federal

Related Treasury Transaction Codes

D602

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping to see if there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #12 - Proprietary Fund Balance with Treasury (FBWT) versus Budgetary FBWT

Purpose

This reconciliation verifies that FBWT reported in the proprietary records agrees with the budgetary FBWT. It compares the proprietary general ledger accounts for cash and investments to the budgetary accounts representing the entity's FBWT.

Applicability

This reconciliation is applicable to all fund types.

Budgetary and Proprietary USSGLs

Budgetary	Additional Information Required	Cash and Investments	Additional Information Required
4032	Negative operand	1010	Excludes Non-Entity Cash
4034	Negative operand	1090	
4042	Negative operand	1340*	Investment – Accrued Interest Purchased
4044			
4047		1610	
4060	Negative operand	1611	
4070		1612	MRF and MERHCF only
4120		1613	MRF and MERHCF only
4123			
4124			
4126			
4127	Negative operand		
4130	Negative operand		
4131			
4132	Negative operand		
4133			
4134			
4135			
4136	B, Negative operand		
4138	Negative operand		
4139			
4140			
4141			
4145	Negative operand		
4149	Negative operand		
4157	B, Negative operand		
4160			
4166			
4171			
4172			
4199			
4210			
4221			
4225			
4230			
4232			
4233			
4234			
4251			

Budgetary	Additional Information Required	Cash and Investments	Additional Information Required
4264 4281 4283 4285 4286 4287 4394 4397 4398 4420 4430 4450 4510 4590 4610 4620 4630 4650 4690 4700 4720 4801 4831 4871 4881 4901 4931 4971 4981	Includes attributes for R-WCF Direct Only, D-Special Funds Only, and D-Trust Funds Only.		

Special Note: Use the ending balance for all USSGL accounts in the above table unless annotated with a "B" (Beginning Balance).

MERHCF – Medicare-Eligible Retiree Health Care Fund
MRF – Military Retirement Fund

* For use by Trust Funds only

Related Treasury Transaction Codes

A104, A110, A182, A220, A228, B102, B126, B128, B206, C112, C122, C124, and C130

Known Reconciliation Exceptions

Parent-Child Relationship

Paragraph 4030.60, Chapter 4000, Federal Agencies' Centralized Trial-Balance System, Treasury Financial Manual, Part 2, provides guidance for both the parent and child in reporting allocations. If an allocation transfer is material to the child's (recipient agency of transfer appropriation) financial statements, the child should report the activity relating to the allocation in all of its financial statements, except the Statement of Budgetary Resources. The parent (transferor of the appropriation) should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. If this procedure is followed, cash on the Balance Sheet (proprietary) will not agree with cash on the Statement of Budgetary Resources (budgetary) causing a reconciling difference in this reconciliation.

Fund Balance with Treasury – Other Defense Organizations (ODO) Working Capital Funds

Some of the ODO Working Capital Funds are required to transfer their Fund Balance with Treasury to the ODO Component level. Within DDRS-AFS, the amount shown on the proprietary (account) side of this reconciliation is transferred, which results in a difference equal to the value reported on the budgetary (account) side. See Attachment 10, Fund Balance with Treasury for Working Capital Funds Guidance, in the quarterly and year-end guidance package for additional information.

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS Reconciliation Mapping in DDRS-AFS to see if there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review the program level trial balance, trial balance change log, and journal voucher log to help identify and explain differences for the reconciliation.

Section 5, Reconciliation #13 - Budgetary Unexpended Appropriations versus Proprietary Unexpended Appropriations

Purpose

This reconciliation verifies that the budgetary unexpended accounts are in agreement with the proprietary unexpended accounts. This reconciliation corresponds to the comparison of Footnote 18 and the Unexpended Appropriations on line 5A of the Balance Sheet.

Applicability

This reconciliation is applicable to all funds except trust and special funds, suspense and receipt accounts, and all reimbursable activity. However, certain reimbursable activities such as WCFs receive direct funding that are included in this reconciliation.

Budgetary and Proprietary USSGLs

Budgetary Unexpended	Additional Information Required	Proprietary Unexpended	Additional Information Required
		3100	
		3101	
		3102	
		3103	
4420		3106	
4430		3107	
4450	Direct	3108	
4510	Direct	3109	
4610	Direct		
4620	Direct		
4630	Direct		
4650			
4690	Direct		
4700	Direct		
4720	Direct		
4801	Direct		
4802	Direct		
4871	Direct		
4881	Direct		
4882	Direct		
	Includes attributes for R-WCF Direct Only and D-Trust Funds Only.		

Related Treasury Transaction Codes

Too numerous to detail. Look up the Treasury Transaction Codes for the USSGL accounts listed in the above table.

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS reconciliation mapping to determine whether there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Check manual adjustments between direct and reimbursable in budgetary unexpended accounts (e.g. 4801 D vs. 4801 R or 4610 D vs. 4610 R).

Section 5, Reconciliation #14 –Expended Authority versus Expended Appropriations

Purpose

This reconciliation compares Expended Authority from Budgetary Resources to the Proprietary Expended Appropriations. This comparison identifies any discrepancies between the budgetary accounts used to record obligations paid and unpaid, including prior year adjustments and the Proprietary Account 5700 used to record the amount of appropriations used during the fiscal year when goods or services are received or benefits provided.

Applicability

This reconciliation is applicable to Direct funds, but not reimbursable funds. However, certain reimbursable activities such as WCFs receive direct funding that are included in this reconciliation.

Budgetary and Proprietary USSGLs

Budgetary Expended Authority	Additional Information Required	Proprietary Expended Appropriations	Additional Information Required
4901 E-B 4902 4971 4972 4981 4982	Direct Direct Direct Direct Direct Direct Includes attributes for R-WCF Direct Only.	5700	

Related Transaction Codes

Too numerous to detail. Look up the Treasury Transaction Codes for the USSGL accounts listed in the above table.

Known Reconciliation Exceptions

None

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGLs or attribute(s) that may have been used for the first time during the current reporting period. Determine whether the USSGLs and attributes were appropriately mapped on the Statement of Budgetary Resources.

Step 2. Compare the corresponding lines on the SF 133; Report on Budget Execution and Budgetary Resources, to the Statement of Budgetary Resources.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 4. Review consistency between prior year post-closing ending balance of SGL account 4901 and current year beginning balance. (This applies to any reconciliation where there is an “ending minus beginning” calculation.)

Section 5, Reconciliation #15 – Anticipated Resources versus Anticipated Status of Resources.

Purpose

This reconciliation verifies that the budgetary accounts used to record Anticipated Resources is in agreement with the budgetary accounts used to record the Status of Anticipated Resources. These accounts are used to record anticipated resources apportioned but not available for obligation.

Applicability

This reconciliation is applicable to all funds.

