UNITED STATES MARINE CORPS

MARINE CORPS CONTROL ENVIRONMENT

SEPTEMBER 5, 2008

Environmental Controls Over Financial Reporting
Executive Summary

"*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*."

M.W. Hagee
33rd Commandant, United States Marine Corps

The Accounting and Financial Systems Branch (RFA) employ management activities to help support the integrity of the financial information processed into the Standard Accounting, Budgeting, and Reporting System (SABRS). Environmental controls have been designed by management to govern the processes of identification and mitigation of abnormalities in SABRS by utilizing programmed controls in SABRS and a series of performance reports. Environmental controls are defined as the application controls over SABRS and those activities performed through the periodic monitoring of SABRS by RFA and field activities.

Application controls have been designed in SABRS to increase the accuracy, completeness, and the validity of the entries made in SABRS resulting from both manual and programmed processing. The SABRS application controls were designed to reduce the risk of:

- Unauthorized user access;
- User input errors;
- Invalid data entries;
- Incomplete data transactions; and
- Incomplete processing of data received from external interfaces

Application controls designed within the processing of transactions in SABRS begins with data and processing table information. SABRS is a table driven system for process, validation, and transaction control. SABRS operates from three levels of tables:

- System Tables – Contain specific edits and information required to properly process transactions and update SABRS files. These tables are maintained, updated, and validated by the Defense Finance and Accounting Service (DFAS).

- Central Tables – Contain specific data and financial codes required to properly validate source transactions in SABRS for enterprise wide edits. These tables are maintained, updated, and validated by RFA.

- Local Tables – Contain data elements unique to the individual command for access and management information. These tables are maintained, updated, and validated by each command.

Management has also developed procedures to monitor the performance of the SABRS application controls and the performance of financial management personnel. SABRS generated reports have been designed to identify transactions that have posted in SABRS with abnormal balances or conditions. RFA personnel work with the financial community to help ensure that the

identified abnormal transactions are researched and corrected. Performance reviews are also conducted on a tri-annual basis to help ensure that financial management personnel are applying the required financial procedures, identify areas for improvement, and develop remediation plans at the Command level. These management controls have been designed in an effort to reduce the risk of:

- Abnormal account payables;
- Abnormal accounts receivables;
- Abnormal undelivered orders;
- Negative un-liquidated obligations;
- Outstanding travel advances;
- Unmatched disbursements;
- Spending errors;
- Invalid transactions recording sources;
- Line of accounting and fund code mismatches;
- Pre-validation failures;
- Missing trading partner data;
- Instant overaged invoices;
- Outstanding military interdepartmental purchase requests; and
- Outstanding work requests.
- Invalid Commitments and Obligations

Additionally, RFA has developed standard operating procedures, training programs, and a communication plan to help ensure that financial management personnel are aware of financial requirements and have the knowledge necessary to perform their required duties.

Purpose and Scope

The purpose of this report is to document the "As Is" state of RFA environmental controls, specifically, business management activities and operations oversight functions for financial data impacting SABRS and internal controls over the SABRS application.

The scope of this report was limited to the SABRS application and select performance reports used by RFA, as of Fiscal Year 2008, and how those reports are utilized in the management oversight function for the Marine Corps. Reports detailing various abnormal account metrics within SABRS, as well as other performance reports detailing indicators used by RFA to assess the financial reporting environment, are included.

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1.0 INTRODUCTION

1.1 Background

The purpose of this report is to document the RFA environmental controls as of Fiscal Year 2008, specifically, business management activities and operations oversight functions for financial data impacting SABRS and internal controls over the SABRS application.

RFA employs management activities to help support that the integrity of the financial information processed into SABRS is accurate and reliable. Environmental controls have been designed by management to govern the processes of identification and mitigation of abnormalities in SABRS by utilizing programmed controls in SABRS and a series of performance reports. Environmental controls are defined as the application controls over SABRS and those activities performed through the periodic monitoring of SABRS and other reports by RFA and field activities.

The remaining sections of this document describe the USMC organizational structure and the environmental controls designed over financial management and financial reporting. *Section 2.0 SABRS Application Controls* describes some of the SABRS application controls which are intended to increase the accuracy and completeness of the SABRS data used for financial reporting. *Section 3.0 Management Oversight and Monitoring* describes some of the business management activities and operations oversight functions performed for financial data impacting SABRS. Finally, *Section 4.0 Other Management Controls* describes some of the additional controls that management has developed to help support that financial management personnel have the adequate knowledge and training required to perform their duties.

1.2 Organizational Structure

This section provides an overview of the organizational structure and responsibilities for implementing and monitoring the environmental controls over financial management and financial reporting.

Headquarters, Marine Corps (HQMC): The Marine Corps as a Tier-3 reporting entity, meets the criteria for a separate financial reporting entity as defined in the Statement of Federal Financial Accounting Concepts (SFFAC) No. 2*, "Entity and Display."* They maintain separate and distinct fiduciary responsibilities for both direct and shared appropriations issued by Congress. The Marine Corps is responsible for producing financial statements and responding to the Department of Defense, Inspector General (DoD, IG) findings concerning audits of their prepared financial statements. HQMC is responsible for releasing policy regarding environmental controls, overseeing the implementation of controls, and monitoring the performance of the Marine Corps financial community.

Accounting and Financial Systems Branch (RFA): RFA is a supporting organization within the Marine Corps Programs and Resources Department (P&R). RFA advises and assists program sponsors, HQMC staff agencies, and the Comptroller function in matters relating to accounting, relevant information systems, and program execution. The RFA works with various DoD entities, collectively, to provide the Marine Corps standards of accounting, reporting, and systems support. Furthermore, RFA provides internal oversight for all Marine Corps financial reporting processes. RFA responsibilities over environmental controls include:

- Monitoring SABRS error reports;

- Providing error correction support to the Commands;
- Assisting in the Tri-Annual Review process;
- Establishing and reviewing user access to SABRS; and
- Writing accounting standards, standard operating procedures, user manuals, and training materials;
- Update and management of SABRS Central Tables.

Defense Finance Accounting Service (DFAS): The Defense Finance Accounting Service is responsible for standardizing financial and accounting information for all DoD components. The DFAS-Kansas City site directs and enforces DoD finance and accounting requirements, principles, standards, systems, procedures, and practices associated with finance and accounting to the Marine Corps. DFAS-Kansas City responsibilities over environmental controls include establishing and reviewing user access to SABRS, providing error correction support, monitoring data received from external interfaces, and update and maintenance of SABRS System Tables. These responsibilities will be transferred from DFAS-Kansas City to DFAS-Cleveland during Fiscal Year 2008.

Marine Corps Financial Evaluation and Analysis Team (MCFEAT): MCFEAT evaluates financial management business practices and financial management processes to improve the accuracy and timeliness of recording and reporting of financial information. MCFEAT responsibilities over environmental controls are as follows:

- Developing financial management evaluation criteria;
- Conducting financial management inspections;
- Developing and recommending financial management improvement initiatives;
- Recommending and implementing financial management policies and procedures; and
- Supervising financial management business analyst in conducting process reviews and improvements.

2.0 SABRS APPLICATION CONTROLS

Application controls are defined as controls designed to help support complete and accurate processing of data, from input through output, and the privacy and security of the data transmitted. The objectives of application controls, which may be manual or programmed, are to increase the accuracy and completeness of the SABRS table records and the validity of the entries made in SABRS resulting from both manual and programmed processing. Examples of application controls include user access controls; data input validation and edit checks; and controls over processing of data from external interfaces.

The following section describes the controls designed to ensure that only valid and authorized users have the ability to access SABRS. The section also describes controls designed to limit a user's access to SABRS data and to validate inputs into SABRS made by manual data entry and external interfaces.

2.1 SABRS User Access Controls

Controls must be established to govern the processes of authorizing and providing access to SABRS to support the integrity of the financial information processed into SABRS is accurate and reliable. Access Controls have been established to ensure that only authorized users have access to SABRS data and that those authorized users are restricted in access to only the SABRS data necessary to perform their assigned duties. SABRS User Access Controls are summarized in the following table.

Control	Purpose
System Access Authorization Request Form	Formally documents a user's authorization to access SABRS.
Passwords	Identifies valid users attempting to access SABRS.
User Accounts	Limits a user's ability to access only the SABRS data necessary to perform his/her duties.
Segregation of Duties	Segregates a user from having access to both the authorization distribution process and the spending sub-systems.
Disabled/Locked Accounts	Protects against an unauthorized user gaining access to SABRS through an authorized user's account.
Monthly User Access Reviews	Confirms that all terminated employees access rights have been removed by RFA and DFAS.

Table 1. User Access Controls

2.1.1 System Access Authorization Request Form DD 2875 (SAAR)

A formalized access request and authorization process has been developed to help support that only authorized individuals gain the appropriate access required in SABRS to perform their duties. When the Comptroller Office determines there is a bona-fide need for a user to be granted access to SABRS, the user must complete the *SAAR*. The *SAAR* is required to record names, signatures, and Social Security Numbers for the purpose of validating the trustworthiness of individuals requesting access to DoD systems and information. The individual must provide his/her personnel information (Name, Organization, Email, Department, Social Security Number,

Phone Number, Designation, Citizenship, and Job Title) and indicate if he/she has completed the Annual Information Awareness Training Course to complete the *SAAR*. See the *SAAR* located in Figure 1.

SYSTEM AUTHORIZATION ACCESS REQUEST (SAAR)

PRIVACY ACT STATEMENT

AUTHORITY: Executive Order 10450, 9397; and Public Law 99-474, the Computer Fraud and Abuse Act.
PRINCIPAL PURPOSE: To record names, signatures, and Social Security Numbers for the purpose of validating the trustworthiness of individuals requesting access to Department of Defense (DoD) systems and information. NOTE: Records may be maintained in both electronic and/or paper form.
ROUTINE USES: None.
DISCLOSURE: Disclosure of this information is voluntary; however, failure to provide the requested information may impede, delay or prevent further processing of this request.

TYPE OF REQUEST: ☐ INITIAL ☐ MODIFICATION ☐ DEACTIVATE ☐ USER ID _____ | DATE *(YYYYMMDD)*

SYSTEM NAME *(Platform or Applications)* | LOCATION *(Physical Location of System)*

PART I *(To be completed by Requestor)*

1. NAME *(Last, First, Middle Initial)* | 2. SOCIAL SECURITY NUMBER
3. ORGANIZATION | 4. OFFICE SYMBOL/DEPARTMENT | 5. PHONE *(DSN or Commercial)*
6. OFFICIAL E-MAIL ADDRESS | 7. JOB TITLE AND GRADE/RANK
8. OFFICIAL MAILING ADDRESS | 9. CITIZENSHIP ☐ US ☐ FN ☐ OTHER | 10. DESIGNATION OF PERSON ☐ MILITARY ☐ CIVILIAN ☐ CONTRACTOR

USER AGREEMENT

I accept the responsibility for the information and DoD system to which I am granted access and will not exceed my authorized level of system access. I understand that my access may be revoked or terminated for non-compliance with DoD security policies. I accept responsibility to safeguard the information contained in these systems from unauthorized or inadvertent modification, disclosure, destruction, and use. I understand and accept that my use of the system may be monitored as part of managing the system, protecting against unauthorized access and verifying security problems. I agree to notify the appropriate organization that issued my account(s) when access is no longer required.

IA TRAINING AND AWARENESS CERTIFICATION REQUIREMENTS *(Complete as required for user or functional level access.)*
☐ I have completed Annual Information Awareness Training. DATE *(YYYYMMDD)* _____

11. USER SIGNATURE | 12. DATE *(YYYYMMDD)*

PART II - ENDORSEMENT OF ACCESS BY INFORMATION OWNER, USER SUPERVISOR OR GOVERNMENT SPONSOR *(If individual is a contractor - provide company name, contract number, and date of contract expiration in Block 16.)*

13. JUSTIFICATION FOR ACCESS

14. TYPE OF ACCESS REQUIRED: ☐ AUTHORIZED ☐ PRIVILEGED

15. USER REQUIRES ACCESS TO: ☐ UNCLASSIFIED ☐ CLASSIFIED *(Specify category)* ☐ OTHER _____

16. VERIFICATION OF NEED TO KNOW
I certify that this user requires access as requested. ☐ | 16a. ACCESS EXPIRATION DATE *(Contractors must specify Company Name, Contract Number, Expiration Date. Use Block 27 if needed.)*

17. SUPERVISOR'S NAME *(Print Name)* | 18. SUPERVISOR'S SIGNATURE | 19. DATE *(YYYYMMDD)*
20. SUPERVISOR'S ORGANIZATION/DEPARTMENT | 20a. SUPERVISOR'S E-MAIL ADDRESS | 20b. PHONE NUMBER
21. SIGNATURE OF INFORMATION OWNER/OPR | 21a. PHONE NUMBER | 21b. DATE *(YYYYMMDD)*
22. SIGNATURE OF IAO OR APPOINTEE | 23. ORGANIZATION/DEPARTMENT | 24. PHONE NUMBER | 25. DATE *(YYYYMMDD)*

DD FORM 2875, APR 2005 PREVIOUS EDITION IS OBSOLETE.

Figure 1. System Access Authorization Request Form DD 2875 (SAAR)

The *SAAR* must be reviewed and approved by the user's Terminal Security Officer (TASO), Comptroller, and RFA before access to SABRS is granted. If all approvals are obtained, the TASO assigns a User ID and initial password to the user. The *SAAR forms* are stored at RFA for current and future access accountability and audit purposes.

2.1.2 Passwords

Users are required to input a User ID and password to access SABRS. Top Secret Security (TSS) requires a password construction of:

- Password must be 8 characters;
- Password must contain at lease one alpha, one numeric, and one National Character ($, @, or #);
- The National Character must be between the first and last characters of the new password;
- Password cannot contain repeating letters;
- Password cannot be the same word as the User ID;

- Password cannot be the name of a month, day of the week, nor any other common words;
- Password cannot be similar to the last 10 passwords used; and
- Password cannot be changed more than once daily.

In addition, when the user enters the password, it is not displayed on the screen. This is a security measure, which prevents other individuals from knowing and using the User ID and password to access the system.

2.1.3 User Accounts

USMC follows the "Least Privilege" principle of assigning access to SABRS users. This means that a user is provided with the least amount of access needed in SABRS to accomplish their assigned duties. User accounts assign specific access privileges to each SABRS user. User accounts are created by RFA and the Comptroller Office that define the users access to:

- SABRS local table update access
- Authorization and fund distribution process
- Spending system process
- Labor correction process
- Allocation process

User access limitations help to support that a user does not edit any data in SABRS that is not required by the user to perform his/her daily tasks.

2.1.4 Segregation of Duties

SABRS is designed with an internal control that segregates a user from having access to both the authorization distribution process and the spending sub-systems. The Comptroller Office must specifically identify which type of transactions the user will process and remove all other access before a user is granted permission to input data into SABRS. For example, if a user is authorized to access the spending sub-systems, SABRS will not allow the user to access the authorization sub-systems. This control is purposely intended to help support that the same user could not authorize funds and also execute (obligate) those same funds.

2.1.5 Disabled/Locked Accounts

SABRS disables user accounts after 3 invalid login attempts to help protect against the risk of an unauthorized user gaining access through an authorized user's account. Access to SABRS is also removed for terminated employees. These controls help protect SABRS from unauthorized users who may desire to corrupt SABRS data.

If the Accessor Identification (ACID) and password entered in the SABRS login window does not match the ACID and password in the SABRS database, the user will be prompted with an error message. Users are allowed 3 unsuccessful logins in a 24 hour period before their account will be disabled. The count does not reset after a successful login. Once a user's account is disabled, the user must contact their TASO to reset their ACID before the user can login on SABRS.

2.1.6 Monthly User Access Review

If an employee is terminated, the TASO will remove all access rights associated with the User ID. The User ID can not be recycled once it has been removed. In addition, a monthly user access review is performed by RFA and DFAS to confirm that all terminated employees access rights have been removed from SABRS. The review is performed on the first Monday of each month and is a comparison of User IDs that exist in the SABRS database with access to SABRS, but do not reside in the TSS database. When this condition occurs, the User ID is removed (purged) from SABRS database by DFAS. DFAS also adjusts the SABRS tables that contain the User IDs purged from the SABRS database to help support that access to those tables has been terminated.
.
A further review is performed by DFAS on those User IDs that are resident in both TSS and the SABRS database. The purpose of this review is to help support that the name assigned to the User ID is the same in both. When a name mismatch occurs or when the user name equals "Vacant" in TSS, these User IDs are removed (purged) from the SABRS database and tables.

By performing reviews to check for invalid users with access rights to SABRS and effectively removing those access rights, DFAS reduces the risk of former employees having the ability to access and corrupt SABRS data.

2.2 SABRS Data Validation and Edit Checks

Users can intentionally or unintentionally attempt to enter incorrect data into SARBS. SABRS has built in controls that provide data validation and edit checks in order to reduce the risk of invalid, inaccurate, and incomplete data. These controls are intended to force users to only enter valid data into SABRS.

Through manual entries into SABRS, authorized users have the ability to update data contained in SABRS tables. Other users have the ability to enter data into SABRS to post funds authorization or spending transactions. *Section 2.2.2, SABRS Manual Inputs for Processing Authorization and Spending Transactions* describes the controls over user inputs to add, change, or delete data in SABRS tables and the controls over user inputs to process funds authorization and spending transactions. SABRS data validation and edit check controls over updates to the SABRS tables are summarized in the following table.

SABRS Table Updates	
Control	**Purpose**
Required Fields	Helps to support that the user inputs all data necessary to complete a valid record in a SABRS table.
Data Definitions	Users may only enter data into fields that satisfy all data requirements defined by management for that data element.
Record Deletion Warning	Protects against a user deleting a record in error.
Deletion General Ledger Check	Prohibits a user from deleting a record with a corresponding General Ledger entry.

Table 2. Data Validation and Edit Check Controls

2.2.1 SABRS Table Updates

Controls are designed to reduce the risk of invalid updates to the SABRS tables. The tables created in SABRS are used to define the valid entries that can be made in SABRS by a user. When SABRS tables are updated, controls exist to help support that the table updates are performed according to the defined data characteristics for each record and field in the table. In addition, before new table entries are created, the table will validate the entry to ensure the record or data element is not already included in the table.

Required Fields

Certain fields in SABRS have been designated as required fields to help support the completeness of user data entry. Required fields help support that the user inputs all data necessary to complete a valid record in a SABRS table. When adding a record or editing records in SABRS tables, these fields are required to be input in order for the record to be saved. For example, the Document Type Code (DOCTYPE) table is an on-line Central table that provides a listing of the Document Type Codes and their descriptions, which are processed in both on-line and batch processes in SABRS. When a user wishes to add a record or edit a record in the DOCTYPE table, the Document Type Code (DOC-TYPE-CODE) and Document Type Description (DOC-TYPE-DESCR) fields are required to be populated before the record can be added or edited. If the user does not input a Document Type Code or a Document Type Description, SABRS does not allow the record to be created and an error message is displayed to the user indicating that the fields are required fields.

Data Definitions

Data definitions are used to limit users to only being able to enter data values that satisfy requirements defined by management. The data elements that are populated in each field in the SABRS tables are defined in a data dictionary. The data dictionary defines information such as the length of each field, the type of characters that are accepted in each field (numbers, letters, special characters), the range of the field, if applicable (numbers between 01 and 09 or letters between A and F), or the specific values that are acceptable for the field (1 or 2). Controls are built in SABRS to only allow users to update the fields of a table with data that satisfies all data requirements defined in the data dictionary for that data element. For example, the DOC-TYPE-CODE in the DOCTYPE table is defined as a 2 digit alphanumeric field. If the user attempts to enter a value into the DOCTYPE field that is not 2-digit alphanumeric, such as "*", SABRS will not allow the edit and the user will receive an error message.

Record Deletion Warning

SABRS is designed to provide a warning message to the user when a record is selected for deletion in order to reduce the occurrence of records deleted in error. A confirmation message is displayed to the user which states "** PRESS F12 TO CONFIRM DELETION**." The confirmation message is intended to warn the user that a record is about to be deleted if the user proceeds.

After the user has confirmed intent to delete the record, the user must press the F12 key to complete deletion. Another message which states "**RECORD DELETED, PRESS ENTER TO CONTINUE**" will appear to let the user know that the record has been completely deleted. An example of the record deletion confirmation messages can be found in the *SABRS Table Management for Central Tables User Manual, September 2000, on page 17.*

Deletion General Ledger Check

A control is designed in SABRS to prohibit a user from deleting a record with a corresponding General Ledger entry. The *SABRS Symbol Subhead Funding Function table* controls the deletion of entries that affect the General Ledger. When a deletion is performed, SABRS will reference the table and will not allow the deletion to post if a matching General Ledger entry is found. The user will not be allowed to delete that entry until the corresponding General Ledger entry is deleted.

The previous sections detailed the controls designed to reduce user errors when updating SABRS tables. The following sections describe the controls designed to reduce user errors associated with manual inputs made in SABRS to process funds authorization and spending transactions.

2.2.2 SABRS Manual Inputs for Processing Authorization and Spending Transactions

Controls are built into SABRS to increase the accuracy and completeness of the individual funds authorization and spending transactions input by financial management personnel. SABRS checks user inputs in individual funds authorization and spending transactions against the SABRS tables to help support that the data inputs agree with valid entries contained in the tables. Edit checks are used to validate data entries for which there are no corresponding SABRS tables. In addition, SABRS automatically posts matching General Ledger entries when a user posts a transaction affecting the General Ledger.

The following sections describe the controls that are designed in SABRS to validate the completeness and accuracy of data entered by authorized users when posting individual funds authorization and spending transactions. SABRS data validation and edit check controls over manual inputs for processing authorization and spending transactions are summarized in the following table.

SABRS Manual Inputs for Processing Authorization and Spending Transactions	
Control	**Purpose**
Required Fields	Helps to support that the user inputs all data necessary to process a valid transaction in a SABRS table.
Predefined Fields	Allows a user to only input values that management has determined are valid values.
Data Definitions	Users may only enter data into fields that satisfy all data requirements defined by management for that data element.
Limit Checks	Users may only enter data into fields that fall within a specified range.
Automatically Populated/Restricted Fields & Default Values	Reduces the number of inputs made by a user.

Table 3. Data Validation and Edit Check Controls

Required Fields

Certain fields in SABRS have been designated as required fields to help support the completeness of user data entry. Required fields help support that the user inputs all data necessary to post a

complete authorization or spending transaction. This means that SABRS will not post an authorization or spending transaction unless each required field contains a valid value. For example, when an apportionment transaction is entered through the Authorization Recording module in SABRS, the DOCUMENT NUMBER, EFFECTIVE DATE, AMOUNT, and QTR AMOUNT fields are each required to be entered to complete the transaction. If the user does not input the required fields, SABRS does not allow the transaction to be posted and the user receives an error message "***UPDATE NOT PERFORMED***."

A further example is when a user wishes to input a commitment transaction through the Recording Commitment module in SABRS. The BUD EXEC ACTY, BUD EXEC SUBACTY, FUND CODE, SUBOBJ CLASS CODE, COST ACCT CODE, AMOUNT, and NEXT MONTH BUSINESS fields are required to be entered to complete a commitment transaction. If the user does not input the required fields, SABRS does not allow the transaction to be posted and an error message is displayed to the user indicating that the fields cannot be blank. If the FUND CODE was not entered, the user would receive a message stating "FUND CODE CANNOT BE BLANK."

Predefined Fields

One control built into SABRS to reduce user errors is the usage of predefined fields. Predefined fields allow a user to only input values that management has determined are valid values. Data tables in SABRS are used to define the valid entries for certain fields in authorization and spending transactions. When a user inputs data into a field in a SABRS authorization or spending window, SABRS checks the data entry against the acceptable values contained in the SABRS table corresponding to that specific field. If the value the user inputs does not match an entry in the corresponding table, SABRS does not allow the transaction to be posted and an error message is displayed to the user indicating that the value did not match a valid entry in the table. For example, when recording an obligation in SABRS, the COST ACCT CODE input must match a COST ACCT CODE contained in the Cost Acct Code Table. If the COST ACCT CODE does not match an entry in the Cost Acct Code Table, SABRS does not post the obligation transaction and the user will receive the error message "COST ACCT CODE NOT LOADED TO COST ACCT CODE TABLE."

Data Definitions and Limit Checks

In SABRS, definitions are defined for fields for which there are no SABRS data tables such as the AMOUNT field. Users may only enter data into these fields that satisfy all data requirements defined for that data element. For example, the AMOUNT field is defined in the data dictionary as a 15-digit numeric field that must be greater than zero. If a user attempted to enter a letter, such as "X," into the AMOUNT field, SABRS would not allow the transaction to be posted and the user would receive the error message "***UPDATE NOT PERFORMED***."

Limit checks are also included in data definitions when applicable to help support that users input values within a specified range or according to a specified condition defined by management in the data definition. For example, if a user attempted to enter a "-1" into the AMOUNT field and no matching record for the document number entered is found in the history file with a positive amount balance, SABRS would not allow the transaction to be posted and the user would receive the error message "AMOUNT CANNOT BE ZERO OR LESS THAN ZERO." This is because the data definition of the AMOUNT field specifies that values entered must be greater than zero.

Another example of limit checks occurs if a user attempts to adjust an amount in an obligation transaction that will create a new obligation amount balance below the expense amount. In this case, SABRS would not post the transaction and the user would receive the error message "OBLIGATION AMOUNT CANNOT BE LESS THAN THE EXP AMOUNT." This is because the data definition of the OBLIGATION AMOUNT field specifies that the values entered must be equal to or greater than the EXP AMOUNT (expense amount).

Automatically Populated/Restricted Fields

Fields have been designed in SABRS that can be automatically populated with valid data based on the User ID. Automatically populated fields are restricted and cannot be edited by the user. For example, when a user logs into SABRS with a User ID to record spending transactions, the appropriate Fund Function Code, Object Class Code, Sub Head, Budget Execution Activity Code, Budget Execution Sub-Activity Code and Bureau Control Number are automatically populated in subsequent SABRS windows, as needed, based on the information contained for that User ID in the *User Default Table*. Automatically populating these fields reduces the risk of typing errors that may have occurred if the user had to type in the data manually resulting in increased data accuracy.

Default Fields

Default fields are built into SABRS to reduce user inputs. When a user accesses an input screen in SABRS, certain fields are populated with valid values. The default values are populated from the information in the SABRS tables. The user has the ability to change the default value based on the type of authorization or spending transaction that is to be processed. For example, when a user logs into SABRS with a User ID to record spending transactions and enters a DIC code, the Special Interest Code and Cost Account Code fields are then filled with default values for that User ID and DIC that can either be accepted by the user or replaced with other valid values.

Although the user has the ability to change the default value, if the user agrees with the default value he/she does not have to type the value into the field because it already appears in the field. This reduces the risk of a typing error if the user was to enter that value into the field manually and therefore results in increased accuracy of the data posted.

2.3 Controls over Interfaces from External Systems

In addition to direct inputs from users, data is processed in SABRS through interfaces from external systems. Files are provided from external systems containing records of transactional information to be processed in SABRS. These records are validated to determine if they are in the correct format to post the transactions in SABRS. SABRS controls over interfaces from external systems are summarized in the following table.

Control	Purpose
Data Validation	Helps to support that the format of the data received matches the format expected by SABRS.

Control	Purpose
Error Handling	Helps to support that files containing errors are identified, corrected, and processed without error.
Reconciliations	Helps to support that all transactions received from external interfaces were posted to SABRS.

Table 4. Controls over Interfaces from External Systems

2.3.1 Data Validation

Once a file is received from a valid external interface, the records in the file are validated to determine if they are in the same format expected by SABRS. If a data file received from an external interface does not contain the same format expected by SABRS, the business processing cycle in SABRS will cease and error reports are created.

2.3.2 Error Handling

When transaction files from external interfaces contain errors, DFAS will inspect the original data file and error reports to identify processing errors. Errors may be associated to instances of incomplete records or invalid data elements. Once the cause of the error is determined, DFAS will:

1. Suspend only the erroneous records;
2. Process the valid records;
3. Correct the erroneous records (with assistance from the Commands); and
4. Rerun the erroneous records in the correct form.

If an entire file is erroneous, DFAS will contact the file owner and ask them to resend the entire file. The entire file will then be rerun. If errors remain after rerun, DFAS will repeat the entire error correction process.

Error reports run daily and include every error transaction and the respective error code until the errors are cleared and rerun by the Command with assistance from DFAS. It is the responsibility of the Command to check the error report daily and correct any errors.

2.3.3 Reconciliations

Reconciliations are performed at RFA to determine if the total dollar value of the transactions received from an external interface agrees with the total dollar value of the transactions posted in SABRS. These reconciliations help support that all transactions received were posted. The following table summarizes the reconciliations performed at RFA.

Control	Purpose
DPAS to SABRS Monthly Reconciliation	Confirms that SABRS data matches the DoD personal property data in DPAS for gross asset value and depreciation value.
OM&S Daily Reconciliation	Confirms that the total dollar amount of OM&S transactions posted for the current day was correctly recorded in SABRS.

Control	Purpose
DCPS to SABRS Reconciliation	Determines if the gross pay data received from DCPS agrees with the gross pay data in SABRS.

Table 5. Reconciliations performed at RFA

DPAS to SABRS Monthly Reconciliation

The *Defense Property Accountability System (DPAS) to SABRS Monthly Reconciliation* is performed by RFA to reconcile the DPAS general ledger accounts for gross asset value and depreciation to the SABRS general ledger accounts (1750, 1759, & 1899) for gross asset value and depreciation to confirm that the USMC accounting data matches the DoD personal property data.

At the end of the monthly cycle, RFA performs a reconciliation of the general ledger data in DPAS to the property general ledger data in SABRS. There is a *DPAS, Summary Rollforward Report,* which details the DPAS general ledger information. RFA compares the *DPAS, Summary Rollforward Report,* general ledger information to the SABRS general ledger data to help support that they report the same information for gross asset value and depreciation. SABRS general ledger account 1750 is summed up and then verified with the total for the "Gross Asset Value Account" on the *DPAS, Summary Rollforward Report*. The SABRS general ledger accounts 1899 and 1759 are then summed and compared with the "Depreciation Account" total on the *DPAS, Summary Rollforward Report*. If there is a difference between the two amounts, RFA performs the appropriate research to determine the cause of the difference and resolve the error. See Appendix B.18 to view the *DPAS to SABRS Monthly Reconciliation*.

Desktop procedures have been documented by RFA to describe the process for performing the *DPAS to SABRS Monthly Reconciliation*. The procedures include the detailed steps for performing the reconciliation including the reports to be used, general ledger account numbers, and points of contact.

OM&S Daily Transaction General Ledger Balance

RFA performs a daily balance of the *Operating Materials and Supplies (OM&S) (Non-Ammo) Reconciliation Report* to confirm that the total dollar amount of OM&S transactions posted for the current day was correctly recorded in SABRS. The balance confirms that the total ending balance from the previous day plus the total ending balance of the transactions posted for the current day equal the total ending balance for OM&S posted in SABRS.

On a daily basis, RFA generates the *OM&S (Non-Ammo) Reconciliation Report* and compares the Computed History Balance to the General Ledger balance. The Computed History Balance represents the total dollar amount of transactions posted from the previous day. The General Ledger Balance represents the previous day's balance plus the current day's transaction balance. The *OM&S (Non-Ammo) Recon Reports* are automatically uploaded daily from SABRS to the InfoPac reporting system. RFA is responsible for reviewing this report to confirm that the "Difference" field, which is the difference between the Computed History Balance plus the current day's transaction balance and the General Ledger Accounts Balance, results in zero. If the difference is not equal to zero, RFA performs the appropriate research to determine the cause of the difference and resolve the error. See Appendix B.19 to view the *OM&S Daily Reconciliation*.

Desktop procedures have been developed at RFA to describe the process for performing the OM&S Daily Transaction General Ledger Balance. The procedures include the process for accessing and printing the *OM&S (Non-Ammo) Recon Report*.

DCPS to SABRS – Gross Pay Report

The purpose of the *Defense Civilian Pay System (DCPS) to SABRS Gross Pay Report* is to determine if the gross pay data received from DCPS agrees with the gross pay data in SABRS. DCPS gross pay data is uploaded by RFA every other week (every pay period) directly from InfoPac. The *DCPS to SABRS Gross Pay Report* is then generated by RFA. The report has 4 columns, one for Employing Activity, one for DCPS data, one for SABRS data, and a difference column. RFA is responsible for analyzing the difference column for each Employing Activity to determine if a difference between the DCPS and SABRS data exists. Two types of errors are identified through analysis of the *DCPS to SABRS Gross Pay Report*.

1. Posting errors from the DCPS interface to SABRS; and
2. Employing Activities that have not entered pay data into DCPS.

The first error that could arise on this report is if there are values in the "Difference" column. This could occur if the business cycle in SABRS was not completed successfully or the DCPS data did not interface with SABRS correctly. In this case, RFA would rerun the DCPS data to process it in SABRS. RFA would then rerun the *DCPS to SABRS Gross Pay Report* to determine if the differences remain.

The second error possibility is if pay does not exist for an Employing Activity. If this occurs RFA would run the data for all other Employing Activities and check with the individual Employing Activity to see why their data was not included in the initial report/data file. After correction of the Employing Activity's data, RFA will re-run the report for that Employing Activity only to determine if the errors were corrected. See Appendix B.20 to view the *DCPS to SABRS Gross Pay Report.*

3.0 MANAGEMENT OVERSIGHT AND MONITORING

After data is processed in SABRS through user data inputs and interfaces from external systems, RFA and MCFEAT monitor the performance of the SABRS application controls and the performance of financial management personnel at the Commands. SABRS generated reports are reviewed at RFA to identify specific errors that may have occurred in processing for each Command. RFA then holds the Commands responsible for correcting the errors in a timely manner.

In addition, a *Tri-Annual Review* is performed to review commitment and obligation transactions for timeliness, accuracy, and completeness during each of the four month periods ending on January 31, May 31, and September 30 of each fiscal year. RFA and MCFEAT also perform a trend analysis to identify those Commands or transaction types that consistently cause high error rates and then attempt to implement corrective action plans. MCFEAT also performs an annual review to monitor how well each Command is complying with the required financial procedures.

The following section describes the purpose of each SABRS generated report, the standard operating procedures and training provided, and the organizations responsible for working and monitoring the report.

3.1 SABRS Generated Performance Reports

During the FY 2001 DoD Financial Statement Audits, the DoD Inspector General (IG) noted that, "DoD-wide systemic deficiencies in financial management systems and business processes result in the inability to collect and report financial and performance information that is accurate, reliable, and timely." In addition, the DoD IG noted that, "Disbursements are not properly matched to specific obligations in the accounting system." As a result of the FY 2001 Financial Statement Audits, the USMC has taken several steps in an attempt to mitigate the above mentioned deficiencies. One step taken by the USMC was the development and implementation of several SABRS generated performance reports.

At the end of the daily and monthly cycles, RFA personnel retrieve SABRS generated performance reports (collectively know as '*Deadly Sins*') and post them to the RFA portal website. These reports offer a cumulative, monthly or daily view of SABRS abnormalities, segmented by various Marine Corps Commands using Allotment Recipient (ARI) or Major Command Recipient (MRI). Additionally, there are select reports which are not generated through SABRS (*Instant Overaged Invoices, Pre-Validation Errors*), but rather collated through other systems with the assistance of DFAS-Columbus. Access to performance reports and supporting material on the RFA Portal is given to RFA personnel, as well as various financial management personnel at the various Command echelons throughout the Marine Corps. The following table summarizes the SABRS generated performance reports.

Deadly Sins Reports		
Report	**Description**	**Frequency**
1) Abnormal Accounts Payable	• Measures outstanding accounts payable within the Marine Corps. • Measures liquidations that exceed expenses.	Daily
2) Abnormal Accounts Receivable	• Measures outstanding receivables within the Marine Corps. • Measures collections that are greater than the total of billed and unbilled amounts.	Daily
3) Abnormal Undelivered Order	• Documents outstanding undelivered orders within the Marine Corps. • Searches for when the total amount of expenses recorded against a specific document exceeds the amount of the obligation recorded.	Daily
4) Negative Unliquidated Obligations (NULO)	• Documents the total amount of liquidations (payments) that are greater than the amount of obligation recorded in SABRS for that specific document number.	Daily
5) Outstanding Travel Advances	• Documents aged travel advances.	Daily
6) Unmatched Disbursements	• Documents conditions where a payment is processed against Marine Corps funds that fail to identify a matching obligation record to post against in SABRS.	Daily
7) Spending Errors	• Documents when an incoming transaction from a source feeder system does not pass data element checks performed by SABRS prior to posting.	Daily
8) Invalid Transaction Recording Source	• Documents manually recorded transactions that should have posted through an electronic interface. • Assists RFA in following up with Commands to prevent future mistakes.	Monthly
9) DCPS LOA/Fund Code Mismatch	• Documents when an appropriation and subhead in the employee accounting classification (level 3 record) of the DCPS obligation loaded for a specific employee is different from the appropriation and subhead associated with the obligation posting in SABRS.	Monthly
10) Pre-Validation Failures	• Documents when an available obligation check is performed against SABRS prior to the actual disbursement of a completed payment package.	Daily
11) Missing Trading Partner Data	• Identifies an issue when the proper information is not input into SABRS for obligation transactions.	Daily
12) Instant Overaged Invoices	• Identifies MRIs that incurred interest penalties for late payments and the amounts of those penalties.	By-Monthly or 3 Reports per month

Deadly Sins Reports		
Report	**Description**	**Frequency**
13) Outstanding Military Interdepartmental Purchase Requests (MIPRs)/Work Requests (WR) All Years	• Identifies MIPRs and WRs that are currently outstanding. • Cumulative report that includes commitment requests within the current fiscal year and the previous five fiscal years.	Monthly
14) Outstanding Commitments	• Identifies any transaction where the commitment is greater than the obligation. • This report will illustrate funds that are still available to allow budgetary personnel to keep tract of the Commands' commitments to ensure proper usage of allocated funding.	Monthly
15) Outstanding Travel Orders	• Identifies travel orders that have not been settled. • The report will be created when obligated funds for a particular traveler are more than the amount the traveler has billed.	Monthly
16) Unliquidated Obligations	• Identifies any transaction where the liquidation is less than the obligation. • This report will illustrate funds that are obligated in the system without an actual bill to allow budgetary personnel to keep tract of the Commands' obligations to ensure proper usage of allocated funding.	Monthly

Table 6. SABRS Generated Performance Reports

The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) has developed metrics used to track and analyze USMC abnormal transactions. See Figure 2 to view how to access the OUSD (C) metrics. In addition, RFA has implemented Accounting Operations Dashboards to display certain metrics used by management to determine financial recording performance at the MRI level. These dashboards provide a view of the number of abnormal transactions identified for each type of abnormality and the total dollar amount of the transactions. The Commands are charged with the responsibility of reviewing the Accounting Operations Dashboard on a monthly basis and researching and correcting any abnormalities identified on the dashboard. The objectives of the Accounting Operations Dashboards are to reduce the number of abnormal transactions input at each Command and eliminate repetitive errors from occurring on a month to month basis.

Final Accounting Operations Dashboards have been created for each of the *"Deadly Sins" Reports* and are used by RFA to analyze the results monthly. Furthermore, these dashboards are used as a grading system so that Headquarters can evaluate each MRI Command based on weighted values assigned to certain metrics defined by RFA. The MRI Command that has the best "grade" is recognized and awarded a trophy at the annual FMRO Conference. The award is intended to provoke healthy competition between Commands so that they will take pride in completing their reports, solving errors as quickly as possible, and working proactively to reduce instances of error transactions. Figure 3 below displays the overall Accounting Operations Dashboard.

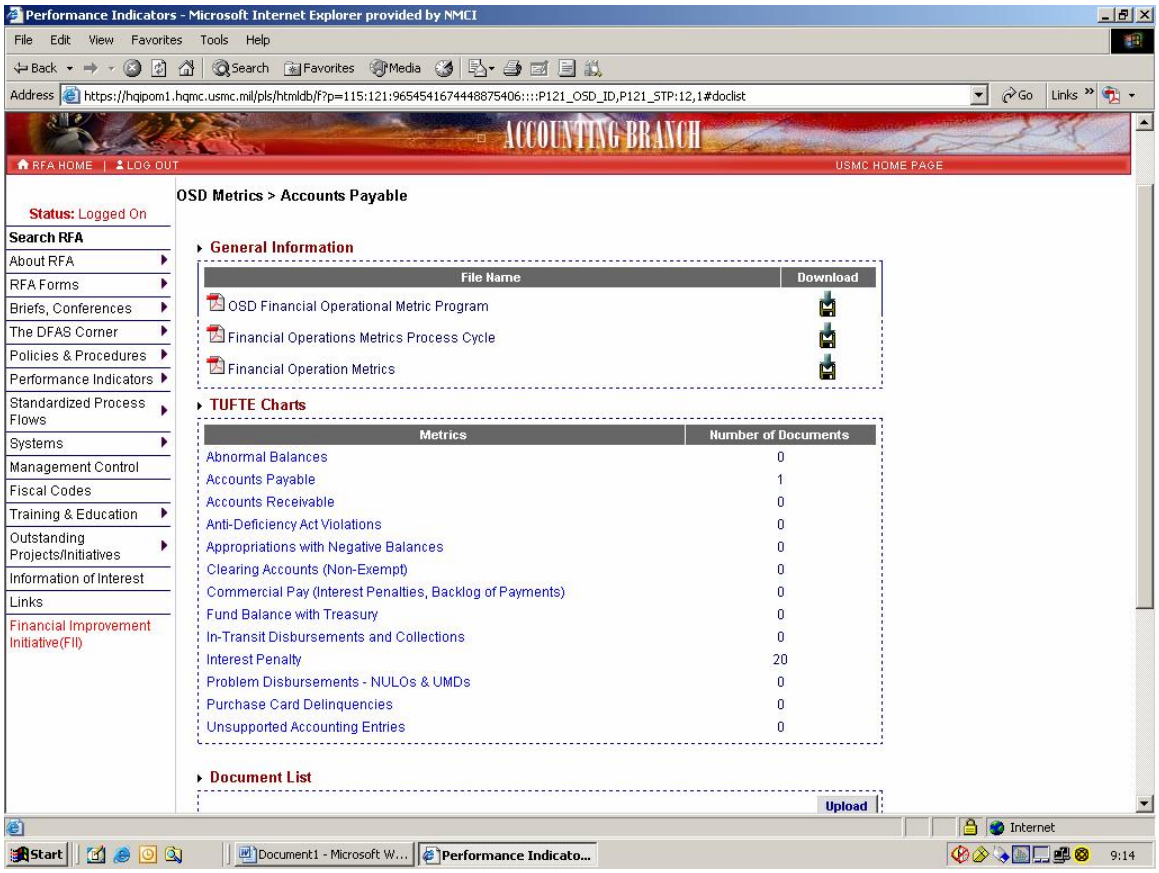

Figure 2. OUSD(C) Metrics

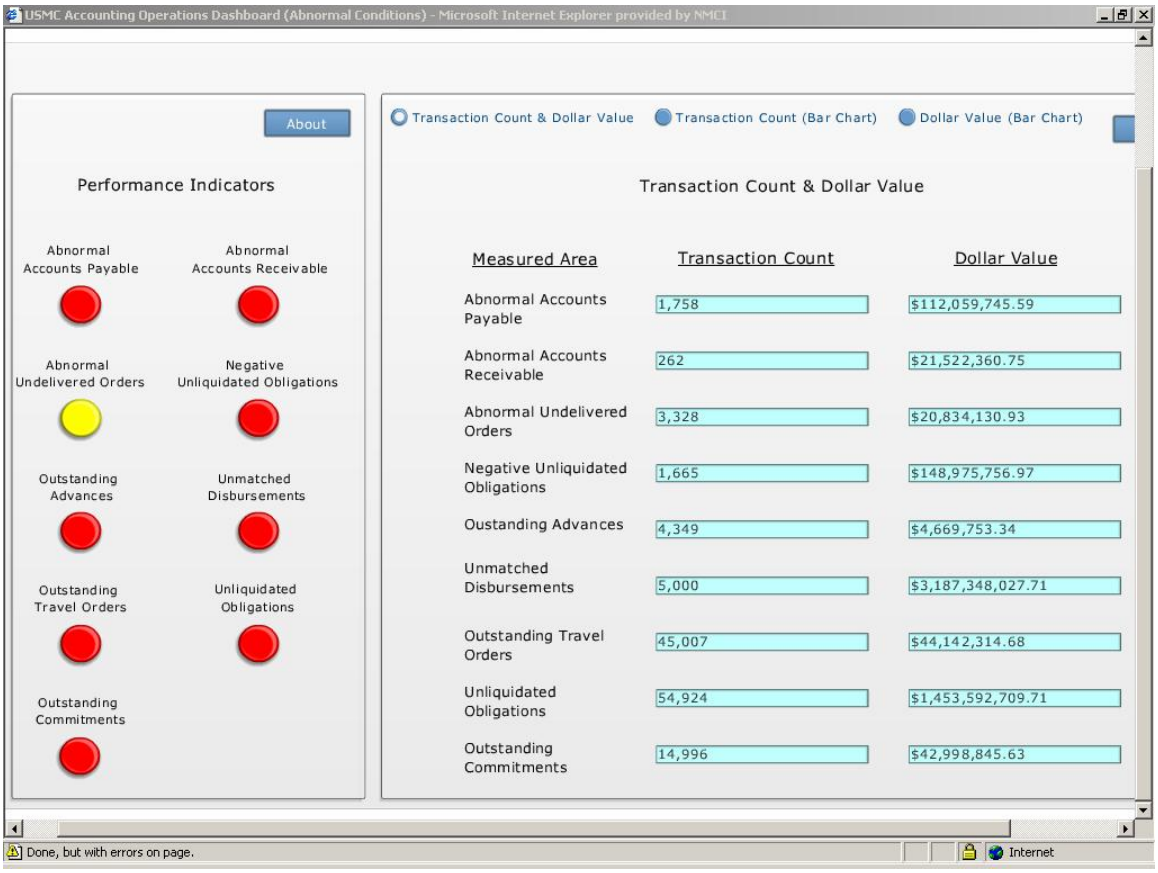

Figure 3. Accounting Operations Dashboard – Overall

Each section below contains an overview of each report, documents the applicable standard operating procedures and training for each report, and documents the responsibilities of the organizations that work and monitor each report.