Budgetary USSGLs

Budgetary Anticipated Resources	Additional Information Required	Anticipated Status of Resources	Additional Information Required
4047 4060 4070 4120 4160 4180 4210 4310		4590 4690	

Related Treasury Transaction Codes

Too numerous to detail. Look up the Treasury Transaction Codes for the USSGL accounts listed in the above table.

Known Reconciliation Exceptions

None

Researching Reconciliation Differences – Helpful Hints

Step 1. Review the trial balance to determine if there are any US Standard General Ledger (USSGL) account balances that may match the reconciliation difference. Look for any new USSGLs or attribute(s) that may have been used for the first time during the current reporting period. Determine whether the USSGLs and attributes were appropriately mapped on the Statement of Budgetary Resources.

Step 2. Compare the corresponding lines on the SF 133; Report on Budget Execution and Budgetary Resources, to the Statement of Budgetary Resources.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Section 5, Reconciliation # 16 - Net Appropriation Transfers Reported on the Statement of Changes in Net Position versus the Statement of Budgetary Resources

Purpose

This reconciliation verifies that appropriation transfers reported in the Unexpended Appropriations section of the Statement of Changes in Net Position, Line U4B, agrees with the net transfers reported in the Budgetary Resources section of the Statement of Budgetary Resources, Lines 4.A and 4.C.

Applicability

This reconciliation is applicable to all funds except trust and special funds; suspense, transfer, and receipt accounts; and all reimbursable activity.

Budgetary and Proprietary USSGLs

Budgetary Appropriation Transfers	Additional Information Required	Proprietary Appropriation Transfers	Additional Information Required
4127	E - B	3102	
4129		3103	
4166			
4167		5755	Appropriated Receipts
4170		5765	Appropriated Receipts
4175			
4176			
4190			
4191			
4192			
4195			

Related Treasury Transaction Codes

A246, A248, A248a, A249, and A251

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS reconciliation mapping to determine whether there were any changes to the mapping.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Step 3. Review transfers in/out of unobligated balances. These transactions should not be recorded as “appropriations received” using USSGL account 4119. If this occurs it would create a reconciling difference in this reconciliation.

OTHER RECONCILIATIONS

Budgetary SF 133 to AFS Statements Reconciliations

Purpose

This reconciliation ensures that budgetary data reported on the Statement of Budgetary Resources is consistent with the budgetary data reported on the Report on Budget Execution (SF-133) and the Statement of Financing (spending authority from offsetting collections).

Applicability

This reconciliation is applicable to all fund types.

Reconciliation Comparisons

Reconciliation	Statement of Budgetary Resources	SF-133
# 1	**Total SBR Unobligated Balance, brought forward to SF 133 Unobligated Balance, brought forward** Line B1, Unobligated balance, brought forward, October 1, Budgetary Financing Accounts Line N1, Unobligated balance brought forward, October 1, Budgetary NonBudgetary Financing Accounts	Line 1A, Unobligated balance, brought forward, October 1
# 2	**Total SBR Recoveries of PY to SF 133 Recoveries of PY Obligations** Line B2, Recoveries of prior year unpaid obligations, Budgetary Financing Accounts	Line 2A, Recoveries of prior year obligations, Actual Line 2B, Recoveries of prior year obligations, Anticipated
# 3	**Total SBR Budget authority to SF 133 Budget authority** Line B3A, Budgetary, Appropriation Line B3B, Budgetary, Borrowing Authority Line B3C, Budgetary, Contract Authority Line N3B, Nonbudgetary, Borrowing Authority	Line 3A1, Appropriation, Actual Line 3A2, Appropriation, Anticipated Line 3B, Borrowing authority Line 3C, Contract authority
# 4	**Total SBR Spending authority from offsetting collections to SF 133 Spending authority from offsetting collections*** Line B3D1A, Budgetary, Earned, Collected Line B3D1B, Budgetary, Earned, Change in receivables from Federal sources Line B3D2A, Budgetary, Change in unfilled customer orders, Advance received Line B3D2B, Budgetary, Change in unfilled customer orders, Without advance from Federal sources Line B3D3, Budgetary, Anticipated for rest of year, without advances Line B3D4, Budgetary, Previously unavailable Line B3D5, Budgetary, Expenditure transfers from trust funds Line N3D1A, Earned, Collected Line N3D2B, Change in unfilled customer orders, Without	Line 3D1A, Earned, Collected Line 3D1B, Earned, Change in receivables from Federal sources Line 3D2A, Change in unfilled customer orders, Advance received Line 3D2B, Change in unfilled customer orders, Without advance from Federal source Line 3D3, Anticipated for rest of year, without advance Line 3D4, Previously unavailable Line 3D5A Expenditure transfers from trust Funds, Collected Line 3D5B Expenditure transfers from trust

	advance from Federal sources Line N3D3, NonBudgetary, Anticipated for rest of year, without advances	Funds, Change in receivables from trust funds Line 3D5C, Expenditure transfers from trust Funds, Anticipated
# 5	**Total SBR Nonexpenditure transfers to SF 133 Nonexpenditure transfers** Line B4, Nonexpenditure transfers, net, anticipated and actual	Line 4A, Nonexpenditure transfers, Actual transfers, budget authority Line 4B, Nonexpenditure transfers, Anticipated transfers, budget authority Line 4C, Nonexpenditure transfers, Actual transfers, unobligated balances Line 4D, Nonexpenditure transfers, Anticipated transfers, unobligated balances
# 6	**Total SBR Temporarily not available to SF 133 Temporarily not available** Line B5, Budgetary, Temporarily not available pursuant to Public Law	Line 5, Temporarily not available pursuant to Public Law
# 7	**Total SBR Permanently not available to Total SF 133 Permanently not available** Line B6, Budgetary, Permanently not available	Line 6A, Cancellation of Expired and No-Year Accounts Line 6B, Enacted Rescission of PY Balance Line 6C, Capital Transfers and Redemption. of Debt Line 6D, Other Authority Withdrawn Line 6E, Pursuant to Public Law Line 6F, Anticipated Rest of Year
# 8	**Total SBR Total Budgetary Resources Total SF 133 Budgetary Resources** Line B7, Budgetary, Total Budgetary Resources Line N7, NonBudgetary, Total Budgetary Resources	Line 7, Total Budgetary Resources
# 9	**SBR Direct obligations incurred to SF 133 Direct obligations incurred** Line B8A, Budgetary Direct Obligations Line N8A, Nonbudgetary Direct Obligation Total SBR	Line 8A1, Direct Obligations, Category A Line 8A2, Direct Obligations, Category B Line 8A3, Direct Obligations, Exempt from Apportionment
# 10	**SBR Reimbursable obligations incurred to SF 133 Reimbursable obligations incurred** Line B8B, Budgetary Reimbursable Obligations Line N8B, Nonbudgetary Reimbursable Obligations	Line 8B1, Reimbursable Obligations, Category A Line 8B2, Reimbursable Obligations, Category B Line 8B3, Reimbursable Obligations, Exempt from Apportionment
# 11	**SBR Obligations incurred to SF 133 Obligations incurred** Line B8C, Total Obligations Incurred Line N8C, Nonbudgetary Total Obligations Incurred	Line 8A1, Direct Obligations, Category A Line 8A2, Direct Obligations, Category B Line 8A3, Direct Obligations, Exempt from Apportionment Line 8B1, Reimbursable Obligations, Category A Line 8B2, Reimbursable Obligations, Category B Line 8B3, Reimbursable Obligations, Exempt from Apportionment
# 12	**SBR Apportioned unobligated balance to SF 133 Apportioned unobligated balance** Line B9A, Budgetary Apportioned Unobligated Balance	Line 9A1, Apportioned, Unobligated Balance Currently Available. Line 9A2, Apportioned, Apportioned for subsequent periods