3.1.1 Abnormal Accounts Payable

Purpose

The *Abnormal Accounts Payable Report* measures outstanding accounts payable within the Marine Corps. Specifically, it measures liquidations that exceed expenses. An abnormal account payable arises when the total amount of liquidation(s) posted against a specific document exceeds the amount of expenses recorded. This can occur if an expense is never posted manually in SABRS, if the expense is posted incorrectly in SABRS, or if the receiving report has not been entered via Wide Area Work Flow (WAWF). This can also occur if the liquidation is posted incorrectly. Typical transactions that show up on this report include Military Standard Requisitioning & Issue Procedures (MILSTRIP), Non-Standard Procurement System (SPS) Contracts, Reimbursable Work Requests, Training Requests, and Travel Documents.

The current process for the *Abnormal Accounts Payable Report* consists of research at RFA and the field. The *Abnormal Accounts Payable Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each accounts payable abnormality. See Appendix B.1 to view an example of the *Abnormal Accounts Payable Report.*

Standard Operating Procedures & Training
Marine Corps Order (MCO) 7300.21, Chapter 10, *Reconciling Abnormal Financial Transactions*, provides general information and guidance at a high level as applicable to financial managers. The abnormal accounts payable section in MCO 7300 Draft Chapter 10, Paragraph 10003 includes the six most common causes of abnormal accounts payable and focuses on how to detect and correct these errors. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Abnormal Accounts Payable Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10003.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of abnormal accounts payable transactions and the methods of error correction. To view the full training lesson for the *Abnormal Accounts Payable Report*, refer to *Lesson Plan 4, Page 9*.

Responsibilities
Major Commands and Subordinate Organizations: Funds holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Abnormal Accounts Payable Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The Financial Management Resource Officers (FMROs) are then responsible for comparing each error transaction noted on the *Abnormal Accounts Payable Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Abnormal Accounts Payable Report*. Guidance for error correction of the *Abnormal Accounts Payable Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10003 and *Lesson Plan 4, Page 9*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.1 to view an example of the *Abnormal Accounts Payable Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Abnormal Accounts Payable Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Abnormal Accounts Payable Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Abnormal Accounts Payable Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.1 to view an example of the Accounting Operations Dashboard - Abnormal Accounts Payable. The RFA will then inquire with the MRIs about abnormal trends within their data to

identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Abnormal Accounts Payable Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.2 Abnormal Accounts Receivable

Purpose

The *Abnormal Accounts Receivable Report* measures outstanding receivables within the Marine Corps. Specifically, it measures collections that are greater than the total of billed and unbilled amounts. This condition arises when the collections applicable to the reimbursable account exceed the amount of previous submitted and processed billings or when collections exceed the total amount expensed for the reimbursable order. Reimbursable billings are created in SABRS based on the amount of expenses recorded against the Reimbursable Order Number (RON) and Reimbursable Billing Code(s) (RBC) assigned to the buyer's order. Expenses are recorded based on specific material or services order placed against the reimbursable being filled, by assigning civilian labor directly against the customer order (DCPS Job Order Number (JON) contains the assigned RON and RBC identifying the buyer's order), or through manual allocations of expenses being transferred within SABRS to the buyer's order. An abnormal accounts receivable can occur for the following reasons:

- The billing for a specific RON and RBC posts against another reimbursable accounts RON and RBC due to some change in the collection line of accounting (LOA).
- The expense amount previously billed is reduced in SABRS and no corresponding credit billing is processed or posts to the reimbursable account in SABRS. Credit bills will process automatically if the SABRS billing limit table is properly updated. If not, Credit Bills must be manually released in SABRS to process.
- More expense than authority is recorded against the reimbursable order and the SABRS generated billing is manually released and processed. SABRS will put billings on hold where the amount of the current bill plus amounts previously billed exceed the buyer's authority in the system. This billing condition can only be processed if manually released by a user authorizing the transaction.
- The amount collected for the month is not used or only partially used to offset direct appropriation charges for the program. Users should closely monitor the amount collected and deposited each month for these accounts and determine timely use of funds.

The current process for the *Abnormal Accounts Receivable Report* consists of research at RFA and the field level that is ad hoc in nature primarily because the processes and procedures used are not documented. The *Abnormal Accounts Receivable Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA financial mangers follow up with the Commands to resolve each abnormal account receivable. See Appendix B.2 to view an example of the *Abnormal Accounts Receivable Report*.

MCO 7300 Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The abnormal accounts receivable section in MCO 7300, Draft Chapter 10, paragraph 10010, provides the five most common causes of the abnormal conditions and focuses on how to detect and correct these errors. Field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Abnormal Accounts Receivable Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10010.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of abnormal accounts receivable transactions and the methods of error correction. To view the full training lesson for the *Abnormal Accounts Receivable Report*, refer to *Lesson Plan 4, Page 28*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Abnormal Accounts Receivable Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Abnormal Accounts Receivable Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Abnormal Accounts Receivable Report*. Guidance for error correction of the *Abnormal Accounts Receivable Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10010 and *Lesson Plan 4, Page 28*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.2 to view an example of the *Abnormal Accounts Receivable Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Abnormal Accounts Receivable Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Abnormal Accounts Receivable Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Abnormal Accounts Receivable Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.2 to view an example of the Accounting Operations Dashboard - Abnormal Accounts Receivable. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Abnormal Accounts Receivable Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.3 Abnormal Undelivered Orders

Purpose
The *Abnormal Undelivered Orders Report* documents outstanding undelivered orders within the Marine Corps. Specifically, it searches for when the total amount of expenses recorded against a specific document exceeds the amount of the obligation recorded. Failure to bill for all valid expenses and undelivered orders at year end will result in the installation absorbing unfunded reimbursable expenses against their direct obligation authority. This condition should be very rare because SABRS includes edit procedures that will place source feeder system expense transactions in error if the expense is greater than the obligation requiring fund managers to take corrective actions. (See Section 2.2, Data Definitions & Limit Checks)

The current process for the *Abnormal Undelivered Orders Report* begins within SABRS. SABRS automatically places transactions in error if the expense is greater than the obligation so the problem should be caught at this point. However, in rare situations, transactions will appear on the *Abnormal Undelivered Orders Report*. At this point, the process consists of research at RFA conducted in an as-needed manner. The *Abnormal Undelivered Orders Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each abnormal accounts receivable. See Appendix B.3 to view an example of the *Abnormal Undelivered Orders Report*.

Standard Operating Procedures & Training
MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The abnormal undelivered orders section in MCO 7300 Draft Chapter 10, Paragraph 10004 includes a general description of the cause of this condition and the error correction procedures. According to the MCO 7300 Draft Chapter 10, an abnormal undelivered order should "very rarely occur due to the edit checks in SABRS". In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Abnormal Undelivered Orders Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10004.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of abnormal undelivered orders transactions and the methods of error correction. To view the full training lesson for the *Abnormal Undelivered Orders Report*, refer to *Lesson Plan 4, Page 16*.

Responsibilities
Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds

holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Abnormal Undelivered Orders Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Abnormal Undelivered Orders Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Abnormal Undelivered Orders Report*. Guidance for error correction of the *Abnormal Undelivered Orders Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10004 and *Lesson Plan 4, Page 16*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.3 to view an example of the *Abnormal Undelivered Orders Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Abnormal Undelivered Orders Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Abnormal Undelivered Orders Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Abnormal Undelivered Orders Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.3 to view an example of the Accounting Operations Dashboard - Abnormal Undelivered Orders. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Abnormal Undelivered Orders Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.4 Negative Unliquidated Obligations

Purpose

The *Negative Unliquidated Obligations Report* documents the total amount of liquidations (payments) that are greater than the amount of obligation recorded in SABRS for that specific document number. This condition arises when the total amount of liquidations (payments) are greater than the amount of obligation recorded in SABRS for that specific document number or in the case of a payment for a contract the combination of the document number, procurement instrument number, sub-procurement instrument number, and/or contract line number.

The *Negative Unliquidated Obligations Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the

Commands to resolve this abnormal financial condition. On the RFA portal, there is a training document that allows the user to understand why the abnormal condition occurred. There is guidance on how to correct the problem and request training if applicable. See Appendix B.4 to view an example of the *Negative Unliquidated Obligations Report*.

Standard Operating Procedures & Training

MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. *MCO* 7300 Draft Chapter 10, Paragraph 10005 includes five common causes of NULOs and the error correction methods. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Negative Unliquidated Obligations Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10005.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of negative unliquidated obligation transactions and the methods of error correction. To view the full training lesson for the *Negative Unliquidated Obligations Report*, refer to *Lesson Plan 4, Page 17*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Negative Unliquidated Obligations Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Negative Unliquidated Obligations Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Negative Unliquidated Obligations Report*. Guidance for error correction of the *Negative Unliquidated Obligations Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10005 and *Lesson Plan 4, Page 17*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.4 to view an example of the *Negative Unliquidated Obligations Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Negative Unliquidated Obligations Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Negative Unliquidated Obligations Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Negative Unliquidated Obligations Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the

RFA portal website. See Appendix B.4 to view an example of the Accounting Operations Dashboard - Negative Unliquidated Obligations. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Negative Unliquidated Obligations Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.5 Outstanding Travel Advances

Purpose

The *Outstanding Travel Advances Report* documents aged travel advances. This report will be created when the following conditions arise. The first condition is when a traveler has not been issued a government travel card and requires an advance on per diem entitlements to travel on authorized official business. The second condition is when a traveler has a change of official duty station and the advance is not reversed through disbursing action before 60 days after the estimated completion date of the travel. These can occur for the following reasons:

- Travel claim or settlement request has not been submitted by the traveler. The DoD FMR 7000.14-R, Volume 9, paragraph 080501, *DoD Government Travel*, requires that all travelers submit a claim for travel within 5 working days of their return from the travel.
- When a traveler submitted a claim, the traveler failed to annotate on the claim form previous advances (amount, date, voucher number, etc.) that were paid in support of the travel.
- Document number, LOA mismatch, or transaction type code error between the SABRS record and the payment/advance reversal record. When this condition occurs, an unmatched disbursement condition may exist. If an LOA change is required for the payment request a 1081 correction is processed by DFAS.

The *Outstanding Travel Advances Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each outstanding travel advance. See Appendix B.5 to view an example of the *Outstanding Travel Advances Report*.

Standard Operating Procedures & Training

MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. MCO 7300 Draft Chapter 10, Paragraph 10008 includes three common causes of Outstanding Travel Advances and procedures on how to prevent and correct these conditions. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Outstanding Travel Advances Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10008.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of outstanding travel advances transactions and the methods of error correction. To view the full training lesson for the *Outstanding Travel Advances Report*, refer to *Lesson Plan 4, Page 25*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Outstanding Travel Advances Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Outstanding Travel Advances Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Outstanding Travel Advances Report.* Guidance for error correction of the *Outstanding Travel Advances Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10008 and *Lesson Plan 4, Page 25*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.5 to view an example of the *Outstanding Travel Advances Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Outstanding Travel Advances Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Outstanding Travel Advances Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Outstanding Travel Advances Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.5 to view an example of the Accounting Operations Dashboard - Outstanding Advances. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Outstanding Travel Advances Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.6 Unmatched Disbursements

Purpose

During the FY2001 DoD Financial Statement Audits, the DoD Inspector General (IG), noted that, "Disbursements are not properly matched to specific obligations in the accounting system." As a

result of the FY2001 Financial Statement Audits, the USMC has designed the *Unmatched Disbursement (UMD) Report* in an attempt to mitigate this deficiency.

The *Unmatched Disbursement Report* documents conditions where a payment is processed against Marine Corps funds that fail to identify a matching obligation record to post against in SABRS. Matching the disbursement to SABRS is based on one or more combinations of document number, Accounting Classification Reference Number (ACRN), contract number, subcontract number, contract line number, or LOA mismatch.

The DoD FMR Volume 3, Chapter 11, *Unmatched Disbursement, Negative Unliquidated Obligations, In-Transit Disbursements, and Suspense Accounts*, outlines specific policies regarding unmatched disbursements. For example, negative unliquidated obligations, and unmatched disbursements must be researched and corrected within 180 days of the date of disbursement. An additional 120 days is permitted for researching and resolving cross disbursement transactions and interfund billings. Finally, DoD FMR Volume 3, Chapter 11 also specifies the responsibilities of DFAS in servicing the Marine Corps when an unmatched disbursement has occurred.

Per the MCO P7300.21, Chapter 10, correction of UMDs is a shared responsibility between the Marine Corps and DFAS. In a HQMC and DFAS agreement, the responsibility for correcting many problem disbursements less than 31 days old lies with the USMC.

The current process for researching unmatched disbursements consists of research at RFA, DFAS, and the field level. The *Unmatched Disbursement Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each unmatched disbursement. See Appendix B.6 to view an example of the *Unmatched Disbursements Report*.

Standard Operating Procedures & Training

MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. MCO 7300 Draft Chapter 10, Paragraph 10007 includes a description of the cause of Unmatched Disbursements. In addition, MCO 7300.21 Chapter 10, Paragraph 10001 provides error correction methods for the correction of unmatched disbursements. Also, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Unmatched Disbursement Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10007 and MCO 7300.21 Chapter 10, Paragraph 10001.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of unmatched disbursement transactions and the methods of error correction. To view the full training lesson for the *Unmatched Disbursements Report*, refer to *Lesson Plan 4, Page 21*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds

holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Unmatched Disbursement Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Unmatched Disbursement Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Unmatched Disbursement Report*. Guidance for error correction of the *Unmatched Disbursement Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10001 and *Lesson Plan 4, Page 21*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.6 to view an example of the *Unmatched Disbursement Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Unmatched Disbursement Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Unmatched Disbursement Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Unmatched Disbursement Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.6 to view an example of the Accounting Operations Dashboard - Unmatched Disbursements. In addition, the detail contained in the *Unmatched Disbursement Report* also contains the error code for each transaction. The RFA Analysis and Review Division sums the error codes in the detailed transactions to determine which types of errors are most prevalent. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify procedures planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Unmatched Disbursement Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.7 Spending Errors

Purpose

The *Spending Errors Report* documents when an incoming transaction from a source feeder system does not pass data element checks performed by SABRS prior to posting. Each transaction on this report has an error code assigned to guide users on the cause and corrective action required to process the transaction in SABRS. The common cause for transactions processing in error is a missing entry on local or central edit tables. Additionally, an error may occur if the source system processed incorrect or invalid information. The *Spending Errors*

Report can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each spending error. See Appendix B.7 to view an example of the *Spending Errors Report*.

Standard Operating Procedures & Training
MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The spending errors section in MCO 7300 Draft Chapter 10, Paragraph 10013 includes the common causes of spending errors and focuses on how to detect and correct these errors. Manual corrections to this error should be avoided as per the MCO 7300. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Spending Errors Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10013.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of spending error transactions and the methods of error correction. To view the full training lesson for the *Spending Errors Report*, refer to *Lesson Plan 4, Page 32*.

Responsibilities
Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Spending Errors Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Spending Errors Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Spending Errors Report*. Guidance for error correction of the *Spending Errors Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10013 and *Lesson Plan 4, Page 32*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.7 to view an example of the *Spending Errors Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Spending Errors Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Spending Errors Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Spending Errors Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. In addition, the detail contained in the *Spending Errors Report* also contains the error code for each transaction. The RFA Analysis and Review Division sums the error codes in the detailed transactions to determine

which types of errors are most prevalent. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Spending Errors Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.8 Invalid Transaction Recording Source

Purpose
The *Invalid Transaction Recording Source Report* documents manually recorded transactions that should have posted through an electronic interface. The report assists RFA in following up with Commands to prevent future mistakes. The report verifies the following:

- Manual Contract Commitment, Obligation and Expense
- Manual Miscellaneous Pay Commitment and Obligations
- Manual Travel Obligations
- Government Purchase Card

The report is generated monthly and RFA follows up with the Commands to resolve each invalid transaction recording source error. See Appendix B.8 to view an example of the *Invalid Transaction Recording Source Report*.

Standard Operating Procedures & Training
MCO 7300.21, Chapter 6, *Reimbursable Orders*, and MCO 7300 Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provide general information and guidance at a high level as applicable to financial managers. The invalid transaction recording source section in MCO 7300 Draft Chapter 10, Paragraph 10014 includes the common causes of invalid transaction recording source and focuses on how to detect and correct these errors. MCO 7300.21 Chapter 6, Paragraph 6004 lists those common source feeder systems that SABRS has an electronic interface for transaction posting. This abnormal balance is basically a "self-inflicted" rework effort that impacts other interfaces and data exchanges with source systems. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Invalid Transaction Recording Source Report* at a detailed level, refer to MCO 7300.21 Chapter 6, Paragraph 6004 and MCO 7300 Draft Chapter 10, Paragraph 10014.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of invalid transaction recording source transactions and the methods of error correction. To view the full training lesson for the *Invalid Transaction Recording Source Report*, refer to *Lesson Plan 4, Page 34*.

Responsibilities
Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the

official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Invalid Transaction Recording Source Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Invalid Transaction Recording Source Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Invalid Transaction Recording Source Report*. Guidance for error correction of the *Invalid Transaction Recording Source Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10014 and *Lesson Plan 4, Page 34*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.8 to view an example of the *Invalid Transaction Recording Source Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Invalid Transaction Recording Source Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Invalid Transaction Recording Source Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Invalid Transaction Recording Source Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Invalid Transaction Recording Source Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.9 DCPS LOA/Fund Code Mismatch

Purpose

The *DCPS LOA / Fund Code Mismatch Report* documents when an appropriation and subhead in the employee accounting classification (level 3 record) of the DCPS obligation loaded for a specific employee is different from the appropriation and subhead associated with the obligation posting in SABRS. The report is generated monthly and RFA follows up with the Commands to resolve each DCPS LOA/Fund Code mismatch error. See Appendix B.9 to view an example of the *DCPS LOA/Fund Code Mismatch Report*.

Standard Operating Procedures & Training

MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The DCPS LOA /

Fund Code Mismatch section in MCO 7300, Draft Chapter 10, Paragraph 10012 includes the common cause of this condition. MCO 7300.21, Chapter 8 provides information on civilian labor processing. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *DCPS LOA / Fund Code Mismatch Report* at a detailed level, refer to MCO 7300.21 Chapter 8 and MCO 7300 Draft Chapter 10, Paragraph 10012.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of DCPS/LOA fund code mismatch transactions and the methods of error correction. To view the full training lesson for the *DCPS/LOA Fund Code Mismatch Report*, refer to *Lesson Plan 4, Page 31*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *DCPS LOA / Fund Code Mismatch Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *DCPS LOA / Fund Code Mismatch Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *DCPS LOA / Fund Code Mismatch Report*. Guidance for error correction of the *DCPS LOA / Fund Code Mismatch Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10012 and *Lesson Plan 4, Page 31*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.9 to view an example of the *DCPS LOA / Fund Code Mismatch Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *DCPS LOA / Fund Code Mismatch Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *DCPS LOA / Fund Code Mismatch Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *DCPS LOA / Fund Code Mismatch Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *DCPS LOA / Fund Code Mismatch Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best

practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.10 Pre-Validation Failures

Purpose

In 1994, DoD officials and Congress recognized that problems existed in properly matching disbursements with corresponding obligations. As a result, Senator Charles Grassley proposed an amendment to the *FY 1995 DoD Appropriations Act* that required DoD to match proposed disbursements with corresponding obligations before making payments (referred to as pre-validation). Every year since then, Congress has amended the annual *DoD Appropriation Act* to require pre-validation. In 1996, to comply with Senate Report No. 104-286, which accompanied Public Law 104-208, *DoD Appropriations Act, FY 1997*, DoD developed and implemented plans to pre-validate commercial payments. Pre-validation ensures that DoD organizations have recorded obligations properly in an official accounting system and reserved sufficient funds in accounting records to cover the proposed disbursement. The pre-validation of proposed disbursements should reduce DoD problem disbursements, avoid costly contract payment reconciliations, and provide accurate financial information to managers.

The *Pre-Validation Failures Report* documents when an available obligation check is performed against SABRS prior to the actual disbursement of a completed payment package. This report identifies no matching obligation for a disbursement based on document number, Procurement Instrument Identification Number (PIIN), Supplementary Procurement Instrument Identification Number (SPIIN), and Contract Line Item Number (CLIN).

The pre-validation checks the amount to be disbursed against SABRS to find a corresponding obligation that matches the document number, contract number, ACRN, contract line number or some combination that match the proposed payment. If no corresponding obligation is found, the payment fails the pre-validation check and cannot be paid until an obligation is established in SABRS. The report is generated daily and RFA follows up with the Commands to resolve each unmatched disbursement. See Appendix B.10 to view an example of the *Pre-Validation Failures Report.*

Standard Operating Procedures & Training

MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The pre-validation errors section in MCO 7300 Draft Chapter 10, Paragraph 10006 includes five examples of instances when this error would occur in SABRS. MCO 7300.21 Chapter 11, Paragraph 11007 provides specific guidance on the actions resource managers are required to perform to correct errors. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Pre-validation Failures Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10006 and MCO 7300.21 Chapter 11, Paragraph 11003.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of pre-validation failure transactions and the methods of error correction. To view the full training lesson for the *Pre-Validation Failures Report*, refer to *Lesson Plan 4, Page 19*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the daily *Pre-Validation Failures Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Pre-Validation Failures Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Pre-Validation Failures Report*. Guidance for error correction of the *Pre-Validation Failures Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10006 and *Lesson Plan 4, Page 19*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.10 to view an example of the *Pre-Validation Failures Report*.

HQMC, P&R, RFA: At the end of the daily cycle, RFA personnel retrieve the SABRS generated *Pre-Validation Failures Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Pre-Validation Failures Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Pre-Validation Failures Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions for each MRI and the detail of the *Pre-Validation Failures Report* provides the age of each erroneous transaction. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from day to day and MRIs with consistently high numbers of erroneous transactions each day. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Pre-Validation Failures Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.11 Missing Trading Partner Data

Purpose

In 2003, OUSD(C) released a memo titled *Implementation of the Department of Defense Trading Partner Number for Intra-governmental Transactions* which stated that, "Federal Agencies that acquire goods or services from or provide goods or services to another Federal Agency must identify themselves with a unique trading partner number (TPN) on intra-governmental transactions." SABRS does not utilize a table to restrict or validate trading partner data inputs.

To help ensure USMC intra-governmental transactions comply with OUSD (C) requirements, RFA implemented the *Missing Trading Partner Data Report.*

The *Missing Trading Partner Data Report* identifies an issue when the proper trading partner information is not input into SABRS for obligation transactions. The transactions occur when the fund manager is the buyer of services and another party sends a *Request for Work and Services*, NAVCOMPT 2275 or a *Military Interdepartmental Purchase Request*, Form DD-448 for reimbursable work.

According to the MCO 7300, many reimbursable agreements, both outgoing funding documents and funding documents accepted, must contain the data elements for trading partner information. For agreements where the Marine Corps is the seller and at the time of establishing a reimbursable profile in SABRS for accepted buyer requests, Commands must enter the required trading partner information. Trading partner data is not required in SABRS when processing a commitment for the outgoing work request or MIPR when the fund manager is the buyer. The *Missing Trading Data Report* can be viewed daily by each Command through Reportnet. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each missing trading partner data error. See Appendix B.11 to view an example of the *Missing Trading Partner Data Report*.

Standard Operating Procedures & Training

MCO 7300 Draft Chapter 10, *Reconciling Abnormal Financial Transactions*, provides general information and guidance at a high level as applicable to financial managers. The *Missing Trading Partner Information* section in MCO 7300 Draft Chapter 10, Paragraph 10011 provides the cause of missing trading partner information in transactions and the error correction method. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Missing Trading Partner Data Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10011.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of missing trading partner data transactions and the methods of error correction. To view the full training lesson for the *Missing Trading Partner Data Report*, refer to *Lesson Plan 4, Page 29*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Missing Trading Partner Data Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Missing Trading Partner Data Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Missing Trading Partner Data Report*. Guidance for error correction of the *Missing Trading Partner*

Data Report is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10011 and *Lesson Plan 4, Page 29*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.11 to view an example of the *Missing Trading Partner Data Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Missing Trading Partner Data Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Missing Trading Partner Data Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Missing Trading Partner Data Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Missing Trading Partner Data Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.12 Instant Overaged Invoices

Purpose

The *Instant Overaged Invoices Report* is generated by MCFEAT through the Computerized Accounts Payable System (CAPS). See Section 3.3, *MCFEAT Inspections and Reports*. An interest penalty payment occurs when a vendor submits a valid invoice for payment for provided goods or services and payment of this claim is not accomplished within 30 days of the receipt date of the invoice. For a vendor to be paid, a payment package must be physically or electronically received by DFAS. A payment package consists of a valid obligating source document (i.e. contract, purchase order, approved training request, etc.), an invoice submitted by the vendor who provided the goods and services requested under the obligating document, a valid obligation in SABRS, and an acceptance or receiving report from the activity that initiated the obligating document confirming the government received the ordered goods and services. Without these documents, DFAS cannot make payment.

One cause of interest penalties is the receiving point or Contract Office Technical Representatives (COTR) not completing or submitting an acceptance/receiving report. For contracts issued by Marine Corps contracting offices a provision for vendor invoicing by WAWF is required. For these transactions, receipt and acceptance transactions are entered in WAWF by the receiving unit or assigned COTR for the contract. Interest penalties may also be caused because of the process involving DFAS. The report is generated multiple times a month and RFA follows up with the Commands to resolve each invalid transaction recording source error. See Appendix B.12 to view an example of the *Instant Overaged InvoicesReport*.

Standard Operating Procedures & Training

MCO Draft 7300, Chapter 10, *Reconciling Abnormal Financial Transactions,* provides general information and guidance at a high level as applicable to financial managers. The interest penalties section in MCO 7300 Draft Chapter 10, Paragraph 10009 includes the three elements of a complete package that must align for vendors to receive payment. It also breaks down the reason interest penalties are a cause for concern and states that having this occur on a regular basis might indicate an internal control weakness. Furthermore, the final three bullets in MCO 7300 Draft Chapter 10, Paragraph 10009 outlines the common causes of interest penalties. In addition, field-level activities have typically established their own local procedures to help them accomplish required corrective actions. For information on the contents of the *Instant Overaged Invoices Report* at a detailed level, refer to MCO 7300 Draft Chapter 10, Paragraph 10009.

On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, provides Funds Managers with training to identify the common causes of interest penalty payment transactions and the methods of error correction. To view the full training lesson for the *Instant Overaged Invoices Report*, refer to *Lesson Plan 4, Page 26*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the *Instant Overaged Invoices Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Instant Overaged Invoices Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Instant Overaged Invoices Report*. Guidance for error correction of the *Instant Overaged Invoices Report* is available to the FMROs in MCO 7300 Draft Chapter 10, Paragraph 10009 and *Lesson Plan 4, Page 26*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.12 to view an example of the *Instant Overaged Invoices Report*.

HQMC, P&R, RFA: At multiple times during the monthly cycle, RFA personnel retrieve the SABRS generated *Instant Overaged Invoices Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Instant Overaged Invoices Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Instant Overaged Invoices Report* and reviews the pivot table within the spreadsheet. The pivot table provides total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division then performs a trend analysis to identify differences in dollar amounts from month to month and MRIs that consistently pay interest penalty payments. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and eliminate the monthly interest penalty payments. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Instant Overaged Invoices Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.13 Outstanding MIPRs/WR All Years

Purpose
The *Outstanding MIPRs/WR All Years Report* specifically identifies MIPRs and WRs that are currently outstanding. This is a cumulative report and includes those commitment requests within the current fiscal year, as well as the previous five fiscal years. Because MIPR /WR are authorized for use in the current fiscal year, prior fiscal year commitment authorizations are considered outstanding and require resolution. The report is generated monthly and RFA follows up with the Commands to resolve each outstanding MIPR and WR error. See Appendix B.13 to view an example of the *Outstanding MIPRs/WR All Years Report*.

Standard Operating Procedures & Training
Standard operating procedures regarding the *Outstanding MIPRs/WR All Years Report* are currently in development. Causes of errors and error resolution methods will be included in the standard operating procedures.

Responsibilities
Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Outstanding MIPRs/WR All Years Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Outstanding MIPRs/WR All Years Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Outstanding MIPRs/WR All Years Report*. Guidance for error correction of the *Outstanding MIPRs/WR All Years Report* is currently in development. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.13 to view an example of the *Outstanding MIPRs/WR All Years Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Outstanding MIPRs/WR All Years Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Outstanding MIPRs/WR All Years Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Outstanding MIPRs/WR All Years Report* and reviews the pivot table within the spreadsheet. The pivot table provides the number of erroneous transactions and total dollar amount of the erroneous transactions for each MRI. The RFA Analysis and Review Division

then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

In addition, the RFA Analysis and Review Division highlights those MRIs with the least number of erroneous transactions appearing on the *Outstanding MIPRs/WR All Years Report* and inquire with the MRI to identify best practices that can be communicated to the other MRIs. Best practices are also shared with the entire FMRO community at the annual Financial Management Resource Office Conference.

3.1.14 Outstanding Commitments

Purpose

The *Outstanding Commitments Report* identifies any transaction where the commitment is greater than the obligation. This report will illustrate funds that are still available to allow budgetary personnel to track the Commands' commitments to ensure proper usage of allocated funding. All Outstanding Commitments for each Command are included in this report. An Outstanding Commitment condition occurs in SABRS when the "Commitments minus Obligations and Age greater than or equal to zero."

The current process for the *Outstanding Commitments Report* consists of research at RFA and the field. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each outstanding commitment abnormality. See Appendix B.14 to view an example of the *Outstanding Commitments Report*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Outstanding Commitments Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Outstanding Commitments Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Outstanding Commitments Report*. The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.14 to view an example of the *Outstanding Commitments Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Outstanding Commitments Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the

Performance Indicators section of the RFA portal website. Once the *Outstanding Commitments Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Outstanding Commitments Report* and reviews the pivot table within the spreadsheet. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.14 to view an example of the Accounting Operations Dashboard - Outstanding Commitments. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

3.1.15 Outstanding Travel Orders

Purpose

The *Outstanding Travel Orders Report* identifies travel orders that have not been settled. The report will be created when obligated funds for a particular traveler are more than the amount the traveler has billed. All Outstanding Travel Orders for each Command are included in this report. An Outstanding Travel Order occurs in SABRS when the "DOC_TYPE_CODE = 'TO' and Liquidations not equal Obligations and Age is greater than or equal zero."

The current process for the *Outstanding Travel Orders Report* consists of research at RFA and the field. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each outstanding travel order abnormality. See Appendix B.15 to view an example of the *Outstanding Travel Orders Report*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Outstanding Travel Orders Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Outstanding Travel Orders Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Outstanding Travel Orders Report.* The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.15 to view an example of the *Outstanding Travel Orders Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Outstanding Travel Orders Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Outstanding Travel Orders*

Reports have been posted to the RFA portal website, the RFA Analysis and Review Division opens the *Outstanding Travel Orders Report* and reviews the pivot table within the spreadsheet. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.15 to view an example of the Accounting Operations Dashboard - Outstanding Travel Orders. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

3.1.16 Unliquidated Obligations

Purpose

The *Unliquidated Obligations Report* identifies any transaction where the liquidation is less than the obligation. This report will illustrate funds that are obligated in the system without an actual bill to allow budgetary personnel to track each Command's obligations to determine proper usage of allocated funding. All Unliquidated Obligations for each Command are identified included in this report. An Unliquidated Obligation condition occurs in SABRS when the "Obligations minus Liquidations and Age greater than or equal to 60 days old."

The current process for correcting the errors identified on the *Unliquidated Obligations Report* consists of research at RFA and the field. The monthly report is posted to the RFA portal website and RFA follows up with the Commands to resolve each unliquidated obligation abnormality. See Appendix B.16 to view an example of the *Unliquidated Obligations Report*.

Responsibilities

Major Commands and Subordinate Organizations: Fund holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The MRIs are responsible for downloading the monthly *Unliquidated Obligations Report* from the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. The FMROs are then responsible for comparing each error transaction noted on the *Unliquidated Obligations Report* to the actual supporting documentation (invoices, contracts, purchase orders, etc.) and making the proper adjustments in SABRS to correct the errors identified in the *Unliquidated Obligations Report.* The supporting documentation can be identified by the FMROs by using the document identification numbers listed in the transactions. See Appendix B.16 to view an example of the *Unliquidated Obligations Report*.

HQMC, P&R, RFA: At the end of the monthly cycle, RFA personnel retrieve the SABRS generated *Unliquidated Obligations Reports* and post them to the Financial Systems – Performance Indicators section of the RFA portal website. See Appendix B.22 to view the Performance Indicators section of the RFA portal website. Once the *Unliquidated Obligations Reports* have been posted to the RFA portal website, the RFA Analysis and Review Division

opens the *Unliquidated Obligations Report* and reviews the pivot table within the spreadsheet. The RFA Analysis and Review Division then performs a trend analysis to identify large differences in the total number of erroneous transactions from month to month and MRIs with consistently high numbers of erroneous transactions each month. This analysis is summarized in monthly accounting dashboards on the RFA portal website. See Appendix B.16 to view an example of the Accounting Operations Dashboard - Unliquidated Obligations. The RFA will then inquire with the MRIs about abnormal trends within their data to identify the cause of the trend and identify what procedures are planned to fix the errors and error rates. RFA does not certify the reports in any way after reviewing them.

3.2 Tri-Annual Review

RFA and MCFEAT perform a *Tri-Annual Review* to:

- Help ensure that financial management personnel are following the required financial procedures,
- Identify areas for improvement,
- Identify best practices; and
- Develop remediation plans at the Command level to improve financial management.

The sections below provide detail on the purpose of the *Tri-Annual Review*, the standard operating procedures and training provided, and the responsibilities of the organizations that take part in the *Tri-Annual Review*.

3.2.1 Purpose

In accordance with DoD FMR Volume 3, Chapter 8, *Standard for Recording and Reviewing Commitments and Obligations*, fund holders, with assistance from supporting accounting offices, are required to review commitment and obligation transactions for timeliness, accuracy, and completeness during each of the four month periods ending on January 31, May 31, and September 30 of each fiscal year. The requirement for reviews of commitments and obligations applies to appropriations and funds for the Marine Corps, therefore, the Marine Corps has established the *Tri-Annual Review* process.

The *Tri-Annual Review Post Analysis Report* details how field activities performed during the review. The report is analyzed by the MCFEAT and RFA. There are 4 reports within the *Tri-Annual Review*.

- Report A is a listing of all dormant transactions. Dormant contracts are defined as transactions that have had no activity for the last 120 days and other transactions are defined as dormant when there has been no activity from 90-179 days.
- Report B lists outstanding travel documents. A travel document is defined as outstanding once 180 days have passed.
- Report C lists outstanding accounts receivables. An outstanding account receivable transaction is defined as an incomplete transaction that is still pending after 120 days.
- Finally, Report D lists unmatched disbursements. Any payment that does not have a corresponding obligation would fall into the category of an unmatched disbursement.

See Appendix B.17 to view an example of the *Tri-Annual Review Post Analysis Report*.

3.2.2 Standard Operating Procedures and Training

The Marine Corps established the *Tri-Annual Review User Navigation Guide* and web based tool available to Commands on the RFA portal. RFA's online process allows general users to compare uploaded *Tri-Annual Review Reports* for the respective trimester. The *Tri-Annual Review* process involves participation from:

1. General Users – the personnel who input the transactions at the subordinate organizations. General Users have the ability to view, upload, and download *Tri-Annual Review Reports*.
2. Certifiers – the Financial Managers at the Commands who review and certify the *Tri-Annual Review Reports*. Certifying Officials have the ability to view, upload, and download *Tri-Annual Review Reports*. Certifying Officials are also able to complete Individual Confirmation Statements, certify Summary Confirmation Statements, view archives, and delete reports.
3. Administrators – Administrators are personnel at RFA who review the Confirmation Statements and oversee the *Tri-Annual Review Process*. Administrators have the ability to perform all functions that the *Tri-Annual Review* tool allows.

Refer to the *Tri-Annual Review User Navigation Guide* for the full standard operating procedures supporting the *Tri-Annual Review* process.

In addition, approximately 90% of the Major Commands have spent the necessary resources establishing and documenting their local procedures for the *Tri-Annual Review*. The remaining 10% of the Major Commands are in the process of documenting their local procedures.

3.2.3 Responsibilities

Major Commands and Subordinate Organizations: Funds holders are responsible for conducting reviews of outstanding commitments and unliquidated obligations (to include accounts payable and accounts receivable), irrespective of whether the funds holder or the accounting office actually records the commitments or obligations in the official accounting records. This responsibility is placed on the funds holder because the funds holder initiates those actions that result in commitments and obligations and, therefore, is in the position to determine the accuracy and the status of such transactions.

The *Tri-Annual Review* process for the MRI begins when a notification email is sent from RFA to all MRIs alerting them that the *Tri-Annual Review Reports* are posted for review on the RFA portal. The Commands then have approximately 21 days to complete their research and confirmation process. Once the notification email is received from RFA, the MRI will notify the appropriate subordinate organizations to begin the confirmation process. See Figure 4 to view the USMC Financial Chain of Command and including subordinate organizations. The research process begins at the most detailed level, the WCI level. The WCI level is required to validate all transactions listed in their specific sections of the main *Tri-Annual Review Report* with actual supporting documentation (invoices, contracts, purchase orders, etc.) and make the proper adjustments in SABRS to correct the errors identified in the *Tri-Annual Review Report*. The supporting documentation can be identified by the WCI by using the document identification numbers listed in the transactions.

Once the MRIs have validated their information and made the proper adjustments in SABRS, they send their reports to SRI who reviews the results and forwards them to the ARI who further reviews the results to help support that there are no obvious errors. Once all the individual WCI reports are reviewed and approved, they are sent to the MRI level. The MRI Comptroller is responsible for manually consolidating all WCI reports into one document and then certifying that all WCI numbers are supported by documentation. The MRI Comptroller will access the RFA portal and upload their confirmation statements which state if any of their WCIs are qualified or unqualified. An unqualified WCI report certifies that all reported numbers are correct and have the proper documentation. A qualified WCI report signifies the reported numbers are either incorrect or do not have the proper documentation. If the MRI Comptroller states that there is a qualified WCI report, they must then file an "Attachment A" form describing the error and what immediate actions are planned to correct the error in order to minimize qualified reports in the future. Furthermore, the MRI Comptroller is not required to qualify every report that has an error. If the error is not considered material, the MRI Comptroller may still classify the report as unqualified; however, he/she must fill out an "Attachment B" form defining the error and what immediate actions are planned to correct the error. Once all mandatory fields have been populated, the MRI Comptroller will confirm the results. The confirmation statement is then available on the portal for the personnel at RFA to review. See Appendix B.17 *Tri-Annual Review* for examples of "Attachment A" and "Attachment B".

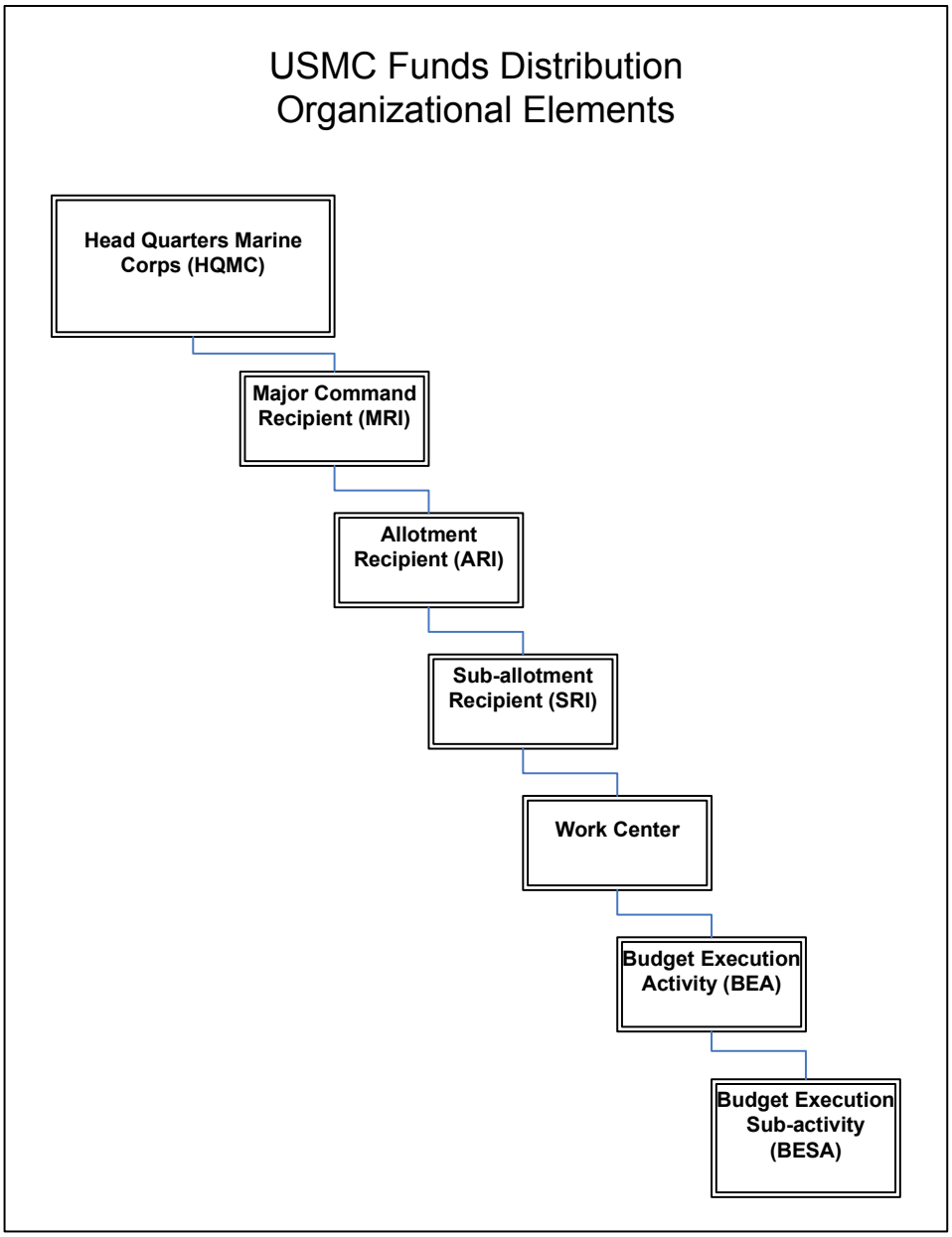

Figure 4. USMC Financial Chain of Command

<u>*HQMC, P&R, RFA*</u>*:* The web-based *Tri-Annual Review* process provides RFA with the capability to maintain many confirmation statements electronically with supporting documentation as provided by the MRI Comptroller. This information is used to provide documentary evidence to the Fiscal Director of the Marine Corps to provide confirmation that financial reports, as provided by Headquarters, reflect the true financial position of the Marine Corps. The web based *Tri-Annual Review* reporting process is also used to analyze reported problems and to initiate corrective actions where areas for improvement are identified.

The *Tri-Annual Review* process begins at the Headquarters level where RFA is responsible for uploading the reports to the RFA online portal. The reports contain information pulled directly from SABRS and is broken out by fiscal year, appropriation and MRI. Once this report is

uploaded, RFA sends out an email announcement to all MRIs alerting them that the *Tri-Annual Review Reports* are available on the RFA portal. The Commands then have approximately 21 days to complete their research and confirmation process. Once the MRIs have uploaded the results of their review, the RFA Analysis and Review Division is responsible for reviewing all of the MRI confirmation statements. The confirmation statements state that the MRIs have researched all transactions included in the *Tri-Annual Review Reports* and have made the appropriate error corrections as necessary. First, the RFA Analysis and Review Division will log into the RFA portal with an administrative user ID and review the *Tri-Annual Review* summary screen. This screen shows the total number of expected certifications and the number of certifications that have been completed to date. See Figure 5 to view the summary screen.

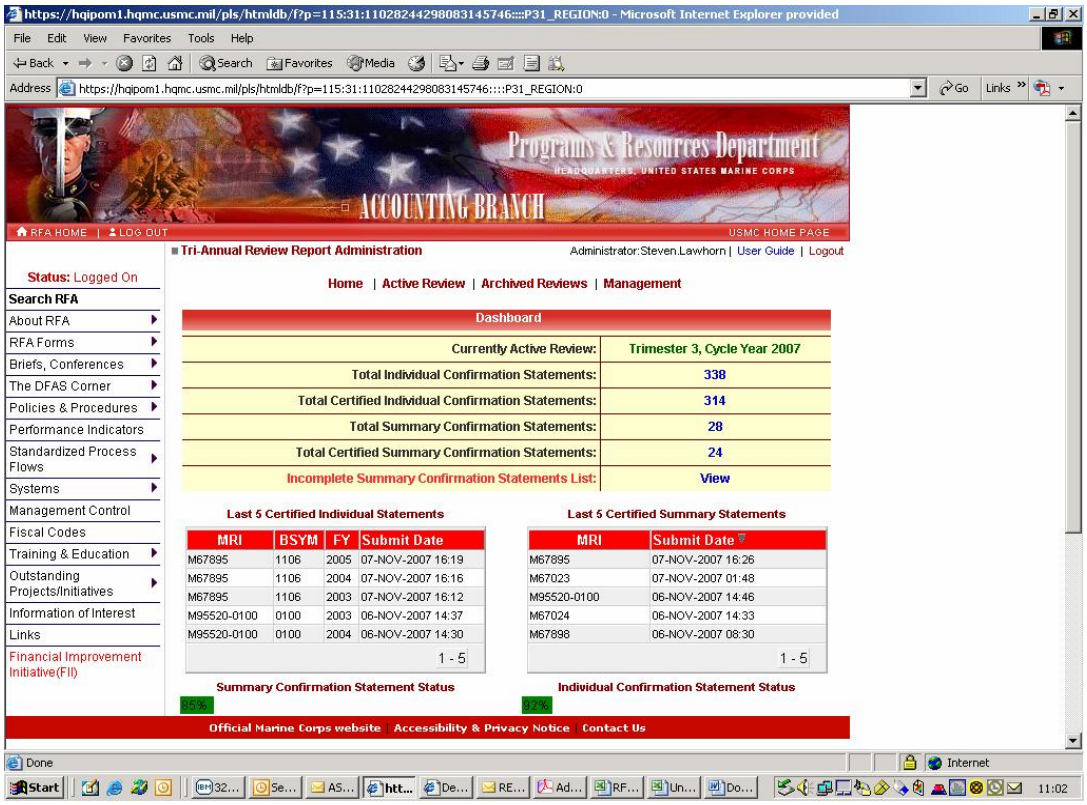

Figure 5. Summary Screen

The RFA Analysis and Review Division then clicks on the summary figures to drill down to the Detailed Summary Screen which shows the MRIs that have not submitted their reviews. See Figure 6 to view the Detailed Summary Screen. The RFA Analysis and Review Division will then review the submitted confirmation statements for completeness. As the 21 day deadline approaches, the RFA Analysis and Review Division elevates a listing of the MRIs that have not completed their *Tri-Annual Review* to the RFA Branch Head who will then notify the respective MRI and communicate the importance of completing the review.

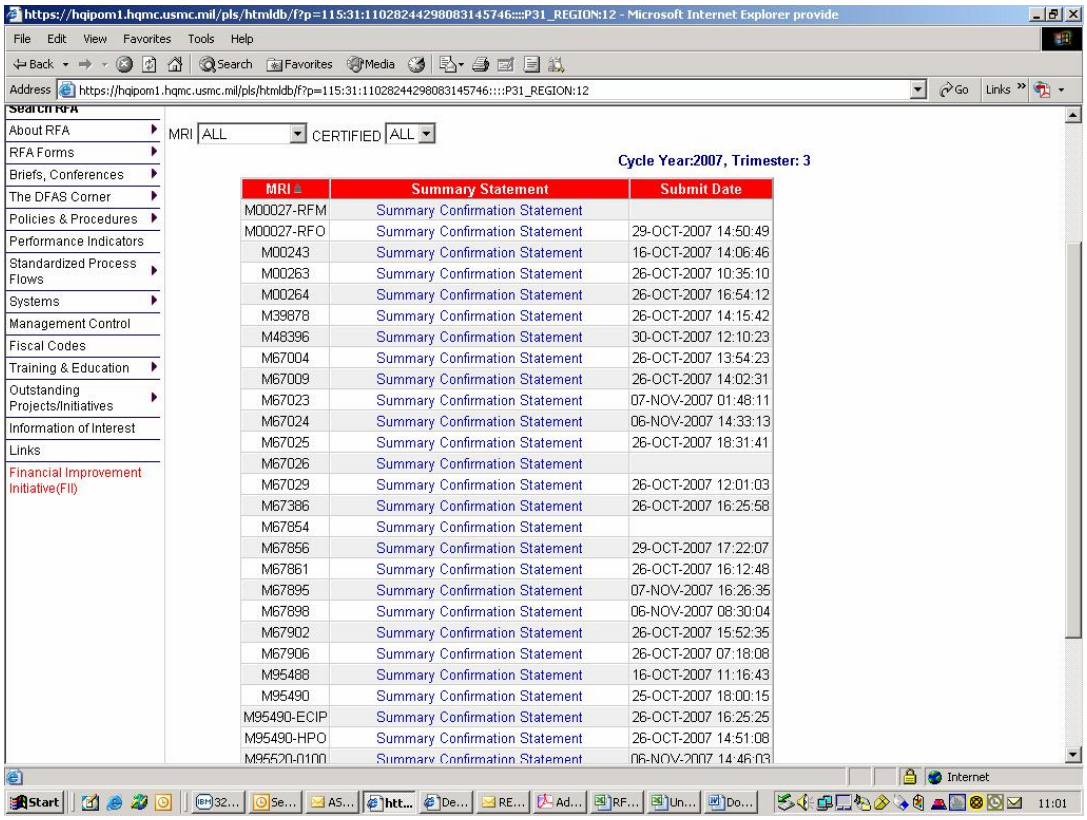

Figure 6. Detailed Summary Screen

The RFA Analysis and Review Division also has the responsibility of adding, deleting, and editing user ID's needed to access the *Tri-Annual Review* on the RFA portal. User accounts are created for the Financial Management Resources by the RFA Analysis and Review Division as needed. Users are provided with only the minimum amount of access needed to perform their duties regarding the *Tri-Annual Review*.

Thirty days after the *Tri-Annual Review*, the RFA Analysis and Review Division also performs a review of deobligations. The "Adjusted Amounts" noted on each MRI confirmation statement are analyzed to see the amount of obligated money that was adjusted/deobligated based on the *Tri-Annual Review*. These figures represent the amount of lost buying potential for USMC. The RFA Analysis and Review Division then elevate these amounts to the RFA Branch Head for further analysis.

3.3 Marine Corps Financial Evaluation and Analysis Team (MCFEAT) Inspections and Reports

In addition to the *"Deadly Sin" Reports* and *the Tri-Annual Review*, HQMC has also chartered an organization titled MCFEAT to oversee financial management improvements and to perform an annual assessment of financial performance. MCFEAT evaluates financial management business practices and oversees financial management to improve the accuracy and timeliness of recording and reporting of financial information. MCFEAT responsibilities include but are not limited to:

- Developing financial management evaluation criteria.
- Conducting financial management inspections.
- Developing and recommending financial management improvement initiatives.
- Recommending and implementing financial management policies and procedures.
- Advising P&R Leadership on DFAS integration of system and business processes.
- Supervising financial management business analyst in conducting process reviews and improvements.

MCFEAT also performs an annual assessment to determine how well Commands are complying with the required financial management procedures. With MCFEAT's additional oversight, RFA expects to increase the:

- Awareness of the required procedures;
- Consistency of the applied procedures; and
- Understanding of the importance of effective financial management.

3.3.1 Annual Assessment of Command Financial Procedures

On a yearly basis, MCFEAT evaluates the individual Commands to determine how well each Command is following the published financial procedures and work flows. MCFEAT selects a random sample of processes to test at each Command. The sample is selected out of the total 175 process which are divided into 12 categories. (See Appendix D) The *Tri-Annual Review* process can also be included as a process in this assessment. The sample is loaded into an evaluation tool which includes a checklist to evaluate each Command based on the business processes sampled. The checklist highlights the critical items that must be present for the Command to comply with each business process sampled.

MCFEAT visits each Command to test the sampled business processes and complete the checklist. The selected processes are evaluated based on the following criteria:

1. Is the process coded correctly?
2. Is the process input correctly?
3. Does proper documentation exist?

After testing has been performed, MCFEAT evaluates the results for each Command. The evaluation takes into consideration the "key critical steps" that must take place throughout the process. The critical steps are assigned a higher weight than non-critical steps. The "weight" factor allows MCFEAT to determine a relevant evaluation for each Command.

MCFEAT creates a balanced scorecard for each Command assigning them either a Green, Yellow, or Red rating for each process and category tested. A "Green" rating signifies that the Command met the checklist criteria at least 85% of the time, "Yellow" signifies that the Command met the checklist criteria 70% - 84% of the time, and "Red" signifies that the Command did not meet 70% of the check list criteria. In the scorecard, MCFEAT lists all issues noted from the Command walkthroughs, as well as, the recommended corrective measures for items that were found to be not in compliance with standard procedures. MCFEAT provides specific written instructions detailing methods to correct the identified deficiencies to the Commands that received "Red" ratings. See Figure 7 to view an example of the Annual Assessment Scorecard.

Process ID	Flow ID	Desc	MRI 1 Eval Score	MRI 1 Total	MRI 1 Eval Step Total	MRI 1 %	MRI 2 Eval Score	MRI 2 Total	MRI 2 Eval Step Total	MRI 2 %	MRI 3 Eval Score	MRI 3 Total	MRI 3 Eval Step Total	MRI 3 %	MRI 4 Eval Score	MRI 4 Total	MRI 4 Eval Step Total
Auth	PFA-0001-2	Authorization-Funds Distribution-ARI	150	150	8		282	282	8								
	PFA-0001-3	Authorization-Funds Distribution-SRI					291	291	8		306	306	8		162	174	8
		Auth Total	**150**	**150**	**8**		**573**	**573**	**16**		**306**	**306**	**8**		**162**	**174**	**8**
Cmt	PFB-0001	Commitment-Goods and Services	155	155	18		369	470	18		171	317	18				
	PFB-0002	Commitment-Materials and Services	466	467	19						466	467	19		467	467	19
		Cmt Total	**621**	**622**	**37**		**369**	**470**	**18**		**637**	**784**	**37**		**467**	**467**	**19**
Obl	PFC-0001	Obligation-Goods and Services					160	162	12		312	312	12		141	141	12
	PFC-0002	Obligation-Contract for Goods and Services	8	8	5		1	8	5		6	8	5		4	8	5
	PFD-0001	COB-Travel Orders-DTS	314	314	14						464	464	14		162	164	14
	PFD-0002	COB-Travel Orders-Manual	89	89	23		461	461	23		131	131	23		329	329	23
	PFD-0003	COB-Travel Orders-SABRS	328	328	26										328	328	26
	PFD-0004	COB-Civilian Labor Accruals	6	6	4										6	6	4
	PFD-0005	COB-Goods and Services	132	132	14		293	318	14		318	318	14		47	51	14
	PFD-0006	COB-Supply System Generated COBs for Supplies and Materials-SASSY/AIMS									8	11	7		11	11	7
		Obl Total	**877**	**877**	**86**		**915**	**949**	**54**		**1,239**	**1,244**	**75**		**1,028**	**1,038**	**105**
Exp	PFE-0001	Expense-Receipt of Goods and Services	6	6	4		2	6	4		3	6	4		1	6	4
	PFE-0005	Expense-Receipt of Goods/Services w/o "2-in-1" Invoice-WAWF-RA	7	7	5		6	7	5		7	7	5				
	PFF-0001	COE-Reimbursement for Business Expense Incurred													78	81	21
	PFF-0002	COE-Request for Supplies-DSSC									160	163	11		86	88	11
	PFF-0004	COE-Purchase Goods and Services-GCPC	321	321	12						100	162	12		135	135	12
	PFF-0005	Transportation of Things-PowerTrack	8	8	6						8	8	6				
	PFF-0007	Fuel Purchase from DLA-FAS	6	7	5										7	7	5
	PFF-0008	Purchase of Goods and Services	164	164	12		563	584	12		192	284	12				
		Exp Total	**512**	**513**	**44**		**571**	**597**	**21**		**470**	**630**	**50**		**307**	**317**	**53**
Liq	PFG-0001	Liquidation-Travel Payments-DTS	10	10	8		10	10	8		10	10	8		10	10	8
	PFG-0002	Liquidation-Payment of an Invoice	164	164	14						314	314	14		160	164	14
	PFG-0003	Liquidation-Payment of Cardholder's Monthly Invoice-GCPC	163	163	13						163	163	13				
	PFG-0004	Liquidation-Payment of a Requested Advance	8	8	6		8	8	6		8	8	6				
	PFG-0005	Liquidation-Payment of an Invoice-WAWF-RA					85	92	11		221	224	11				
	PFG-0006	Liquidation-Allocations-SABRS	155	161	12		192	235	11		159	160	11		156	161	12
	PFG-0007	Liquidation-Payment of Travel Voucher-Manual	10	10	8		10	10	8		10	10	8				
	PFH-0001	COEL-Civilian Labor	5	5	5												
		Liq Total	**515**	**521**	**66**		**305**	**355**	**44**		**885**	**889**	**71**		**326**	**335**	**34**
Reim	PFI-0001	Reimbursable Work Orders	231	231	17		528	615	17		615	615	17		164	164	16
		Reim Total	**231**	**231**	**17**		**528**	**615**	**17**		**615**	**615**	**17**		**164**	**164**	**16**

Figure 7. Annual Assessment Scorecard

After the Commands receive their recommended actions, they are expected to begin correcting the issues immediately. MCFEAT conducts follow up "fidelity" assessments after the Commands have had sufficient time to fix the identified issues. This is an ad hoc follow up review visit to the Command to check the status of the corrective actions and is normally unannounced. MCFEAT may also conduct 'ad-hoc' fidelity assessments based on a review of a trend impacting the timeliness, accuracy and relevancy of recording financial management information.

Conducting an annual review of compliance with financial procedures help MCFEAT to identify:

- Areas where additional training is needed for financial management personnel;
- Commands that struggle to follow the required procedures;
- Best practices Commands are using to obtain excellent ratings during reviews; and
- Areas where the additional procedures need modification.

3.3.2 Prompt Payment Act Interests Monthly Report

The *Prompt Payment Act Interests Report* is used by MCFEAT to identify areas where funding could have been saved for normal operations but was instead used for interest penalty payments. The *Prompt Payment Act Interests Report* is completed monthly at the SRI level. The report crosswalks the vendor pay entitlement system's data to the actual interest paid and sorts the results by individual Command.

There are two types of metrics defined in this report.

1. Discounts Taken – Identifies how many discounts are available to the Commands and how many were actually taken.
2. Charges Incurred for Late Payments – Identifies which Commands have incurred late payments and therefore had to pay interest penalties.

MCFEAT analyzes the report to determine the Command that is at fault and why interest penalties were incurred. If the Command was at fault and they failed to act, they are "taxed" for the amount of the interest penalty payment incurred. MCFEAT also uses the report to identify trends with particular vendors, contracts, or sets of invoices that may be the reason for interest penalty payments.

3.3.3 WAWF Electronic Commerce Efficiency Monthly Report

MCFEAT identifies funding that was wasted due to the Commands using expensive manual invoices instead of cheaper electronic invoices. The monthly *WAWF Electronic Commerce Efficiency Report* displays the number of electronic invoices versus manual invoices used by each MRI. DFAS-KC charges a higher rate for processing manual invoices as opposed to electronic invoices. MCFEAT reviews the report to see which Commands are consistently manually processing invoices and will inquire further with the Command to ascertain why the electronic processing was not used and convey to them the importance of using electronic commerce.

4.0 OTHER MANAGEMENT CONTROLS

In addition to programmed controls in SABRS and management oversight and monitoring, HQMC has developed and provided financial management standard operating procedures and training to financial management personnel. The standard operating procedures and training materials described in this section and the entire document can be located through the RFA web portal. Providing personnel with detailed standard operating procedures and training gives them the knowledge needed to perform their duties.

HQMC has also developed the *Internal Controls Over Financial Reporting* (ICOFR) program to strengthen control posture through integration and alignment with other assessment endeavors. The ICOFR program incorporates a systemic approach for planning, control evaluation, testing, reporting and correction in an attempt to meet OUSD(C) deliverable deadlines.

4.1 Standard Operating Procedures

RFA has developed standard operating procedures to aid financial personnel in generating and working the SABRS performance reports. MCO 7300.21, *Marine Corps Financial Execution Standard Operating Procedure Manual,* provides Comptroller Offices and funds managers with standard operating procedures related to the preparation, recording, reconciling, reporting and maintenance of financial records through all stages of funds management. In addition, RFA has also developed MCO 7300, Draft Chapter 10, *Reconciling Abnormal Financial Transactions,* which provides information and standard operating procedures for working each performance report including common causes of the transaction identified in the reports and procedures on how to detect and correct these errors. The analysis and corrective actions documented in MCO 7300, Draft Chapter 10, for these transactions and balances were designed at the level of the Command's FMRO.

RFA has also developed standard operating procedures to provide a guide for users to complete their *Tri-Annual Review* functions. The *Tri-Annual Review User Navigation Guide* provides general users with the procedures to view, download, and upload reports to help perform data validations. Procedures are also included to assist Certifying Officials who are the Comptroller/Fund Holders required to sign and submit Confirmation Statements for the *Tri-Annual Review*. Procedures are documented to aid Certifying Officials in downloading, uploading, and deleting *Tri-Annual Reports*, Individual Confirmation Statements, and signed Summary Confirmation Statements.

The *SABRS and Reportnet Access, SABRS Help, and System Change Request Standard Operating Procedure* Manual, October 2, 2007*,* has been published on the RFA Portal to aid personnel in following the procedures for user access requests. This manual contains procedures for completing the *SAAR* form as well as procedures for performing user access reviews.

Finally, *SABRS Authorization Processing and Spending Transaction Processing Manuals* have been published to the RFA Portal. These detailed manuals document the responsibilities and procedures for inputting authorization and spending transactions and highlight the required fields for each type of transaction. The manuals also provide listings of error messages and definitions of data elements.

4.2 Training and Tools

Web-Based Training
RFA has developed the Marine Corps Funds Manager Training Course to help Funds Managers learn the procedures for identifying and correcting erroneous transactions found in the SABRS generated performance reports. On the RFA website, *Lesson Plan 4 – Abnormal Transaction Balances and Correction*, assists a user in determining why the abnormal condition occurred. There is also guidance on how to reconcile and correct the abnormal condition. Annual training is provided to the FMROs from each major Command at the yearly Financial Management Resource Conference. Further training may be requested if desired.

RFA has also developed a web-based tool that allows general users to validate uploaded *Tri-Annual Review Reports* for the respective trimester. The web-based *Tri-Annual Review* process provides RFA the capability to maintain all confirmation statements electronically with all supporting documentation as provided by the MRI Comptroller. Annual training for the web-based tool is provided to the FMROs from each Command at the yearly Financial Management Resource Conference.

USMC Financial Management School
In addition to web-based training, the USMC Financial Management School, located at Camp Lejeune, North Carolina, provides live class room training to Financial Management personnel (Enlisted, Officers, and Civilians) in accounting, budgeting, disbursing/finance, and resource evaluation & analysis principles.

The Financial Management School provides six formal courses of instruction to Marines and DoD civilian personnel. The courses offered are:

- Financial Management Officer Course - Finance,
- Financial Management Officer Course - Comptroller,
- Advanced Finance Course,
- Financial Management Career Course,
- Basic Finance Technician Course, and
- Fiscal Budget Technician Course.

The courses of instruction include a curriculum comprised of multiple required individual courses at the basic, advanced, and officer levels. Changes to the curriculum must go through a formal review and approval process at the Marine Corps Service Support Schools Training Command. See Appendix B.21 to view the course listing.

Students are provided with specific course outlines that contain learning objectives, detailed course material, and references to USMC orders and DoD regulations. Full course descriptions and student outlines are available at the Financial Management School website (http://www.lejeune.usmc.mil/mccsss/schools/fms/fms_coursedesc.shtml).

Finally, the *Marine Corps Financial Management Training and Readiness Manual* is available on the Financial Management School website and includes training standards, regulations and practices regarding the training of Marines assigned duties as members of Financial Management Career Field. The training events in the manual are used to standardize unit training throughout the community, focus on mission essential tasks for the community, and establish a framework for assessment of unit and individual training readiness. It includes individual training standards

to be used by unit commanders and formal schools for the development of training plans, curricula, and records of training accomplished in order to establish a framework for identifying training achievements, training gaps, and objective assessments of readiness associated with the training of Marines. Unit commands are required by NAVMC Directive 3500.104, to conduct an in internal assessment of the unit's ability to execute the mission essential tasks defined in the manual and prepare a definitive plan of attack to achieve mission essential task proficiency by developing long-, mid-, and short-range training plans.

The manual also includes a chapter on specific training available for each of the following positions: Finance Officer, Financial Management Officer, Financial Management Resource Officer, Finance Technician, and Fiscal/Budget Technician. In each chapter, there is a list of required financial events, for each position, and the performance steps to be taken to achieve the individual standards for each event.

Supplementing standard operating procedures with web-based and classroom training allow Financial Management personnel to acquire the knowledge required to perform their duties. In addition, posting the standard operating procedures, training manuals, and course outlines on the RFA and Financial Management School web sites also allow Financial Management personnel to have access to the resources they need at a moments notice. These actions reduce the risk of incomplete and inaccurate data due to the actions of unqualified personnel.

4.3 Communication Plan

RFA has developed multiple methods to communicate changes and updates to financial procedures and SABRS programming to the USMC Financial Community. These methods help provide financial managers and staff with real-time updates to processes and procedures as well as security alerts. These avenues also allow the Financial Community to contact RFA with any questions or concerns. There are four primary communications methods used by RFA.

1) Naval Messages
2) RFA Procedural Statements
3) RFA Portal Website
4) SABRS Help Mailbox

Naval Messages. Naval Message is sent out to the field activities when a procedural change has high financial importance. Official Naval Messages are sent before implementation of the procedural change has been completed to alert the field activities of the planned procedure.

RFA Procedural Statements. RFA Procedural Statements are official documents written on RFA letterhead that outline changes to financial procedures. Procedural Statements are sent to the Financial Community by RFA as needed when updates are needed to financial procedures.

RFA Portal Website. Procedural documents and reference materials are posted to the RFA Portal Website. The website is available to USMC Financial Community and provides a reference to gain answers to financial questions. SABRS updates and changes are also posted to the RFA website for public viewing.

SABRS Help Mailbox. The SABRS help mailbox allows the financial community to submit SABRS related questions to RFA. Personnel in the field with a SABRS problem can send an

email to the SABRS Help Mailbox and RFA will reply in an email with an answer to their question. Also, the SABRS help mailbox is used to alert the entire SABRS community of SABRS updates and changes.

4.4 Internal Controls Over Financial Reporting

HQMC has developed the *Internal Controls Over Financial Reporting* (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.

Table 7. ICOFR Components

5.0 PLANNED ENHANCEMENTS

5.1 SABRS Generated Performance Reports

RFA is currently working with SABRS system analysts and the entire USMC community to develop further enhancements to the SABRS generated reports that will provide for more in depth analysis. These enhancements are to be implemented as soon as they are finalized and approved by management.

5.2 Tri-Annual Review

RFA is currently working with MCFEAT and SABRS systems analysts and the entire USMC community to develop further enhancements to the SABRS *Tri-Annual Review* that will provide for more in depth analysis. These enhancements are to be implemented as soon as they are finalized and approved by management.

The manual process that the MRI Comptroller must complete to consolidate all of the *Tri-Annual Review Reports* from the individual WCIs is currently time intensive and inefficient. Therefore, this process will be considered for change during Fiscal Year 2008. According to the proposed changes, each level will be responsible for certifying all of their individual reports and putting them into one consolidated report prior to sending the results further up the chain of command. The new final step will then be the MRI Comptroller certifying one report rather than multiple individual WCI reports. In addition to this change, the reports will be split up by WCI when they are initially uploaded to the RFA portal. This will allow the Commander at the WCI level to immediately begin verifying the individual report without having to wait for the MRI Comptroller to separate the report into the different WCIs. These changes are intended to increase efficiency and reduce time spent at the MRI level.

APPENDIX A - GLOSSARY OF ACRONYMS

Acronym	Acronym Expansion
ACID	Accessor Identification
ACRN	Accounting Classification Reference Number
ARI	Allotment Recipient
BEA	Budget Execution Activity
BESA	Budget Execution Sub-Activity
CAPS	Computerized Accounts Payable System
CLIN	Contract Line Item Number
COTR	Contract Office Technical Representative
DCPS	Defense Civilian Pay System
DFAS	Defense Finance and Accounting Service
DIC	Document Identifier Codes
DoD	Department of Defense
DoD IG	Department of Defense, Inspector General
DPAS	Defense Property Accountability System
FII	Financial Improvement Initiative
FMR	Department of Defense Financial Management Regulation
FMRO	Financial Management Resource Officer
HQMC	Headquarters, Marine Corps
ICOFR	Internal Controls Over Financial Reporting
ID	Identification
IG	Inspector General
JON	Job Order Number

Acronym	Acronym Expansion
LOA	Line of Accounting
MCFEAT	Marine Corps Financial Evaluation and Analysis Team
MCO	Marine Corps Order
MCRATS	Marine Corps Reserve Activation Travel Section
MILSTRIP	Military Standard Requisitioning & Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MRI	Major Command Recipient
NULO	Negative Unliquidated Obligations
OM&S	Operating Materials and Supplies
OUSD (C)	Office of the Under Secretary of Defense, Comptroller
P&R	Marine Corps Programs and Resources Department
PIIN	Procurement Instrument Identification Number
RBC	Reimbursable Billing Code
RFA	Marine Corps Accounting and Financial Systems Branch
RON	Reimbursable Order Number
SAAR	System Access Authorization Request Form DD 2875
SABRS	Standard Accounting and Budgeting Reporting System
SAT	Senior Assessment Team
SFMBP	Standard Financial Management Business Practices
SME	Subject Matter Expert
SOA	Statement of Assurance
SOP	Standard Operating Procedures
SPIIN	Supplementary Procurement Instrument Identification Number

Acronym	Acronym Expansion
SPS	Standard Procurement System
SRI	Sub-Allotment Recipient
TASO	Terminal Area Security Officer
TPN	Trading Partner Number
TSS	Top Secret Security
UMD	Unmatched Disbursement
USMC	United States Marine Corp
WAWF	Wide Area Work Flow
WCI	Work Center
WR	Work Requests

APPENDIX B – EXAMPLES OF PERFORMANCE INDICATOR REPORTS & TRI-ANNUAL REVIEW ANALYSIS

B.1 Abnormal Accounts Payable

File Edit View Insert Format Tools Data Window Help

Please select your MRI and Double Click in the within the below table to drill down to the WCI level.
At any time you can Double Click the Transaction Count or Total A/P Amount to see all detail transactions at the present shown level. Transactions may appear on this report if the Expense exceeds the Obligation even if the Expense and Liq are equal.

Please select your MRI and Double Click in the
At any time you can Double Click the Transact
detail transactions at the present shown level.
the Expense exceeds the Obligation even if the

Please select your MRI (All)

MRI	ARI	SRI	BSYM	BFY	WCI	Data: Count of Abn A/P	Data: Sum of Abn A/P
DRPM						6	-5051.63
HQ MARINE CORPS						2725	-92437184.32
I&L HQMC						1	10466.34
MAR BRKS 8TH & I						3	-55898.58
MARCENTCOM						15	2750968.84
MARCOR RECR CMD						3	-17685.7
MARCORSYSCOM						76	-770005.04
MARFORCOM						38	-73458.05
MARFOREUR						1	-113263.98
MARFORPAC						91	-346745.17
MARFORRES						23	-53391.42
MARFORSOUTH						1	-1
MARSOC						15	-460667.25
MCB LOG BASES						111	-118319.27
MCCDC						13	-24075.83
MCCDC TRNG ED CMD						40	-123318.17
MCRD PARRIS ISLAND						2	1538.75
MCRD SAN DIEGO						1	18.73
Grand Total						3165	-91836072.75

Abn AP Pivot Table / Detail Abnormal AP / Command List

File Edit View Insert Format Tools Data Window Help

	M	N	O	P	Q	R	S	T	U	V	W	X
1	Document Number	CRN/R	PIIN	CLIN	SCLIC	Commit	Obligation	Expense	Liquidation	Age (Days)	Exp - Liq	
2	M0002703MOG01A0	AA				$ (1,697.62)	-$1,697.62	-$1,697.62	-$2,130.24	169	$432.62	
3	M0002703MOK01A0	AA				$ (106.54)	-$106.54	-$106.54	-$445.62	39	$339.08	
4	M0002703MOB02TA	AA				$ (388,739.02)	-$388,739.02	-$388,739.02	-$392,751.03	638	$4,012.01	
5	M0002703MOG02A0	AA				$ 28,242.88	$28,242.88	$28,242.88	$32,068.01	169	-$3,825.13	
6	M0002703MOK02A0	AA				$ (22,826.12)	-$22,826.12	-$22,826.12	-$35,418.34	39	$12,592.22	
7	M0002703MO005A0	AA				$ 32,576,013.12	$32,576,013.12	$32,576,013.12	$32,576,783.65	35	-$770.53	
8	M0002703MOTCCCD	AA	SELFREIMBTRANSCOI			$ 1.00	$1.00	$1.00	$15.88	70	-$14.88	
9	M0002704MO001A0	AA				$ (15,655.66)	-$15,655.66	-$15,655.66	-$21,441.45	28	$5,785.79	
10	M0002704MO001TA	AA				$ (1,611.24)	-$1,611.24	-$1,611.24	-$5,612.24	158	$4,001.00	
11	M0002704MOA02A0	AA				$ 295,089,981.91	$295,089,981.91	$295,089,981.91	$298,700,040.73	64	-$3,610,058.82	
12	M0002704MOA02BB	AA				$ 0.01	$0.01	$0.01	$1,100.79	26	-$1,100.78	
13	M0002704MOB02A0	AA				$ 294,502,277.36	$294,502,277.36	$294,502,277.36	$294,510,035.79	34	-$7,758.43	
14	M0002704MOE02A0	AA				$ 299,519,493.60	$299,519,493.60	$299,519,493.60	$299,898,248.17	83	-$378,754.57	
15	M0002704MOF02A0	AA				$ 298,777,221.54	$298,777,221.54	$298,777,221.54	$299,374,989.26	277	-$597,767.72	
16	M0002704MOG02A0	AA				$ 298,636,160.38	$298,636,160.38	$298,636,160.38	$299,407,592.17	169	-$771,431.79	
17	M0002704MOJ02A0	AA				$ 308,336,140.08	$308,336,140.08	$308,336,140.08	$308,986,618.60	158	-$650,478.52	
18	M0002704MOK02A0	AA				$ 309,431,878.48	$309,431,878.48	$309,431,878.48	$309,490,752.17	42	-$58,873.69	
19	M0002704MO002TA	AA				$ -	$0.00	$0.00	-$45,716.32	158	$45,716.32	
20	M0002704MO2ZERO	AA				$ 4,371,417.04	$4,371,417.04	$4,371,417.04	$56,800,735.38	439	-$52,429,318.34	
21	M0002704MOF02C0	AA				$ 9,965,710.61	$9,965,710.61	$9,965,710.61	$9,993,299.81	280	-$27,589.20	
22	M0002704MOA02J0	AA				$ 3,513,451.80	$3,513,451.80	$3,513,451.80	$3,621,884.38	64	-$108,432.58	
23	M0002704MOB02J0	AA				$ 2,221,381.25	$2,221,381.25	$2,221,381.25	$2,697,158.48	34	-$475,777.23	
24	M0002704MOE02J0	AA				$ 2,213,186.02	$2,213,186.02	$2,213,186.02	$3,035,210.98	308	-$822,024.96	
25	M0002704MOF02J0	AA				$ 2,314,424.33	$2,314,424.33	$2,314,424.33	$3,231,060.46	280	-$916,636.13	
26	M0002704MOG02J0	AA				$ 1,746,040.95	$1,746,040.95	$1,746,040.95	$4,406,052.27	249	-$2,660,011.32	
27	M0002704MOH02J0	AA				$ 2,622,106.40	$2,622,106.40	$2,622,106.40	$3,452,987.75	215	-$830,881.35	
28	M0002704CB005A0	AA	NOTORGFYTACTABCH			$ 15,778.50	$15,778.50	$15,778.50	$15,952.60	32	-$174.10	
29	M0002704MO105A0	AA				$ 75,521.20	$75,521.20	$75,521.20	$82,370.42	47	-$6,849.22	
30	M0002705MOA01X0	AA				$ (807,123.62)	-$807,123.62	-$807,123.62	-$807,440.62	27	$317.00	
31	M0002705MOB01A0	AA				$ 94,451,852.32	$94,451,852.32	$94,451,852.32	$94,610,634.93	34	-$158,782.61	
32	M0002705MODDMS1	AA				$ (140,217.35)	-$140,217.35	-$140,217.35	-$141,642.04	42	$1,424.69	
33	M0002705MOF01A0	AA				$ 99,150,870.93	$99,150,870.93	$99,150,870.93	$99,188,536.55	154	-$37,665.62	
34	M0002705MOF01CC	AA				$ 287,778.67	$287,778.67	$287,778.67	$295,297.56	183	-$7,518.89	
35	M0002705MOG01A0	AA				$ 99,286,808.79	$99,286,808.79	$99,286,808.79	$99,320,727.69	154	-$33,918.90	
36	M0002705MOI01A0	AA				$ 99,354,601.93	$99,354,601.93	$99,354,601.93	$99,402,260.65	68	-$47,658.72	
37	M0002705MOL01A0	AA				$ 98,558,824.67	$98,558,824.67	$98,558,824.67	$98,592,465.03	68	-$33,640.36	
38	M0002705MO001SP	AA				$ (1,398,179.49)	-$1,398,179.49	-$1,398,179.49	-$947,569.93	154	-$450,609.56	
39	M0002705MOE01D0	AA				$ 26,236,116.82	$26,236,116.82	$26,236,116.82	$26,261,418.53	308	-$25,301.71	
40	M0002705MOG01D0	AA				$ 26,198,539.31	$26,198,539.31	$26,198,539.31	$26,205,860.91	249	-$7,321.60	
41	M0002705MOH01D0	AA				$ 26,237,314.62	$26,237,314.62	$26,237,314.62	$26,250,128.04	215	-$12,813.42	
42	M0002705MOI01D0	AA				$ 26,311,996.60	$26,311,996.60	$26,311,996.60	$26,319,578.10	188	$7,581.50	

Abn AP Pivot Table | Detail Abnormal AP | Command List

Accounting Operations Dashboard – Abnormal Accounts Payable

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Abnormal Accounts Payable

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-60		61-90		91&>		Total	
HQ MARINE CORPS	237	$9,107,320.86	161	$4,163,842.85	1,042	$92,475,273.19	1,440	$105,7
MCRD SAN DIEGO	0	$0.00	0	$0.00	0	$0.00	0	
MCRD PARRIS ISLAND	1	$23.44	0	$0.00	1	$0.00	2	
MCCDC	3	$8,112.05	1	$721.98	6	$1,799.29	10	
MARCOR RECR CMD	0	$0.00	1	$1,304.84	0	$0.00	1	
DRPM	0	$0.00	0	$0.00	5	$4,349.16	5	
MCB LOG BASES	1	$4.17	2	$51,403.29	3	$443.80	6	$
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	0	$0.00	0	$0.00	1	$113,263.98	1	$1
MARFORSOUTH	0	$0.00	0	$0.00	0	$0.00	0	
MARFORPAC	30	$64,387.90	34	$159,559.82	39	$212,457.86	103	$
MARFORCOM	10	$124,887.76	5	$18,542.73	11	$37,782.78	26	$1
MAR BRKS 8TH & I	1	$51.96	0	$0.00	0	$0.00	1	
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	53	$439,504.34	18	$4,630,452.12	35	$728,323.58	106	$5,7
MCCDC TRNG ED CMD	18	$35,151.08	7	$28,935.01	17	$55,710.93	42	$1
MARFORRES	1	$446.00	2	$3,230.00	0	$0.00	3	
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	2	$3,114.33	1	$139.99	1	$328.35	4	
MARINE FORCES NORTH	0	$0.00	0	$0.00	0	$0.00	0	
MARSOC	1	$1,592.00	1	$1,356.00	5	$2,766.51	7	
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	0	$0.00	0	$0.00	1	$10,466.34	1	$
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	
MARINE CORPS	358	$9,784,595.89	233	$9,059,488.63	1,167	$93,642,965.77	1,758	$112,0

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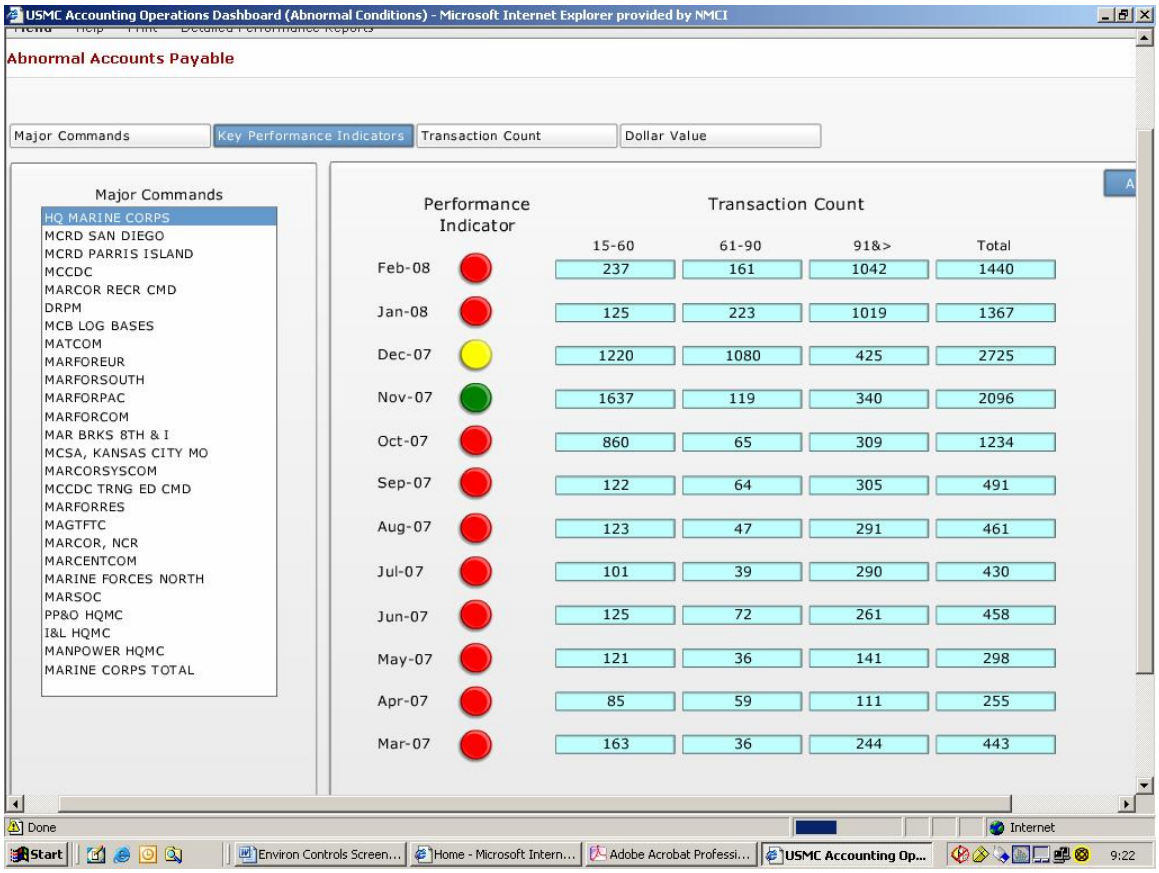
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Payable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
15-60 61-90 91&> Total
Feb-08 237 161 1042 1440
Jan-08 125 223 1019 1367
Dec-07 1220 1080 425 2725
Nov-07 1637 119 340 2096
Oct-07 860 65 309 1234
Sep-07 122 64 305 491
Aug-07 123 47 291 461
Jul-07 101 39 290 430
Jun-07 125 72 261 458
May-07 121 36 141 298
Apr-07 85 59 111 255
Mar-07 163 36 244 443
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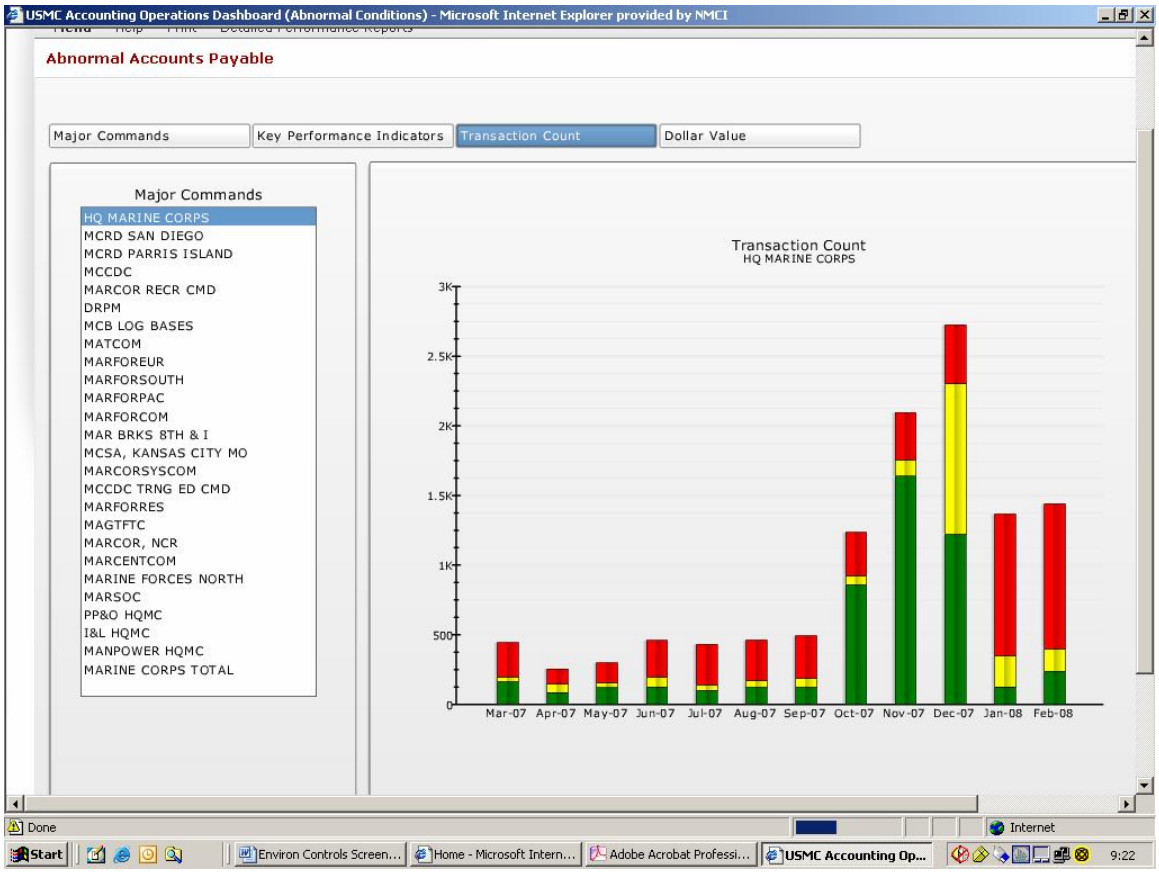
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Payable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
3K
2.5K
2K
1.5K
1K
500
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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Environ Controls Screen...
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USMC Accounting Op...
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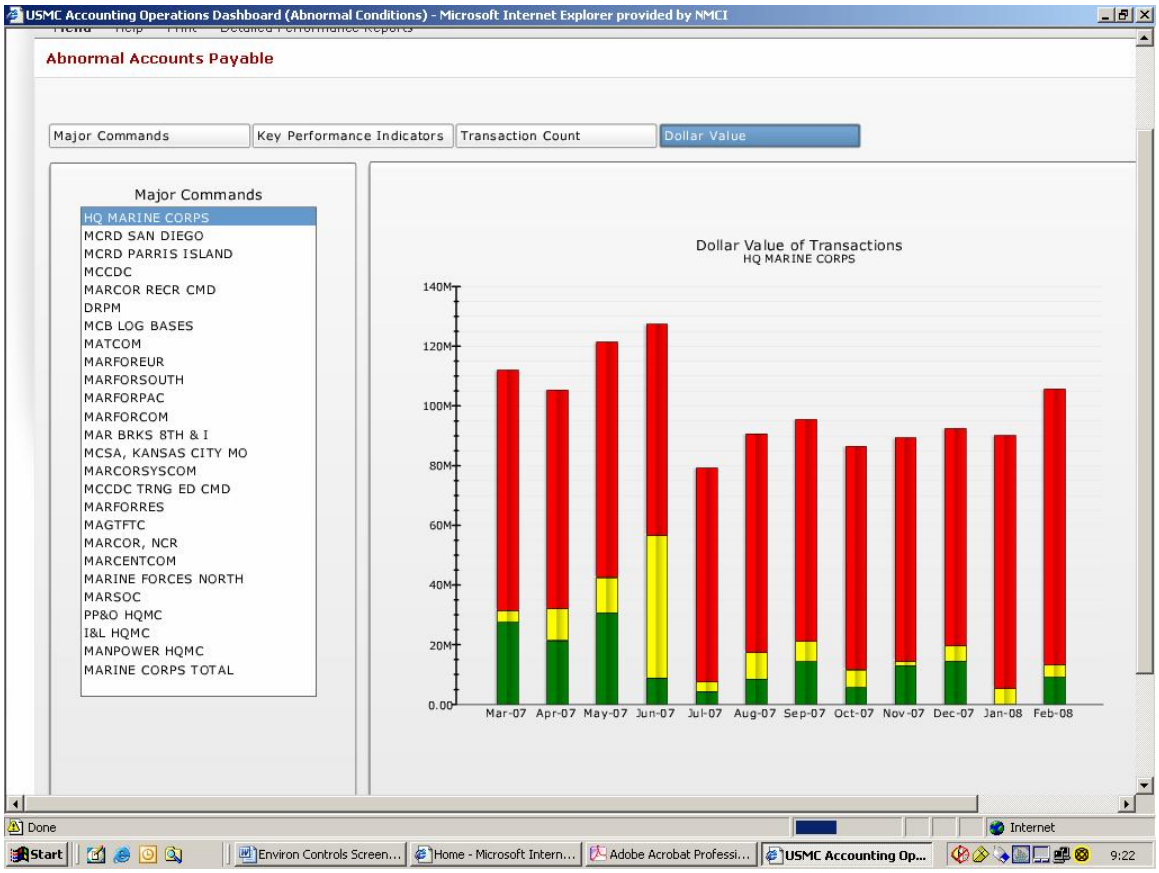
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Payable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
140M
120M
100M
80M
60M
40M
20M
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
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B.2 Abnormal Accounts Receivable