		Line 9A3, Apportioned, Unobligated Balance Anticipated
# 13	**SBR Exempt from apportionment unobligated to SF 133 Exempt from apportionment, unobligated Balance** Line B9B, Budgetary, Exempt from apportionment	Line 9B1, Exempt from Apportionment, currently available Line 9B2, Anticipated
# 14	**SBR Unobligated not available to SF 133 Unobligated balance not available** Line B10, Budgetary Unobligated Not Available Line N10, Nonbudgetary Unobligated Not Available	Line 10A, Apportioned for Subsequent Periods Line 10B, Deferred Line 10C, Withheld Pending Rescission
# 15	**SBR Total status of budgetary resources to SF 133 Total status of budgetary resources** Line B11, Total Status of Budgetary Resources Line N11, Total Status of Nonbudgetary Resources	Line 11, Total status of budgetary resources
# 16	**SBR Obligated balance unpaid to SF 133 Obligated balance unpaid** Line B12C, Budgetary, Total unpaid obligated balance Line N12C, Nonbudgetary, Total unpaid obligated balance	Line 12A, Unpaid obligations, Brought Forward, October 1 Line 12B, Uncollected customer payments from Federal sources, Bal Fwd, Oct 1
# 17	**SBR Obligations incurred to SF 133 Obligations incurred** Line B13, Budgetary, Obligations incurred net Line N13, Nonbudgetary, Obligations incurred net	Line 13, Obligations Incurred
# 18	**SBR outlays SF 133 outlays** Line B14, Budgetary, Less: Gross outlays Line N14A, Nonbudgetary, Less: Gross outlays	Line 14, Gross outlays
#19	**SBR Total outlays to SF 133 Total outlays** Line B15C, Budgetary, Total Unpaid obligated balance transferred, net	Line 15A, Actual transfers, unpaid obligations Line 15B, Actual transfers, uncollected customer payment from Federal Source
# 20	**SBR Budgetary recoveries to SF 133 Recoveries** Line B16, Budgetary, Less: Recoveries of prior year unpaid obligations, actual	Line 16, Recoveries of prior year unpaid obligations, actual
# 21	**SBR Change in uncollected payments to SF 133 Change in uncollected payments** Line B17, Budgetary, Change in uncollected customer payments from Federal sources Line N17, NonBudgetary, Change in uncollected customer payments from Federal sources	Line 17, Change in uncollected customer payments from Federal sources
# 22	**SBR Obligated balance end of period to SF 133 Obligated balance, net, end of period** Line B18C, Budgetary, Total, unpaid obligated balance, net, end of period Line N18C, NonBudgetary, Total, unpaid obligated balance, net, end of period	Line 18A, Unpaid obligations Line 18B, Uncollected customer payments from Federal sources

# 23	**SBR Total outlays to SF 133 Net outlays** Line B19A, Budgetary, Gross Outlays Line B19B, Budgetary, Less: Offsetting collections Line N19A, NonBudgetary, Gross Outlays Line N19B, NonBudgetary, Less: Offsetting collections	Line 19A, Gross outlays Line 19B, Offsetting collections

***Special Note**: The reconciliation lines on reconciliation #4, above are designed to capture the portion of anticipated resources (USSGL 4060, 4070 and 4210) in line 10 of the SF 133. In order to balance reconciliation #4, anticipated resources in line 10 must be considered. If you are using the old version of the SF 133, all anticipated resources are reported on line 3. The new version of the SF 133 and the Statement of Budgetary Resources report the debit balance of anticipated resources on line 3, and the credit balance of anticipated resources on line 10.

Related Treasury Transaction Codes

None

Known Reconciliation Exceptions

None

Reconciling Difference – Policy/Guidance Driven

The reclassification of unsupported undistributed collections may affect reconciliations 4, 8, 9, 10, 11, and 12. Also, see Attachment 15, Allocation of Undistributed Disbursements and Collections, in the quarterly and year-end guidance package for additional information.

Researching Reconciliation Differences - Helpful Hints

Step 1. Determine whether there were any correction entries made to Beginning Balances. If so, these correction entries may affect reconciliations 1 16, and 19. (DFAS Arlington must approve any changes to Beginning Balances.)

Step 2. Determine whether the prior year's cancelled year was properly recorded. If not, it will not close properly in DDRS. This situation usually causes a USSGL 4201 difference.

Step 3. Determine whether the SF 133 was loaded correctly.

- Usually identified by the number and consistency of discrepancies.
- Isolating whether the SF 133 amount is higher or lower helps to determine what was loaded incorrectly.

Step 4. Drill down on the Statement of Budgetary Resources and compare the drill down to the details in the SF 133.

Step 5. Review adjustments made to reclassify direct or reimbursable obligations. The adjustment may be necessary to balance unexpended appropriations on Note 18 to unexpended appropriations on the Balance Sheet. This adjustment may affect reconciliations 9, 10, and 11.
Ensure that the USSGL accounts on the applicable SF 133 agree with the Treasury's crosswalk for each appropriation.

Step 6. Review accruals processed by the Audited Financial Statement Team. **Note**: Any accrual made after the SF 133 is prepared will cause a reconciling difference due to timing. However, if the obligation was simply reclassified from undelivered (USSGL 4801) to delivered (USSGL 4901), no other reconciliation difference will be created.

a. There may be a reconciling difference if the Audited Financial Statements team recorded an obligation (USSGL 4901) for a VSIP or FECA liability accrual or the accrual of employee benefits.

b. The accrual of the VSIP or FECA amounts may cause a difference on reconciliations 1, 8, 9 10, 11, 16, 17 and 22; the employee benefits accrual may cause a difference on reconciliations 10, 11 and 17.

c. Attachment 7, Federal Employees Compensation Act Guidance, and Attachment 9, Employee Benefits Reporting Guidance, in the quarterly and year-end guidance package provide additional guidance related to FECA and employee benefits, respectively.

d. Review the miscellaneous journal vouchers prepared by the Audited Financial Statements teams to record items not accounted for in the SF 133 that may have affected reconciliations 4, 8, 9, 10, 12, 14, 17, and 18. (i.e., Outstanding Contract Financing Payments are classified as USSGL 4902 in the SF 133 and should be USSGL 4802).

Step 7. Compare the applicable SF 133 to the USSGL accounts by appropriation.

Accounting Report (AR) (M) 1307 to AFS Statements Reconciliations

Purpose

This reconciliation ensures that proprietary data reported in the financial statements is consistent with budgetary data reported in the Accounting Report (AR) (M) 1307 Report for all Working Capital Funds.

Applicability

This reconciliation is only applicable to Working Capital Funds.

Reconciliation Comparisons

Reconciliation	1307 Section	Line #/Title	AFS Statement	Statement Line #/Title
# 1	Statement of Financial Position	1 – Fund Balance with Treasury	Balance Sheet	1A1A – Entity FBWT 1A1B – Non-Entity Seized Iraqi Cash 1A1C – Non-Entity Other
# 2	Statement of Financial Position	3 – Accounts Receivable, Net	Balance Sheet	1A3 – Intragovernmental Accounts Receivable
# 3	Statement of Financial Position	11 – Total WCF Assets	Balance Sheet	2 – Total Assets
# 4	Statement of Financial Position	12A – Accounts Payable	Balance Sheet	3A1 – Intragovernmental Accounts Payable
# 5	Statement of Financial Position	14 – Total Liabilities	Balance Sheet	4 – Total Liabilities
# 6	Statement of Financial Position	15A – Unexpended Appropriations	Balance Sheet	5A – Unexpended Appropriations – Earmarked Funds 5B - Unexpended Appropriations – Other Funds
# 7	Statement of Financial Position	12A(3) – Nonfederal Accounts Payable 12A(4) – Undistributed Nonfederal Accounts Payable	Balance Sheet	3B – Accounts Payable
#8	Statement of Financial Position	3C – Nonfederal Accounts Receivable 3D – Undistributed, Nonfederal Accounts Receivable	Balance Sheet	1C – Accounts Receivable
# 9	Statement of Financial Position	16 – Total Liabilities and Net Position	Balance Sheet	7 – Total Liabilities and Net Position
# 10	Statement of Operations and Changes in Net Position, Part II	2 – Total Equity – End of Period	Balance Sheet	6 – Total Net Position
# 11	Statement of Operations and Changes in Net Position, Part I	8– Total Expenses 10 – Extraordinary Items	Statement of Net Cost	1A – Intragovernmental Gross Costs 2 – Cost Not Assigned to Programs

# 12	Statement of Operations and Changes in Net Position, Part I	2 – Revenue from Sales of Goods and Services 3 – Other Revenue and Financing Sources	Statement of Net Cost	1B – Intragovernmental Earned Revenue
# 13	Statement of Changes in Net Position, Part II	1D(1)B – Transfers In of Property 1D(1)C – Transfers Out of Property 1D(2)B – Transfers In of Cash 1D(2)C – Transfers Out of Cash 1D(3)B – Transfers in of Liabilities 1D(3)C – Transfers our of Liabilities	Statement of Changes in Net Position	5B – Transfers In/Out without Reimbursement (Cumulative Results of Operations Section)
# 14	Statement of Operations and Changes in Net Position, Part II	1B(1)B- Prior-Year Adjustment to Accumulated Operating Results 1B(2)B – Prior Year Adjustment to Deferred AOR	Statement of Changes in Net Position	2A – Prior Period Adjustments
#15	Statement of Operations and Changes in Net Position, Part IV	H – Depreciation and Amortization	Statement of Financing	25 – Depreciation and Amortization
# 16	Statement of Financial Position	15B – Cumulative Results of Operations 15C – Invested Capital	Balance Sheet	5C – Cumulative Results of Operations – Earmarked Funds 5D– Cumulative Results of Operations – Other Funds

Related Treasury Transaction Codes

None identified.

Known Reconciliation Exceptions

None

A. Reconciling Difference – Single Impact: No 1307 or AFS Entry per Guidance

1. There will be differences between the consolidated level of the financial statements and the AR (M) 1307 because of eliminating entries and level 3-6 eliminations for revenue, expenses, accounts receivable, advances, and accounts payable. The differences, however, should reconcile to the eliminating entry value. This situation may apply to 1307 Reconciliations 1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, and 16. These differences from elimination entries are due to recording entries to Accounts Receivable, Expenses, and Transfers, which will affect Total Assets, Gross Costs, Cumulative Results of Operations, and Net Position. The differences from level 3-6 eliminations will affect Accounts Receivable, Total Assets, Accounts Payable, Total

Liabilities, Gross Costs, Earned Revenue, and Transfers In/Out without Reimbursement.

2. There will be differences between the consolidated level of the financial statements and the AR (M) 1307 because of accruals for Employee Benefits, Imputed Financing, VSIP and FECA recorded by the Audited Financial Statements teams. The differences, however, should reconcile to the accrual entry values. This situation may apply to 1307 Reconciliations 5, 7, 9, and 16. These differences are due to recording additional liabilities not included in the 1307 report.

3. There will be differences between the consolidated level of the financial statements and the AR (M) 1307 because of adjustments to Inventory Allowance accounts recorded by the Audited Financial Statements teams. The differences, however, should reconcile to the adjusting entry values. This situation may apply to 1307 Reconciliations 3, 7, 9, 10, 11, and 16. These differences are due to recording Losses on Disposition of Assets in order to record a 100 percent allowance on Excess, Obsolete, and Unserviceable Inventory.

4. There will be differences between the consolidated level of the financial statements and the AR (M) 1307 because of adjustments to the material returns liability recorded by the Audited Financial Statements teams. The differences, however, should reconcile to the adjusting entry values. This situation may apply to 1307 Reconciliations 5, 9, 10, and 16. These differences are due to recording Other Gains when the liability is decreased, or Other Losses when the liability is increased.

5. There will be differences between the consolidated level of the financial statements and the AR (M) 1307 because of adjustments to Fund Balance with Treasury (FBWT) recorded by the Audited Financial Statements teams. The differences, however, should reconcile to the adjusting entry values. This situation may apply to 1307 Reconciliations 1, 3, 9, 10, 13, and 16. These differences are due to increasing or decreasing Total Assets and Net Position when the FBWT is increased or decreased.

6. Adjustments to correct Unexpended Appropriations may create reconciliation differences on 1307 Reconciliations 6, 14, and 16. This situation is due to reclassifying Cumulative Results of Operations or Transfers In/Out as Unexpended Appropriations.

7. Reclassification of Accrued Annual Leave from Accounts Payable to Accrued Annual Leave may affect 1307 Reconciliation 4. This situation is due to reclassifying the Leave as Other Liabilities, rather than Accounts Payable.