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H
1	PMRI	(All)			Double click on Sum of Outstanding A/R or Count of Outstanding A/R to			
2	Use fields below to drill down.				see details.			
3							Data	
4	MRI	ARI	SRI	Bsym	FY	WCI	Sum of Outstanding A/R	Count of Outstanding A/R
5	DRPM						$ (14,634,000.00)	1
6	HQ MARINE CORPS						$ (93,574.87)	24
7	MAR BRKS 8TH & I						$ (24,718.02)	3
8	MARCENTCOM						$ (2,484,472.33)	8
9	MARCOR, NCR						$ (0.04)	1
10	MARFORCOM						$ (444,928.52)	64
11	MARFOREUR						$ (845.98)	1
12	MARFORPAC						$ (1,027,651.43)	97
13	MARFORRES						$ (10,189.01)	7
14	MARFORSOUTH						$ (24,171.43)	4
15	MARINE FORCES NORTH						$ (376,069.27)	1
16	MARSOC						$ (1,043.04)	1
17	MATCOM						$ (1,610,691,153.96)	1
18	MCB LOG BASES						$ (2,570,575.06)	19
19	MCCDC						$ (228,576.36)	21
20	MCCDC TRNG ED CMD						$ (74,000.00)	1
21	MCRD PARRIS ISLAND						$ (341.50)	1
22	Grand Total						$ (1,632,686,310.82)	255

Abnormal AR Pivot | Abnormal AR | Command List

File Edit View Insert Format Tools Data Window Help

	C	D	E	F	G	H	I	J	K	L	M	N
1	Bsym	FY	ARI	SRI	WCI	Reim Order No	Billed Amount	UnBilled Amount	Total Expense	Collections	Outstanding A/R	Age
2	1105	2004	M00027	M00027	M00027	M0002704WA00FM9	1533471.87	0	1533471.87	1533477.11	-5.24	32
3	1105	2005	M00027	M00027	M00027	M0002705WA00FM9	1732764.3	0	1732764.3	1733879.32	-1115.02	20
4	1105	2006	M00027	M00027	M00027	M0002706WA00FM9	1085111.48	0	1085111.48	1086465.17	-1353.69	32
5	1105	2006	M00027	M00027	M00027	M0002706WA009FM	176940.37	0	176940.37	176944.29	-3.92	32
6	1105	2007	M00027	M00027	M00027	M0002707WA00PH7	794893	0	794893	842525.65	-47632.65	49
7	1105	2007	M00027	M00027	M00027	M0002707WA009FM	196139.37	0	196139.37	196143.43	-4.06	32
8	1106	2003	M00027	M00027	M00027	M0002703WA00314	33022.06	0	33022.06	37277.39	-4255.33	793
9	1106	2004	M00027	M00027	M00027	M0002704WA009FM	112000	0	112000	114720.49	-2720.49	105
10	1106	2006	M00027	M00027	M00027	M0002706WA00006	17164.73	-118.79	17045.94	17164.73	-118.79	146
11	1106	2006	M00027	M00027	M00027	M0002706WA00048	64729.29	-1238	63491.29	64729.29	-1238	127
12	1106	2006	M00027	M00027	M00085	M0008506WA00MIS	238846.58	0	238846.58	244063.67	-5217.09	32
13	1106	2007	M00027	M00027	M00083	M0008307WA00C01	71692.82	-14716.68	56976.14	71692.82	-14716.68	81
14	1106	2007	M00027	M00027	M00085	M0008507WA00FMS	352693.3	0	352693.3	352693.58	-0.28	62
15	1106	2007	M00027	M00027	M00085	M0008507WA00MIS	192911.43	-1825.55	191085.88	199245	-8159.12	34
16	1106	2007	M00027	M00027	M00086	M0008607WA00C13	1136.59	-206.84	929.75	1136.59	-206.84	81
17	1106	2007	M00027	M00027	M00086	M0008607WA00F18	7046.33	-64.56	6981.77	7046.33	-64.56	81
18	1106	2007	M00027	M00027	M00086	M0008607WA00JR2	4771.57	-685.28	4086.29	4771.57	-685.28	111
19	1106	2007	M00027	M00027	M00086	M0008607WA00SPW	14561.6	-636.37	13925.23	14561.6	-636.37	141
20	1106	2007	M00027	M00027	M00086	M0008607WA00TTF	13646.84	-214.46	13432.38	13646.84	-214.46	81
21	1106	2007	M00027	M00027	M00086	M0008607WA00V22	9822.84	-466.94	9355.9	9822.84	-466.94	111
22	1106	2007	M00027	M00027	M00088	M0008807WA00701	22561.31	-918.47	21642.84	22561.31	-918.47	175
23	1106	2007	M00027	M00027	M00088	M0008807WA00705	30062.92	-2983.57	27079.35	30062.92	-2983.57	81
24	1106	2007	M00027	M00027	M00088	M0008807WA00708	3492.96	-545.26	2947.7	3492.96	-545.26	83
25	1106	2007	M00027	M00027	M00090	M0009007WA00100	1428.98	-312.76	1116.22	1428.98	-312.76	144
26	4930	2008	M00263	M00263	M00263	M6700906WA00XXX	0	0	0	341.5	-341.5	UNKNOWN
27	1106	2005	M00264	M00264	M00004	M0000405WA0080L	245.2	-245.2	0	245.2	-245.2	561
28	1106	2006	M00264	M00264	M00001	M0000106WA00W02	129496.32	-2143.03	127353.29	129496.32	-2143.03	169
29	1106	2006	M00264	M00264	M00001	M0000106WA0022W	42064.68	-3375	38689.68	42064.68	-3375	294
30	1106	2006	M00264	M00264	M00005	M0000506WA0035A	690570.64	-4700	685870.64	690570.64	-4700	113
31	1106	2006	M00264	M00264	M00264	M0000506WA00SIS	0	0	0	715.87	-715.87	UNKNOWN
32	1106	2007	M00264	M00264	M00001	M0000107WA00IMT	147435.12	3952	151387.12	191808.13	-40421.01	32
33	1106	2007	M00264	M00264	M00001	M0000107WA00T17	8934.88	-3806.08	5128.8	8934.88	-3806.08	111
34	1106	2007	M00264	M00264	M00005	M0000507WA00A90	7356	0	7356	9195	-1839	209
35	1106	2007	M00264	M00264	M00005	M0000507WA00A99	654.55	0	654.55	752.14	-97.59	62
36	1106	2007	M00264	M00264	M00005	M0000507WA00J10	64122.91	-6586.26	57536.65	64122.91	-6586.26	141
37	1106	2007	M00264	M00264	M00005	M0000507WA00J14	13443.14	-1031.14	12412	13443.14	-1031.14	49
38	1106	2007	M00264	M00264	M00005	M0000507WA00J66	59947.41	-2095.82	57851.59	59947.41	-2095.82	141
39	1106	2007	M00264	M00264	M00005	M0000507WA00SIS	82505.71	0	82505.71	228831.57	-146325.86	62
40	1106	2007	M00264	M00264	M00005	M0000507WA002S7	43571.85	-2396.77	41175.08	43571.85	-2396.77	83
41	1106	2007	M00264	M00264	M00005	M0000507WA0035A	907659.88	-1280.5	906379.38	907659.88	-1280.5	56

Abnormal AR Pivot | Abnormal AR | Command List

Accounting Operations Dashboard – Abnormal Accounts Receivable

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Abnormal Accounts Receivable

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-30		31-60		61&>		Total	
HQ MARINE CORPS	6	$316,194.51	4	$373,396.29	24	$56,372.11	34	$745
MCRD SAN DIEGO	0	$0.00	0	$0.00	0	$0.00	0	
MCRD PARRIS ISLAND	0	$0.00	0	$0.00	0	$0.00	0	
MCCDC	1	$411.87	3	$4,454.52	17	$227,697.47	21	$232
MARCOR RECR CMD	0	$0.00	0	$0.00	0	$0.00	0	
DRPM	0	$0.00	0	$0.00	1	$14,634,000.00	1	$14,634
MCB LOG BASES	5	$1,159,838.05	1	$213.41	6	$1,688,044.26	12	$2,848
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	1	$845.98	0	$0.00	1	$10,783.57	2	$11
MARFORSOUTH	0	$0.00	0	$0.00	6	$26,162.64	6	$26
MARFORPAC	15	$64,789.14	26	$168,701.83	45	$1,828,142.51	86	$2,061
MARFORCOM	12	$9,983.69	12	$32,997.91	50	$351,585.61	74	$394
MAR BRKS 8TH & I	0	$0.00	0	$0.00	3	$24,718.02	3	$24
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	1	$90.00	1	
MARCORSYSCOM	0	$0.00	0	$0.00	1	$520.06	1	
MCCDC TRNG ED CMD	0	$0.00	0	$0.00	1	$74,000.00	1	$74
MARFORRES	2	$2,082.91	3	$35,259.32	4	$13,841.98	9	$51
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	0	$0.00	1	$185,404.18	10	$231,828.91	11	$417
MARINE FORCES NORTH	0	$0.00	0	$0.00	0	$0.00	0	
MARSOC	0	$0.00	0	$0.00	0	$0.00	0	
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	0	$0.00	0	$0.00	0	$0.00	0	
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	

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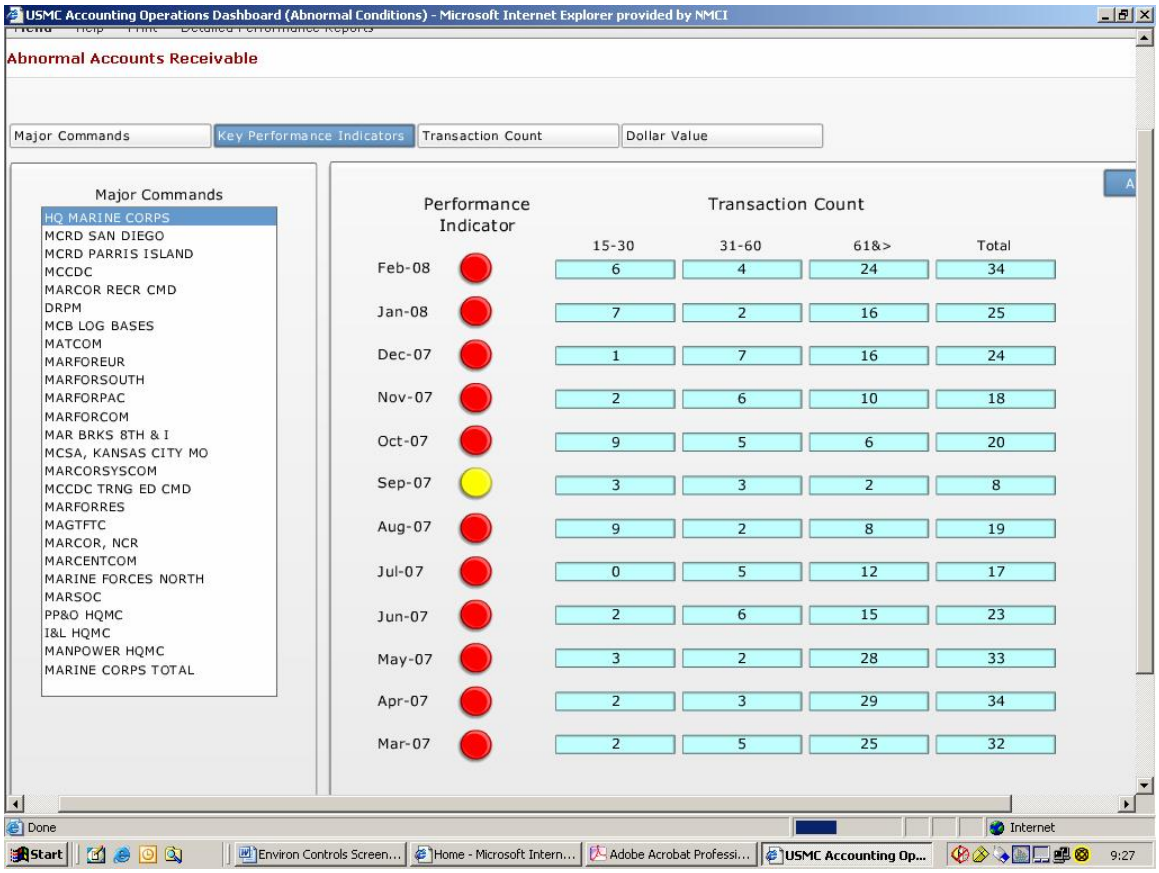
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Receivable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
15-30
31-60
61&>
Total
Feb-08 6 4 24 34
Jan-08 7 2 16 25
Dec-07 1 7 16 24
Nov-07 2 6 10 18
Oct-07 9 5 6 20
Sep-07 3 3 2 8
Aug-07 9 2 8 19
Jul-07 0 5 12 17
Jun-07 2 6 15 23
May-07 3 2 28 33
Apr-07 2 3 29 34
Mar-07 2 5 25 32
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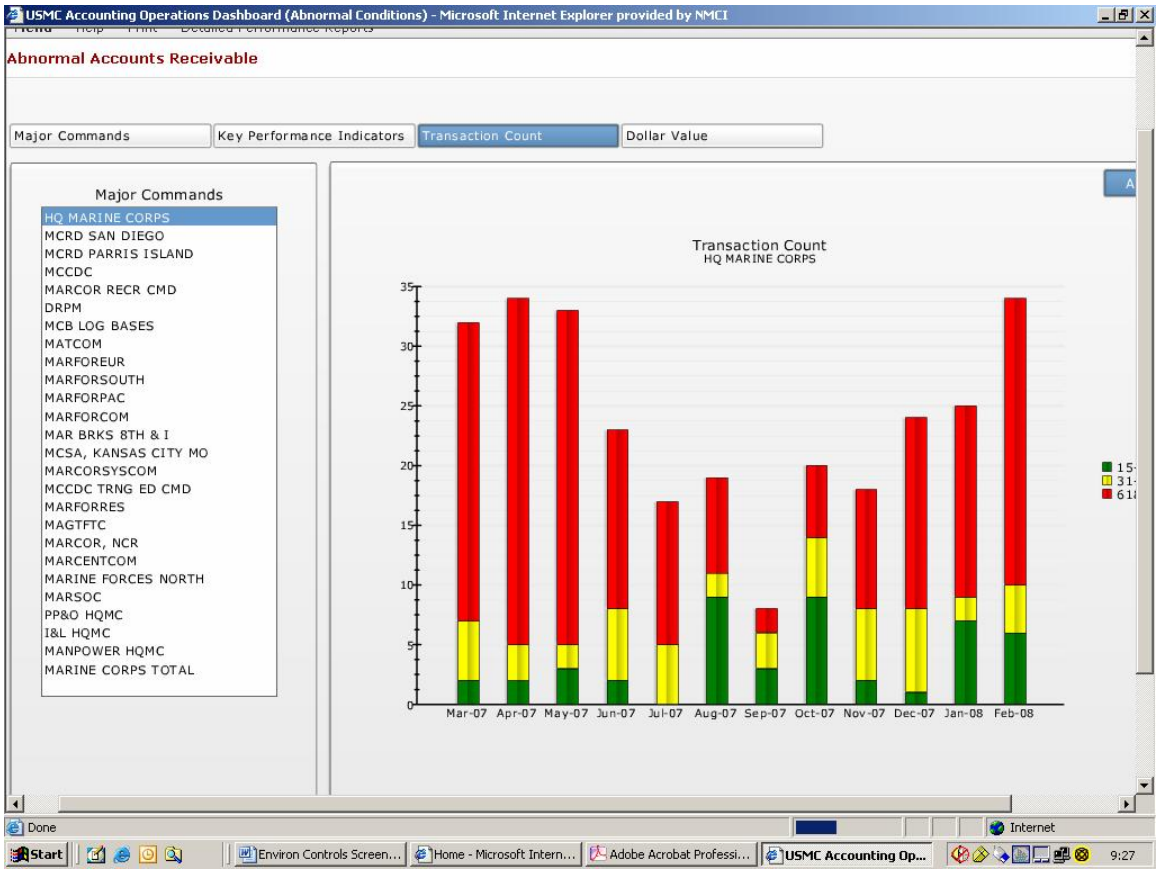
Adobe Acrobat Professi...
USMC Accounting Op...
9:27


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Receivable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
35
30
25
20
15
10
5
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
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Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
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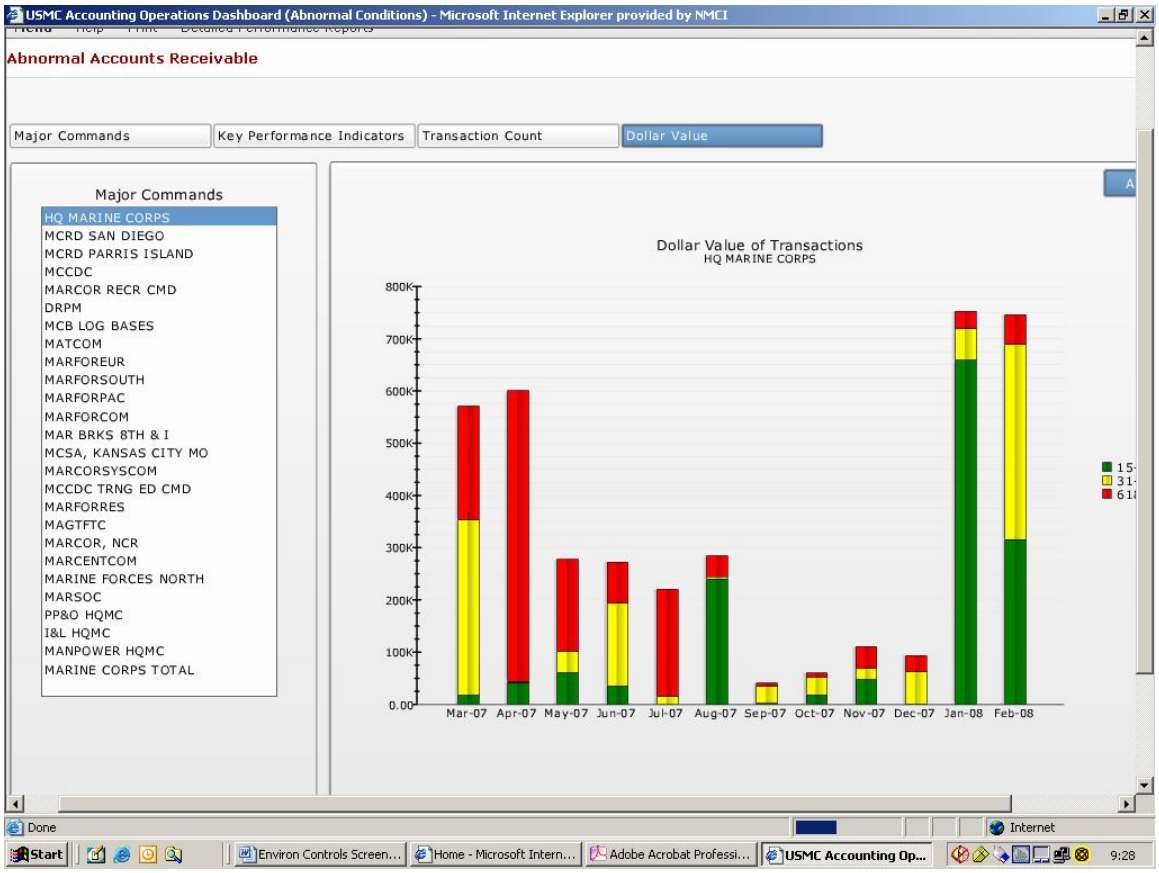
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Accounts Receivable
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
800K
700K
600K
500K
400K
300K
200K
100K
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:28

B.3 Abnormal Undelivered Orders

Pivot MRI (All)

Use fields below to drill down. Double click the Total Abnormal UDO or Transaction Count to see details.

MRI	ARI	SRI	BSYM	BFY	WCI	Data: Total Abn UDO	Count of Abn UDO
HQ MARINE CORPS						$2,849.12	5
MARCENTCOM						$9,027.61	11
MARCORSYSCOM						$92,737.48	30
MARFORPAC						$46,078.11	77
MARFORRES						$11.37	1
MARFORSOUTH						$3,776.04	1
MCCDC						$61,648.69	174
MARFORCOM						$43,255.75	53
MCCDC TRNG ED CMD						$8,014.72	65
(blank)							
MAR BRKS 8TH & I						$110.16	2
Grand Total						$267,509.05	419

Pivot Table / Detail Abnormal UDO / Command List

File Edit View Insert Format Tools Data Window Help

	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
1	BEA	BESA	Document Number	CRN/R	PIIN	CLIN	SCLIC	Commit	Obligation	Expense	Liquidation	Age (Days)	Exp - Obl	
2	2A	TX	M060407243FV00	S9F				$37.07	$37.07	$77.51	$37.07	81	$40.44	
3	ID	CU	M0008307WRCU303	AA				$8,548.68	$8,548.68	$11,261.64	$2,712.96	21	$2,712.96	
4	2S	TM	M5406263471410	MQR				$87.44	$87.44	$130.42	$87.44	97	$42.98	
5	2K	SS	M5405071300001	B14				-$12.00	-$12.00	$0.00	$0.00	83	$12.00	
6	DM	DM	M0008607TOC0192	AA				$50.00	$50.00	$90.74	$0.00	93	$40.74	
7	CG	RT	M954307235068E	SMS				$122.40	$122.40	$122.80	$122.40	43	$0.40	
8	CG	RT	M954307235075E	SMS				$61.20	$61.20	$61.40	$61.20	77	$0.20	
9	CG	RT	M954307235116E	SMS				$38.50	$38.50	$40.25	$38.50	43	$1.75	
10	CG	RT	M954307235123F	SMS				$770.00	$770.00	$805.00	$770.00	43	$35.00	
11	CG	RT	M954307235253E	SMS				$61.20	$61.20	$61.40	$0.00	83	$0.20	
12	CG	RT	M954307235277E	SMS				$56.25	$56.25	$81.75	$56.25	77	$25.50	
13	CG	RT	M954307235284E	SMS				$85.71	$85.71	$86.10	$0.00	81	$0.39	
14	CG	RT	M954307235287E	SMS				$91.80	$91.80	$92.10	$91.80	49	$0.30	
15	CG	RT	M954307235293E	SMS				$85.71	$85.71	$86.10	$0.00	81	$0.39	
16	CG	RT	M954307235300E	SMS				$61.20	$61.20	$61.40	$61.20	21	$0.20	
17	CG	RT	M954307235305E	SMS				$122.40	$122.40	$122.80	$122.40	43	$0.40	
18	CG	RT	M954307235313E	SMS				$56.25	$56.25	$81.75	$56.25	77	$25.50	
19	CG	RT	M954307235333F	SMS				$336.00	$336.00	$405.75	$0.00	63	$69.75	
20	CG	RT	M954307235340E	SMS				$61.20	$61.20	$61.40	$61.20	43	$0.20	
21	CG	RT	M954307235342E	SMS				$61.20	$61.20	$61.40	$0.00	83	$0.20	
22	CG	RT	M954307235360E	SMS				$56.25	$56.25	$81.75	$56.25	77	$25.50	
23	CG	RT	M954307235376E	SMS				$56.25	$56.25	$81.75	$56.25	77	$25.50	
24	CG	RT	M954307235386E	SMS				$38.50	$38.50	$40.25	$0.00	83	$1.75	
25	CG	RT	M954307235387E	SMS				$61.20	$61.20	$61.40	$61.20	77	$0.20	
26	CG	RT	M954307235393E	SMS				$38.50	$38.50	$40.25	$38.50	43	$1.75	
27	CG	RT	M954307235406E	SMS				$38.50	$38.50	$40.25	$0.00	83	$1.75	
28	CG	RT	M954307235424E	SMS				$57.14	$57.14	$57.40	$0.00	81	$0.26	
29	CG	RT	M954307235431E	SMS				$56.25	$56.25	$81.75	$56.25	77	$25.50	
30	CG	RT	M954307235494F	SMS				$122.40	$122.40	$122.80	$122.40	43	$0.40	
31	CG	RT	M954307235507F	SMS				$122.40	$122.40	$122.80	$122.40	43	$0.40	
32	CG	RT	M954307235523F	SMS				$462.00	$462.00	$483.00	$0.00	83	$21.00	
33	CG	RT	M954307235547F	SMS				$30.60	$30.60	$30.70	$30.60	77	$0.10	
34	CG	RT	M954307235563F	SMS				$30.60	$30.60	$30.70	$30.60	43	$0.10	
35	CG	RT	M954307235586F	SMS				$244.80	$244.80	$245.60	$244.80	39	$0.80	
36	CG	RT	M954307235590F	SMS				$122.40	$122.40	$122.80	$122.40	21	$0.40	
37	CG	RT	M954307235619F	SMS				$244.80	$244.80	$245.60	$0.00	83	$0.80	
38	CG	RT	M954307235680F	SMS				$30.60	$30.60	$30.70	$30.60	43	$0.10	
39	CG	RT	M954307235751F	SMS				$85.71	$85.71	$86.10	$0.00	81	$0.39	
40	CG	RT	M954307235775F	SMS				$122.40	$122.40	$122.80	$122.40	43	$0.40	
41	CG	RT	M954307235794F	SMS				$77.00	$77.00	$80.50	$77.00	43	$3.50	
42	CG	RT	M954307235814F	SMS				$61.20	$61.20	$61.40	$61.20	43	$0.20	

Pivot Table | Detail Abnormal UDO | Command List

Accounting Operations Dashboard – Abnormal Undelivered Orders

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Abnormal Undelivered Orders

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-30		31-60		61&>		Total	
HQ MARINE CORPS	31	$209,679.96	162	$1,309,492.62	2657	$18,968,684.73	2850	$20,487,
MCRD SAN DIEGO	0	$0.00	0	$0.00	0	$0.00	0	
MCRD PARRIS ISLAND	0	$0.00	0	$0.00	0	$0.00	0	
MCCDC	5	$418.41	45	$831.44	109	$46,332.89	159	$47,
MARCOR RECR CMD	0	$0.00	0	$0.00	0	$0.00	0	
DRPM	0	$0.00	1	$17.99	0	$0.00	1	
MCB LOG BASES	0	$0.00	0	$0.00	0	$0.00	0	
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	0	$0.00	0	$0.00	0	$0.00	0	
MARFORSOUTH	0	$0.00	0	$0.00	0	$0.00	0	
MARFORPAC	30	$4,989.42	4	$28,979.44	52	$16,677.02	86	$50,
MARFORCOM	18	$4,175.78	18	$7,113.53	27	$17,906.98	63	$29,
MAR BRKS 8TH & I	1	$928.74	0	$0.00	2	$110.16	3	$1,
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	3	$84,834.99	2	$91,190.83	23	$3,016.82	28	$179,
MCCDC TRNG ED CMD	4	$1,337.73	15	$2,185.21	77	$17,075.22	96	$20,
MARFORRES	19	$6,189.81	1	$15.75	1	$2.97	21	$6,
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	0	$0.00	0	$0.00	6	$8,686.99	6	$8,
MARINE FORCES NORTH	0	$0.00	0	$0.00	0	$0.00	0	
MARSOC	3	$447.75	9	$1,744.40	3	$1,063.35	15	$3,
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	0	$0.00	0	$0.00	0	$0.00	0	
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	

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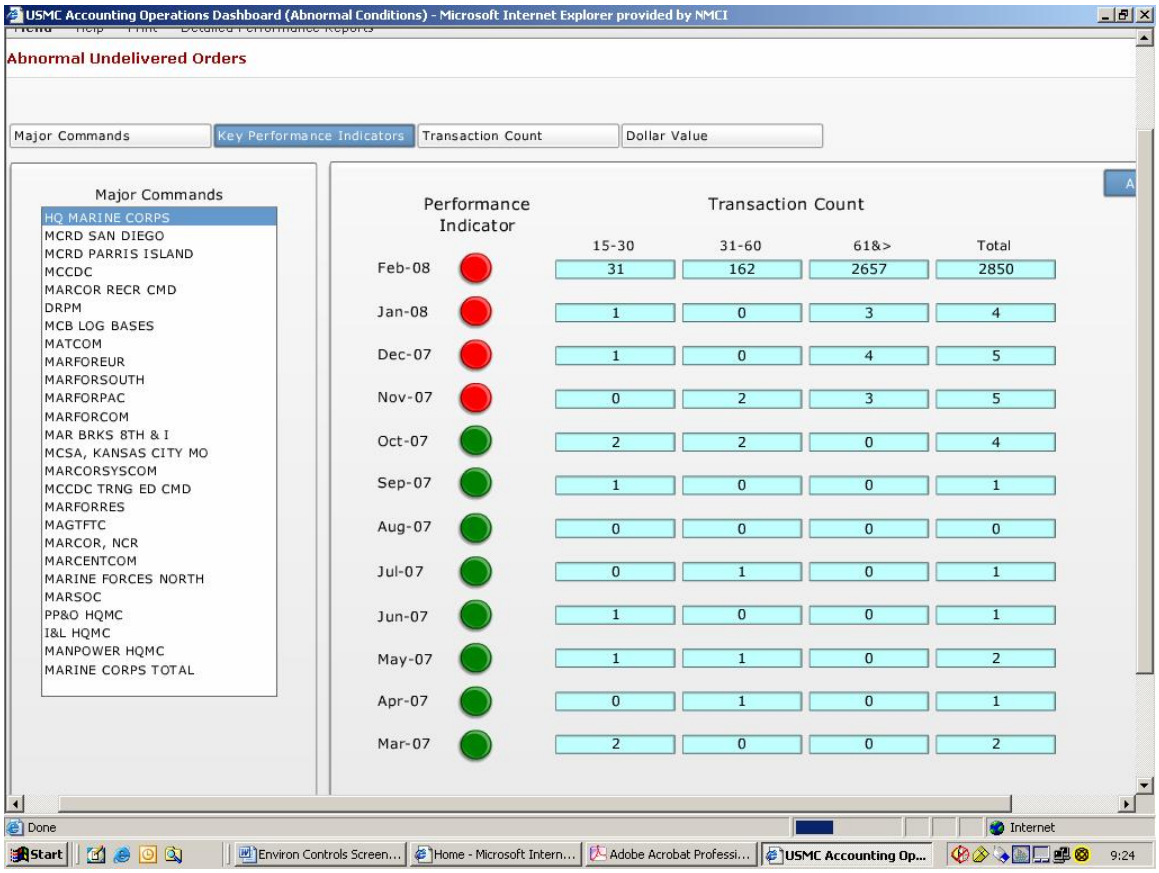
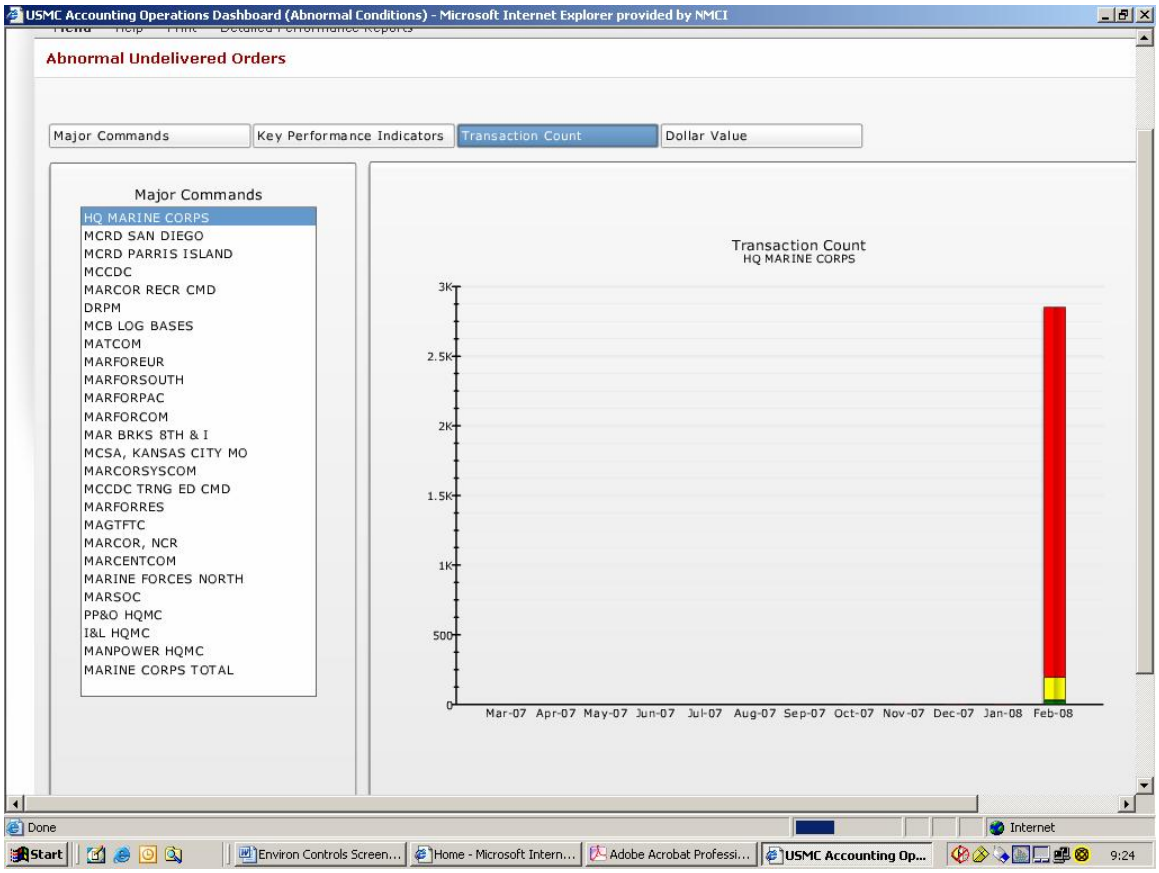

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Undelivered Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
15-30
31-60
61&>
Total
Feb-08 31 162 2657 2850
Jan-08 1 0 3 4
Dec-07 1 0 4 5
Nov-07 0 2 3 5
Oct-07 2 2 0 4
Sep-07 1 0 0 1
Aug-07 0 0 0 0
Jul-07 0 1 0 1
Jun-07 1 0 0 1
May-07 1 1 0 2
Apr-07 0 1 0 1
Mar-07 2 0 0 2
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:24


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Undelivered Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
3K
2.5K
2K
1.5K
1K
500
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
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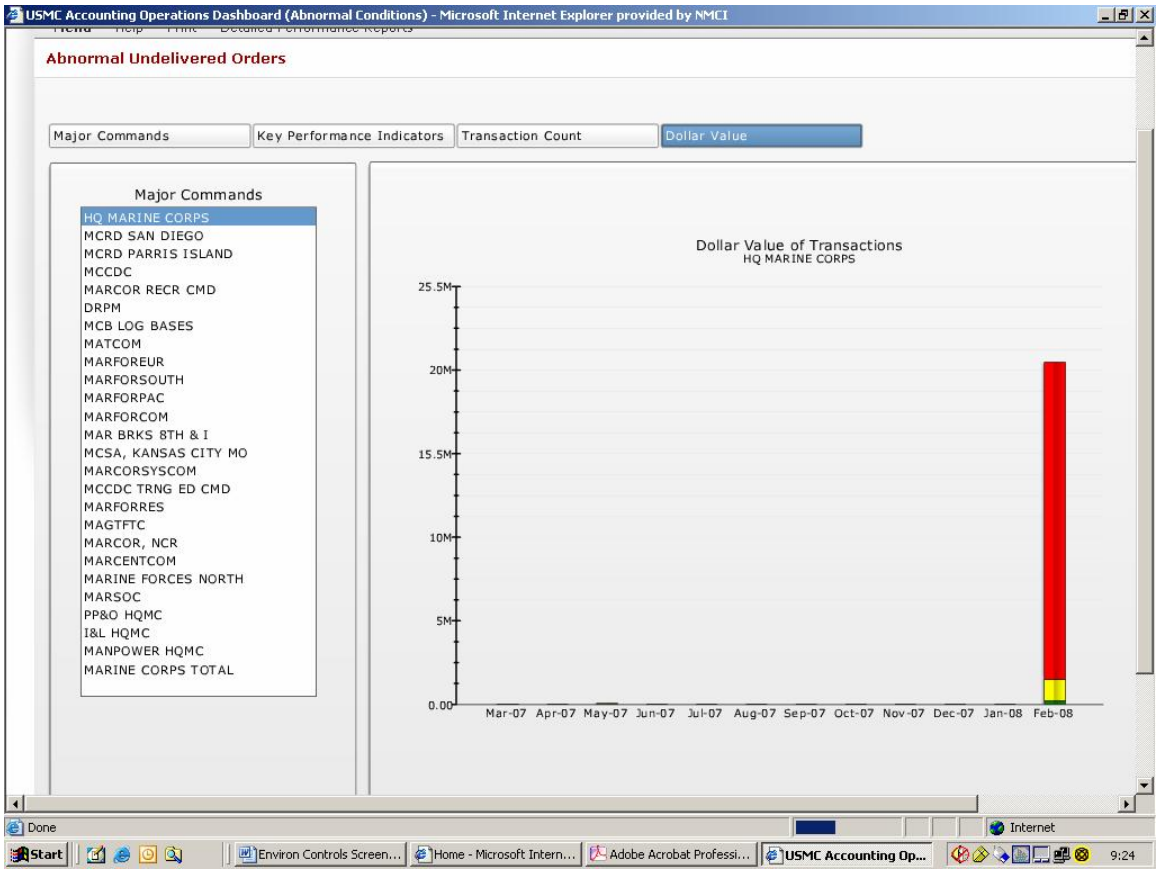
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Abnormal Undelivered Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
25.5M
20M
15.5M
10M
5M
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:24

B.4 Negative Unliquidated Obligations

Pivot MRI	(All)						
		NULO or Zero Oblig with Non-Zero Liquidation					
						Data	
MRI	ARI	SRI	BSYM	BFY	WCI	Sum of Total NULO	Count of NULOs
DRPM						-5051.63	4
HQ MARINE CORPS						-110490005.7	4494
MAR BRKS 8TH & I						-70327.94	5
MARCENTCOM						-294756.37	9
MARCOR RECR CMD						-17695.92	4
MARCORSYSCOM						-759563.53	55
MARFORCOM						-133161.63	28
MARFOREUR						-113263.98	1
MARFORPAC						-452629.07	53
MARFORRES						-79782.41	24
MARFORSOUTH						-1	1
MARSOC						-472178.09	8
MCB LOG BASES						-164790.84	10
MCCDC						-53337.15	15
MCCDC TRNG ED CMD						-18715.49	32
Grand Total						-113125260.8	4743

Non TRVL NULO Pivot / Detail NULO Non-Travel / Non TRVL Command List / All NULO C

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	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	Document Number	ACRN/RIC	PIIN	CLIN	SCLIC	NSN	FC	Commit	Obligation	Expense	Liquidation	Age (Days)	Total NULO
2	M0002703MOG02A0	AA						28,242.88	28,242.88	28,242.88	32,068.01	169	-3,825.13
3	M0002703MO005A0	AA						32,576,013.12	32,576,013.12	32,576,013.12	32,576,783.65	35	-770.53
4	M0002703MOTCCCD	AA	SELFREIMBTRANSCOM					1.00	1.00	1.00	15.88	70	-14.88
5	M0002704MOA02A0	AA						295,089,981.91	295,089,981.91	295,089,981.91	298,700,040.73	64	-3,610,058.82
6	M0002704MOA02BB	AA						0.01	0.01	0.01	1,100.79	26	-1,100.78
7	M0002704MOB02A0	AA						294,502,277.36	294,502,277.36	294,502,277.36	294,510,035.79	34	-7,758.43
8	M0002704MOE02A0	AA						299,519,493.60	299,519,493.60	299,519,493.60	299,898,248.17	83	-378,754.57
9	M0002704MOF02A0	AA						298,777,221.54	298,777,221.54	298,777,221.54	299,374,989.26	277	-597,767.72
10	M0002704MOG02A0	AA						298,636,160.38	298,636,160.38	298,636,160.38	299,407,592.17	169	-771,431.79
11	M0002704MOJ02A0	AA						308,336,140.08	308,336,140.08	308,336,140.08	308,986,618.60	158	-650,478.52
12	M0002704MOK02A0	AA						309,431,878.48	309,431,878.48	309,431,878.48	309,490,752.17	42	-58,873.69
13	M0002704MO2ZERO	AA						4,371,417.04	4,371,417.04	4,371,417.04	56,800,735.38	439	-52,429,318.34
14	M0002704MOF02C0	AA						9,965,710.61	9,965,710.61	9,965,710.61	9,993,299.81	280	-27,589.20
15	M0002704MOA02J0	AA						3,513,451.80	3,513,451.80	3,513,451.80	3,621,884.38	64	-108,432.58
16	M0002704MOB02J0	AA						2,221,381.25	2,221,381.25	2,221,381.25	2,697,158.48	34	-475,777.23
17	M0002704MOE02J0	AA						2,213,186.02	2,213,186.02	2,213,186.02	3,035,210.98	308	-822,024.96
18	M0002704MOF02J0	AA						2,314,424.33	2,314,424.33	2,314,424.33	3,231,060.46	280	-916,636.13
19	M0002704MOG02J0	AA						1,746,040.95	1,746,040.95	1,746,040.95	4,406,052.27	249	-2,660,011.32
20	M0002704MOH02J0	AA						2,622,106.40	2,622,106.40	2,622,106.40	3,452,987.75	215	-830,881.35
21	M0002704CB005A0	AA	NOTORGFYTACTABCHNGE					15,778.50	15,778.50	15,778.50	15,952.60	32	-174.10
22	M0002704MO105A0	AA						75,521.20	75,521.20	75,521.20	82,370.42	47	-6,849.22
23	M0002705MOB01A0	AA						94,451,852.32	94,451,852.32	94,451,852.32	94,610,634.93	34	-158,782.61
24	M0002705MOF01A0	AA						99,150,870.93	99,150,870.93	99,150,870.93	99,188,536.55	154	-37,665.62
25	M0002705MOF01CC	AA						287,778.67	287,778.67	287,778.67	295,297.56	183	-7,518.89
26	M0002705MOG01A0	AA						99,286,808.79	99,286,808.79	99,286,808.79	99,320,727.69	154	-33,918.90
27	M0002705MOI01A0	AA						99,354,601.93	99,354,601.93	99,354,601.93	99,402,260.65	68	-47,658.72
28	M0002705MOL01A0	AA						98,558,824.67	98,558,824.67	98,558,824.67	98,592,465.03	68	-33,640.36
29	M0002705MO001SP	AA						-1,398,179.49	-1,398,179.49	-1,398,179.49	-947,569.93	154	-450,609.56
30	M0002705MOE01D0	AA						26,236,116.82	26,236,116.82	26,236,116.82	26,261,418.53	308	-25,301.71
31	M0002705MOG01D0	AA						26,198,539.31	26,198,539.31	26,198,539.31	26,205,860.91	249	-7,321.60
32	M0002705MOH01D0	AA						26,237,314.62	26,237,314.62	26,237,314.62	26,250,128.04	215	-12,813.42
33	M0002705MOI01D0	AA						26,311,996.60	26,311,996.60	26,311,996.60	26,319,578.10	188	-7,581.50
34	M0002705MOD01G0	AA						2,805,432.31	2,805,432.31	2,805,432.31	2,807,346.31	336	-1,914.00
35	M0002705MOI01G0	AA						2,601,021.81	2,601,021.81	2,601,021.81	2,618,342.31	553	-17,320.50
36	M0002705MOJ01G0	AA						2,556,686.35	2,556,686.35	2,556,686.35	2,567,551.95	522	-10,865.60
37	M0002705MOK01G0	AA						2,747,052.72	2,747,052.72	2,747,052.72	2,754,311.12	489	-7,258.40
38	M0002705MOL01G0	AA						2,587,536.62	2,587,536.62	2,587,536.62	2,592,462.97	462	-4,926.35
39	M0002705PCCF1J0	AA						41,022.44	41,022.44	41,021.44	41,092.53	137	-70.09
40	M0002705MOJ01K0	AA						7,546,818.64	7,546,818.64	7,546,818.64	7,549,590.64	842	-2,772.00
41	M0002705MOA02AA	AA						-432,112.44	-432,112.44	-432,112.44	-424,593.55	183	-7,518.89