8. Reversal of prior year Audited Financial Statements entries may affect 1307 Reconciliations 4, 5, 9, 10, 13 and 16. This situation is due to reversal and the new accrual entries.

9. Other Gains and Losses (USSGLs 7190 and 7290) and Gains on Disposition of Assets (USSGL 7110) are included in the 1307 Cost of Goods Sold, but USSGL 7110 and 7190 is not included in the Statement of Net Cost expenses. This situation will create a reconciliation difference on 1307 Reconciliation 11.

10. Gains on Disposition of Assets (USSGL 7110) are included in the 1307 Cost of Goods Sold, but are included as Revenue on the Statement of Net Cost. This situation will create a reconciliation difference on 1307 Reconciliation 12.

11. Other adjusting entries recorded by the Audited Financial Statement teams may affect the 1307 Reconciliations if made after the completion of the 1307 report. The explanation for these differences would be 'timing' and would be reconcilable.

B. Reconciling Difference – Policy/Guidance Driven

The adjustment made by the Audited Financial Statements teams to reclassify immaterial, field reported, Prior-Period Adjustments as current-year expenses creates a reconciling difference in 1307 Reconciliation 13. This adjustment also affects 1307 Reconciliations 11 and 12.

Researching Reconciliation Differences - Helpful Hints

Step 1. Reduce the discrepancy by the valid reconciling difference(s).

Step 2. Review the DDRS reconciliation mapping to determine whether there were any changes to the mapping.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Budgetary Report on Receivables to AFS Statements Reconciliation

Purpose

This reconciliation verifies that public receivable data reported on the Treasury Report on Receivables (TROR) is consistent with proprietary nonfederal receivables reported on the Balance Sheet. The TROR is also known as the Report on Receivables Due from the Public. Former names for obsolete versions of this report are Schedule 9 and SF 220-9.

Applicability

This reconciliation is applicable to all fund types.

Reconciliation Comparisons

Recon	Report on Receivables Due from the Public	Balance Sheet
# 1	Line 7, Outstanding Receivables, Ending Balance	USSGL 1310, "Accounts Receivable," Nonfederal
		USSGL 1320, "Employment Benefit Contributions Receivable," Nonfederal
		USSGL 1340, "Interest Receivable," Nonfederal
# 2	Line 9, Interest and Late Charges	USSGL 1340, "Interest Receivable," Nonfederal
		USSGL 1360, "Penalties, Fines and Administrative Fees Receivable," Nonfederal

Related Treasury Transaction Codes

A196, A260, A310, B129, C106, C109, C130, C136, C137, C138, C139, C186, C194, C202, C204, C206, C208, C210, C212, C214, C215, C216, C217, C220, C224, C226, C228, C230, C312, C345, D128, D130, D205, D206, D208, D210, D212, D362, D808, and D852

Note: The above codes only apply if the underlying accounting transaction is derived from nonfederal, or public, sources.

Known Reconciliation Exceptions

Departmental and agency-level journal vouchers are prepared for certain entities to record penalties, fines and administrative fees on financial statements. These adjustments are not included on the field-level TROR.

A. Reconciling Difference – Single Impact: No TROR or AFS Entry Per Guidance

None.

B. Reconciling Difference – Policy/Guidance Driven

1. The guidance for preparing the financial statements requires that ***unsupported*** undistributed collections should be posted to USSGL 2400, "Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections." The agency-level adjustment affects receivables reported on the Balance Sheet, but not amounts reported on the TROR. See Attachment 13, Allocation of Undistributed Disbursements and Collections, in the quarterly and year-end guidance package.
2. Accounts receivables are reclassified between Federal and public to populate seller-side balances for intragovernmental eliminations. This agency-level adjustment is not reflected on the TROR.
3. Departmental-level adjustments are allocated between Federal and public accounts receivable for ***supported*** undistributed collections. These adjustments are not included in the preparation of the TROR. See Attachment 13, Allocation of Undistributed Disbursements and Collections, in the quarterly and year-end guidance package.
4. Currently, there are inconsistencies on how Foreign Military Sales (FMS) are being classified (Federal versus public) on various departmental and agency reports, which causes reconciliation differences.

Researching Reconciliation Differences - Helpful Hints

1. Incomplete receipt of all feeder TROR submissions from field-level accounting offices causes reconciliation differences. This issue mainly applies to Other Defense Organizations – General Funds reporting entities.
2. Accounts receivable –Work-in-Progress (Federal) amounts are not reported on the TROR, but are included in the receivables total on the Balance Sheet. Therefore, if Work-in-Process amounts are reclassified from Federal to public after the TROR is prepared, there will be a reconciling difference. This issue mainly applies to the United States Army Corps of Engineers reporting entities.

3. See Website http://www.fms.treas.gov/debt/dmrpts.html to review the latest TROR preparation instructions.

Budgetary DD725 to AFS Statements Reconciliations

Purpose

This reconciliation ensures that spending authority from offsetting collections reported on the Statement of Budgetary Resources, line 3, and anticipated reimbursements on line 10, are consistent with the same data reported in the Report on Reimbursements (DD725). The Report on Reimbursements (DD725) is a monthly report that provides pertinent budget execution data on budget authority generated from reimbursements. It identifies reimbursement sources and the fiscal year programs being executed. This data is used in the review and analysis of program and budget formulation and execution. It is also used to review the trends in the collection of monies due the U.S. Government.

Applicability

This reconciliation is applicable to all fund types with reimbursable activity.

Reconciliation Comparisons

Status of Reimbursement per Statement of Budgetary Resources	Status of Reimbursement per DD725
Line 3 + Anticipated on Line 3	Column D

Related Treasury Transaction Codes

A302, A304, A306, A308, A310

Known Reconciliation Exceptions

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Compare the US Standard General Ledger (USSGL) accounts that are included in lines 3 and 10 (Anticipated amounts) of the Statement of Budgetary Resources to the USSGL accounts that are included in Column D of the Status of Reimbursements.

Step 2. Review the DDRS Reconciliation Mapping to determine whether there were any changes (attributes added) to the mapping.

Step 3. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Statements: Current Year to Prior Year

Purpose

These reconciliations ensure that the prior year cumulative results of operations, unexpended appropriations, obligated and unobligated balances have been brought forward to the current fiscal year correctly and highlight any beginning balance changes in these accounts. Prior year ending balances for these items are compared to the beginning balances for the current fiscal year. **The differences in these reconciliations should be zero. DFAS Indianapolis must approve all beginning balance changes before such changes are made.**

Applicability

This reconciliation is applicable to all fund types.