Non TRVL NULO Pivot | Detail NULO Non-Travel | Non TRVL Command List | All NULO G

Accounting Operations Dashboard – Negative Unliquidated Obligations

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Negative Unliquidated Obligations

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-30		31-60		61&>		Total	
HQ MARINE CORPS	232	$30,263,588.73	154	$10,107,452.68	986	$99,301,916.44	1,372	$139,672,
MCRD SAN DIEGO	0	$0.00	0	$0.00	0	$0.00	0	
MCRD PARRIS ISLAND	1	$23.44	0	$0.00	2	$214.92	3	$
MCCDC	2	$8,278.67	0	$0.00	3	$12,301.59	5	$20,
MARCOR RECR CMD	0	$0.00	1	$1,304.84	0	$0.00	1	$1,
DRPM	0	$0.00	0	$0.00	3	$4,349.16	3	$4,
MCB LOG BASES	0	$0.00	1	$51,443.90	2	$4,985.35	3	$56,
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	1	$18,240.38	0	$0.00	1	$113,263.98	2	$131,
MARFORSOUTH	0	$0.00	0	$0.00	0	$0.00	0	
MARFORPAC	23	$337,528.16	38	$201,504.99	12	$91,394.06	73	$630,
MARFORCOM	11	$125,266.34	5	$22,567.75	5	$50,245.52	21	$198,
MAR BRKS 8TH & I	1	$51.96	0	$0.00	0	$0.00	1	
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	53	$439,504.34	18	$4,630,452.12	33	$732,993.23	104	$5,802,
MCCDC TRNG ED CMD	18	$35,340.56	6	$28,941.34	14	$56,032.29	38	$120,
MARFORRES	1	$446.00	2	$3,230.00	1	$1,895.00	4	$5,
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	22	$1,996,384.58	3	$289,560.32	1	$1,390.00	26	$2,287,
MARINE FORCES NORTH	0	$0.00	0	$0.00	0	$0.00	0	
MARSOC	1	$1,592.00	2	$2,898.70	6	$39,173.63	9	$43,
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	0	$0.00	0	$0.00	0	$0.00	0	
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	

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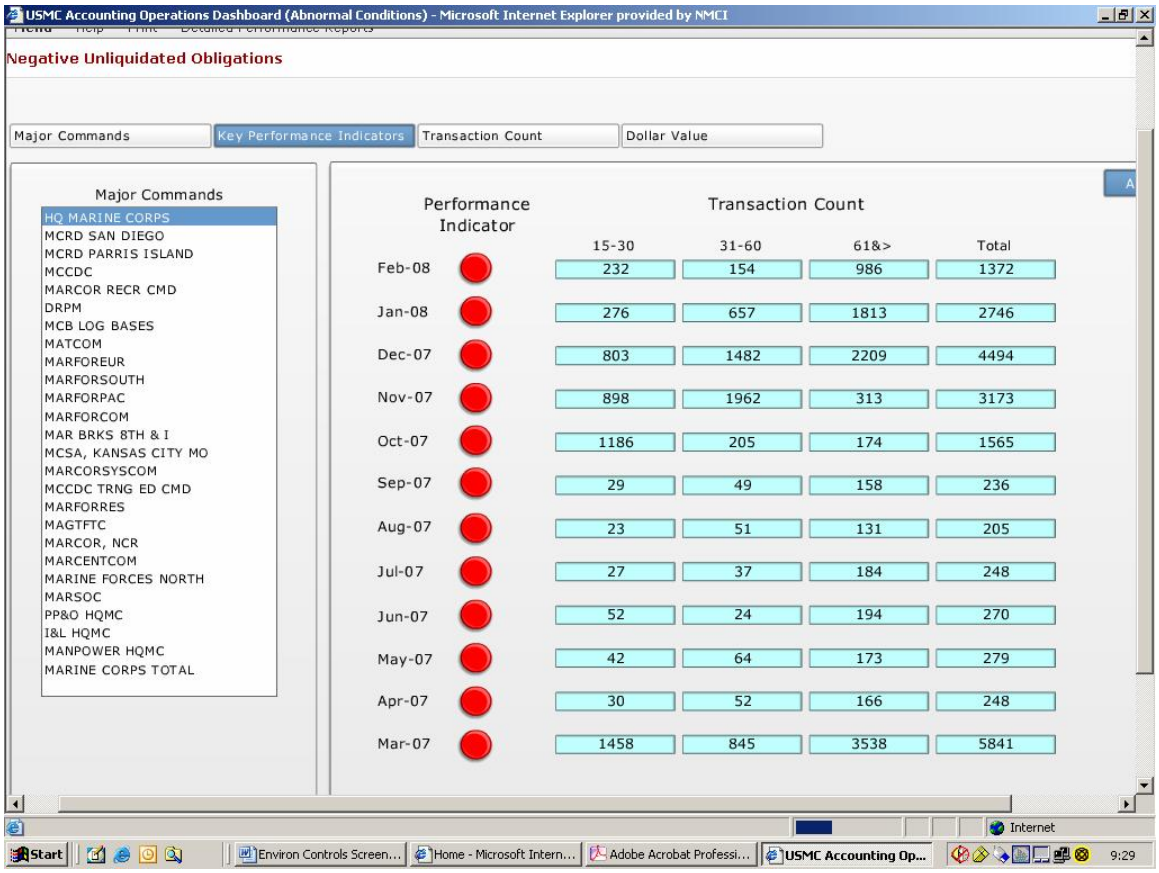
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Negative Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
15-30
31-60
61&>
Total
Feb-08 232 154 986 1372
Jan-08 276 657 1813 2746
Dec-07 803 1482 2209 4494
Nov-07 898 1962 313 3173
Oct-07 1186 205 174 1565
Sep-07 29 49 158 236
Aug-07 23 51 131 205
Jul-07 27 37 184 248
Jun-07 52 24 194 270
May-07 42 64 173 279
Apr-07 30 52 166 248
Mar-07 1458 845 3538 5841
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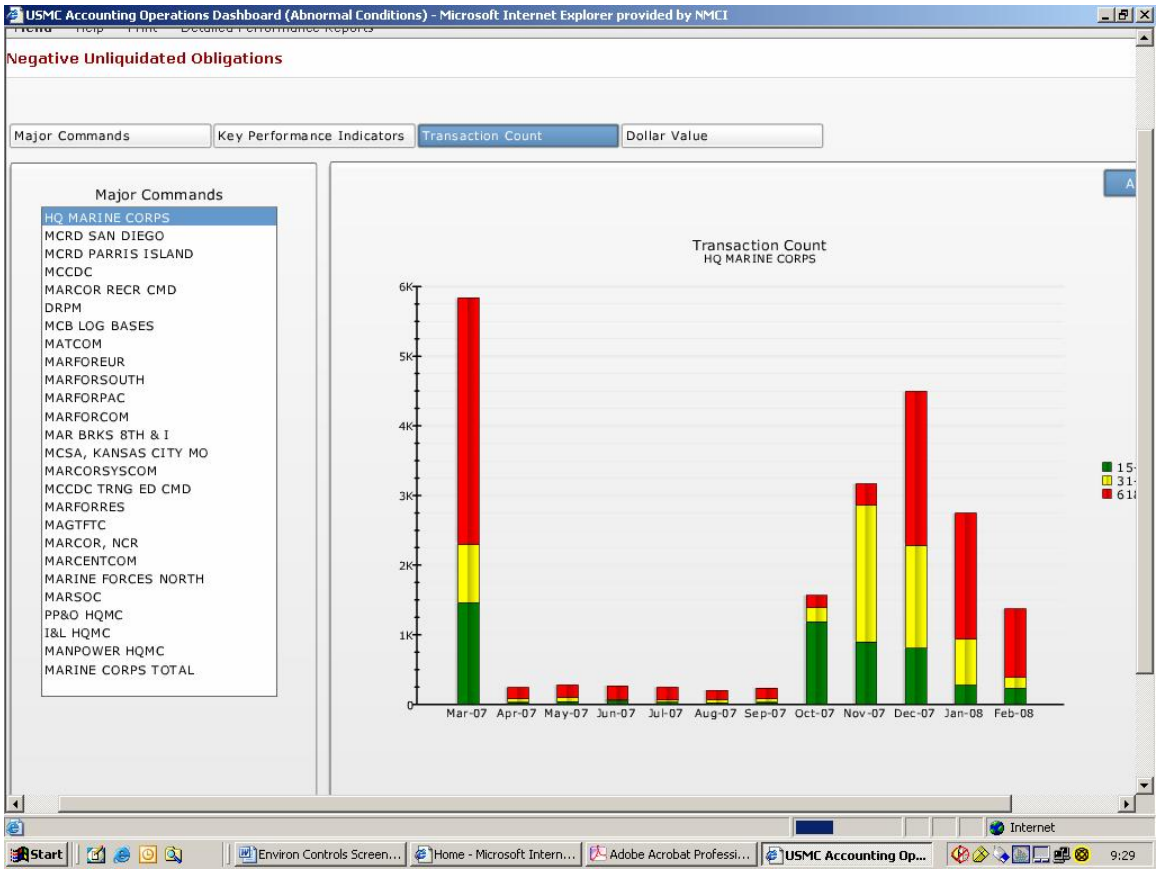
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Negative Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
6K
5K
4K
3K
2K
1K
0
Mar-07
Apr-07
May-07
Jun-07
Jul-07
Aug-07
Sep-07
Oct-07
Nov-07
Dec-07
Jan-08
Feb-08
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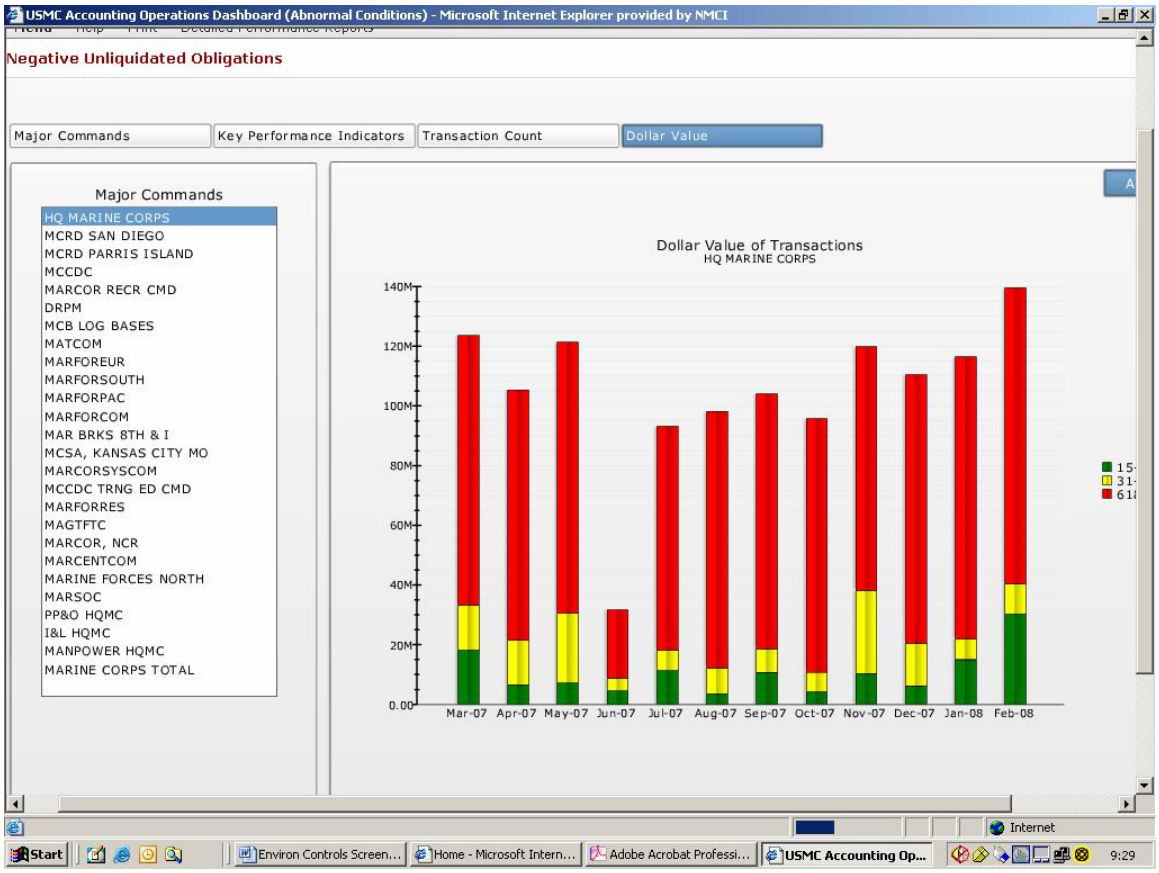
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Negative Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
140M
120M
100M
80M
60M
40M
20M
0.00
Mar-07
Apr-07
May-07
Jun-07
Jul-07
Aug-07
Sep-07
Oct-07
Nov-07
Dec-07
Jan-08
Feb-08
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USMC Accounting Op...
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B.5 Outstanding Travel Advances

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K
1	Pivot MRI	(All)									
2											
3							Data				
4	MRI	ARI	SRI	BSYM	BFY	WCI	Sum of Travel Advance	Count of Travel Advance2			
5	HQ MARINE CORPS						$191,767.49	123			
6	MARCENTCOM						$164,903.89	129			
7	MARCOR RECR CMD						$26,811.98	41			
8	MARCOR, NCR						$2,552.10	1			
9	MARCORSYSCOM						$144,717.54	168			
10	MARFOREUR						$2,193.20	3			
11	MARFORPAC						$1,166,532.76	1254			
12	MARFORRES						$87,109.91	113			
13	MARFORSOUTH						$1,155.43	9			
14	MARINE FORCES NORTH						$337.61	1			
15	MARSOC						$23,073.88	24			
16	MCB LOG BASES						$50,628.25	26			
17	MCCDC						$127,614.44	74			
18	MCCDC TRNG ED CMD						$2,368,472.98	1817			
19	MCRD PARRIS ISLAND						$1,121.80	3			
20	MCRD SAN DIEGO						$8,569.80	8			
21	MARFORCOM						$572,446.98	849			
22	Grand Total						$4,940,010.04	4643			

Pivot Table Outstanding Advance / Detail Outstanding Advances / Command List

File Edit View Insert Format Tools Data Window Help

	L	M	N	O	P	Q	R	S	T	U	V
1	BESA	Document Number	ACRN/RIC	Traveler's Name	OCC	Travel Advance	Commit	Obligation	Expense	Liquidation	Age (Days)
2	10	M0002793MDBRACC	AA	NAME	260	$1,150.17	$14,040.87	$14,040.87	$14,040.87	$14,040.87	504
3	10	M0002793MDBRACD	AA	NAME	260	$1,150.17	$2,432.31	$2,432.31	$2,432.31	$2,432.31	504
4	10	M0002797CD0APR1	AA	NAME	260	$1,312.50	$65,337.41	$65,337.41	$65,337.41	$51,962.32	216
5	UD	M0008403TOEC925	AA	NAME	210	-$7,290.63	$392.12	$392.12	$392.12	$392.12	1,674
6	2G	M0002703TOO2787	AA	NAME	210	$5,530.00	$0.00	$0.00	$0.00	$0.00	1,614
7	00	M0008703MD60032	ZK	NAME	250	-$5,157.00	$5,673.22	$5,673.22	$5,673.22	$5,673.22	1,511
8	PR	M0008804TOC1217	AA	NAME	210	$100.00	$20.50	$20.50	$20.50	-$79.50	1,218
9	I1	M0008404TOE5517	AA	NAME	210	$1,017.00	$2,927.59	$2,927.59	$2,927.59	$2,439.09	1,396
10	Z2	M0002705MDSAFEC	AA	NAME	210	$13,596.00	$1,700,000.00	$1,700,000.00	$402,392.58	$399,354.18	258
11	Z2	M0002705MDSAFEH	AA	NAME	210	$1,555.00	$7,113,000.00	$7,113,000.00	$3,526,544.25	$3,526,544.25	144
12	VL	M0008805TOC1024	AA	NAME	210	-$10.93	$2,272.50	$2,272.50	$2,272.50	$2,272.50	934
13	P7	M0008405TOK3641	AA	NAME	210	$3,362.00	$28,770.37	$28,770.37	$28,770.37	$28,770.37	824
14	P7	M0008405TOK3774	AA	NAME	210	$4,310.00	$7,871.39	$7,871.39	$7,871.39	$7,871.39	625
15	01	M0008805TOE1203	AA	NAME	210	$884.00	$1,184.90	$1,184.90	$1,184.90	$1,184.90	847
16	4G	M0002705TOOIPJ2	AA	NAME	210	-$833.65	$833.65	$833.65	$833.65	$0.00	829
17	NP	M0008106TOC4044	AA	NAME	210	$688.40	$0.00	$0.00	$0.00	$0.00	494
18	SA	M0008606TOC2881	AA	NAME	210	$2,368.00	$8,309.55	$8,309.55	$8,309.55	$8,309.55	459
19	IS	M0008306TOE2005	AA	NAME	210	$88.00	$414.20	$414.20	$414.20	$25.00	461
20	GT	M0009106TOE1W21	AA	NAME	210	$2,173.00	$1,000.00	$1,000.00	$1,000.00	$0.00	26
21	PC	M0008806TOE0313	AA	NAME	210	-$1,065.66	$2,310.10	$2,310.10	$2,310.10	$2,310.10	556
22	SS	M5405006TOCS009	AA	NAME	210	$800.00	$3,857.20	$3,857.20	$3,857.20	$3,857.20	756
23	CF	M0008006TOPH4ZA	AA	NAME	210	$489.12	$0.00	$0.00	$0.00	$0.00	508
24	DM	M0008606MDCFCY7	AA	NAME	250	$14,433.00	$8,080.03	$8,080.03	$8,080.03	$8,080.03	152
25	DM	M0008606MDDM002	AA	NAME	250	$5,400.00	$21,532.55	$21,532.55	$21,532.55	$21,532.55	81
26	DM	M0008606TOC2905	AA	NAME	210	$1,620.00	$851.20	$851.20	$851.20	$851.20	472
27	SA	M0008606MDSA011	AA	NAME	210	$5,000.00	$14,335.61	$14,335.61	$14,335.61	$14,335.61	391
28	MF	M0008407TOC3608	AA	NAME	210	$698.10	$750.00	$750.00	$750.00	$0.00	186
29	NK	M0008407TOB2298	AA	NAME	210	$1,049.00	$1,599.20	$1,599.20	$1,599.20	-$82.80	386
30	NK	M0008407TOB2700	AA	NAME	210	-$18,568.00	$14,898.75	$14,898.75	$14,898.75	$44,696.25	234
31	NK	M0008407TOB2701	AA	NAME	210	-$7,408.80	$12,563.99	$12,563.99	$12,563.99	$37,691.97	234
32	AG	M0008807TOC0061	AA	NAME	210	$470.80	$600.93	$600.93	$600.93	$0.00	236
33	CE	M0008807TOPROWD	AA	NAME	210	-$798.40	$2,362.00	$2,362.00	$2,362.00	$2,362.00	431
34	IC	M5403007TOE0025	AA	NAME	210	$650.00	$687.60	$687.60	$687.60	$687.60	116
35	AT	M0009007TOR5VRS	AA	NAME	210	$212.40	$753.10	$753.10	$753.10	$24.00	123
36	AT	M0009007TOR6IZP	AB	NAME	210	$252.40	$683.60	$683.60	$683.60	$368.10	123
37	GT	M0009107TOE0GBW	AA	NAME	210	$141.00	$1,332.07	$1,332.07	$1,332.07	$1,332.07	30
38	GT	M0009107TOE0H7L	AA	NAME	210	$1,329.02	$51,279.00	$51,279.00	$51,279.00	$51,279.00	94
39	GT	M0009107TOE0KPV	AA	NAME	210	$1,321.00	$27,140.08	$27,140.08	$27,140.08	$27,140.08	42
40	GT	M0009107TOE0O2W	AA	NAME	210	$253.20	$3,900.95	$3,900.95	$3,900.95	$3,900.95	33
41	GT	M0009107TOE0O2Y	AA	NAME	210	$496.00	$11.90	$11.90	$11.90	$11.90	33

Pivot Table Outstanding Advance | Detail Outstanding Advances | Command List

Accounting Operations Dashboard – Outstanding Advances

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Outstanding Advances

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-30		31-60		61&>		Total	
HQ MARINE CORPS	10	$6,293.80	2	$2,616.40	91	$162,401.50	103	$171,
MCRD SAN DIEGO	0	$0.00	0	$0.00	7	$5,316.05	7	$5,
MCRD PARRIS ISLAND	1	$535.80	0	$0.00	2	$586.00	3	$1,
MCCDC	1	$147.12	14	$14,722.88	67	$118,554.65	82	$133,
MARCOR RECR CMD	1	$206.00	0	$0.00	28	$17,122.12	29	$17,
DRPM	0	$0.00	0	$0.00	0	$0.00	0	
MCB LOG BASES	3	$1,274.79	1	$4,777.50	20	$41,717.92	24	$47,
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	2	$1,542.80	0	$0.00	2	$786.40	4	$2,
MARFORSOUTH	0	$0.00	0	$0.00	4	$594.73	4	$
MARFORPAC	64	$74,117.79	104	$124,724.34	1,008	$945,478.82	1,176	$1,144,
MARFORCOM	69	$102,346.80	13	$13,720.69	643	$380,495.70	725	$496,
MAR BRKS 8TH & I	0	$0.00	0	$0.00	0	$0.00	0	
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	8	$7,901.77	13	$12,746.04	151	$123,929.12	172	$144,
MCCDC TRNG ED CMD	24	$28,354.21	76	$335,445.41	1,671	$1,817,453.13	1,771	$2,181,
MARFORRES	13	$10,861.50	7	$7,123.00	85	$75,268.00	105	$93,
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	1	$2,552.10	1	$2,
MARCENTCOM	1	$11,776.30	1	$32,219.00	128	$173,073.29	130	$217,
MARINE FORCES NORTH	0	$0.00	0	$0.00	1	$337.61	1	$
MARSOC	0	$0.00	1	$362.00	11	$10,270.26	12	$10,
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	0	$0.00	0	$0.00	0	$0.00	0	
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	

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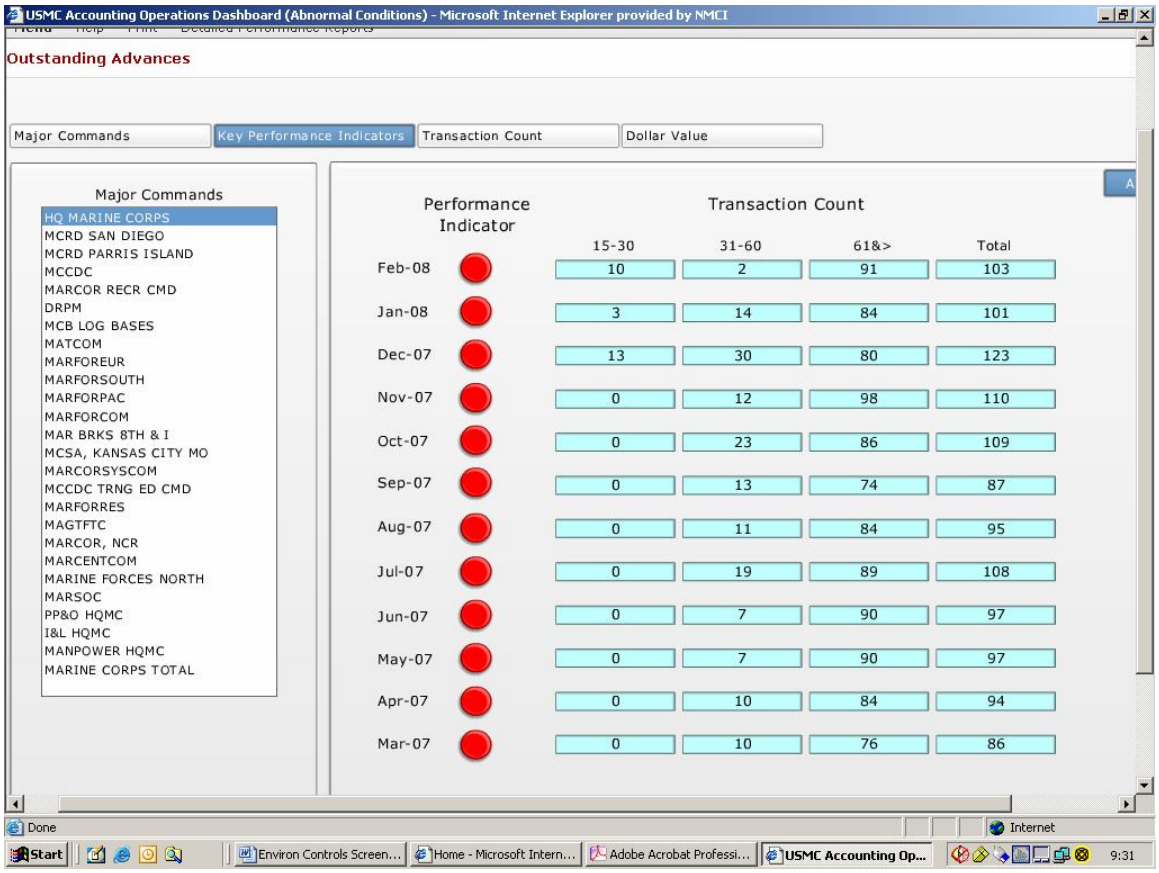
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Advances
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
15-30
31-60
61&>
Total
Feb-08 10 2 91 103
Jan-08 3 14 84 101
Dec-07 13 30 80 123
Nov-07 0 12 98 110
Oct-07 0 23 86 109
Sep-07 0 13 74 87
Aug-07 0 11 84 95
Jul-07 0 19 89 108
Jun-07 0 7 90 97
May-07 0 7 90 97
Apr-07 0 10 84 94
Mar-07 0 10 76 86
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Home - Microsoft Intern...
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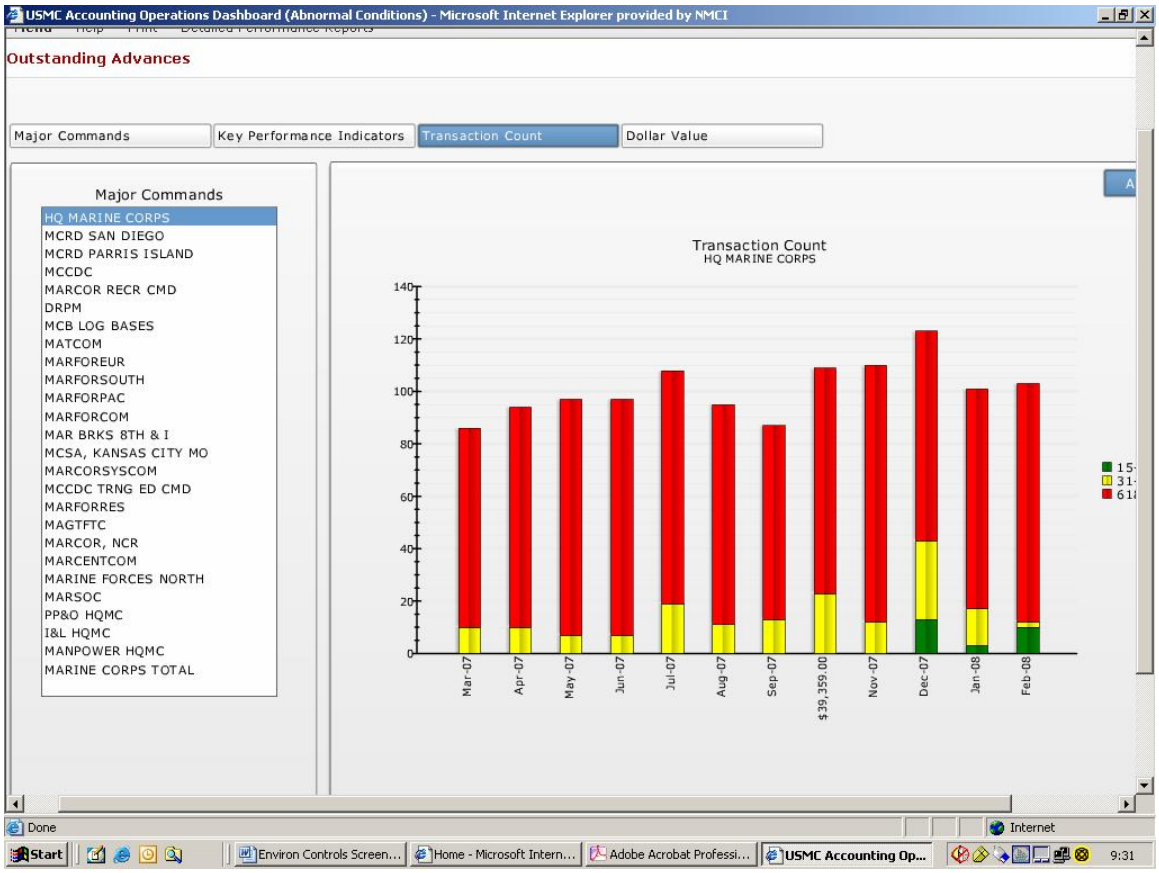
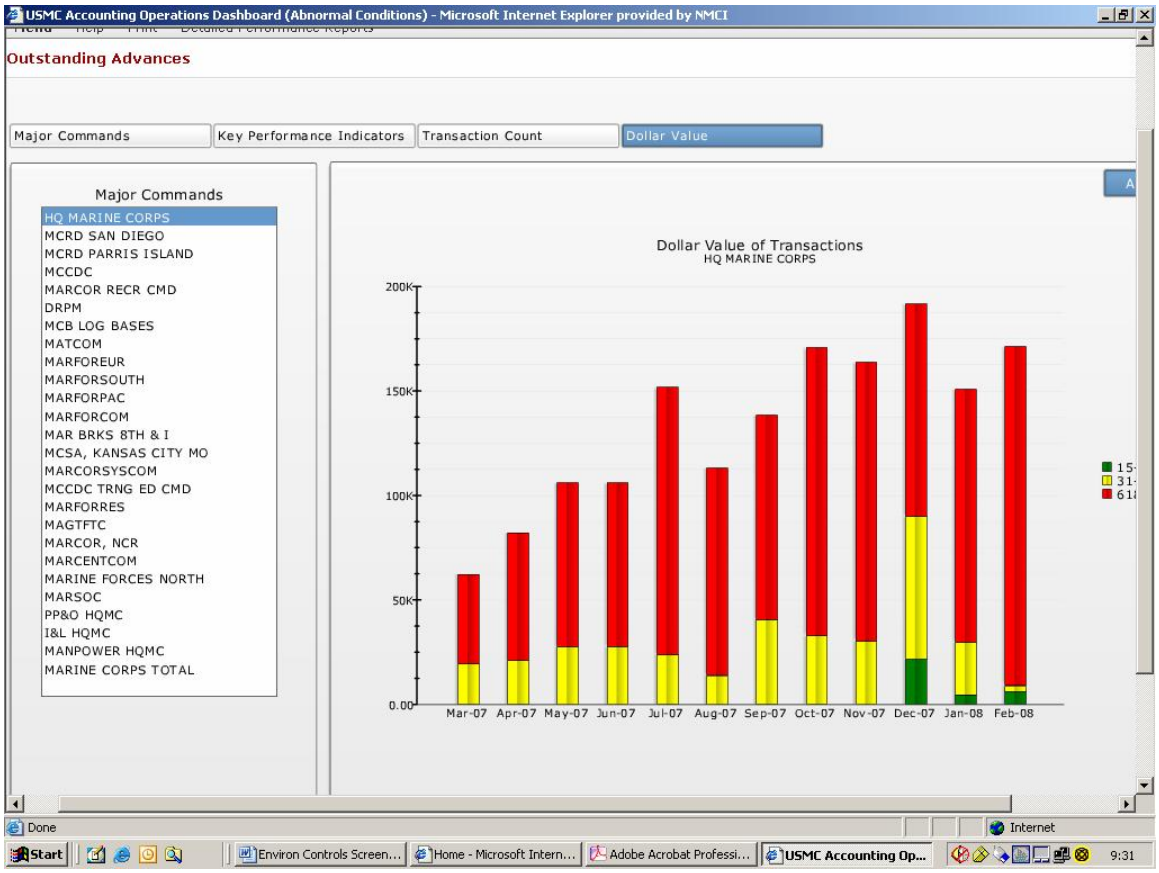

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Advances
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
140
120
100
80
60
40
20
0
Mar-07
Apr-07
May-07
Jun-07
Jul-07
Aug-07
Sep-07
$39,359.00
Nov-07
Dec-07
Jan-08
Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:31


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Advances
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
200K
150K
100K
50K
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:31

B.6 Unmatched Disbursements

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K	L
1	MRI	(All)		Double click the Transaction Count or Total Redist-Avail-Amt to see all								
2	Use the below fields to drill down.			detail transactions for the line selected.								
3							Data					
4	Pivot MRI	ARI	SRI	BSYM	BFY	WCI	Sum of Redist-Avail-Amt	Count of Trans				
5	DRPM						$16.96	1				
6	HQ MARINE CORPS						-$23,193,051.74	1012				
7	I&L HQMC						$0.88	1				
8	MANPOWER						$438.80	1				
9	MAR BRKS 8TH & I						$32,306.52	12				
10	MARCENTCOM						$2,062,202.00	242				
11	MARCOR RECR CMD						$99,570.80	49				
12	MARCOR, NCR						$336.99	1				
13	MARCORSYSCOM						$2,036,975.18	181				
14	MARFOREUR						$108,505.89	30				
15	MARFORPAC						$2,776,566.50	1502				
16	MARFORRES						$66,630.36	712				
17	MARFORSOUTH						$59,374.80	46				
18	MARINE FORCES NORTH						$6,365.89	10				
19	MARSOC						$22,356.36	12				
20	MCB LOG BASES						$18,295.96	135				
21	MCCDC						$289,459.66	101				
22	MCCDC TRNG ED CMD						$210,755.45	629				
23	MCRD PARRIS ISLAND						-$51,922.27	27				
24	MCRD SAN DIEGO						$1,368.53	8				
25	UNKNOW						$409,929.28	239				
26	MARFORCOM						$632,692.62	700				
27	Grand Total						-$14,410,824.58	5651				

UMD Pivot Table / Detail Unmatched / Command List

File Edit View Insert Format Tools Data Window Help

	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	**Document Number**	**PIIN**	**CLIN**	**NSN**	**FC**	**Orig-Sys-ID**	**Err Cd**	**DIC**	**DSSN**	**VCHR**	**Paid Dt**	**Redist-Avail-Amt**	**Age (Days)**
2	M9013371207193			5340011153516	BK	IDB	E01	FA1	9999	ZDHR8	12/21/2007	16.96	6
3	M4839605TOOE578	JAC3835 0OE57				E&C	E26	DX0	6671	CTL0071	12/28/2007	-75	0
4	M4839607MPR7AA6	DAAD0503D00050	0005			E&C	E02	DX0	5570	248089	11/8/2007	22,773.67	48
5	M4839607MPR7AA6	DAAD0503D00050	0005			E&C	E02	DX0	5570	254953	11/27/2007	20,988.63	32
6	M9013362131210			414001D023022	VY	IDB	E26	FA1	9999	34717	12/21/2007	17.99	6
7	M9013362131212			414001D023022	VY	IDB	E27	FA2	9999	34717	12/21/2007	-17.99	6
8	M4839607MPR7AG3		0001			E&C	E35	DX0	8735	754680	12/20/2007	24,660.31	4
9	ZGT	ZGT				E&C	E01	DX0	8522	9595400	11/13/2007	-1,810.54	46
10	M0002707DOC					E&C	E01	DX0	8769	9932627	11/17/2007	3,486.36	12
11	M0002703CV11691					E&C	E22	DC8	1701	6007600	12/13/2007	-309.84	15
12	M5407603TOE6658					TMS	E01	DX0	6102	A0040	10/1/2007	2,736.00	83
13	M0002703MO105EO					TMS	E01	DX0	6102	A9261	12/7/2007	-1,612.13	20
14	M0002704MOC01CO					E&C	E01	DX0	6102	902146	11/15/2007	200.00	32
15	M0002704MO001SP					REMPS	E01	DX0	6102	0S052	11/21/2007	3.95	36
16	M0002708MOB01CC					DCD	E02	DX0	6102	25013	11/16/2007	-2.03	32
17	M0002704MOC02AO					E&C	E01	DX0	6102	902149	11/15/2007	-200.00	32
18	M0002704MOC02AO					E&C	E01	DX0	6102	902149	11/15/2007	-200.00	32
19	M0002704MO0991X	M0002704MOASP				E&C	E01	DX0	6102	902310	12/19/2007	200.00	11
20	M0002704NOA02SP					E&C	E01	DX0	6102	902316	12/19/2007	150.00	11
21	M0002704NOC02A0					E&C	E01	DX0	6102	902149	11/15/2007	-200.00	32
22	M0002704 1MO002S					E&C	E01	DX0	6102	902322	12/20/2007	100.00	6
23	M0002704CTX0000					DDS	E01	DX0	6187	802966	11/16/2007	444.15	42
24	M0002704CTX0000					DDS	E01	DX0	6187	802966	11/16/2007	850.00	42
25	M0002704MO005A4	FFVP-08X97491	0024			E&C	E01	DX0	5570	163337	10/31/2007	120.25	61
26	M0002702M0005D	TOSS00-05G248	0004			E&C	E01	DX0	5570	129989	11/8/2007	61.56	48
27	M0002704CB0M554	FFPC-08X98481	0375			E&C	E01	DX0	5570	167754	12/14/2007	9.96	12
28	M0002704CB0M7V4	FFPC-08X98481	0393			E&C	E01	DX0	5570	167754	12/14/2007	13.12	12
29	M0002704CB02550	FFJH-08X11171	0017			E&C	E01	DX0	5570	167533	12/7/2007	25.99	21
30	M0002704MO005CO	FFPC-08X98481	0119			E&C	E01	DX0	5570	167754	12/11/2007	99.37	14
31	M0002704MO005A0	M0026305D00060090				DDS	E02	DX0	6092	801823	10/25/2007	-974.29	64
32	M0002706MO005C0		0001			E&C	E02	DX0	5570	171700	11/9/2007	4,311.57	48
33	BINNE430393334	W911SE-06A000	0001			E&C	E01	DX0	5570	129058	11/15/2007	11.60	36
34	BINNE430393334	W911SE-06A000	0002			E&C	E01	DX0	5570	129056	11/15/2007	386.75	36
35	GOM5267MD1900D	THHG46-07UGOM	0001			E&C	E01	DX0	5570	138166	11/21/2007	880.29	35
36	M0002705MOC01X0					SABRS-MP	E01	DX0	6102	LD666	12/26/2007	-158.5	0
37	M0002705MOC02X0					SABRS-MP	E26	DX0	6102	LD666	12/26/2007	-3,803.54	0
38	M0002705MO002A					DDS	E01	DX0	6187	700259	11/29/2007	1,416.00	32
39	M0002705MO005C0	M0026305D00060174				DDS	E02	DX0	6092	802260	11/2/2007	-815.27	56
40	M0002705CBOM755	FFPC-08X98481	0012			E&C	E01	DX0	5570	167754	12/7/2007	66.29	21
41	M0002705CB0M7C5	FFAS-08X17371	0001			E&C	E01	DX0	5570	166398	12/5/2007	327.76	21
42	M0002705CTG6435					TMS	E01	DX0	6102	A4996	11/2/2007	266.20	56

UMD Pivot Table | Detail Unmatched | Command List

Accounting Operations Dashboard – Unmatched Disbursements

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Umatched Disbursements

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	0-30		31-60		61&>		Total	
HQ MARINE CORPS	6,558	$39,826,032.58	2,887	$18,134,649.22	2,711	$1,645,690.98	12,156	$23,337,0
MCRD SAN DIEGO	5	$1,808.35	0	$0.00	0	$0.00	5	$1,8
MCRD PARRIS ISLAND	12	$4,325.21	6	$581.43	0	$0.00	18	$3,7
MCCDC	44	$534,353.32	8	$809.32	2	$348.93	54	$535,5
MARCOR RECR CMD	22	$60,639.73	0	$0.00	0	$0.00	22	$60,6
DRPM	4	$9,902.99	2	$3,586.32	3	$43,779.26	9	$50,0
MCB LOG BASES	258	$375,744.57	1	$975.72	14	$92,083.27	273	$466,8
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	40	$146,652.23	2	$349,863.40	0	$0.00	42	$496,5
MARFORSOUTH	8	$14,563.04	0	$0.00	0	$0.00	8	$14,5
MARFORPAC	612	$3,773,439.29	168	$23,966.97	91	$107,215.54	871	$3,904,6
MARFORCOM	184	$414,120.86	18	$18,923.66	8	$17,136.96	210	$378,0
MAR BRKS 8TH & I	10	$42,349.37	0	$0.00	0	$0.00	10	$42,3
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	199	$1,862,686.85	50	$3,945,740.65	106	$6,196,778.72	355	$12,005,2
MCCDC TRNG ED CMD	129	$292,010.30	21	$18,707.42	42	$243,446.75	192	$67,2
MARFORRES	147	$77,508.28	6	$8,452.60	0	$0.00	153	$85,5
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	253	$982,379.24	14	$20,890.36	9	$8,330.66	276	$994,9
MARINE FORCES NORTH	0	$0.00	0	$0.00	0	$0.00	0	
MARSOC	15	$30,346.49	0	$0.00	2	$1,036.00	17	$31,3
PP&O	4	$25,443.18	0	$0.00	0	$0.00	4	$25,4
I&L HQMC	3	$598.65	0	$0.00	0	$0.00	3	$5
MANPOWER	0	$0.00	24	$5,371.96	0	$0.00	24	$5,3
UNKNOW	215	$157,858.13	16	$1,312.40	63	$331,665.91	294	$490,6

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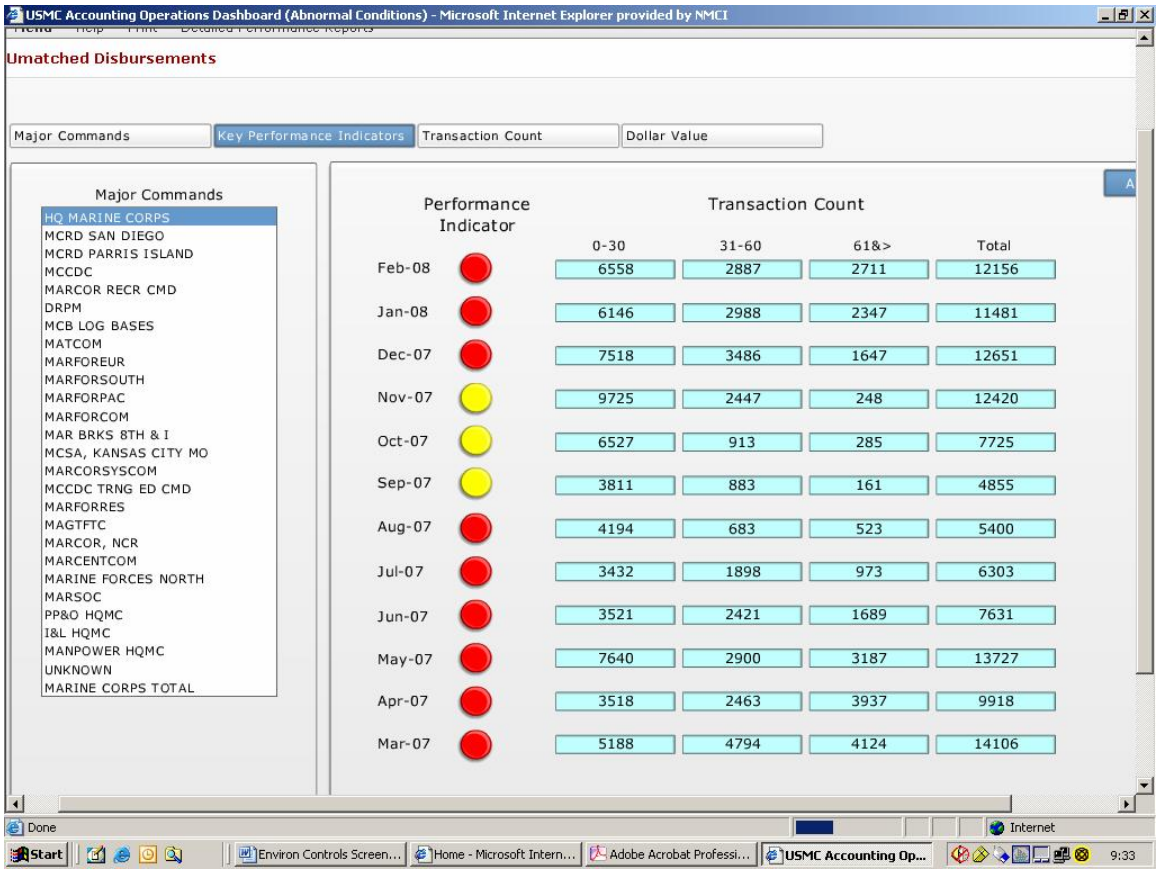
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Umatched Disbursements
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
UNKNOWN
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
0-30
31-60
61&>
Total
Feb-08 6558 2887 2711 12156
Jan-08 6146 2988 2347 11481
Dec-07 7518 3486 1647 12651
Nov-07 9725 2447 248 12420
Oct-07 6527 913 285 7725
Sep-07 3811 883 161 4855
Aug-07 4194 683 523 5400
Jul-07 3432 1898 973 6303
Jun-07 3521 2421 1689 7631
May-07 7640 2900 3187 13727
Apr-07 3518 2463 3937 9918
Mar-07 5188 4794 4124 14106
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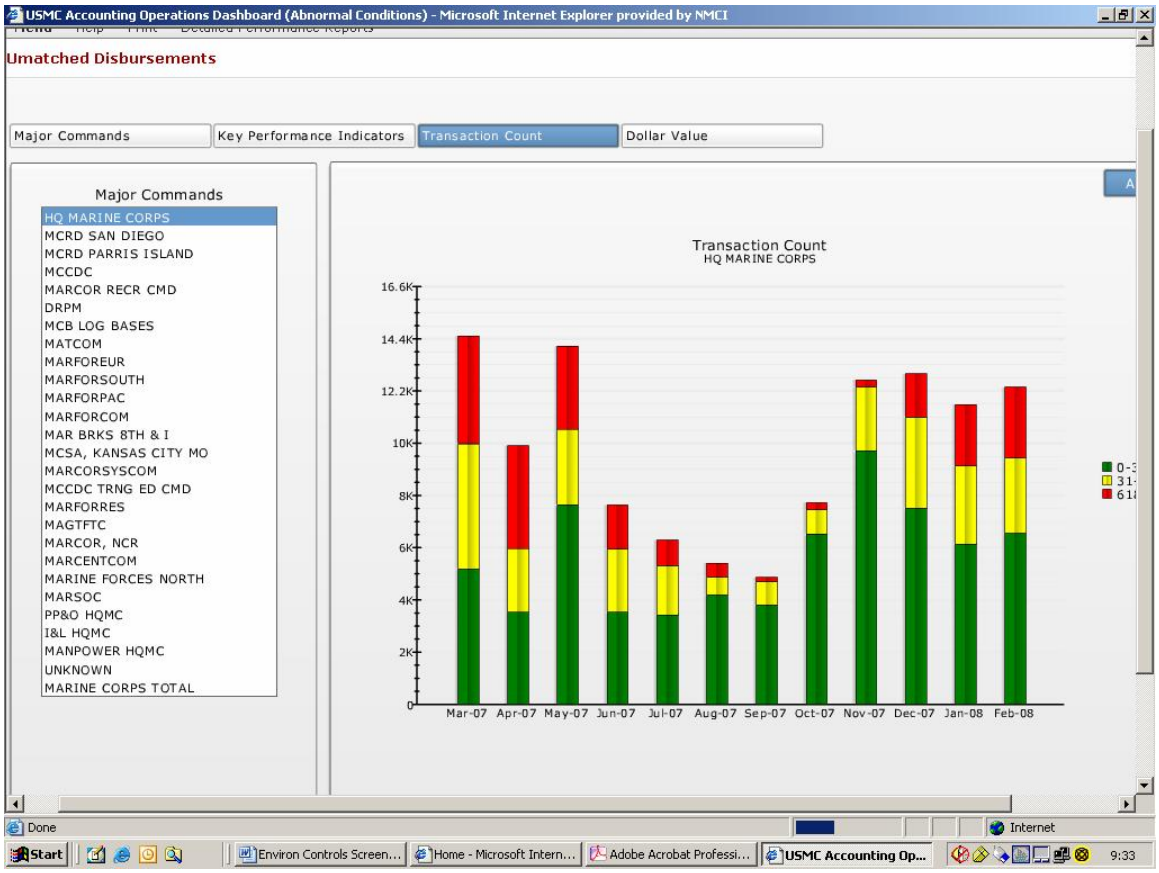
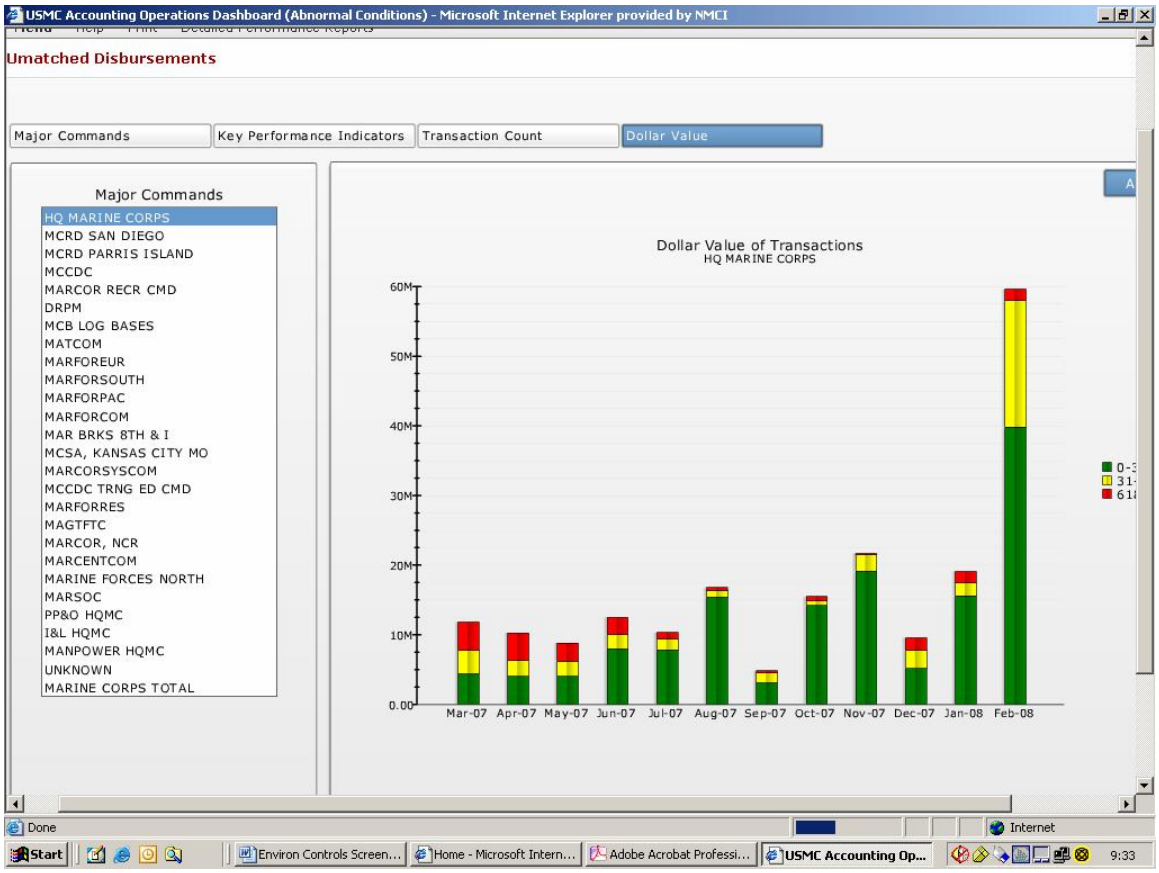
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:33


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Umatched Disbursements
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
UNKNOWN
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
16.6K
14.4K
12.2K
10K
8K
6K
4K
2K
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:33


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Umatched Disbursements
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
UNKNOWN
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
60M
50M
40M
30M
20M
10M
0.00
Mar-07
Apr-07
May-07
Jun-07
Jul-07
Aug-07
Sep-07
Oct-07
Nov-07
Dec-07
Jan-08
Feb-08
Done
Internet
Start
Environ Controls Screen...
Home - Microsoft Intern...
Adobe Acrobat Professi...
USMC Accounting Op...
9:33

B.7 Spending Errors

PMRI	(All)

MRI	ARI	SRI	BSYM	FY	WCI	Data: Sum of Amount	Data: Count of Amount
HQ MARINE CORPS						$85,039.87	55
MAR BRKS 8TH & I						$6,695.00	5
MARCENTCOM						$56,367.80	25
MARCOR RECR CMD						$54,610.81	53
MARCORSYSCOM						$11,540,146.17	39
MARFORPAC						$8,349,450.91	235
MARFORRES						$649,588.91	687
MARINE FORCES NORTH						$45,244.96	1
MARSOC						$14,887.09	11
MCB LOG BASES						$58,335.79	31
MCCDC						$5,053.17	11
MCRD PARRIS ISLAND						$21,553.82	17
MCRD SAN DIEGO						$121.94	2
MARFORSOUTH						$6,873.62	21
MARFORCOM						$141,935.63	216
MCCDC TRNG ED CMD						$586,108.73	142
Grand Total						$21,622,014.22	1,551

Pivot Table Spend Errors / Potential Oblig and Expense Imp

File Edit View Insert Format Tools Data Window Help

	L	M	N	O	P	Q	R	S	T	U	V	W
1	BESA	Document No	ACRN	RIC	NSN	PIIN	CLIN	SCLIN	Orig Sys	Error Code	DIC	Amount
2	UD	M0008407TOE3008	AA						SAB1TRVL	S74	COB	$978.50
3	UD	M0008407TOE3009	AA						SAB1TRVL	S74	COB	$978.50
4	UD	M0008407TOE3010	AA						SAB1TRVL	S74	COB	$978.50
5		M0008807CB0MGKW	AA			M945147253T242XAX			PWRTRACK	S64	COE	-$1,279.01
6		M0008807CB0MGKW	AA			M945147253T242XBX			PWRTRACK	S64	COE	-$1,162.19
7		M0008807CB0MGKW	AA			M945147253T242XCX			PWRTRACK	S64	COE	-$1,042.38
8		M0008807CB0MGKW	AA			M945147253T242XDX			PWRTRACK	S64	COE	-$1,138.23
9		M0008807CB0MGKW	AA			M945147253T242XZX			PWRTRACK	S64	COE	-$4,388.16
10		M0008807CB0MGKW	AA			MMV4007254DR01XXX			PWRTRACK	S64	COE	-$868.63
11		M0008807CB0MGKW	AA			M945147253T242XAX			PWRTRACK	S64	COE	$1,486.27
12		M0008807CB0MGKW	AA			M945147253T242XBX			PWRTRACK	S64	COE	$1,350.53
13		M0008807CB0MGKW	AA			M945147253T242XCX			PWRTRACK	S64	COE	$1,211.30
14		M0008807CB0MGKW	AA			M945147253T242XDX			PWRTRACK	S64	COE	$1,322.68
15		M0008807CB0MGKW	AA			M945147253T242XZX			PWRTRACK	S64	COE	$5,099.29
16		M0008807CB0MGKW	AA			MMV4007254DR01XXX			PWRTRACK	S64	COE	$1,009.41
17		M0008807CB0MGKW	AA			M944517268T243XAX			PWRTRACK	S64	COE	-$1,897.76
18		M0008807CB0MGKW	AA			M944517268T243XBX			PWRTRACK	S64	COE	-$1,187.20
19		M0008807CB0MGKW	AA			M944517268T243XCX			PWRTRACK	S64	COE	-$841.49
20		M0008807CB0MGKW	AA			M944517268T243XDX			PWRTRACK	S64	COE	-$414.86
21		M0008807CB0MGKW	AA			M944517268T243XEX			PWRTRACK	S64	COE	-$937.11
22		M0008807CB0MGKW	AA			M944517268T243XFX			PWRTRACK	S64	COE	-$404.56
23		M0008807CB0MGKW	AA			M944517268T243XZX			PWRTRACK	S64	COE	-$14.70
24		M0008807CB0MGKW	AA			M944517268T243XAX			PWRTRACK	S64	COE	$1,897.76
25		M0008807CB0MGKW	AA			M944517268T243XBX			PWRTRACK	S64	COE	$1,187.20
26		M0008807CB0MGKW	AA			M944517268T243XCX			PWRTRACK	S64	COE	$841.49
27		M0008807CB0MGKW	AA			M944517268T243XDX			PWRTRACK	S64	COE	$414.86
28		M0008807CB0MGKW	AA			M944517268T243XEX			PWRTRACK	S64	COE	$937.11
29		M0008807CB0MGKW	AA			M944517268T243XFX			PWRTRACK	S64	COE	$404.56
30		M0008807CB0MGKW	AA			M944517268T243XZX			PWRTRACK	S64	COE	$14.70
31	TM	M5406308MDZ0MTV	AA		2590015173977	M6700404D0021			CLS	S74	COB	$22.60
32	TM	M0605008RC00004	AA			N0002400D6000M5YL	0106	AB	NMCI	S09	OBL	$2,888.76
33	TM	M0605008RC00001	AA			N0002400D6000M5YJ	6300	AA	NMCI	S09	OBL	$36,480.00
34	00	M0008108SU00003	AA			N0024405D0012MY24	3003		SPS	S01	OBL	$80.00
35	00	M0008108SU00003	AA			N0024405D0012MY24	3006		SPS	S01	OBL	$2,599.52
36	00	M5490308SSCAST8	AB			M0026406P0341	0002		SPS	S01	OBL	$3,322.80
37	00	M0008108SU00003	AA			N0024405D0012MY24	3001		SPS	S01	OBL	$23,035.20
38	00	M0002707CT15032	AA			M0026305D00060284	2029		SPS	S01	OBL	$1.20
39	00	M0002707CT15032	AA			M0026305D00060284	2023		SPS	S01	OBL	$3.00
40	00	M0002707CTE4973	AA			M0026305D00060300	2014		SPS	S01	OBL	$14.11
41	00	M0002707CT15032	AA			M0026305D00060284	2020		SPS	S01	OBL	$20.00

Pivot Table Spend Errors | Potential Oblig and Expense Imp

B.8 Invalid Transaction Recording Source

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K	L
1	Please select your MRI	(All)										
2												
3							Data					
4	MRI	ARI	SRI	BSYM	BFY	WCI	Sum of Commit	Sum of Oblig	Sum of Expense	Sum of Liquid	Count of Trans	
5	HQ MARINE CORPS						$909,915.95	$909,915.95	$345,290.25	31,859.75	637	
6	MARCENTCOM						$370.00	$370.00	$370.00	370.00	2	
7	MARCOR RECR CMD						$21,383.81	$21,383.81	$21,383.81	15,591.60	43	
8	MARCORSYSCOM						$5,370.22	$5,370.22	$5,370.22	24.00	6	
9	MARFOREUR						$16,509.68	$16,509.68	$14,099.68	3,111.08	5	
10	MARFORPAC						$385,289.53	$385,289.53	$329,786.86	246,110.98	199	
11	MARFORRES						$67,132.27	$67,132.27	$13,817.57	8,505.22	16	
12	MCB LOG BASES						$10,247.12	$10,247.12	$9,247.84	4,070.17	9	
13	MCCDC						$34,598.21	$34,598.21	$29,085.14	20,531.85	14	
14	MCCDC TRNG ED CMD						$340,445.97	$340,445.97	$184,958.63	96,221.10	179	
15	MCRD PARRIS ISLAND						$3,279.65	$3,279.65	$2,720.76	1,319.25	3	
16	MCRD SAN DIEGO						$10,072.74	$10,072.74	$7,890.74	0.00	7	
17	MARFORCOM						$289,795.40	$289,795.40	$288,201.69	147,169.72	202	
18	MARSOC						$112.00	$112.00	$112.00	112.00	1	
19	Grand Total						$2,094,522.55	$2,094,522.55	$1,252,335.19	574,996.72	1323	

Manual Travel Pivot / Detail Manual Travel

File Edit View Insert Format Tools Data Window Help

	M	N	O	P	Q	R	S	T	U	V	W	X
1										Active File		
2	Document Number	ACRN	Traveler's Name	POOAD	ESTD Comp	User ID	Orig Sys ID	Creat Date	Commitment	Obligation	Expense	Liquidation
3	M0002708TORTYGJ	AA	NAME	12/3/2007	12/6/2007	GGZGFZ	ONLINE	12/14/2007	3,449.93	3,449.93	3,449.93	0.00
4	M0002708TORTYGK	AA	NAME	12/3/2007	12/6/2007	GGZGFZ	ONLINE	12/14/2007	2,375.80	2,375.80	2,375.80	0.00
5	M0002708TORVVH3	AA	NAME	12/6/2007	12/13/2007	PMCL11	ONLINE	12/20/2007	1,329.07	1,329.07	1,329.07	0.00
6	M5405008TOEM015	AA	NAME	12/20/2007	12/20/2007	GGZGFA	ONLINE	12/13/2007	3,915.48	3,915.48	3,915.48	0.00
7	M5405008TOEM016	AA	NAME	1/3/2008	1/3/2008	GGZGFA	ONLINE	12/17/2007	1,708.00	1,708.00	0.00	0.00
8	M5405008TOEM017	AA	NAME	1/3/2008	1/3/2008	GGZGFA	ONLINE	12/17/2007	1,708.00	1,708.00	0.00	0.00
9	M5405008TOM090S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	2,146.77	2,146.77	2,146.77	0.00
10	M5405008TOM091S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	2,574.60	2,574.60	2,574.60	0.00
11	M5405008TOM092S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,564.32	1,564.32	1,564.32	0.00
12	M5405008TOM093S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,560.34	1,560.34	1,560.34	0.00
13	M5405008TOM094S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	2,398.10	2,398.10	2,398.10	0.00
14	M5405008TOM095S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,800.60	1,800.60	1,800.60	0.00
15	M5405008TOM096S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,552.98	1,552.98	1,552.98	0.00
16	M5405008TOM097S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,983.39	1,983.39	1,983.39	0.00
17	M5405008TOM098S	AA	NAME	12/5/2007	12/14/2007	GGZGFZ	ONLINE	12/7/2007	1,796.80	1,796.80	1,796.80	0.00
18	M5405008TOM099K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	1,073.96	1,073.96	1,073.96	0.00
19	M5405008TOM100K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	990.00	990.00	990.00	0.00
20	M5405008TOM101K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	843.00	843.00	843.00	0.00
21	M5405008TOM102K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	1,897.00	1,897.00	1,897.00	0.00
22	M5405008TOM103K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	4,372.00	4,372.00	4,372.00	0.00
23	M5405008TOM104K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	622.00	622.00	622.00	0.00
24	M5405008TOM105K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	1,873.00	1,873.00	1,873.00	0.00
25	M5405008TOM106K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	2,069.00	2,069.00	2,069.00	0.00
26	M5405008TOM107K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	37.00	37.00	37.00	0.00
27	M5405008TOM108K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	37.00	37.00	37.00	0.00
28	M5405008TOM109K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	37.00	37.00	37.00	0.00
29	M5405008TOM110K	AA	NAME	12/14/2007	12/17/2007	GGZGFZ	ONLINE	12/7/2007	37.00	37.00	37.00	0.00
30	M5405008TOM2004	AA	NAME	11/14/2007	11/16/2007	GGZGFZ	ONLINE	12/7/2007	398.00	398.00	398.00	0.00
31	M5405008TOM2005	AA	NAME	11/17/2007	11/21/2007	GGZGFZ	ONLINE	12/7/2007	2,651.00	2,651.00	2,651.00	0.00
32	M5405008TOM2006	AA	NAME	12/1/2007	12/5/2007	GGZGFZ	ONLINE	12/7/2007	655.00	655.00	655.00	0.00
33	M5405008TOM2007	AA	NAME	12/1/2007	12/5/2007	GGZGFZ	ONLINE	12/7/2007	286.00	286.00	286.00	0.00
34	M5405008TOM2009	AA	NAME	12/1/2007	12/5/2007	GGZGFZ	ONLINE	12/7/2007	971.00	971.00	971.00	0.00
35	M5405008TOM2010	AA	NAME	12/1/2007	12/5/2007	GGZGFZ	ONLINE	12/7/2007	430.00	430.00	430.00	0.00
36	M5405008TOM2011	AA	NAME	12/1/2007	12/1/2007	GGZGFZ	ONLINE	12/7/2007	640.00	640.00	640.00	0.00
37	M5405008TOM2012	AA	NAME	12/5/2007	12/13/2007	GGZGFZ	ONLINE	12/7/2007	2,357.00	2,357.00	2,357.00	0.00
38	M5405008TOM5001	AA	NAME	11/21/2007	12/6/2007	GGZGFZ	ONLINE	12/7/2007	564.00	564.00	564.00	0.00
39	M5405008TOM7005	AA	NAME	11/14/2007	11/19/2007	GGZGFZ	ONLINE	12/7/2007	4,357.69	4,357.69	4,357.69	0.00
40	M5490308TOE0233	AA	NAME	11/13/2007	11/15/2007	GK5L1L	ONLINE	12/13/2007	458.00	458.00	458.00	0.00
41	M5490308TOE0234	AA	NAME	11/13/2007	11/15/2007	GK5L1L	ONLINE	12/13/2007	458.00	458.00	458.00	0.00
42	M5490308TOE0235	AA	NAME	11/13/2007	11/15/2007	GK5L1L	ONLINE	12/13/2007	458.00	458.00	458.00	0.00

Manual Travel Pivot | Detail Manual Travel

B.9 DCPS LOA/Fund Code Mismatch

	A	B	C	D
1	Pivot MRI	(All)	Double click the Number of records to see details.	
2			Further narrow your selection using the Empl Acty	
3				Data
4	MRI	Empl Acty	Org Code	Number of records with LOA Mismatch
5	M00027			65
6	M00243			151
7	M00263			45
8	M00264			1004
9	M39878			38
10	M67004			109
11	M67025			83
12	M67026			478
13	M67029			27
14	M67854			190
15	M67856			136
16	M67861			17
17	M67898			4
18	(blank)			
19	M67023			6
20	Grand Total			2353

Pivot Table | GP LOA mismatch RT 3 to SABRS P

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	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1						GROSS PAY REC TYPE 3				POSTED IN SABRS						
2	MRI	Empl Acty	Org Code	Employee Name	GRC	FYS	BSYM	SBHD	BCN	FYS	BSYM	SBHD	BCN	WCI	BEA	BESA
3	M00027	000027	ILILEQ	NAME	LH	8	1106	27T0	00027	8	1106	27M0	00027	M00092	IL	IL
4	M00027	000027	MAMGEE	NAME	U*	8	0100	27B0	00027	8	1106	27T0	00027	M00092	MA	MG
5	M00027	000027	MAMGEE	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
6	M00027	000027	MAMGEE	NAME	LA	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
7	M00027	000027	MAMGEE	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
8	M00027	000027	MAMGEE	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
9	M00027	000027	MAMGEE	NAME	LA	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
10	M00027	000027	MAMGEE	NAME	LH	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
11	M00027	000027	MAMGEE	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
12	M00027	000027	MAMGEE	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
13	M00027	000027	MAMGEE	NAME	LH	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
14	M00027	000027	MAMGEE	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
15	M00027	000027	MAMGEE	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
16	M00027	000027	MAMGEE	NAME	LA	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
17	M00027	000027	MAMGEE	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
18	M00027	000027	MAMGEE	NAME	LA	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
19	M00027	000027	MAMGEE	NAME	LH	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
20	M00027	000027	MAMGEE	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
21	M00027	000027	MAMGEE	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
22	M00027	000027	MAMGEE	NAME	U*	8	0100	27H0	00027	8	1106	27T0	00027	M00092	MA	MG
23	M00027	000027	MAMGXB	NAME	LA	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
24	M00027	000027	MAMGXB	NAME	LH	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
25	M00027	000027	MAMGXB	NAME	LS	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
26	M00027	000027	MAMGXB	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
27	M00027	000027	MAMGXB	NAME	U*	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
28	M00027	000027	MAMGXB	NAME	LA	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
29	M00027	000027	MAMGXB	NAME	LH	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
30	M00027	000027	MAMGXB	NAME	RG	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
31	M00027	000027	MAMGXB	NAME	U*	8	1106	27T0	00027	8	0100	27B0	00027	M00092	MA	MG
32	M00027	000027	MAMGXB	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
33	M00027	000027	MAMGXB	NAME	LA	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
34	M00027	000027	MAMGXB	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
35	M00027	000027	MAMGXB	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
36	M00027	000027	MAMGXB	NAME	LA	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
37	M00027	000027	MAMGXB	NAME	LH	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
38	M00027	000027	MAMGXB	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG
39	M00027	000027	MAMGXB	NAME	RG	7	1106	27T0	00027	7	0100	27B0	00027	M00092	MA	MG

Pivot Table | GP LOA mismatch RT 3 to SABRS P

B.10 Pre-Validation Failures

Count of SRI_NAME	Days Until Due				
SRI_NAME	0-7 days	8-22 days	over 22 days	Past Due	Grand Total
8TH MARINE CORPS DISTRICT				1	1
DRPM-AAAV				3	3
HQMC	1		20	16	37
I MEF	2	2		3	7
II MEF			2	6	8
III MEF		2		1	3
MARCORSYSCOM	6	3	4	1	14
MARFORPAC		1			1
MARFORRES	2	2	1		5
MARINE FORCES NORTH		10			10
MARSOC			1		1
MCAS BEAUFORT		1			1
MCAS CAMP PENDLETON		1			1
MCAS CHERRY POINT		1			1
MCAS MIRAMAR			2		2
MCB ALBANY				1	1
MCB CAMP LEJEUNE	1		2	1	4
MCB CAMP PENDLETON		1	4	1	6
MCB HAWAII				1	1
MCDCC	68	1	2	4	75
MCLB ALBANY	1	2	1	1	5
MCLB BARSTOW		1		1	2
NO MATCH FOUND	5		10		15
Grand Total	86	28	49	41	204

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	PIIN	CLIN	INVOICE	oucher Examin	SDN Amt	FY	ACRN	DOCUMENT	SRI_NAME	Incoming Date	SRI	FLAG	Date Due	Days Until Due
2	NTSHMX0503ZP4	0035	QS704MLNQ0076	SBARNETT	$179.49	2007	AA	M0031603PIS0A92	MCB HAWAII	1/13/2008	M00318	W	5/18/2007	Past Due
3	M6700401D00090147	0053AD	569304	V3HARNS	$1.78	2008	AA	MMK10008MD0MTVR	III MEF	1/13/2008	M67438	W	11/21/2007	Past Due
4	NAFIMX08CLMB1207	0002	CL35807	ZWALLACE	$95.15	2008	AA	M203607338SUP1	II MEF	1/7/2008	M20133	W	12/9/2007	Past Due
5	M0026404F0064	0005AA	M0012008	R3HARRIS	$5,750.59	2008	AA	MXXXXXXXXXXXXXX	HQMC	12/17/2007	M00027	W	12/9/2007	Past Due
6	NAFIMX08CLMB1120	0001	CL34007	ZWALLACE	$100.00	2008	AA	M203607309PF01	II MEF	1/7/2008	M20133	W	12/13/2007	Past Due
7	M6220408P4002	0001	0271534	SYSTEM	$6,268.77	2008	AA	MMB20008SU00005	BARSTOW	1/14/2008	M62204	EO	12/14/2007	Past Due
8	NAFIMX07ACSM1206	0001	DUFFLE1	ZWALLACE	$3,176.25	2007	AA	M0093007SS00010	I MEF	1/10/2008	M68450	W	12/14/2007	Past Due
9	NAFIMX08MARI1031	0001	CPEN7302J008	ZWALLACE	$107,044.94	2008	AA	M0002708MO72060	HQMC	1/8/2008	M00027	EO	12/14/2007	Past Due
10	P3CARD07X12881220	0001	5568770000581287	SHHUNTER	$713.00	2008	AA	M3300708CCMMNGG	PENDLETON	1/14/2008	M00681	EO	12/19/2007	Past Due
11	NAFIMX08MCAG1212	0002	7041	ZWALLACE	$5,397.74	2008	AA	M0002708MO82043	HQMC	1/9/2008	M00027	W	12/19/2007	Past Due
12	NAFIMX08MCAG1212	0003	7041	ZWALLACE	$1,420.23	2008	AA	M0002708MO82047	HQMC	1/9/2008	M00027	W	12/19/2007	Past Due
13	NAFIMX08MCAG1212	0001	7041	ZWALLACE	$6,865.82	2008	AA	M0002708MO82042	HQMC	1/9/2008	M00027	W	12/19/2007	Past Due
14	NAFIMX08NEXC1211	0002	USC8424005	ZWALLACE	$161.61	2007	AA	M0002707MOAAFES	HQMC	1/10/2008	M00027	EO	12/20/2007	Past Due
15	M6785402A90200034	0001AA	805101OCT07	SYSTEM	$109,882.00	2008	GQ	M6785408RCM0033	M	11/20/2007	M67854	W	12/20/2007	Past Due
16	P3CARD07X00711220	0001	5568770000032426	C3PIERCE	$5,392.29	2008	AA	M1202008CCMMNNG	II MEF	1/10/2008	M20133	W	1/9/2008	Past Due
17	P3CARD07X00761220	0002	5568770000032509	C3PIERCE	$47,417.68	2008	AA	M1202008CCMMNNC	II MEF	1/10/2008	M20133	W	1/9/2008	Past Due
18	P3CARD07X17851220	0003	5568770000730961	C3PIERCE	$2,295.59	2008	AA	M5353108CCMMMYY	II MEF	1/10/2008	M20133	W	1/9/2008	Past Due
19	P3CARD07X17851220	0004	5568770000730961	C3PIERCE	$1,769.09	2008	AA	M5353108CCMMMYX	II MEF	1/10/2008	M20133	W	1/9/2008	Past Due
20	P3CARD07X21351220	0001	5568770000913286	C3PIERCE	$2,196.38	2008	AA	M4839608CCMMN0T	DRPM-AAAV	1/10/2008	M48396	W	1/9/2008	Past Due
21	M0026404F0064	0005AA	M0022008	SYSTEM	$5,750.59	2008	AA	MXXXXXXXXXXXXXX	HQMC	12/17/2007	M00027	W	1/9/2008	Past Due
22	P3CARD07X24261220	0001	5568770001195453	C3PIERCE	$567.50	2007	AA	M6700807CCMMMRG	MCB ALBANY	1/10/2008	M67008	W	1/9/2008	Past Due
23	XXBAMD08X00100740	0002	4486160000100740	SHHUNTER	$556.63	2008	AA	M6701608TORU673	CORPS DISTRICT	1/7/2008	M67016	W	1/10/2008	Past Due
24	P3CARD07X21251220	0002	5568770000922238	C3PIERCE	$725.18	2008	AA	M4839608CCMMN0W	DRPM-AAAV	1/14/2008	M48396	W	1/11/2008	Past Due
25	P3CARD07X21251220	0001	5568770000922238	C3PIERCE	$540.79	2008	AA	M4839608CCMMN0V	DRPM-AAAV	1/14/2008	M48396	W	1/11/2008	Past Due
26	P3FRT108X2375A057	0001AA	11C39	C3PIERCE	$1,459.50	2007	AA	M6700407CB0L811	MCLB ALBANY	1/14/2008	M67004	W	1/11/2008	Past Due
27	P3CARD07X09511220	0060	5568770000035908	SHHUNTER	$199.50	2007	AA	M0002707CT8588	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
28	P3CARD07X09511220	0150	5568770000035908	SHHUNTER	$130.85	2007	AA	M0002707CTE8202	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
29	P3CARD07X09511220	0149	5568770000035908	SHHUNTER	$91.50	2008	AA	M0002706CTH5748	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
30	P3CARD07X09511220	0091	5568770000035908	SHHUNTER	$56.25	2007	AA	M0002707CT14315	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
31	P3CARD07X09511220	0104	5568770000035908	SHHUNTER	$31.75	2007	AA	M0002707CTF6789	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
32	P3CARD07X09511220	0052	5568770000035908	SHHUNTER	$134.40	2008	AA	M0002707CTF8984	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
33	P3CARD07X09511220	0083	5568770000035908	SHHUNTER	$30.81	2007	AA	M0002707CTG8749	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
34	P3CARD07X09511220	0147	5568770000035908	SHHUNTER	$395.25	2007	AA	M0002707CTI6030	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
35	P3CARD07X09511220	0106	5568770000035908	SHHUNTER	$103.20	2008	AA	M0002708CTG1858	HQMC	1/8/2008	M00027	W	1/11/2008	Past Due
36	DABT6000D00020051	0003	A215800516Z	R3REIGER	$61.91	2003	AA	9543003MPD0122	MCDCC	1/10/2008	M00264	W	1/12/2008	Past Due
37	DABT6000D00020046	0039AB	A215800469Z	R3REIGER	$22.65	2003	AA	9543003MPD0076	MCDCC	1/10/2008	m00264	W	1/12/2008	Past Due
38	DABT6000D00020051	0004	A215800516Z	R3REIGER	$7.68	2003	AA	9543003MPD0122	MCDCC	1/10/2008	M00264	W	1/12/2008	Past Due
39	DABT6000D00020046	0039AA	A215800469Z	R3REIGER	$182.69	2003	AA	9543003MPD0076	MCDCC	1/10/2008	m00264	W	1/12/2008	Past Due
40	M6700108F1009	0001	P10058A	SYSTEM	$3,428.00	2007	AA	M9317108SU00004	LEJEUNE	12/13/2007	M67001	W	1/12/2008	Past Due
41	N6523607PS416	0001	352200301	R3UTCHIN	$25,000.00	2007	AA	M2014607RC0C015	I MEF	1/13/2008	M68450	W	1/13/2008	Past Due

Details / Record Count / Sheet3

B.11 Missing Trading Partner Data

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Pivot MRI	(All)											
2													
3							Data						
4	MRI	ARI	SRI	WCI	BSYM	FY	Sum of Commit	Sum of Oblig	Sum of Expense	Sum of Liquidate	Count of Trans		
5	HQ MARINE CORPS						$93,082,625.55	$89,009,053.08	$1,196,063.80	$5,510,440.62	41		
6	I&L HQMC						$198,322.00	$198,322.00	$198,322.00	$78,626.91	2		
7	MAR BRKS 8TH & I						$400,077.87	$400,077.87	$62,966.94	$62,966.94	7		
8	MARCENTCOM						$401,485.00	$401,485.00	$4,246.87	$50,508.92	4		
9	MARCOR RECR CMD						$31,577.50	$31,577.50	$916.39	$916.39	4		
10	MARCORSYSCOM						$200,783,227.46	$183,936,518.12	$4,098,209.21	$4,431,146.04	139		
11	MARFOREUR						$324,104.27	$324,104.27	$20,269.27	$13,899.41	9		
12	MARFORPAC						$11,353,005.56	$11,140,405.56	$566,625.89	$756,413.79	105		
13	MARFORRES						$289,147.38	$289,147.38	$10,615.87	$25,361.44	40		
14	MARFORSOUTH						$36,303.78	$36,303.78	$789.88	$789.88	13		
15	MARINE FORCES NORTH						$204.00	$204.00	$0.00	$0.00	1		
16	MARSOC						$1,961,436.37	$1,954,984.37	$600.00	$0.00	26		
17	MCB LOG BASES						$33,408,718.79	$31,525,925.79	$484,791.57	$3,737,400.17	55		
18	MCCDC						$1,207,360.20	$1,177,539.43	$148,130.28	$32,018.12	12		
19	MCRD SAN DIEGO						$255,981.92	$255,981.92	$92,432.47	$92,432.47	8		
20	PP&O						$68,199.00	$68,199.00	$0.00	$0.00	2		
21	MARFORCOM						$3,424,189.71	$3,424,189.71	$312,338.96	$52,239.88	21		
22	MCCDC TRNG ED CMD						$2,348,970.18	$2,348,970.18	$20,540.41	$67,829.34	28		
23	Grand Total						$349,574,936.54	$326,522,988.96	$7,217,859.81	$14,912,990.32	517		
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TP Data Missing Pivot / Trading Partner Data Missing

File Edit View Insert Format Tools Data Window Help

	M	N	O	P	Q	R	S	T	U	V	W	X
1	STD DOC NO	ACR	CSU	TP Indic	TP Main Acct	TP Number	TP Sbhd	Last Updt Dt	Commit	Oblig	Expense	Liquidate
2	M0611608WR00001	AA		047	9999	GSAGSA000		1/2/2008	$4,000.00	$4,000.00	$4,000.00	$572.16
3	M0611608WR00003	AA		047	9999	GSAGSA000		1/2/2008	$1,000.00	$1,000.00	$1,000.00	$189.90
4	M0611608WR00004	AA		047	9999	GSAGSA000		12/4/2007	$9,000.00	$9,000.00	$9,000.00	$316.80
5	M0611608WR00005	AA		047	9999	GSAGSA000		11/6/2007	$1,000.00	$1,000.00	$1,000.00	$0.00
6	M0008008WRFF001	AA				RFW079514		1/10/2008	$21,815,500.00	$21,815,500.00	$0.00	$0.00
7	M0008008MPPT001	AA						12/20/2007	$128,479.00	$128,479.00	$0.00	$0.00
8	M0008008MPDD003	AA						1/8/2008	$15,200.00	$15,200.00	$0.00	$0.00
9	M0008308MPIS804	AA				000904050		1/11/2008	$215,000.00	$215,000.00	$0.00	$0.00
10	M0008508MPPH004	AA		021		DODW36QYT		10/29/2007	$384,819.00	$384,819.00	$0.00	$0.00
11	M0008508MPPH006	AA				DODW910UV		1/10/2008	$1,027,451.84	$1,024,073.83	$0.00	$0.00
12	M0008508MPFARX1	AA				DODM00027		1/2/2008	$49,237.00	$49,237.00	$0.00	$0.00
13	M0008508MPFARX2	AA				DODM00027		1/9/2008	$748,599.50	$748,599.50	$0.00	$0.00
14	M0008508MPRFRF3	AA				DODM00027		1/4/2008	$19,000.00	$19,000.00	$0.00	$0.00
15	M0008508MPRNTIA	AA		013	0550	130900004		12/19/2007	$774,044.00	$744,044.00	$0.00	$0.00
16	M0008508MPDFAS2	AA				DODM67443		1/9/2008	$4,566,459.26	$1,141,614.80	$1,141,614.80	$727,220.63
17	M0008608MPFL002	ID						12/10/2007	$42,551.20	$42,551.20	$0.00	$0.00
18	M0008608WRPX004	AA				DODM00027		12/20/2007	$70,000.00	$70,000.00	$0.00	$0.00
19	M0008808MPFE093	AA				DODW26AGH		11/29/2007	$38,637.00	$38,637.00	$0.00	$0.00
20	M0008808WRFE094	AA			4930	DODN62742	NE1B	1/11/2008	$31,112.00	$31,112.00	$0.00	$0.00
21	M0008808WRFE095	AA				DODN3594A		12/3/2007	$63,202.00	$63,202.00	$0.00	$0.00
22	M0008808WRFE097	AA			1804	DODN62742	KU2N	1/11/2008	$2,758,500.00	$2,758,500.00	$0.00	$0.00
23	M0008808WRCE006	AA				DODN63394		12/26/2007	$75,000.00	$75,000.00	$0.00	$0.00
24	M0008808MPLB336	AA				DODH9U300		11/8/2007	$9,653.00	$9,653.00	$0.00	$0.00
25	M0008808MPPE096	AA				DODN42794		1/3/2008	$318,000.00	$318,000.00	$0.00	$37,635.74
26	M0008808MP7T581	AA				DODF3ST96		1/10/2008	$26,375,000.00	$26,375,000.00	$0.00	$3,789,597.39
27	M0008808MP7T583	AA		97X		DODN00367	4930	1/10/2008	$214,128.00	$214,128.00	$0.00	$0.00
28	M0008808MP7T584	AA				DODF3ST96		1/10/2008	$2,814,000.00	$2,814,000.00	$0.00	$938,000.00
29	M0008808MP7T585	AA				DODFD3047		11/30/2007	$23,000.00	$23,000.00	$0.00	$0.00
30	M0008808MP7T586	AA				DODAT21AC	2020	11/30/2007	$528,152.00	$528,152.00	$0.00	$0.00
31	M0008808MP7T587	AA				DODN00033		1/10/2008	$1,230,700.00	$615,350.00	$0.00	$0.00
32	M0008808MP7T588	AA		978		DODW80QG0	C411	1/10/2008	$6,350,000.00	$6,350,000.00	$0.00	$0.00
33	M0009008MPP0006	AA		021		DODW911QY		12/5/2007	$1,369,459.00	$1,369,459.00	$0.00	$0.00
34	M0009008MPP0007	AA		021		DODW911QY		12/5/2007	$1,500,000.00	$1,500,000.00	$0.00	$0.00
35	M0009008MPP0012	AA		097		DODHJ4701		11/27/2007	$25,875.00	$25,875.00	$0.00	$0.00
36	M0009008MPP0013	AA		021		DODW90GXK		11/30/2007	$8,288.30	$8,288.30	$0.00	$0.00
37	M0009008MPP0014	AA		021		DODW911QY		12/5/2007	$18,000,000.00	$18,000,000.00	$0.00	$0.00
38	M0009008MPP0020	AA		097		004868105		12/20/2007	$259,000.00	$259,000.00	$0.00	$0.00
39	M0009008MPP0002	AA		097		DODHJ4701		1/10/2008	$1,000,000.00	$1,000,000.00	$16,908.00	$16,908.00
40	M0009008MPP0019	AA		097		DODHAA091		12/20/2007	$25,260.00	$25,260.00	$0.00	$0.00
41	M0009008MPP0021	AA		021		DODAC1793		1/10/2008	$171,777.45	$171,777.45	$0.00	$0.00

TP Data Missing Pivot | Trading Partner Data Missing

B.12 Instant Overaged Invoices

USMC Instant Overage Report

02/18/2008 to 02/25/2008

Contract #	Inv #	Voucher #	Inv Date	Inv Rcd	Mrch Del	Mrch Accpt	RR Rcd	Pmt Due	Check Date	Inv Amt	Interest
B3	**NAVY**										
XXTSMX051561X	QS602LFMT0217	021957	2006-08-24	2006-08-24	2006-04-06	2006-04-06	2008-02-12	2006-09-23	2008-02-25	$30.60	$1.83
XXTSMX051561X	QS13836	021956	2006-05-25	2006-05-25	2006-05-30	2006-05-30	2008-02-12	2006-06-29	2008-02-25	$232.50	$12.37
D3	**AIR FORCE**										
TOPSMX0805VB1	QS801LFMT0128	021827	2008-01-03	2008-01-15	2007-12-31	2007-12-31	2008-02-15	2008-02-14	2008-02-21	$243.00	$0.19
G4	**MCCDC**										
M0026403F0326	412516	021303	2007-12-31	2008-01-09	2007-01-01	2008-02-14	2008-02-14	2008-02-08	2008-02-20	$18,000.00	$28.50
H4	**MCB HAWAII**										
XXTSMX067074X	HI706MLNQ0116B	021153	2007-06-01	2007-06-19	2007-05-31	2007-05-31	2008-02-08	2007-07-19	2008-02-20	$287.30	$10.02
H6	**MARFORRES 1106**										
M6786107F0108	6225692	021959	2007-04-24	2007-12-24	2007-04-25	2008-02-12	2008-02-12	2008-01-23	2008-02-25	$4,050.40	$16.03
J4	**MCB CAMP PENDLETON**										
M0068106D0013A	6L10519	021151	2006-08-10	2006-08-10	2006-08-10	2006-08-10	2008-02-06	2006-09-09	2008-02-20	$1,097.50	$65.72
M0068106P0299	INV0084710	020880	2007-10-01	2007-10-19	2007-10-19	2007-10-19	2008-02-11	2007-11-18	2008-02-19	$2,635.00	$37.64
M0068106P0299	INV086126	020880	2007-11-01	2007-11-07	2007-11-07	2007-11-07	2008-02-11	2007-12-07	2008-02-19	$2,635.00	$29.57
M0068106P0299	INV087216	020880	2007-12-01	2007-12-04	2007-12-04	2007-12-04	2008-02-11	2008-01-03	2008-02-19	$2,635.00	$14.97
M0068106P0299	INV088490	020880	2008-01-01	2008-01-04	2008-01-04	2008-01-04	2008-02-11	2008-02-03	2008-02-19	$2,635.00	$4.17
K6	**MARFORRES 1107**										
M6786107A004200A4	91108343	021840	2007-12-04	2008-01-03	2007-12-07	2008-02-15	2008-02-15	2008-02-02	2008-02-22	$14,984.00	$37.56
M6786107P0108	0712101	021841	2007-12-21	2007-12-21	2007-12-27	2008-02-15	2008-02-15	2008-02-02	2008-02-22	$4,688.70	$11.75
W4	**MCAS YUMA**										
M0068106D0012	071258	021302	2007-12-21	2007-12-27	2007-12-18	2007-12-18	2008-02-14	2008-01-26	2008-02-20	$388.99	$1.28

Page 1 of 2

B.13 Outstanding MIPRs/WR All Years

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Pivot MRI (All)

Select MRI to limit view.