Reconciliation Comparisons

Current FY Net Position Beginning of the Period – Statement of Changes in Net Position		**Prior FY Net Position End of the Period – Statement of Changes in Net Position**	
Current Year FY Net Position-Beginning of the Period	Line 1 Cumulative Results of Operations	Prior FY Net Position _ End of Period	Line 9 Cumulative Results of Operations
Current FY – Statement of Budgetary Resources Beginning Unobligated Balance		**Prior FY - Statement of Budgetary Resources Ending Unobligated Balance**	
Current FY Unobligated Balance – Beginning of the Period	Line 1*	Prior FY Unobligated Balances – Available Prior FY – Unobligated Balances – Not Available	Line 9A* + 9B* **Plus** Line 10*
Current FY – Statement of Budgetary Resources Beginning Obligated Balance		**Prior FY – Statement of Budgetary Resources Ending Obligated Balance**	
Current FY Obligated Balance – Beginning of the Period	Line 12*	Prior FY Obligated Balance – End of Period	Line 18A* + 18B*

*Special Note: The Budgetary and Nonbudgetary Statement of Budgetary Resources are added together to calculate these amounts.

Related Treasury Transaction Codes

None

Known Reconciliation Exceptions

Beginning balance changes approved by DFAS Arlington.

Researching Reconciliation Differences - Helpful Hints

Step 1. Run the DDRS Change Log to determine if there were any changes to beginning balances.

Step 2. Review the import sheet.

Step 3. Compare amount(s) to prior fiscal year financial statements.

Step 4. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Current Year Beginning to Post-Closing Prior Year

Purpose

These reconciliations ensure that the prior-year balances for select accounts have been brought forward to the current fiscal year correctly and highlight beginning balance changes. The reconciliations compare the post-closing balances for the select accounts to the current fiscal year beginning balances**. DFAS Indianapolis must approve all beginning balance changes before such changes are made.**

Applicability

This reconciliation is applicable to all fund types.

Reconciliation Comparisons

The USSGL accounts that are affected by this reconciliation are too voluminous to list in a table. This reconciliation will affect all USSGL accounts that close into themselves (non-temporary USSGL accounts).

Related Treasury Transaction Codes

The F200-series of year-end closing entries

Known Reconciliation Exceptions

Beginning balance changes approved by DFAS Indianapolis

Researching Reconciliation Differences - Helpful Hints

Step 1. Run DDRS Change Log to determine if there were any changes to beginning balances.

Step 2. Compare accounts in the trial balance for accounts that should have beginning balances to the prior fiscal year post-closing trial balance.

Final Reports to Footnotes

Purpose

These reconciliations test consistency of reporting between the Audited/Unaudited Financial Statements and the related footnotes. The reconciliations ensure the amount detailed in the footnotes is in agreement with the amount reported in the financial statement.

Applicability

This reconciliation is applicable to all fund types.

Reconciliation Comparisons

	AFS/UFS			
Reconciliation	**Balance Sheet**	**Line #**	**Footnote**	**Line #**
# 1	Total Assets	2	Note 2, Total Assets	FN 2, Lines 1A + 1C + 2A + 2B + 2G + Total Entity Assets
# 2	Fund Balance With Treasury	1A1A + 1A1B + 1A1C	Note 3, Fund Balance With Treasury	FN 3, Lines 1A + 1B + 1C + 1D + 1E
# 3	Investments	1A2	Note 4, Investments, Intragovernmental	FN 4, Lines 1A (Amortized Premium/Discount) + 1A (Cost) + 1B
# 4	Accounts Receivable - Intragovernmental	1A3	Note 5, Accts Receivable – intragovernmental	FN 5, Line 1
# 5	Accounts Receivable - NonFederal	1C	Note 5, Accts Receivable – NonFederal	FN 5, Line 2 – Gross Amt. Due – NonFederal Receivables Less Line 2 – Allowance for Uncollectible
# 6	Other Assets – Intragovernmental	1A4	Note 6, Other Assets, Intragovernmental	FN 6, Lines 1A
# 7	Other Assets - NonFederal	1H	Note 6, Other Assets, NonFederal	FN 6, Lines 2A + 2B
# 8	Cash and Other Monetary Assets	1B	Note 7, Cash & Other Monetary Assets	FN 7, Lines 1 + 2
# 9	Inventory and Other Related Property	1E	Note 9, Inventory and Other Related Property	FN 9, Lines 1A + 1B + 1C + 1D + lE
# 10	General Property, Plant & Equipment	1F	Note 10, General PP&E	FN 10, Lines 1A + 1B + 1C + 1D + lE + 1G + 1H + 1I + F (Military Equipment Less Accumulated Depreciation/Amortization)
# 11	Total Liabilities	4	Note 11, Total Liabilities	FN 11, Lines 1A + 1B + 1C + 2A + 2B + 2C + 2E + Total Liabilities Covered by Budgetary Resources

# 12	Accounts Payable – Intragovernmental	3A1	Note 12, Accounts Payable – Intragovernmental	FN 12, Line 1
# 13	Accounts Payable – NonFederal	3B	Note 12, Accounts Payable – NonFederal	FN 12, Line 2 Accts Payable With Public + Line 2 Interest With Public
# 14	Debt, Intragovernmental	3A2	Note 13, Debt	FN 13, Lines 2A + 2B
# 15	Environmental Liabilities – NonFederal	3D	Note 14, Environmental Liabilities – NonFederal	FN 14, Lines 1A1a + 1A1b + 1A1c + 1A1d + 1A2a + 1A2b + 1A2c + 1A2d + 1A3a + 1A3b + 1A3c + 1A3d + 1A4a + 1A4b + 1A4c + 1A4d + 1A4e + 1A4f - Current & Noncurrent
# 16	Environmental Liabilities – NonFederal	3D	Note 14, Environmental Liabilities – NonFederal	FN 14, Lines 1A1a + 1A1b + 1A1c + 1A1d + 1A2a + 1A2b + 1A2c + 1A2d + 1A3a + 1A3b + 1A3c + 1A3d + 1A4a + 1A4b + 1A4c + 1A4d + 1A4e + 1A4f - Current & Noncurrent
# 17	Other Liabilities – Intragovernmental	3A4	Note 15, Other Liabilities – Intragovernmental	FN 15, Lines 1A+ 1B + 1C + 1D + 1E + 1F- Current & Noncurrent
# 18	Other Liabilities – NonFederal	3F	Note 15, Other Liabilities – NonFederal	FN 15, Lines 2A+ 2B + 2C + 2D + 2E + 2H1 + 2H2 + 2H3 + 2H4+ 2G + 2I – Current & Noncurrent
# 19	Military Retirement Benefits and Other Employment-Related Actuarial Liabilities	3C	Note 17, Military Retirement Benefits and Other Employment-Related Actuarial Liabilities	FN 17, Lines 1A+ 1B + 1C + 2A+ 2B + 2C
# 20	Statement of Change in Net Position (SCNP)	2A 2B 5C	Note 19, Disclosures Related to the SCNP	FN 19, Lines 1A+ 1B + 2A + 2B + 2C + 2E + 2D
# 21	Earmarked Funds	5A	Note 23, Earmarked Funds	FN 23, Unexpended Appropriations/MERHCF + Unexpended Appropriations/MRF + Unexpended Appropriations/Other Earmarked Funds
# 22	Earmarked Funds	5C	Note 23, Earmarked Funds	FN 23, Cumulative Results of Operations/MERHCF +, Cumulative Results of Operations /MRF + Cumulative Results of Operations /Other Earmarked Funds
# 23	Earmarked Funds	5A 5C	Note 23, Earmarked Funds	FN 23, Net Cost of Operations/MERHCF + Net Cost of Operations/MRF + Net Cost of Operations/Other Earmarked Funds + Net Position Beginning of the Period/MERHCF + Net Position Beginning of the Period/MRF + Net Position Beginning of the Period/Other Earmarked Funds + Other Nonexchange Revenue/MERHCF + Other Nonexchange Revenue/MRF + Other Nonexchange Revenue/Other Earmarked Funds