MRI Description	SRI	Bsym	FYF	WCI	Data: Sum of OBLIG	Sum of EXPENSE	Sum of LIQUIDATION	Sum of ULO	Count of Trans
DRPM					82077566.84	68293715.68	$67,888,786.81	$14,188,780.03	97
HQ MARINE CORPS					720192367.5	486443163.3	$542,174,146.35	$178,018,221.10	510
I&L HQMC					6385026.36	6230431.68	$4,315,274.34	$2,069,752.02	29
MAR BRKS 8TH & I					1398349.34	860010.45	$922,935.07	$475,414.27	41
MARCENTCOM					216170575	156783241.1	$152,898,938.20	$63,271,636.81	97
MARCOR RECR CMD					6887841.36	6404388.89	$6,250,235.48	$637,605.88	32
MARCOR, NCR					1020	0	$0.00	$1,020.00	1
MARCORSYSCOM					4113533852	2410105623	$2,409,001,493.77	$1,704,532,358.38	3242
MARFOREUR					7717147.17	6764168.52	$6,817,942.16	$899,205.01	18
MARFORPAC					291848652	220106053.2	$226,398,818.72	$65,449,833.27	1429
MARFORRES					49927751.65	25663415.18	$22,964,981.63	$26,962,770.02	1264
MARFORSOUTH					1261771.58	660535.47	$637,281.61	$624,489.97	55
MARINE FORCES NORTH					4024.8	3318	$3,318.00	$706.80	3
MARSOC					14011352.51	6076368.15	$8,436,483.91	$5,574,868.60	85
MCB LOG BASES					506501313.5	242845604	$268,660,834.20	$237,840,479.33	293
MCCDC					63546961.47	37515146.11	$37,023,346.10	$26,523,615.37	236
MCRD PARRIS ISLAND					1519367.08	234877.09	$362,589.54	$1,156,777.54	25
MCRD SAN DIEGO					1493869.92	954990.39	$1,105,294.82	$388,575.10	25
MCSA, KANSAS CITY MO					129836.32	129836.32	$70,254.88	$59,581.44	1
PP&O					233907.34	0	$165,708.34	$68,199.00	4
MARFORCOM					127882773.1	71462745.03	$73,096,092.34	$54,786,680.71	431
MCCDC TRNG ED CMD					8939538.61	2789219.43	$193,858.26	$8,745,680.35	75
Grand Total					6221664866	3750326851	$3,829,388,614.53	$2,392,276,251.00	7993

MIPR WR Pivot / MIPRs and WRs

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	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1		CURRENT ACTIVE FILE VALUES												
2	Document Number	FY	FYF	Bsym	SBHD	Fund Func	BCN	OBLIG Amt	EXPENSE Amt	LIQUIDATION Ar	ULO	Last Liq Dt	Liq Ag	RN/I
3	M0008303MPES322	20032003	2003	1106	27A0	1A2A	00027	$60,000.00	$60,000.00	$27,203.35	$32,796.65	9/20/2007	104	AM
4	M0008303MPJS106	20032003	2003	1106	27A0	1A1A	00027	$60,400.00	$6,124.59	$5,895.65	$54,504.35	6/20/2007	196	AJ
5	M0008303MPJS121	20032003	2003	1106	27A0	1A2A	00027	$130,866.14	$130,866.14	$130,000.00	$866.14	12/17/2004	1111	AK
6	M0008403MPHE0TA	20032003	2003	1106	27N0	3C2F	00027	$31,430,000.00	$31,430,000.00	$31,051,806.56	$378,193.44	1/2/2008	0	AA
7	M0008104MPC4A64	20042004	2004	1106	27A0	BSS1	00027	$737,154.00	$737,152.29	$737,152.29	$1.71	7/14/2005	902	AA
8	M0008104MPG2A09	20042004	2004	1106	27A0	1A2A	00027	$2,574,500.00	$1,745,000.00	$1,729,500.00	$845,000.00	1/2/2008	0	AA
9	M0008304MPIS607	20042004	2004	1106	27A0	1A1A	00027	$120,900.00	$120,900.00	$120,830.58	$69.42	12/4/2007	29	AF
10	M0008304MPJS401	20042004	2004	1106	27A0	1A1A	00027	$673,882.74	$673,882.74	$655,534.50	$18,348.24	12/22/2007	11	AA
11	M0008304MPJS413	20042004	2004	1106	27A0	1A2A	00027	$50,000.00	$50,000.00	$46,894.02	$3,105.98	12/4/2007	29	AC
12	M0008304MPJS414	20042004	2004	1106	27A0	1A2A	00027	$189,909.00	$189,909.00	$174,909.00	$15,000.00	12/4/2007	29	AB
13	M0008304MPJS415	20042004	2004	1106	27A0	1A2A	00027	$217,090.00	$217,090.00	$217,084.05	$5.95	12/4/2007	29	AD
14	M0008304MPJS416	20042004	2004	1106	27A0	1A2A	00027	$165,000.00	$165,000.00	$63,656.66	$101,343.34	12/4/2007	29	AG
15	M0008304MPJS417	20042004	2004	1106	27A0	1A2A	00027	$245,000.00	$245,000.00	$216,699.56	$28,300.44	10/26/2007	68	AK
16	M0008404MPHE0TA	20042004	2004	1106	27N0	3C2F	00027	$33,681,000.00	$33,681,000.00	$33,032,371.58	$648,628.42	1/2/2008	0	AA
17	M0008704WRMP504	20042004	2004	1106	27A0	BSS1	00027	$3,031,143.24	$3,031,143.24	$3,030,943.24	$200.00	10/13/2005	811	AA
18	M0008704WRMP505	20042004	2004	1106	27A0	BSS1	00027	$17,653.00	$16,881.04	$16,881.04	$771.96	10/14/2004	1175	AA
19	M0008704WRMP506	20042004	2004	1106	27A0	BSS1	00027	$126,000.00	$124,096.52	$124,096.52	$1,903.48	10/27/2004	1162	AA
20	M0008704WRMP507	20042004	2004	1106	27A0	BSS1	00027	$108,000.00	$107,787.83	$107,787.83	$212.17	9/22/2004	1197	AA
21	M0008704WRMP508	20042004	2004	1106	27A0	BSS1	00027	$115,000.00	$113,811.11	$113,811.11	$1,188.89	10/27/2004	1162	AA
22	M0008804MPHA237	20042004	2004	1106	27A0	BSS1	00027	$164,949.47	$156,398.47	$164,949.47	$0.00	9/27/2007	97	AA
23	M0008804MPSW101	20042004	2004	1106	27A0	BSS1	00027	$788,000.00	$715,717.80	$757,295.32	$30,704.68	12/22/2007	11	AA
24	M0008804WRAG004	20042004	2004	1106	27A0	BSS1	00027	$160,503.60	$160,461.35	$160,461.35	$42.25	10/13/2006	446	AA
25	M0008804WRFF305	20042004	2004	1106	27A0	BSM1	00027	$47,000.00	$23,234.35	$23,234.35	$23,765.65	11/30/2004	1128	AA
26	M0008804WRPL826	20042004	2004	1106	27A0	BSS1	00027	$6,912.70	$6,912.70	$5,791.99	$1,120.71	9/27/2006	462	AA
27	M0008804WRPL829	20042004	2004	1106	27A0	BSS1	00027	$5,000.00	$1,834.05	$1,834.05	$3,165.95	4/29/2006	613	AA
28	M0008804WRSW112	20042004	2004	1106	27A0	BSS1	00027	$62,000.00	$59,783.93	$59,783.93	$2,216.07	6/10/2005	936	AA
29	M0008804WRVL554	20042004	2004	1106	27A0	BSS1	00027	$3,285.66	$3,285.65	$0.00	$3,285.66	8/31/2007	124	AA
30	M0009004MPP0029	20042004	2004	1106	27A0	1A1A	00027	$168,302.00	$22,891.00	$168,301.00	$1.00	11/2/2007	61	AA
31	M0009004WRP0010	20042004	2004	1106	27A0	1A2A	00027	$98,434.28	$98,434.28	$98,403.44	$30.84	10/15/2007	79	AA
32	M0009004WRP0019	20042004	2004	1106	27T0	4A2G	00027	$184,000.00	$111,622.42	$111,622.42	$72,377.58	4/21/2005	986	AB
33	M0002704WR00001	20042004	2004	1108	2731	01F5	15631	$65,000.00	$9,749.04	$9,749.04	$55,250.96	9/2/2005	852	AA
34	M0002705MPCS013	20052005	2005	1106	27T0	4A2G	00027	$916,142.50	$905,557.30	$908,575.36	$7,567.14	2/6/2007	330	AB
35	M0008105MPCS168	20052005	2005	1106	27A0	BSS1	00027	$29,500.00	$22,550.76	$22,550.76	$6,949.24	6/1/2006	580	AA
36	M0008105MPC1A71	20052005	2005	1106	27A0	1A1A	00027	$400,000.00	$399,877.97	$399,877.97	$122.03	9/29/2006	460	AA
37	M0008105MPG2A01	20052005	2005	1106	27A0	1A2A	00027	$453,500.00	$444,636.58	$442,532.66	$10,967.34	7/20/2007	166	CR
38	M0008105MPG2A15	20052005	2005	1106	27A0	1A2A	00027	$510,000.00	$452,406.04	$452,406.04	$57,593.96	8/29/2006	491	AA
39	M0008305MPJS503	20052005	2005	1106	27A0	1A1A	00027	$75,765.00	$75,765.00	$74,924.56	$840.44	11/22/2005	771	AB
40	M0008305MPJS515	20052005	2005	1106	27A0	1A2A	00027	$32,000.00	$31,999.37	$0.00	$32,000.00	3/6/2007	302	VD
41	M0008305WRFL001	20052005	2005	1106	27A0	1A1A	00027	$56,526.72	$16,963.00	$16,963.00	$39,563.72	3/17/2007	291	AA
42	M0008405MPHE0TA	20052005	2005	1106	27N0	3C2F	00027	$35,825,000.00	$35,825,000.00	$32,312,462.74	$3,512,537.26	1/2/2008	0	AA

MIPR WR Pivot | MIPRs and WRs

B.14 Outstanding Commitments

Microsoft Excel - Aged Outstanding Commitments [1]

	A	B	C	D	E	F	G	H	I	J	K
1	Pivot MRI	(All)									
2											
3							Data				
4	MRI	ARI	SRI	BSYM	BFY	WCI	Sum of Outstand Commit	Count of Outstand Commit			
5	DRPM						$14,510,183.46	13			
6	HQ MARINE CORPS						$117,000,575.19	170			
7	I&L HQMC						$573,166.00	6			
8	MAR BRKS 8TH & I						$1,022,786.02	32			
9	MARCENTCOM						$43,365,600.35	95			
10	MARCOR RECR CMD						$451,328.37	52			
11	MARCORSYSCOM						$2,808,033,974.75	1734			
12	MARFORCOM						$39,924,839.95	623			
13	MARFOREUR						$37,633.62	7			
14	MARFORPAC						$79,051,525.92	1219			
15	MARFORRES						$5,004,755.56	188			
16	MARINE FORCES NORTH						$14,920.25	3			
17	MARSOC						$4,991,290.13	51			
18	MCB LOG BASES						$26,079,522.94	214			
19	MCCDC						$16,045,823.21	170			
20	MCCDC TRNG ED CMD						$28,236,851.71	338			
21	MCRD PARRIS ISLAND						$1,672,267.49	54			
22	MCRD SAN DIEGO						$1,109,307.54	26			
23	MARFORSOUTH						$221,675.25	5			
24	Grand Total						$3,187,348,027.71	5000			

Microsoft Excel - Aged Outstanding Commitments [1]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Pivot MRI	MRI	ARI	SRI	BSYM	BFY	SBHD	FFUNC	BCN	WCI	BEA	BESA	Document Number	CRN/R	PIIN
2	M00027	HQ MARINE CORPS	M00027	M00027	1105	2008	2752	05C0	43690	M00027	61	50	M0002708CTG7817	AA	M0026305D00060314
3	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSM1	00027	M00088	LF	FS	M0008808SUFS302	AA	
4	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSM1	00027	M00088	LF	FS	M0008808SUFS303	AA	
5	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00080	LS	P1	M0008008RCDD008	AA	
6	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00080	LS	P1	M0008008RCDD009	AA	
7	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CF	CF	M0008108MPCS151	AA	
8	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CF	CF	M0008108SU00048	AA	M0026408F0067
9	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CP	NA	M0008108SU00051	AA	
10	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CS	CO	M0008108MPCS155	AA	N6339405D1269
11	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00013	AA	
12	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00033	AA	
13	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00038	AA	
14	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00054	AA	
15	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00064	AA	
16	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108RC00066	AA	
17	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108SU00024	AA	
18	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	CU	M0008108SU00056	AA	
19	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	NP	M0008108RC00046	AA	
20	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00081	CT	NP	M0008108RC00062	AA	
21	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MA	MF	M0008408RC00088	AA	
22	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MA	MF	M0008408SU00006	AA	
23	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MA	MV	M0008408RC00044	AA	
24	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MP	DA	M0008408SU00084	AA	
25	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	EF	M0008408RC00029	AA	
26	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	EF	M0008408RC00075	AA	
27	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	MD	M0008408RC00034	AA	
28	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	MF	M0008408RC00030	AA	
29	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	MF	M0008408SU00002	AA	
30	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	MF	M0008408SU00080	AA	
31	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00084	MR	SX	M0008408RC00027	AA	
32	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00085	CS	RC	M2023008MDHJU01	YA	
33	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00085	RF	RS	M0008508RCRS015	AA	
34	M00027	HQ MARINE CORPS	M00027	M00027	1106	2008	27A0	BSS1	00027	M00085	RF	RS	M0008508RCRS016	AA	

Microsoft Excel - Aged Outstanding Commitments [1]

Command	Feb Table Data							
HQ MARINE CORPS	132	$109,739,753.95	19	$6,233,273.21	19	$1,027,548.03	170	$117,000,575.19
MCRD SAN DIEGO	23	$1,094,654.11	3	$14,653.43	0	$0.00	26	$1,109,307.54
MCRD PARRIS ISLAND	49	$1,530,833.43	2	$6,233.86	3	$135,200.20	54	$1,672,267.49
MCCDC	143	$15,182,420.59	14	$618,776.80	14	$283,436.46	171	$16,084,633.85
MARCOR RECR CMD	45	$410,116.66	6	$29,684.71	1	$11,527.00	52	$451,328.37
DRPM	8	$11,560,124.24	1	$100,000.00	4	$2,850,059.22	13	$14,510,183.46
MCB LOG BASES	171	$18,768,689.06	8	$648,116.91	35	$6,662,716.97	214	$26,079,522.94
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARFOREUR	6	$36,776.42	1	$857.20	0	$0.00	7	$37,633.62
MARFORSOUTH	5	$221,675.25	0	$0.00	0	$0.00	5	$221,675.25
MARFORPAC	1117	$76,065,882.05	57	$1,103,992.47	45	$1,881,651.40	1219	$79,051,525.92
MARFORCOM	557	$38,683,430.11	38	$748,998.24	28	$492,411.60	623	$39,924,839.95
MAR BRKS 8TH & I	31	$1,017,666.02	0	$0.00	1	$5,120.00	32	$1,022,786.02
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARCORSYSCOM	1114	$2,112,000,967.57	90	$240,515,866.66	529	$455,478,329.88	1733	$2,807,995,164.11
MCCDC TRNG ED CMD	310	$26,048,327.61	22	$1,112,236.50	6	$1,076,287.60	338	$28,236,851.71
MARFORRES	168	$4,644,085.16	9	$329,612.97	11	$31,057.43	188	$5,004,755.56
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARCENTCOM	84	$23,885,025.96	5	$7,291,852.99	6	$12,188,721.40	95	$43,365,600.35
MARINE FORCES NORTH	3	$14,920.25	0	$0.00	0	$0.00	3	$14,920.25
MARSOC	42	$4,778,840.72	8	$211,709.41	1	$740.00	51	$4,991,290.13
PP&O	0	$0.00	0	$0.00	0	$0.00	0	$0.00
I&L HQMC	2	$113,000.00	4	$460,166.00	0	$0.00	6	$573,166.00
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	$0.00

Accounting Operations Dashboard – Outstanding Commitments

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Outstanding Commitments

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	15-90		91-120		121&>		Total	
HQ MARINE CORPS	132	$109,739,753.95	19	$6,233,273.21	19	$1,027,548.03	170	$117,0
MCRD SAN DIEGO	23	$1,094,654.11	3	$14,653.43	0	$0.00	26	$1,1
MCRD PARRIS ISLAND	49	$1,530,833.43	2	$6,233.86	3	$135,200.20	54	$1,6
MCCDC	143	$15,182,420.59	14	$618,776.80	14	$283,436.46	171	$16,0
MARCOR RECR CMD	45	$410,116.66	6	$29,684.71	1	$11,527.00	52	$4
DRPM	8	$11,560,124.24	1	$100,000.00	4	$2,850,059.22	13	$14,5
MCB LOG BASES	171	$18,768,689.06	8	$648,116.91	35	$6,662,716.97	214	$26,0
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	6	$36,776.42	1	$857.20	0	$0.00	7	$
MARFORSOUTH	5	$221,675.25	0	$0.00	0	$0.00	5	$2
MARFORPAC	1,117	$76,065,882.05	57	$1,103,992.47	45	$1,881,651.40	1,219	$79,0
MARFORCOM	557	$38,683,430.11	38	$748,998.24	28	$492,411.60	623	$39,9
MAR BRKS 8TH & I	31	$1,017,666.02	0	$0.00	1	$5,120.00	32	$1,0
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	1,114	$2,112,000,967.57	90	$240,515,866.66	529	$455,478,329.88	1,733	$2,807,9
MCCDC TRNG ED CMD	310	$26,048,327.61	22	$1,112,236.50	6	$1,076,287.60	338	$28,2
MARFORRES	168	$4,644,085.16	9	$329,612.97	11	$31,057.43	188	$5,0
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	84	$23,885,025.96	5	$7,291,852.99	6	$12,188,721.40	95	$43,3
MARINE FORCES NORTH	3	$14,920.25	0	$0.00	0	$0.00	3	$
MARSOC	42	$4,778,840.72	8	$211,709.41	1	$740.00	51	$4,9
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	2	$113,000.00	4	$460,166.00	0	$0.00	6	$5
MANPOWER	0	$0.00	0	$0.00	0	$0.00	0	

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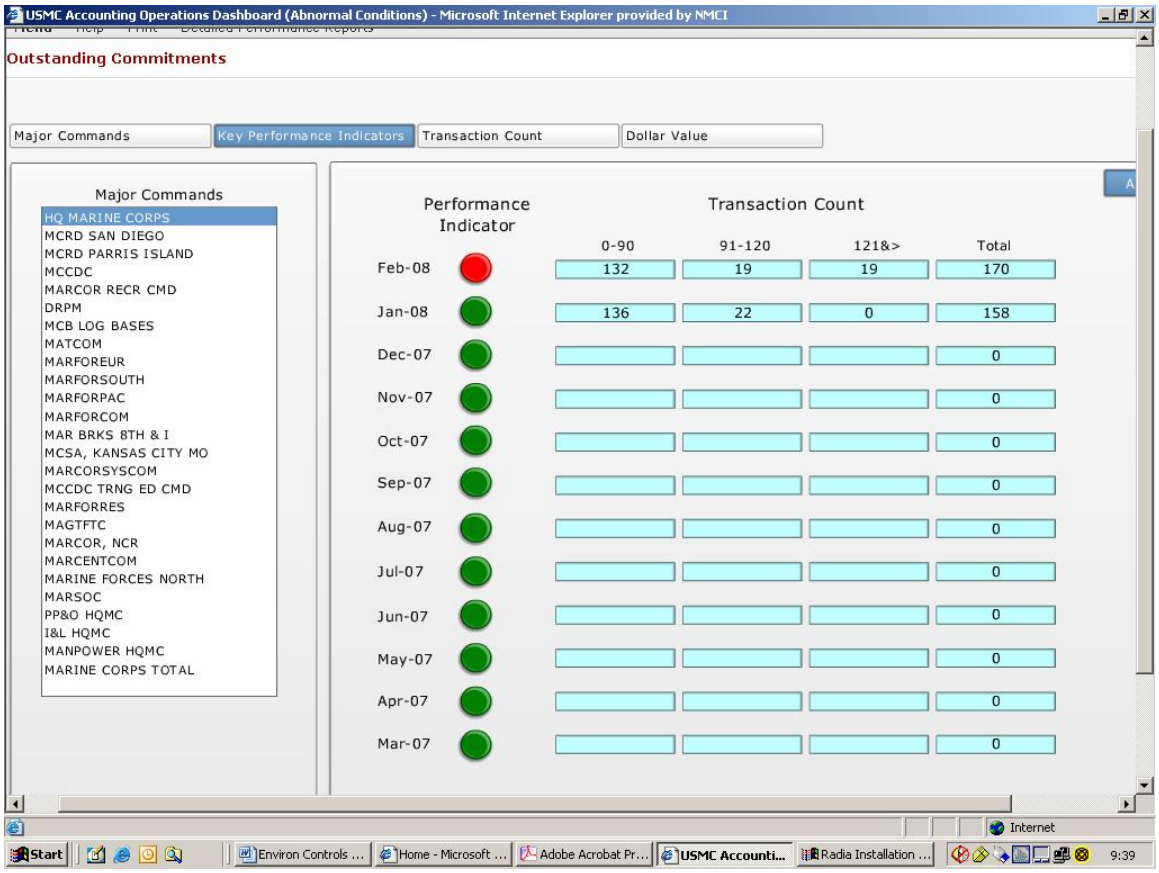
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Commitments
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
0-90
91-120
121&>
Total
Feb-08 132 19 19 170
Jan-08 136 22 0 158
Dec-07 0
Nov-07 0
Oct-07 0
Sep-07 0
Aug-07 0
Jul-07 0
Jun-07 0
May-07 0
Apr-07 0
Mar-07 0
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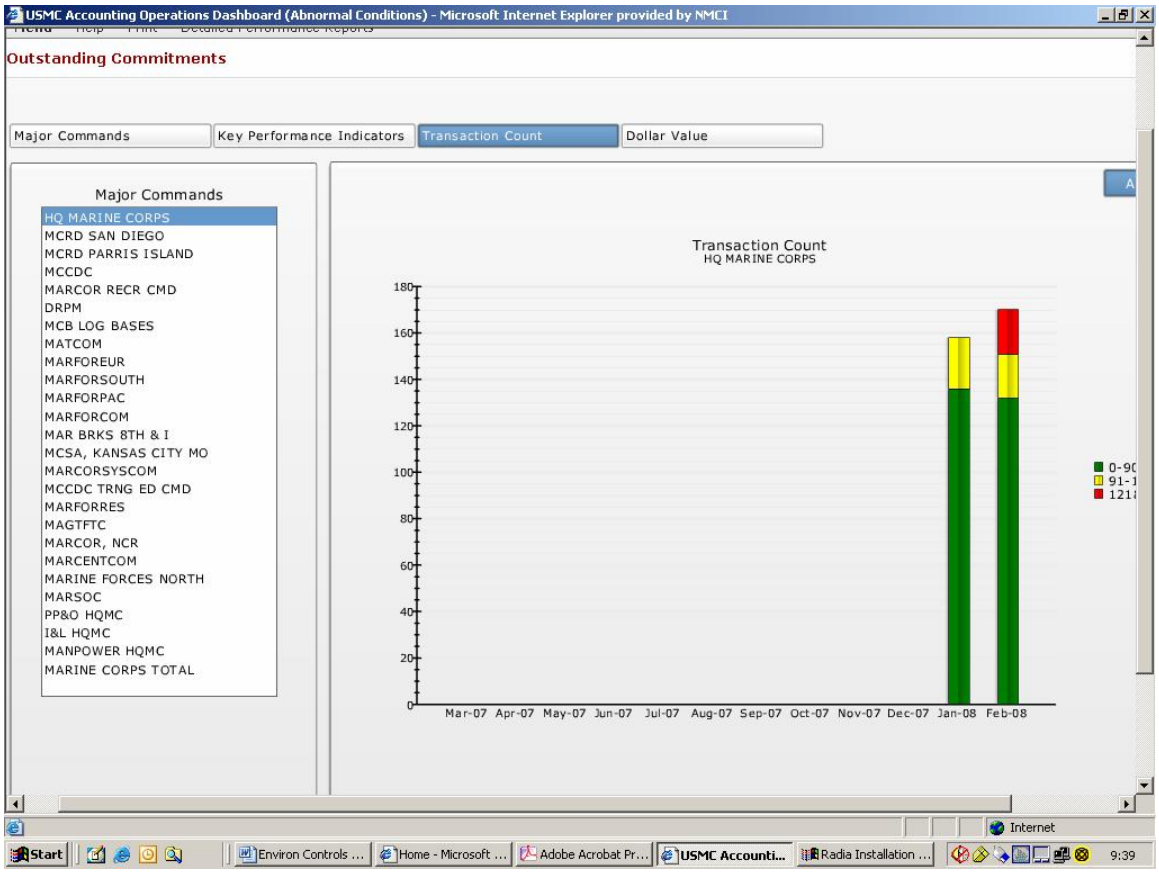
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Commitments
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
180
160
140
120
100
80
60
40
20
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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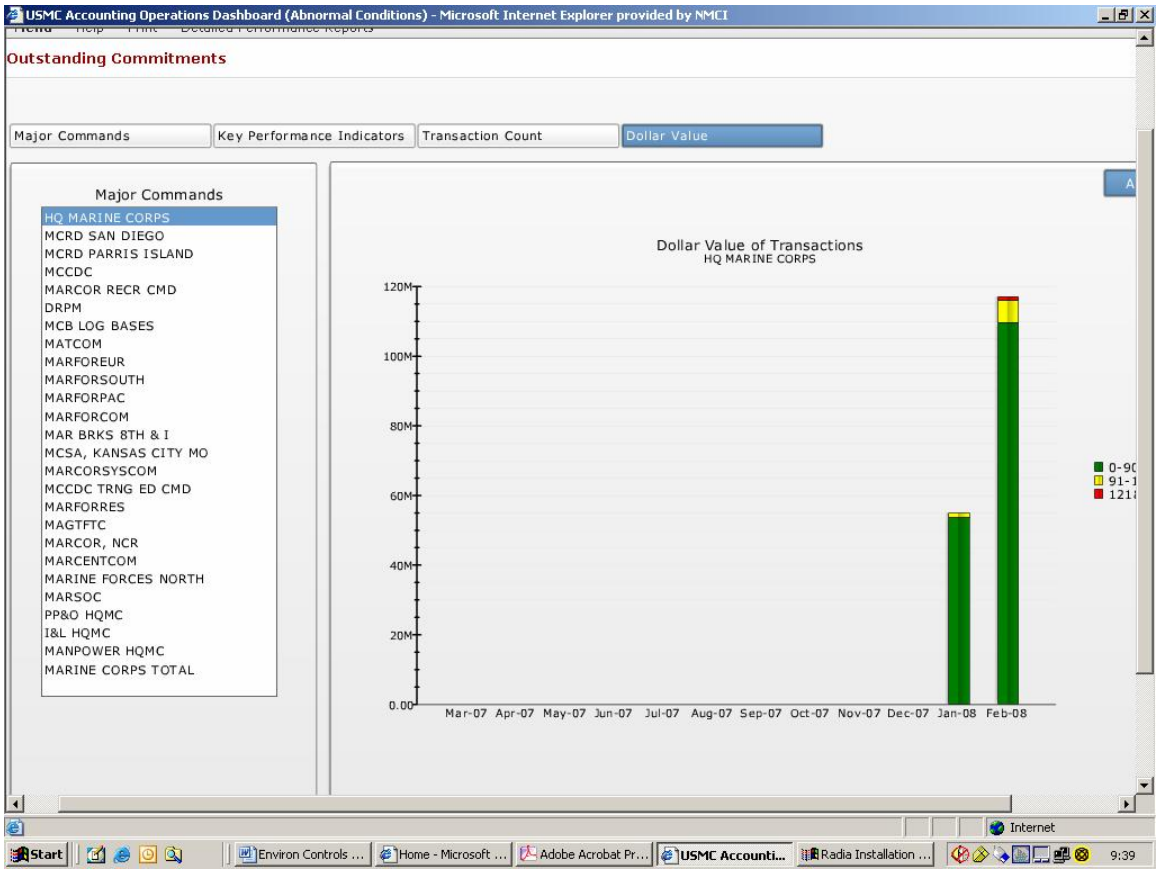
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Commitments
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
120M
100M
80M
60M
40M
20M
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Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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B.15 Outstanding Travel Orders

Microsoft Excel - Outstanding Travel Orders [1]

G12 4032972.68

Pivot MRI	(All)							
							Data	
MRI	ARI	SRI	BSYM	BFY	WCI		Sum of OTO Amt	Count of OTOs
DRPM							$34,226.62	50
HQ MARINE CORPS							$7,272,073.05	9054
MANPOWER							$52,989.48	54
MAR BRKS 8TH & I							$20,393.95	21
MARCENTCOM							$4,385,198.05	2985
MARCOR RECR CMD							$1,096,266.93	2087
MARCORSYSCOM							$2,459,433.29	2413
MARFORCOM							$4,032,972.68	4398
MARFOREUR							$231,726.19	87
MARFORPAC							$9,328,139.26	7983
MARFORRES							$5,686,081.42	7420
MARFORSOUTH							$65,196.60	35
MARINE FORCES NORTH							$95,399.26	104
MARSOC							$1,129,056.77	980
MCB LOG BASES							$420,039.44	302
MCCDC							$562,487.32	451
MCCDC TRNG ED CMD							$7,187,659.53	6509
MCRD PARRIS ISLAND							$29,165.45	24
MCRD SAN DIEGO							$51,248.39	49
PP&O							$2,561.00	1
Grand Total							$44,142,314.68	45007

Pivot table OTO | Detail Outstanding Trvl Orders | Command List

Microsoft Excel - Outstanding Travel Orders [1]

	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	Traveler Name	Commit	Obligation	Expense	Liquidation	OTO Amt	EC Date	Age (Days)		
2	Name	$3.00	$3.00	$3.00	$0.00	$3.00	7/25/2006	585		
3	Name	$661.10	$661.10	$661.10	-$661.10	$1,322.20	11/1/2002	1,947		
4	Name	$1,545.00	$1,545.00	$1,545.00	-$87.50	$1,632.50	7/19/2003	1,687		
5	Name	$1,147.29	$1,147.29	$1,147.29	-$354.50	$1,501.79	37,674	1,834		
6	Name	$3,000.00	$3,000.00	$3,000.00	-$2,219.00	$5,219.00	38,260	1,248		
7	Name	$659.30	$659.30	$659.30	-$540.70	$1,200.00	38,262	1,246		
8	Name	$3,138.75	$3,138.75	$3,138.75	-$258.04	$3,396.79	38,603	905		
9	Name	$5,072.85	$5,072.85	$5,072.85	$3,059.46	$2,013.39	38,507	1,001		
10	Name	$1,672.88	$1,672.88	$1,672.88	-$39.01	$1,711.89	9/6/2005	907		
11	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2005	883		
12	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2005	883		
13	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2005	883		
14	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2005	883		
15	Name	$1,874.18	$1,874.18	$1,874.18	$559.90	$1,314.28	12/10/2005	812		
16	Name	$7,226.64	$7,226.64	$7,226.64	$461.64	$6,765.00	9/30/2005	883		
17	Name	$2,744.56	$2,744.56	$2,744.56	$1,522.41	$1,222.15	8/7/2005	937		
18	Name	$185.00	$185.00	$185.00	$0.00	$185.00	5/8/2005	1,028		
19	Name	$1,654.66	$1,654.66	$1,654.66	-$2,837.27	$4,491.93	2/4/2005	1,121		
20	Name	$833.65	$833.65	$833.65	$0.00	$833.65	9/25/2005	888		
21	Name	$874.76	$874.76	$874.76	$638.15	$236.61	5/5/2006	666		
22	Name	$1,040.53	$1,040.53	$1,040.53	$650.83	$389.70	10/26/2006	492		
23	Name	$381.10	$381.10	$381.10	-$381.10	$762.20	6/19/2006	621		
24	Name	$2,401.23	$2,401.23	$2,401.23	-$1,053.21	$3,454.44	3/22/2006	710		
25	Name	$2,000.00	$2,000.00	$2,000.00	-$1,338.59	$3,338.59	12/8/2006	449		
26	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2006	518		
27	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2006	518		
28	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2006	518		
29	Name	$1.00	$1.00	$1.00	$0.00	$1.00	1/17/2007	409		
30	Name	$1.00	$1.00	$1.00	$0.00	$1.00	8/10/2006	569		
31	Name	$1.00	$1.00	$1.00	$0.00	$1.00	5/7/2006	664		
32	Name	$1,818.67	$1,818.67	$1,818.67	$0.00	$1,818.67	1/15/2008	46		
33	Name	$302.00	$302.00	$302.00	-$488.90	$790.90	11/30/2006	457		
34	Name	$1.00	$1.00	$1.00	$0.00	$1.00	9/30/2006	518		

Accounting Operations Dashboard – Outstanding Travel Orders

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Outstanding Travel Orders

Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	0-30		31-60		61&>		Total	
HQ MARINE CORPS	2,019	$2,612,800.88	949	$660,179.15	6,086	$3,999,093.02	9,054	$7,272,
MCRD SAN DIEGO	20	$23,774.95	10	$9,313.76	19	$18,159.68	49	$51,
MCRD PARRIS ISLAND	12	$17,690.06	2	$2,379.54	10	$9,095.85	24	$29,
MCCDC	175	$159,392.68	35	$54,649.48	241	$348,445.16	451	$562,
MARCOR RECR CMD	1,760	$979,703.54	173	$54,607.57	154	$61,955.82	2,087	$1,096,
DRPM	0	$0.00	0	$0.00	50	$34,226.62	50	$34,
MCB LOG BASES	171	$285,663.87	17	$14,353.17	114	$120,022.40	302	$420,
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	57	$169,881.38	8	$13,868.17	22	$47,976.64	87	$231,
MARFORSOUTH	15	$42,827.90	17	$21,089.17	3	$1,279.53	35	$65,
MARFORPAC	3,051	$4,290,788.24	1,074	$1,384,080.44	3,858	$3,653,270.58	7,983	$9,328,
MARFORCOM	1,664	$1,611,270.23	372	$294,103.27	2,362	$2,127,599.18	4,398	$4,032,
MAR BRKS 8TH & I	11	$11,027.45	1	$3,328.00	9	$6,038.50	21	$20,
MCSA, KANSAS CITY MO	0	$0.00	0	$0.00	0	$0.00	0	
MARCORSYSCOM	764	$1,054,974.83	198	$329,064.66	1,451	$1,075,393.80	2,413	$2,459,
MCCDC TRNG ED CMD	2,208	$2,902,925.66	522	$777,397.46	3,779	$3,507,336.41	6,509	$7,187,
MARFORRES	2,291	$2,466,045.81	750	$541,956.39	4,379	$2,678,079.22	7,420	$5,686,
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	0	$0.00	0	$0.00	0	$0.00	0	
MARCENTCOM	302	$654,126.10	398	$653,969.96	2,285	$3,077,101.99	2,985	$4,385,
MARINE FORCES NORTH	13	$6,962.80	9	$3,746.59	82	$84,689.87	104	$95,
MARSOC	343	$522,093.94	52	$60,184.61	585	$546,778.22	980	$1,129,
PP&O	0	$0.00	0	$0.00	1	$2,561.00	1	$2,
I&L HQMC	0	$0.00	0	$0.00	0	$0.00	0	
MANPOWER	11	$13,406.03	0	$0.00	43	$39,583.45	54	$52,

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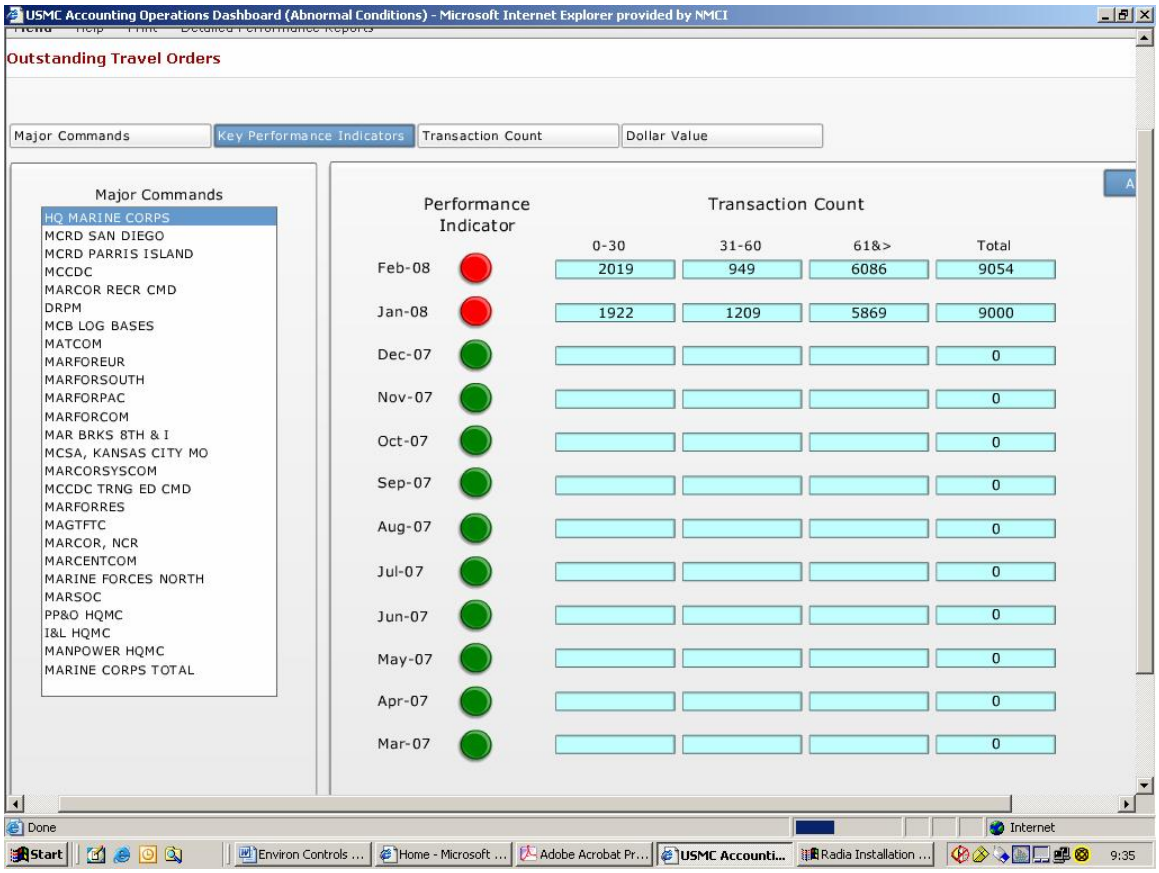
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Travel Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
0-30
31-60
61&>
Total
Feb-08 2019 949 6086 9054
Jan-08 1922 1209 5869 9000
Dec-07 0
Nov-07 0
Oct-07 0
Sep-07 0
Aug-07 0
Jul-07 0
Jun-07 0
May-07 0
Apr-07 0
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Radia Installation ...
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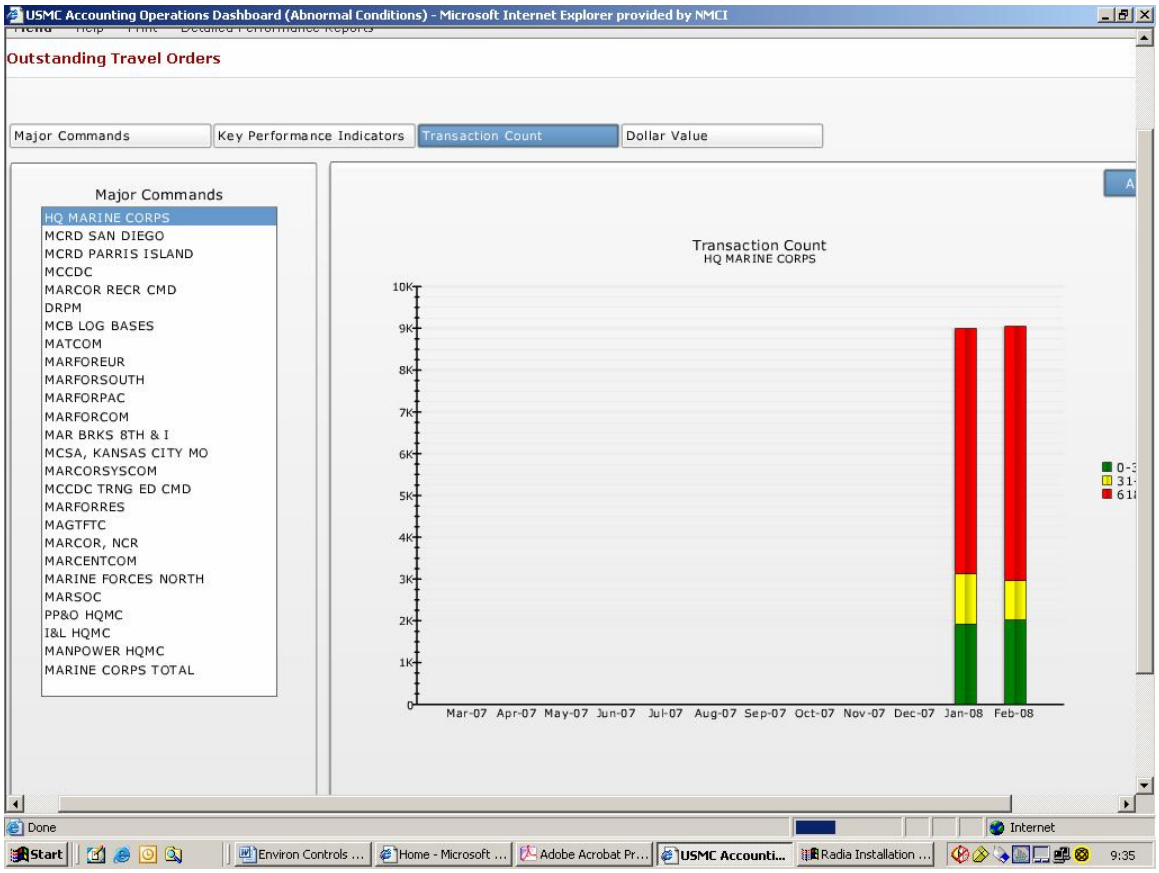
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Travel Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
10K
9K
8K
7K
6K
5K
4K
3K
2K
1K
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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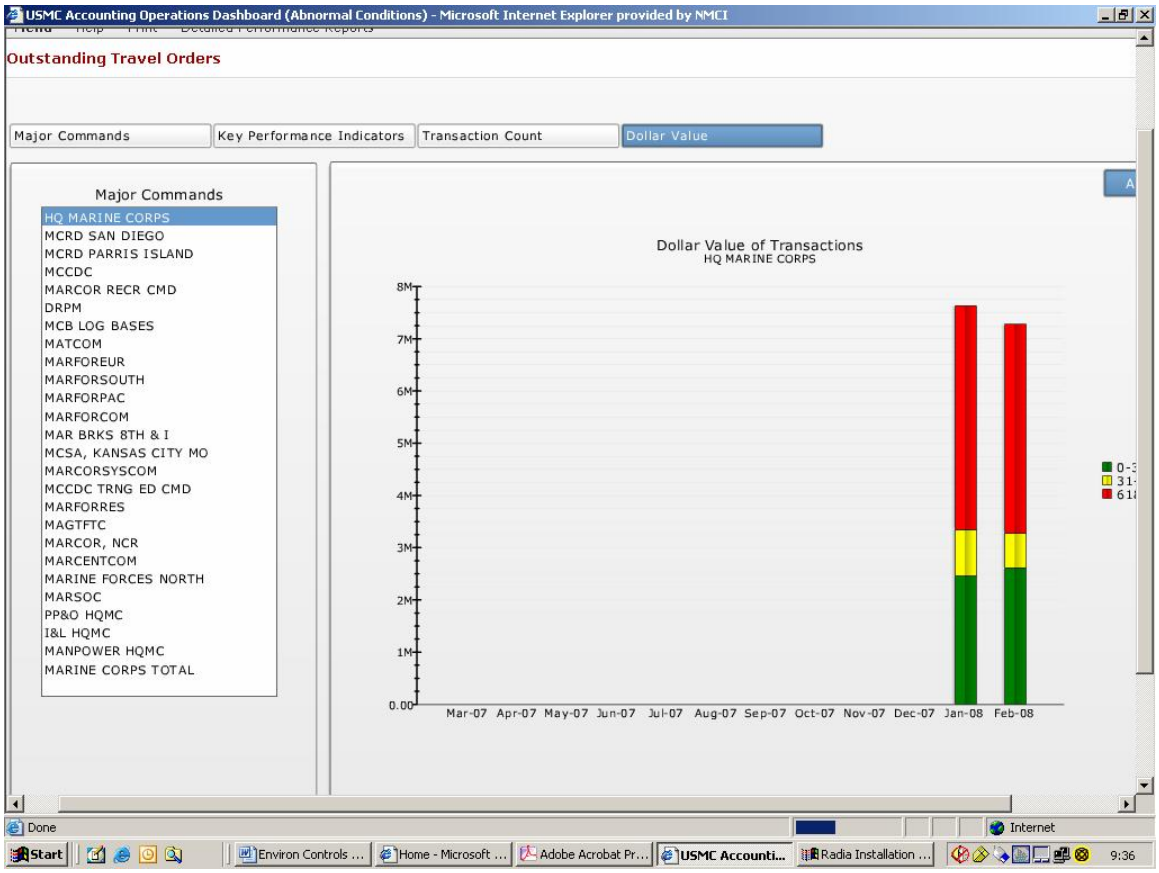
USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Outstanding Travel Orders
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
8M
7M
6M
5M
4M
3M
2M
1M
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
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B.16 Unliquidated Obligations