# 24	SCNP	7A	Note 23, Earmarked Funds	Less Earned Revenue/MERHCF+ Less Earned Revenue/MRF+ Less Earned Revenue/Other Earmarked Funds+ Less Earned Revenues Not Attributable to Programs/MERHCF + Less Earned Revenues Not Attributable to Programs/MRF + Less Earned Revenues Not Attributable to Programs/Other Earmarked Funds + Program Costs/MERHCF + Program Costs/MRF + Program Costs/Other Earmarked Funds
# 25	SCNP	7A	Note 23, Earmarked Funds	FN 23, Net Cost of operations/MERHCF + Net Cost of Operations/MRF + Net Cost of Operations/Other Earmarked Funds

Related Treasury Transaction Codes

None

Researching Reconciliation Differences - Helpful Hints

Step 1. Review the DDRS footnote and statement mapping to determine whether there were any changes to the mapping that were made to one and not the other.

Step 2. Drill down on the reconciliation difference to determine what program is causing the out-of-balance condition.

Financial Statements

Balance Sheet – The Balance Sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).

Statement of Net Cost – The net cost of operations on the Statement of Net Cost is computed by combining the intragovernmental gross costs less the intragovernmental earned revenue plus the gross costs from the public less the earned revenue from the public. The result represents the gross cost incurred by the reporting entity less any exchange revenue earned from its activities. This amount represents the net cost of an entity that is funded by sources other than exchange revenues. The financing sources for the net cost of operations are reported on the Statement of Changes in Net Position, line C7.

This net cost of operations amount on line C7 must agree with the net cost of operations as reported on line 4 of the Statement of Net Cost. The net cost of operations is subtracted from the total financing sources and beginning balance, as adjusted, to yield the ending balance of net position as it relates to the cumulative results of operations.

Statement of Budgetary Resources – The Statement of Budgetary Resources and related disclosures provide information about how budgetary resources were made available as well as their status at the end of the period. It is the only financial statement "exclusively" derived from an entity's budgetary general ledger in accordance with budgetary accounting rules, which are incorporated into generally accepted accounting principles for the Federal Government.

Statement of Financing – The Statement of Financing is the bridge between an entity's budgetary and financial (i.e., proprietary) accounting. The Statement of Financing articulates the relationship between net obligations derived from an entity's budgetary accounts and net cost of operations derived from the entity's proprietary accounts by identifying and explaining key differences between the two amounts.

Statement of Change in Net Position – The Statement of Changes in Net Position reports the change in net position during the reporting period. Net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to better understand the nature of changes to net position as a whole.

Statement of Custodial Activity – The Statement of Custodial Activity is required for entities that collect nonexchange revenue for the General Fund of the Treasury, a trust fund, or other recipient entities. The collecting entities do not recognize as revenue those collections that have been, or should be, transferred to others as revenues. Rather, they shall account for sources and disposition of the collections as custodial activities on the Statement of Custodial Activity. If some of the nonexchange revenue is transferred to others and some of the nonexchange revenue is retained as a reimbursement for the costs of collection, they shall be reported on the Statement of Custodial Activity and the amounts retained shall also be reported on the Statement of Net Cost.

Glossary

Borrowing Authority - Authority to borrow authorizes obligations with outlays to be financed by borrowing, usually from Treasury. Borrowing authority is typically provided in statutes that authorize business-like operations. The borrowed funds are repaid, with interest, out of the business proceeds (reference OMB Circular A-11).

Budgetary Authority - Budget authority is the authority provided by law to incur financial obligations that will result in outlays. This definition is the same as the one contained in section 3(2) of the Congressional Budget and Impoundment Control Act of 1974, which Congress uses in the congressional budget process. A violation of the law (Antideficiency Act) occurs when entities enter into contracts, issue purchase orders, hire employees, or otherwise obligate the Government to make a payment before a law has provided budget authority for that purpose. Most laws provide budget authority in the form of appropriations, but some laws provide budget authority in the form of contract authority, authority to borrow, or spending authority from offsetting collections (reference OMB Circular A-11).

Budgetary Resources - Budgetary resources include such items as appropriations received, contract authority, the beginning unobligated balance, spending authority from offsetting collections, recoveries of prior-year obligations, and funds permanently not available.

Contract Authority – Such authority permits an entity to incur an obligation in advance of an appropriation, offsetting collections, or receipts that provide outlays to liquidate the obligations. Typically, Congress provides contract authority in an authorizing statute to allow an entity to incur obligations in anticipation of the collection of receipts or offsetting collections that will be used to liquidate the obligations. When an entity receives the appropriated receipts or the collections, contract authority is replaced with the appropriation or the spending authority from the offsetting collections to cover the obligations and subsequently liquidate the obligations (reference OMB Circular A-11).

Custodial Collections - Incidental collections that an entity makes on behalf of another Federal entity with little or no costs/outlays to the collecting entity. The collecting entity is required to deposit these collections into designated accounts/fund cites at Treasury. Examples include rents, royalties, taxes and customs duties. Custodial collections are not included in the Statement of Net Cost since they do not impact the net cost of operations (reference FASAB Standard No. 7)

Cumulative Results of Operations - Cumulative results of operations represent a reporting entity's difference between expenses and other losses, and financing sources including revenue and other gains.

Exchange Revenue - Inflows of resources to a governmental entity that such entity has earned by providing goods or services to the public or to another Government entity for a price. These resources arise from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return. Exchange revenues include

interest, rents, royalties, dividends, patents, and copyrights in addition to typical earned revenues (reference FASAB Standard No. 7).

Expended Obligation - The amount of budget authority that has been spent. It represents the delivery and acceptance of goods and services ordered. Expended obligations can be paid (disbursements or outlays) or unpaid (Accounts Payables).

Financing Account - Financing Account is a non-budgetary account that records all of the cash flows resulting from direct loan obligations or loan guarantee commitments made after September 30, 1991. At least one financing account is associated with each credit program account. Separate financing accounts are required for direct loan cash flows and for guaranteed cash flows if the program account provides subsidy cost for both forms of credit. The transactions of the financing accounts, which are a means of financing, are not included in the budget totals (reference OMB Circular A-11).

Imputed Financing - Financing of certain costs by one Federal entity on behalf of another Federal entity (e.g., the payment of certain employee benefit costs by the Office of Personnel Management (OPM) for employees of other Federal agencies). The amounts remitted to the OPM by and for employees covered by the Civil Service Retirement System, the Federal Employees Retirement System, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance program do not fully cover the government's costs to provide these benefits. An imputed cost is recognized as the difference between the government's cost of providing these benefits to employees and contributions made by and for them.

Net Position – The components of net position are classified as follows: (1) Unexpended Appropriations – the portion of an entity's appropriations represented by undelivered orders and unobligated balances; and (2) Cumulative Results of Operations – the net results of operations since inception plus the cumulative amount of prior period adjustments. Net Position includes the cumulative amount of donations and transfers of assets in and out without reimbursement (reference OMB Bulletin 01-09, Section 3).

Nonexchange Revenue - Inflows of resources to the Government that the Government demands or that it receives by donations. The inflows demanded include income taxes, Social Security taxes, excise, estate and gift taxes, duties, fines, certain foreign currency gains and losses, and penalties. Such revenue arises primarily from the exercise of the Government's power to demand payments from the public (reference FASAB Standard No. 7).

Obligation - A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally (reference OMB Circular A-11).

Offsetting Collections – Collections from the public that result from business-type or market-oriented activities and collections from other Government accounts. These collections, which relate directly to the provision of goods and services, are deducted from gross disbursements in calculating outlays, rather than counted in governmental receipts. Offsetting collections are credited directly to appropriation or fund accounts. The authority to spend offsetting collections is a form of budget authority. Offsetting Collections include (1) year-to-date changes in Unfilled Customer Orders; (2) year-to-date changes in accounts receivable; and (3) year-to-date cash sales and collections on

accounts receivable. The resources generated by this type of collection are added to expenditure accounts and thus are usually available for entity spending purposes without further action by the Congress. Offsetting collections are required to be included in an entity's audited financial statements for proper presentation of the net cost of operations for the entity (reference FASAB Standard No. 7).

Offsetting Receipts - Collections credited to general fund, special fund or trust fund receipt accounts that offset gross outlays. Unlike offsetting collections, which are credited to expenditure accounts and offset outlays at the account level, offsetting receipts are credited to receipt accounts and offset outlays at the agency or government-wide level. Offsetting receipts are introduced as a new line item in the SBR. These receipts offset budget authority and outlays at the agency level in the Budget of the United States Government, but are not reflected in budget execution reports (SF 133), which provide account-level information only (reference OMB Bulletin 01-09). Offsetting receipts differ from custodial collections in that the collecting entity incurs substantial costs/outlays related to collecting the cash. In accordance with the DoD Financial Management Regulation (FMR), DoD 7000.14-R, Volume 11A, Chapter 17, Offsetting Receipts are classified as "distributed" and "undistributed." The DoD FMR describes both types of offsetting receipts and lists the various groups, symbols, and related reporting standards and requirements.

Other Financing Sources - Inflows of resources that increase net position of a reporting entity but that are not revenues or gains. Borrowing is not included as other financing sources, since it does not increase the net resources of the reporting entities (reference FASAB Standard No. 7).

Outlays - A payment to liquidate an obligation (other than the repayment of debt principal). Outlays generally are equal to cash disbursements, but also are recorded for cash-equivalent transactions, such as the subsidy cost of direct loans and loan guarantees, and interest accrued on public issues of the public debt. Outlays are the measure of Government spending only (reference OMB Bulletin 01-09).

Recoveries – Recoveries of prior-year authority represent the amounts that were "recouped" from deobligations. An estimated amount of funds are legally set aside (obligated) when a contract is consummated. Transactions occur throughout the year, and Federal agencies usually obligate resources to order goods and services in one year, but do not receive the goods and services until a subsequent year. In some cases, the actual amount of invoices for the goods and services in a year turns out to be less than the amount of the obligations placed when ordered in a preceding year. In other cases, orders placed in a preceding year are canceled before goods and services are received in the current year. In these cases, the prior-year authority is said to be "recovered." The funds can be used to make adjustments but no new obligations.

Revolving Fund – A fund that conducts continuing cycles of business-like activity, in which the fund charges for the sale of products or services and uses the proceeds to finance its spending, usually without requirement for annual appropriations. There are three types of revolving funds: (1) Public enterprise funds, which conduct business-like operations mainly with the public, (2) Intragovernmental revolving funds, which conduct business-like operations mainly within and between Government agencies, and (3) trust

revolving funds, which conduct business-like operations mainly with the public (reference OMB Circular A-11).

Spending Authority - Borrowing authority, contract authority, and entitlement authority for which appropriation acts do not provide budget authority in advance. See website www.house.gov/rules/glossary_fbp.htm for additional information.

Trust Fund – An account, designated by law as a trust fund, for receipts or offsetting receipts earmarked for specific purposes and the expenditure of these receipts. Some revolving funds are designated as trust funds, and these are called trust revolving funds. Trust revolving funds have no receipt account and the collections are credited directly to the expenditure account (reference OMB Circular A-11).

Unexpended Appropriations - This amount includes the portion of the entity's appropriations represented by undelivered orders and unobligated balances. (reference OMB Bulletin 01-09 Section 3). Unexpended appropriation is the amount of budget authority that has not been spent. The obligated portion of the balance remains available until it is spent or rescinded by law. The unobligated portion of the balance remains available for spending or obligation only until the end of the period for which it was made available. The rules of both houses of the Congress forbid the reappropriation of unobligated unexpended balances. See the US House of Representatives' website www.house.gov/rules/glossary_fbp.htm for additional information.

Unexpended Obligations - The amount of budget authority that has not been spent. The obligated portion of the balance remains available until it is spent or rescinded by law. See website www.house.gov/rules/glossary_fbp.htm for additional information.

Unobligated Balance - The cumulative amount of budget authority that is not obligated and that remains available for obligation under law (reference OMB Circular A-11). The portion of budget authority not yet committed as payment for specific products or services. In one-year accounts, the unobligated balance expires at the end of the fiscal year for which it was made available. In multi-year accounts, it remains available for obligation for the specified number of years. Unobligated balances in no-year accounts are carried forward indefinitely until either the purposes for which they were provided have been accomplished, disbursements have not been made against the appropriation for 2 full consecutive years, or they are rescinded by law. See website www.house.gov/rules/glossary_fbp.htm for additional information.

Working Capital Funds - A revolving fund that operates as an accounting entity in which the assets are capitalized and in which all income is derived from the operations of its activities. The fund is available to finance continuing operations without fiscal year limitations. See website www.dod.mil/comptroller/icenter/inforef/glossary.htm for additional information.