Microsoft Excel - Aged Unliquidated Obligations (No 'TO' Docs) [1]

MRI	(All)							
						Data		
MRI De:	ARI	SRI	BSYM	FYF	WCI	Sum of Total ULO Amount	# Docs making up ULO Amount
DRPM						$3,573,284.71	112
HQ MARINE CORPS						$282,958,305.88	14469
I&L HQMC						$42,851,666.41	34
MANPOWER						$564,781.32	12
MAR BRKS 8TH & I						$808,121.09	134
MARCENTCOM						$125,148,819.70	5629
MARCOR RECR CMD						$4,725,102.61	306
MARCOR, NCR						$1,552,465.16	16
MARCORSYSCOM						$644,940,027.04	8945
MARFORCOM						$58,857,735.77	3627
MARFOREUR						$415,772.05	27
MARFORPAC						$182,973,680.80	14441
MARFORRES						$25,194,893.51	3576
MARFORSOUTH						$153,700.66	12
MARINE FORCES NORTH						$77,124.85	11
MARSOC						$3,701,223.98	689
MCB LOG BASES						$32,299,977.25	811
MCCDC						$32,776,081.84	1700
MCRD PARRIS ISLAND						$6,624,474.24	233
MCRD SAN DIEGO						$3,253,796.45	137
MCSA, KANSAS CITY MO						$141,674.39	3
Grand Total						$1,453,592,709.71	54924

Microsoft Excel - Aged Unliquidated Obligations (No 'TO' Docs) [1]

MRI Description	MRI	ARI	SRI	BSYM	FYF	SBHD	FFUNC	BCN	WCI	BEA	BESA	Total ULO Amount	# Docs making up ULO Amount
HQ MARINE CORPS	M00027	M00027	M00027	0100	2007	27B0	10	00027	M00092	MA	MG	$239,244.00	1
HQ MARINE CORPS	M00027	M00027	M00027	0100	2007	27H0	10	00027	M00092	MA	MG	$14,077.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2701	01A0	11691	M00027	61	10	$771.70	2
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2701	01Z0	11691	M00027	61	10	$56.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2702	02A0	12691	M00027	61	10	$279,908.03	7
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2702	02J0	12691	M00027	61	10	$11,303.01	2
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2702	02Z0	12691	M00027	61	10	$78.95	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2740	04A0	32691	M00027	61	10	$10,280.91	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2751	05B0	42690	M00027	61	10	$2,827.90	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2752	05C0	43690	M00027	61	10	$3,757,249.42	2
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2760	06A0	51691	M00027	61	10	$673,477.93	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2761	06B0	52691	M00027	61	10	$200,000.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2762	06C0	53691	M00027	61	10	$1,742,784.00	2
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2763	06D0	54691	M00027	61	10	$126,363.01	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2764	06E0	55691	M00027	61	10	$633,841.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2765	06F0	56691	M00027	61	10	$595,293.60	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2766	06G0	57691	M00027	61	10	$25,594.95	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2767	06H0	58691	M00027	61	10	$27.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2769	06J0	60691	M00027	61	10	$504,950.00	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2003	2770	06K0	61691	M00027	61	10	$41,276.97	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2701	01A0	11691	M00027	UM	PV	$0.02	2
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2701	01A0	11691	M00027	61	10	$6,304,465.05	8
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2701	01D0	11691	M00027	61	10	$3,902,441.06	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02A0	12691	M00027	UM	PV	$0.04	4
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02A0	12691	M00027	61	10	$12,519,626.96	38
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02B0	12691	M00027	61	10	$0.01	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02C0	12691	M00027	61	10	$196,956.39	1
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02G0	12691	M00027	61	10	$7,079.99	3
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02J0	12691	M00027	61	10	$13,554,547.01	8
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02L0	12691	M00027	61	10	$84,139.94	9
HQ MARINE CORPS	M00027	M00027	M00027	1105	2004	2702	02M0	12691	M00027	61	10	$3,207,383.90	3

Microsoft Excel - Aged Unliquidated Obligations (No 'TO' Docs) [1]

Command	Feb Table Data							
HQ MARINE CORPS	172	$11,730,137.50	233	$18,817,975.64	14064	$252,410,192.74	14469	$282,958,305.88
MCRD SAN DIEGO	7	$255,770.02	11	$251,407.93	119	$2,746,618.50	137	$3,253,796.45
MCRD PARRIS ISLAND	7	$92,635.03	17	$904,650.22	209	$5,627,188.99	233	$6,624,474.24
MCCDC	105	$1,222,916.63	148	$2,411,335.13	1447	$29,141,830.08	1700	$32,776,081.84
MARCOR RECR CMD	54	$448,270.13	21	$155,828.65	231	$4,121,003.83	306	$4,725,102.61
DRPM	15	$409,673.09	4	$544,471.45	93	$2,619,140.17	112	$3,573,284.71
MCB LOG BASES	53	$1,458,430.94	90	$1,897,423.92	668	$28,944,122.39	811	$32,299,977.25
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARFOREUR	2	$129,832.96	2	$4,402.58	23	$281,536.51	27	$415,772.05
MARFORSOUTH	5	$21,381.36	1	$830.40	6	$131,488.90	12	$153,700.66
MARFORPAC	574	$18,167,166.43	550	$16,653,502.86	13317	$148,153,011.51	14441	$182,973,680.80
MARFORCOM	271	$9,838,508.27	272	$6,971,536.20	3084	$42,047,691.30	3627	$58,857,735.77
MAR BRKS 8TH & I	8	$98,731.90	9	$32,186.11	117	$677,203.08	134	$808,121.09
MCSA, KANSAS CITY MO	1	$59,581.44	0	$0.00	2	$82,092.95	3	$141,674.39
MARCORSYSCOM	290	$44,401,542.24	713	$19,868,476.91	7942	$580,670,007.89	8945	$644,940,027.04
MCCDC TRNG ED CMD	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARFORRES	140	$2,567,787.76	160	$1,872,551.15	3276	$20,754,554.60	3576	$25,194,893.51
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	$0.00
MARCOR, NCR	3	$270,974.10	2	$8,444.70	11	$1,273,046.36	16	$1,552,465.16
MARCENTCOM	235	$8,034,307.26	164	$9,978,861.05	5230	$107,135,651.39	5629	$125,148,819.70
MARINE FORCES NORTH	2	$11,556.79	1	$11,175.51	8	$54,392.55	11	$77,124.85
MARSOC	15	$237,841.57	21	$149,117.83	653	$3,314,264.58	689	$3,701,223.98
PP&O	0	$0.00	0	$0.00	0	$0.00	0	$0.00
I&L HQMC	5	$13,901.92	6	$237,644.57	23	$42,600,119.92	34	$42,851,666.41
MANPOWER	2	$66,780.47	0	$0.00	10	$498,000.85	12	$564,781.32

Accounting Operations Dashboard – Unliquidated Obligations

USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI

Unliquidated Obligations

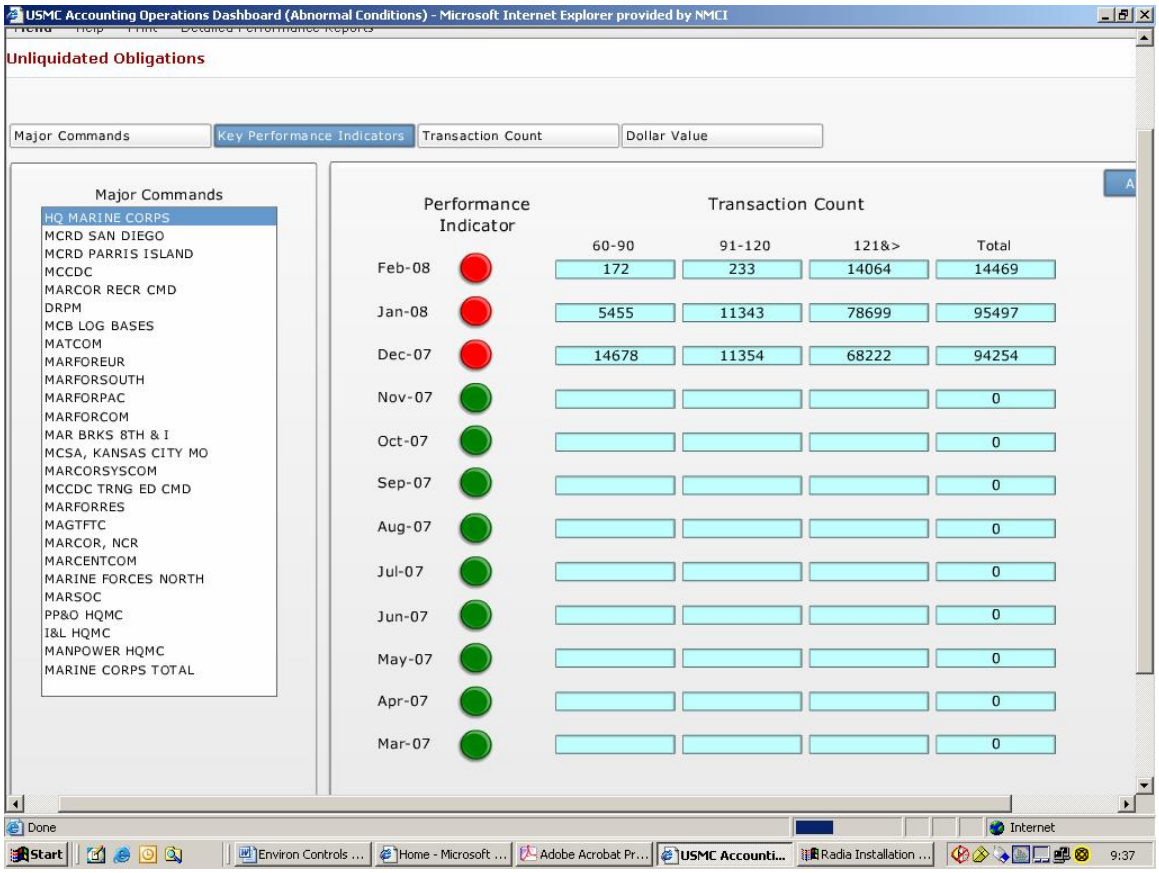
Major Commands | Key Performance Indicators | Transaction Count | Dollar Value

FEBRUARY 2008

Major Commands	60-90		91-120		121&>		Total	
HQ MARINE CORPS	172	$11,730,137.50	233	$18,817,975.64	14,064	$252,410,192.74	14,469	$282,9
MCRD SAN DIEGO	7	$255,770.02	11	$251,407.93	119	$2,746,618.50	137	$3,2
MCRD PARRIS ISLAND	7	$92,635.03	17	$904,650.22	209	$5,627,188.99	233	$6,6
MCCDC	105	$1,222,916.63	148	$2,411,335.13	1,447	$29,141,830.08	1,700	$32,7
MARCOR RECR CMD	54	$448,270.13	21	$155,828.65	231	$4,121,003.83	306	$4,7
DRPM	15	$409,673.09	4	$544,471.45	93	$2,619,140.17	112	$3,5
MCB LOG BASES	53	$1,458,430.94	90	$1,897,423.92	668	$28,944,122.39	811	$32,2
MATCOM	0	$0.00	0	$0.00	0	$0.00	0	
MARFOREUR	2	$129,832.96	2	$4,402.58	23	$281,536.51	27	$4
MARFORSOUTH	5	$21,381.36	1	$830.40	6	$131,488.90	12	$1
MARFORPAC	574	$18,167,166.43	550	$16,653,502.86	13,317	$148,153,011.51	14,441	$182,9
MARFORCOM	271	$9,838,508.27	272	$6,971,536.20	3,084	$42,047,691.30	3,627	$58,8
MAR BRKS 8TH & I	8	$98,731.90	9	$32,186.11	117	$677,203.08	134	$8
MCSA, KANSAS CITY MO	1	$59,581.44	0	$0.00	2	$82,092.95	3	$1
MARCORSYSCOM	290	$44,401,542.24	713	$19,868,476.91	7,942	$580,670,007.89	8,945	$644,9
MCCDC TRNG ED CMD	0	$0.00	0	$0.00	0	$0.00	0	
MARFORRES	140	$2,567,787.76	160	$1,872,551.15	3,276	$20,754,554.60	3,576	$25,1
MAGTFTC	0	$0.00	0	$0.00	0	$0.00	0	
MARCOR, NCR	3	$270,974.10	2	$8,444.70	11	$1,273,046.36	16	$1,5
MARCENTCOM	235	$8,034,307.26	164	$9,978,861.05	5,230	$107,135,651.39	5,629	$125,1
MARINE FORCES NORTH	2	$11,556.79	1	$11,175.51	8	$54,392.55	11	$
MARSOC	15	$237,841.57	21	$149,117.83	653	$3,314,264.58	689	$3,7
PP&O	0	$0.00	0	$0.00	0	$0.00	0	
I&L HQMC	5	$13,901.92	6	$237,644.57	23	$42,600,119.92	34	$42,8
MANPOWER	2	$66,780.47	0	$0.00	10	$498,000.85	12	$5

Done | Internet

Start | Environ Controls ... | Home - Microsoft ... | Adobe Acrobat Pr... | USMC Accounti... | Radia Installation ... | 9:37


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Performance Indicator
Transaction Count
60-90
91-120
121&>
Total
Feb-08 172 233 14064 14469
Jan-08 5455 11343 78699 95497
Dec-07 14678 11354 68222 94254
Nov-07 0
Oct-07 0
Sep-07 0
Aug-07 0
Jul-07 0
Jun-07 0
May-07 0
Apr-07 0
Mar-07 0
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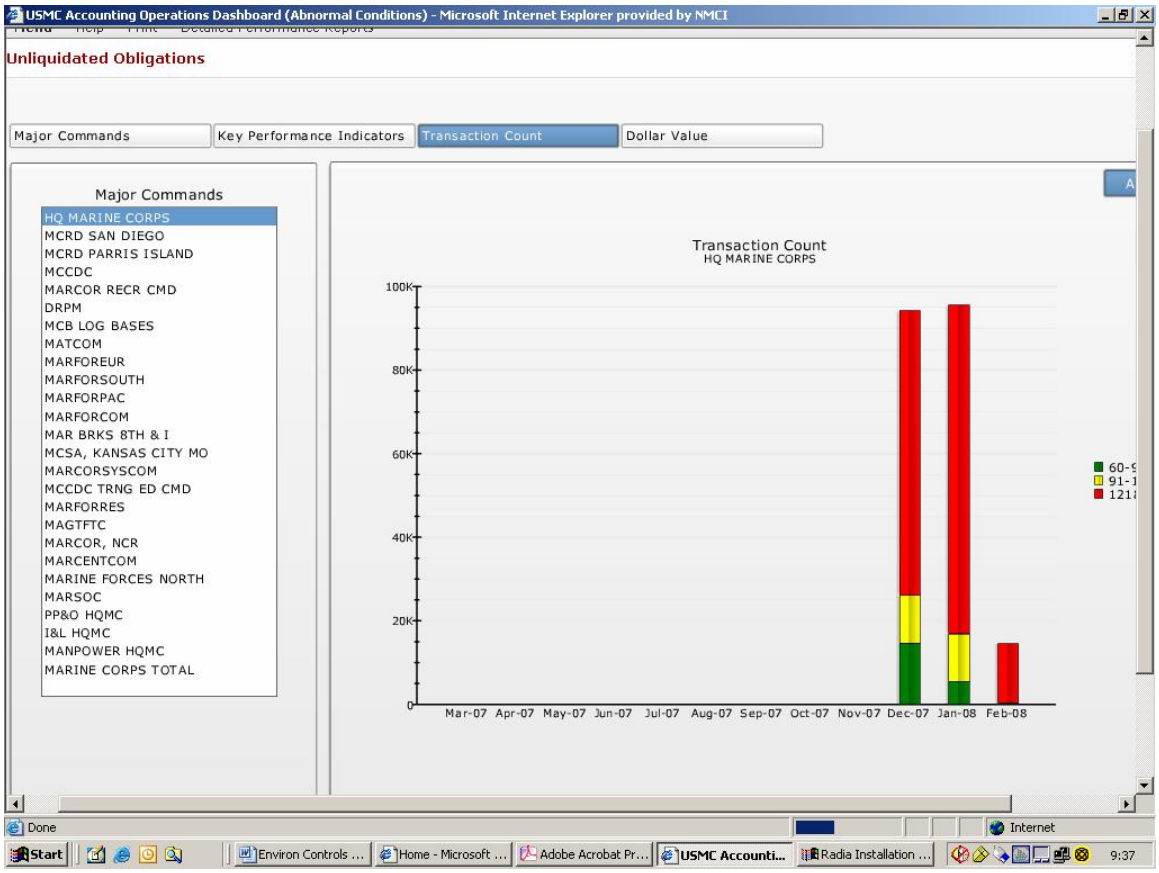
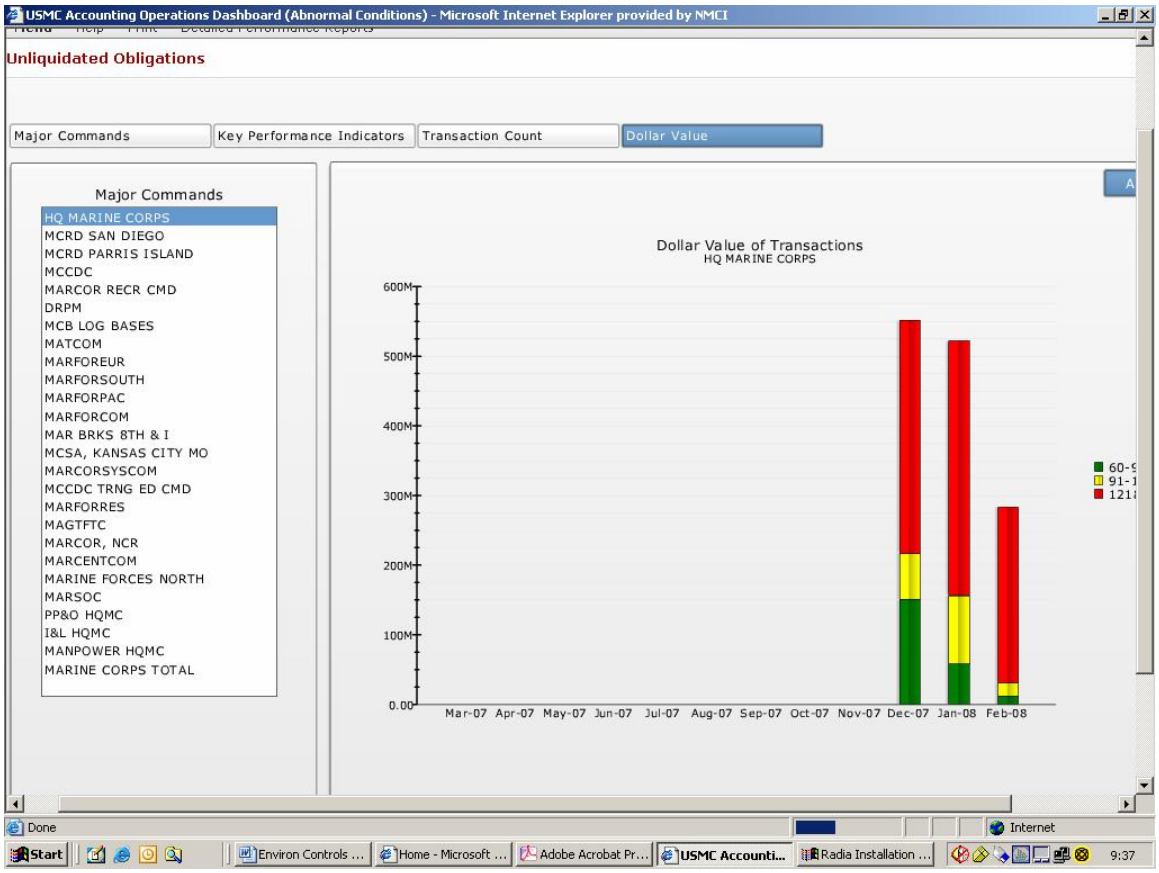
Internet
Start
Environ Controls ...
Home - Microsoft ...
Adobe Acrobat Pr...
USMC Accounti...
Radia Installation ...
9:37


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Transaction Count
HQ MARINE CORPS
100K
80K
60K
40K
20K
0
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls ...
Home - Microsoft ...
Adobe Acrobat Pr...
USMC Accounti...
Radia Installation ...
9:37


USMC Accounting Operations Dashboard (Abnormal Conditions) - Microsoft Internet Explorer provided by NMCI
Unliquidated Obligations
Major Commands
Key Performance Indicators
Transaction Count
Dollar Value
Major Commands
HQ MARINE CORPS
MCRD SAN DIEGO
MCRD PARRIS ISLAND
MCCDC
MARCOR RECR CMD
DRPM
MCB LOG BASES
MATCOM
MARFOREUR
MARFORSOUTH
MARFORPAC
MARFORCOM
MAR BRKS 8TH & I
MCSA, KANSAS CITY MO
MARCORSYSCOM
MCCDC TRNG ED CMD
MARFORRES
MAGTFTC
MARCOR, NCR
MARCENTCOM
MARINE FORCES NORTH
MARSOC
PP&O HQMC
I&L HQMC
MANPOWER HQMC
MARINE CORPS TOTAL
Dollar Value of Transactions
HQ MARINE CORPS
600M
500M
400M
300M
200M
100M
0.00
Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07 Nov-07 Dec-07 Jan-08 Feb-08
Done
Internet
Start
Environ Controls ...
Home - Microsoft ...
Adobe Acrobat Pr...
USMC Accounti...
Radia Installation ...
9:37

B.17 Tri-Annual Review

File Edit View Insert Format Tools Table Window Help

Close Full Screen

01/03/07 POST 31 JANUARY 2007 TRIANNUAL REVIEW PAGE: 1
FOR O&M, MC (1106)
OBLIGATION CHANGES AFTER TRIANNUAL REPORT THRU 28 FEBRUARY 2007

FY	# OF TRANS REVIEWED	TRIANNUAL ULO AMT	INCREASE IN OBL AMT	DECREASE IN OBL AMT	NET OBL CHG
DORMANT					
2002	461	20,466,638.94	177.39	-1,242,411.11	-1,242,233.72
2003	1,133	31,129,272.19	1,683.24	-3,926,370.11	-3,924,686.87
2004	1,781	47,466,244.31	323,513.59	-2,813,302.79	-2,489,789.20
2005	3,428	86,405,586.75	525,112.93	-5,053,289.31	-4,528,176.38
2006	28,770	577,587,996.26	3,970,924.41	-28,007,446.30	-24,036,521.89
2007	8,060	29,589,796.74	2,355,683.20	-1,459,243.10	896,440.10
DEOBLIG					
2002	77	497,145.75	0.00	-85,619.24	-85,619.24
2003	259	3,385,766.52	0.00	-65,059.94	-65,059.94
2004	2,658	7,860,110.04	115,887.88	-1,176,985.00	-1,061,097.12
2005	7,018	20,638,435.29	6,915.82	-4,530,763.40	-4,523,847.58
2006	16,042	35,265,960.14	186,029.27	-3,012,474.99	-2,826,445.72

File Edit View Insert Format Tools Data Window Help

	A	B	C	D	E	F	G	H	I	J	K
1		FY	MRI	# of Trans Reviewed	Triannual ULO Amt	Increase in OBL Amt	Decrease in OBL Amt	Net OBL Chg			
2	DORMANT	2002	M00027	15	$3,161,648.04	$0.00	-$130,187.46	-$130,187.46			
3	DORMANT	2002	M00243	6	$45,675.99	$0.00	$0.00	$0.00			
4	DORMANT	2002	M00263	2	$5,757.85	$0.00	-$4,420.04	-$4,420.04			
5	DORMANT	2002	M00264	4	$245,219.56	$0.00	$0.00	$0.00			
6	DORMANT	2002	M48396	2	$3,599.78	$0.00	$0.00	$0.00			
7	DORMANT	2002	M67004	4	$1,961,101.83	$0.00	-$1,921,118.32	-$1,921,118.32			
8	DORMANT	2002	M67025	114	$5,275,320.35	$1,416.23	-$383,849.13	-$382,432.90			
9	DORMANT	2002	M67026	5	$63,132.47	$0.00	-$65.18	-$65.18			
10	DORMANT	2002	M67854	133	$8,855,996.40	$0.00	$0.00	$0.00			
11	DORMANT	2002	M67884	2	$10,266.74	$0.00	-$10,266.74	-$10,266.74			
12	DORMANT	2003	M00027	52	$2,627,098.68	$16,605.26	-$98,531.64	-$81,926.38			
13	DORMANT	2003	M00243	9	$130,849.03	$0.00	-$16,668.30	-$16,668.30			
14	DORMANT	2003	M00263	12	$535,864.71	$100.00	$0.00	$100.00			
15	DORMANT	2003	M00264	14	$379,367.64	$0.00	-$46,619.20	-$46,619.20			
16	DORMANT	2003	M39878	1	$44,062.29	$0.00	-$44,062.29	-$44,062.29			
17	DORMANT	2003	M48396	4	$11,599.34	$0.00	$0.00	$0.00			
18	DORMANT	2003	M67004	27	$5,604,651.27	$1,100.00	-$11,913.06	-$10,813.06			
19	DORMANT	2003	M67025	291	$8,001,685.27	$138.56	-$2,239,257.49	-$2,239,118.93			
20	DORMANT	2003	M67026	67	$779,611.35	$533.00	-$37,864.15	-$37,331.15			
21	DORMANT	2003	M67029	2	$170,300.26	$0.00	$0.00	$0.00			
22	DORMANT	2003	M67854	294	$8,061,094.99	$0.00	$0.00	$0.00			
23	DORMANT	2003	M67861	1	$49.76	$0.00	$0.00	$0.00			
24	DORMANT	2003	M67895	1	$219,832.84	$0.00	-$219,832.84	-$219,832.84			
25	DORMANT	2004	M00027	98	$7,834,435.91	$872,182.61	-$2,624,887.99	-$1,752,705.38			
26	DORMANT	2004	M00243	24	$300,344.91	$0.00	-$98,901.28	-$98,901.28			
27	DORMANT	2004	M00263	13	$390,874.74	$0.00	$0.00	$0.00			
28	DORMANT	2004	M00264	25	$637,144.26	$10,308.00	-$129,509.60	-$119,201.60			
29	DORMANT	2004	M39878	3	$3,961.73	$0.00	-$1,576.93	-$1,576.93			
30	DORMANT	2004	M48396	4	$7,777.85	$0.00	-$1,162.00	-$1,162.00			
31	DORMANT	2004	M67004	73	$1,170,038.50	$0.00	-$99,203.38	-$99,203.38			
32	DORMANT	2004	M67024	1	$22,669.00	$0.00	$0.00	$0.00			
33	DORMANT	2004	M67025	360	$8,066,133.80	$0.00	-$1,287,898.93	-$1,287,898.93			
34	DORMANT	2004	M67026	150	$2,391,258.26	$1,184.58	-$43,899.40	-$42,714.82			
35	DORMANT	2004	M67029	4	$38,250.67	$0.00	-$668.50	-$668.50			
36	DORMANT	2004	M67386	2	$80,579.20	$0.00	$0.00	$0.00			
37	DORMANT	2004	M67854	517	$19,140,506.88	$0.00	$0.00	$0.00			
38	DORMANT	2004	M67856	165	$134,307.56	$0.00	-$119,674.51	-$119,674.51			
39	DORMANT	2004	M67861	20	$5,155.85	$0.00	$0.00	$0.00			
40	DORMANT	2004	M67895	9	$309,842.05	$0.00	-$109,842.05	-$109,842.05			
41	DORMANT	2005	M00027	188	$13,013,638.75	$3,256.07	-$752,103.73	-$748,847.66			
42	DORMANT	2005	M00243	19	$113,211.63	$0.00	$22,928.52	$22,928.52			

Post Triann Rvw 1106

B.17.1 "Attachment A"

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Navigation: Home > Summary Confirmation Statement > Part II > **Attachment A - 1**

Attachment A: Explanation for Failure to Provide Unqualified Confirmation Statement

Select at least one field, before clicking ***Save & Next***. Advancement to the next screen will not be permitted if none of fields is populated.

I, **Keith Bass**, the **Comptroller** of **M00263**, having failed to provide an unqualified confirmation statement, have provided the following explanation, as well we the corrective actions being taken for the period ending **30-SEP-07**.

1. Explanation for Failure to Provide Unqualified Confirmation Statement

The unqualified confirmation statement was not provided due to the following reasons:

Provide detailed explanation:

- [x] Inability to confirm that the required commitments and obligation reviews have been conducted.
- [ ] Inability to confirm that all known obligations have been recorded.
- [ ] Inability to identify the internal controls used to ensure that the detail reviews where conducted.

< Previous | Save & Next >

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Navigation: Home > Summary Confirmation Statement > Part II > **Attachment A - 2.A**

Attachment A: Explanation for Failure to Provide Unqualified Confirmation Statement

2. Corrective Actions Taken

The comptroller/Financial Officer must provide an explanation of the corrective actions taken to provide the requirements for the unqualified confirmation statement. The explanation of each corrective action must (1) identify the problem, (2) identify the corrective action taken to remedy the problem, (3) identify the remaining corrections needed and when the corrections will be rectified, and (4) the preventive measures taken to preclude the problem from recurring.

A. Corrective action (s) taken to ensure that the required commitment and obligation reviews have been conducted and confirmed.

i. Identify problem:

a

ii. Corrections to remedy problem taken to date:

aa

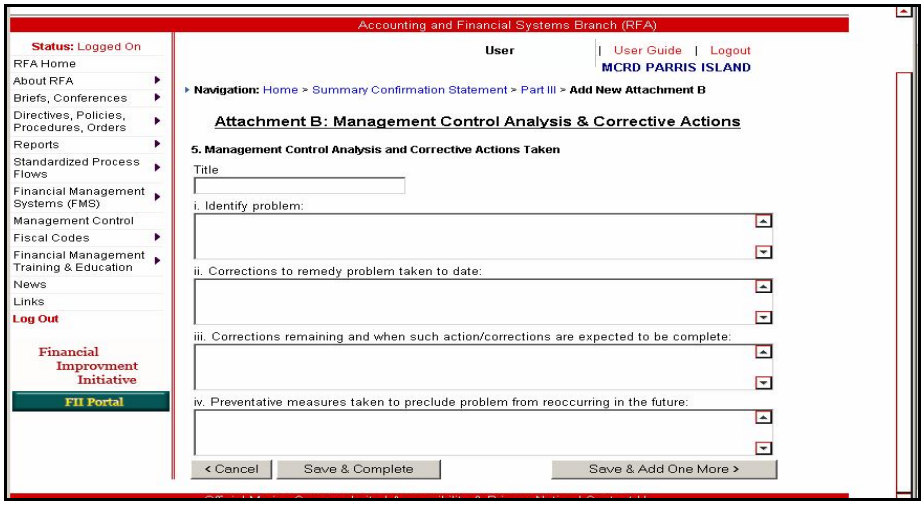
iii. Corrections remaining and when such action/corrections are expected to be complete:

bb

iv. Preventative measures taken to preclude problem from reoccurring in the future:

dd

B.17.2 "Attachment B"

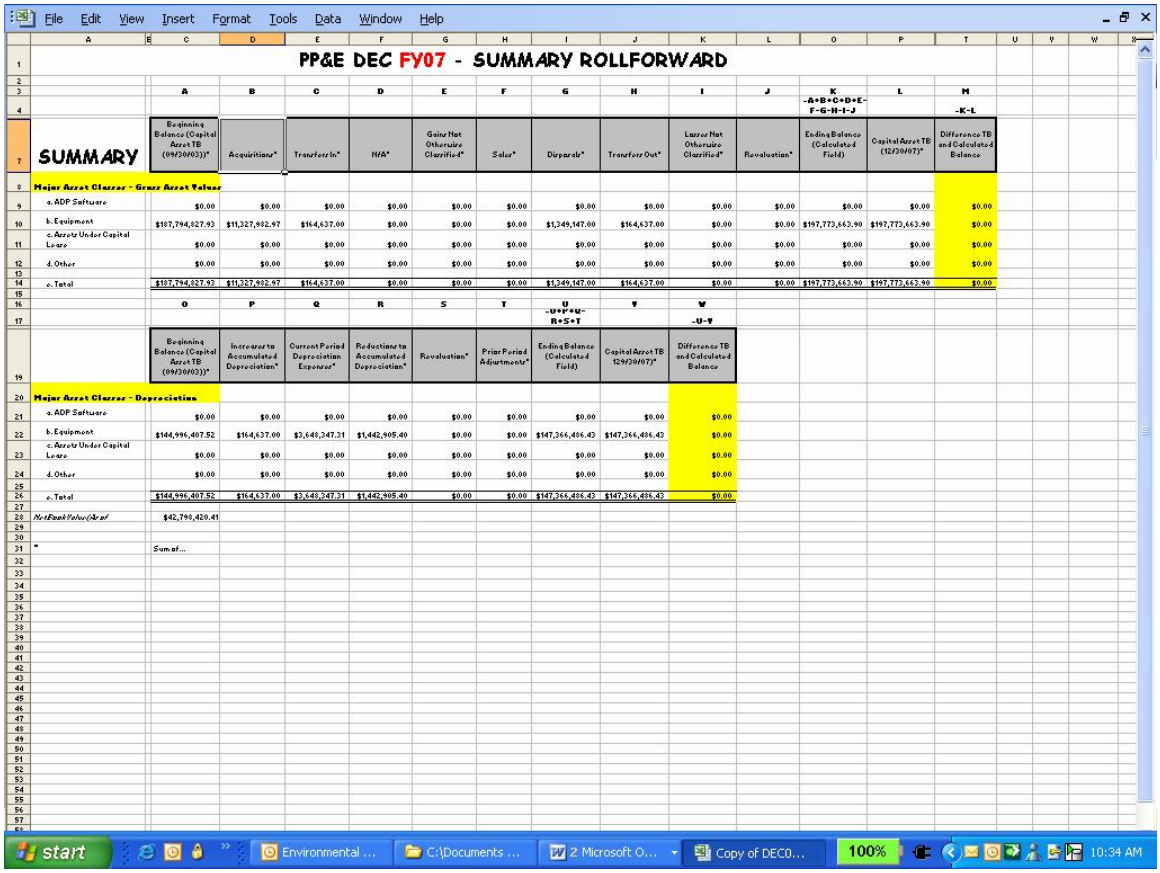


B.18 DPAS to SABRS Monthly Reconciliation

B.18.1 G/L SABRS Data

	A	B	C	D	E	F	G
1	DATA (TI,BSYM,FYF,SBHD,MRI,ARI)	SRI	BCN	GLA	GL ITD Amount	Ffunc	BAC
2	17 1106 2006 27A0 M67026 M67358	M00146	00146	1750	$1,198,258.00	DPASPROP	01
3	17 1106 2006 27A0 M67026 M67358	M00146	00146	1759	-$902,881.36	DPASPROP	01
4	17 1106 2006 27A0 M67026 M67358	M00146	00146	3310	-$295,376.64	DPASPROP	01
5	17 1106 2006 27A0 M00263 M00263	M00263	00263	1750	$436,833.00	DPASPROP	01
6	17 1106 2006 27A0 M00263 M00263	M00263	00263	1759	-$353,891.67	DPASPROP	01
7	17 1106 2006 27A0 M00263 M00263	M00263	00263	3310	-$82,941.33	DPASPROP	01
8	17 1106 2006 27A0 M00264 M00264	M00264	00264	1750	$5,495,026.00	DPASPROP	01
9	17 1106 2006 27A0 M00264 M00264	M00264	00264	1759	-$5,246,859.53	DPASPROP	01
10	17 1106 2006 27A0 M00264 M00264	M00264	00264	3310	-$248,166.47	DPASPROP	01
11	17 1106 2006 27A0 M00264 M00264	M00264	00264	8802	$123,510.00	DPASPROP	01
12	17 1106 2006 27A0 M00264 M00264	M00264	00264	8801	-$123,510.00	DPASPROP	01
13	17 1106 2006 27A0 M67025 M67025	M00318	00318	1750	$5,961,146.39	DPASPROP	01
14	17 1106 2006 27A0 M67025 M67025	M00318	00318	1759	-$2,028,631.73	DPASPROP	01
15	17 1106 2006 27A0 M67025 M67025	M00318	00318	3310	-$3,932,514.66	DPASPROP	01
16	17 1106 2006 27A0 M67025 M67025	M00318	00318	8802	$282,000.00	DPASPROP	01
17	17 1106 2006 27A0 M67025 M67025	M00318	00318	8801	-$282,000.00	DPASPROP	01
18	17 1106 2006 27A0 M67025 M67025	M00681	00681	1750	$415,799.16	DPASPROP	01
19	17 1106 2006 27A0 M67025 M67025	M00681	00681	1759	-$179,267.04	DPASPROP	01
20	17 1106 2006 27A0 M67025 M67025	M00681	00681	3310	-$236,532.12	DPASPROP	01
21	17 1106 2006 27A0 M67004 M67004	M62204	62204	1750	$306,495.00	DPASPROP	01
22	17 1106 2006 27A0 M67004 M67004	M62204	62204	1759	-$222,208.88	DPASPROP	01
23	17 1109 2008 DPAS M67026 M67358	M00146	00146	1899	-$2,499.80	DPASPROP	02
24	17 1106 2006 27A0 M67004 M67004	M62204	62204	3310	-$84,286.12	DPASPROP	01
25	17 1106 2006 27A0 M67026 M67358	M62573	62573	1750	$269,446.00	DPASPROP	01
26	17 1106 2006 27A0 M67026 M67358	M62573	62573	1759	-$242,502.00	DPASPROP	01
27	17 1106 2006 27A0 M67026 M67358	M62573	62573	3310	-$26,944.00	DPASPROP	01
28	17 1106 2006 27A0 M67025 M67436	M62613	62613	1750	$880,083.00	DPASPROP	01
29	17 1106 2006 27A0 M67025 M67436	M62613	62613	1759	-$3,498,535.24	DPASPROP	01
30	17 1106 2006 27A0 M67025 M67436	M62613	62613	3310	$2,618,452.24	DPASPROP	01
31	17 1106 2006 27A0 M67026 M67358	M67001	67001	1750	$489,224.00	DPASPROP	01
32	17 1106 2006 27A0 M67026 M67358	M67001	67001	1759	-$477,340.05	DPASPROP	01
33	17 1106 2006 27A0 M67026 M67358	M67001	67001	3310	-$11,883.95	DPASPROP	01
34	17 1106 2006 27A0 M67026 M67358	M67008	67008	1750	$3,003,781.00	DPASPROP	01
35	17 1106 2006 27A0 M67026 M67358	M67008	67008	1759	-$2,961,823.52	DPASPROP	01
36	17 1106 2006 27A0 M67026 M67358	M67008	67008	3310	-$41,957.48	DPASPROP	01
37	17 1106 2006 27A0 M67026 M67358	M67008	67008	8802	$1,323,312.44	DPASPROP	01
38	17 1106 2006 27A0 M67026 M67358	M67008	67008	8801	-$1,323,312.44	DPASPROP	01
39	17 1106 2006 27A0 M67029 M67029	M67029	67029	8802	$126,773.50	DPASPROP	01
40	17 1106 2006 27A0 M67029 M67029	M67029	67029	8801	-$126,773.50	DPASPROP	01
41	17 1106 2006 27A0 M67025 M67025	M67399	67399	1750	$7,300,150.00	DPASPROP	01

B.18.2 Summary Rollforward from DPAS



PP&E DEC FY07 - SUMMARY ROLLFORWARD

	A	B	C	D	E	F	G	H	I	J	K	L	M
											-A+B+C+D+E-F-G-H-I-J		-K-L
SUMMARY	Beginning Balance (Capital Asset TB (09/30/03))*	Acquisitions*	Transfers In*	N/A*	Gains Not Otherwise Classified*	Sales*	Disposals*	Transfers Out*	Losses Not Otherwise Classified*	Revaluation*	Ending Balance (Calculated Field)	Capital Asset TB (12/30/07)*	Difference TB and Calculated Balance
Major Asset Classes - Gross Asset Values													
a. ADP Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
b. Equipment	$187,794,827.93	$11,327,982.97	$164,637.00	$0.00	$0.00	$0.00	$1,349,147.00	$164,637.00	$0.00	$0.00	$197,773,663.90	$197,773,663.90	$0.00
c. Assets Under Capital Leases	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
d. Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
e. Total	$187,794,827.93	$11,327,982.97	$164,637.00	$0.00	$0.00	$0.00	$1,349,147.00	$164,637.00	$0.00	$0.00	$197,773,663.90	$197,773,663.90	$0.00

	O	P	Q	R	S	T	U	V	W
							-U+V+W-R+S+T		-U-V
	Beginning Balance (Capital Asset TB (09/30/03))*	Increases to Accumulated Depreciation*	Current Period Depreciation Expenses*	Reductions to Accumulated Depreciation*	Revaluation*	Prior Period Adjustments*	Ending Balance (Calculated Field)	Capital Asset TB 12/30/07)*	Difference TB and Calculated Balance
Major Asset Classes - Depreciation									
a. ADP Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
b. Equipment	$144,996,407.52	$164,637.00	$3,648,347.31	$1,442,905.40	$0.00	$0.00	$147,366,486.43	$147,366,486.43	$0.00
c. Assets Under Capital Leases	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
d. Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
e. Total	$144,996,407.52	$164,637.00	$3,648,347.31	$1,442,905.40	$0.00	$0.00	$147,366,486.43	$147,366,486.43	$0.00
Net Book Value (Above)	$42,798,420.41								

* Sum of...

B.19 OM&S Daily Transaction General Ledger Balance Reconciliation Report

PRTOMSRR OM&S (NON-AMMO) RECON DATE RAN: 20080111
PAGE : 1 HIST TO GEN-LDGR

TIBSYM	FY	SBHD	MRI	ARI	SRI	BCN	GLAN	GL ITD AMT	FUNDFUNC	BA
171106200527A0	M67026	M67026	M20133	20133	1511			94,048.47	1A1A	01
171106200527A0	M67025	M67025	M67898	67898	1511			1,473.45	1A1A	01
171106200627A0	M67026	M67026	M20133	20133	1511			69,839.60	1A1A	01
171106200627A0	M67025	M67025	M67438	67438	1511			11,184.56	1A1A	01
171106200627A0	M67898	M67898	M67898	67898	1511			701,803.77	1A1A	01
171106200627A0	M67025	M67025	M68450	68450	1511			20,609,144.19	1A1A	01
171106200727A0	M67026	M67026	M20133	20133	1511			118,479,914.44	1A1A	01
171106200727A0	M67026	M67026	M20133	20133	1514			15,676,864.23	1A1A	01
171106200727A0	M67004	M67004	M67004	67004	1511			22,774,250.21	1A2A	01
171106200727A0	M67004	M67004	M67004	67004	1514			2,143,192.59	1A2A	01
171106200727B0	M67025	M67025	M67438	67438	1513			3,921.28	1B1B	01
171106200727M0	M00264	M00264	M00264	00264	1511			18,378,431.70	3B1D	03
171106200727M0	M00264	M00264	M00264	00264	1514			2,135,252.37	3B1D	03
171106200727M0	M00264	M00264	M00264	00264	1513			8,884,960.59	3B1D	03
171106200827A0	M00264	M00264	M00264	00264	1511			-38,484.82	1A1A	01
171106200827A0	M67025	M67428	M00681	00681	1511			-51,400.96	1A1A	01
171106200827A0	M67026	M67026	M20133	20133	1511			-123,158,733.31	1A1A	01
171106200827A0	M67026	M67026	M20133	20133	1514			113,164,713.26	1A1A	01
171106200827A0	M67004	M67004	M67004	67004	1511			1,692,594.10	1A1A	01
171106200827A0	M67025	M67025	M67025	67025	1511			-190,538.07	1A1A	01
171106200827A0	M67025	M67025	M67438	67438	1511			-8,625,495.18	1A1A	01
171106200827A0	M67025	M67025	M67438	67438	1514			1,199,346.68	1A1A	01
171106200827A0	M67898	M67898	M67898	67898	1511			-162,947,275.96	1A1A	01
171106200827A0	M67898	M67898	M67898	67898	1514			1,116,422.79	1A1A	01
171106200827A0	M67906	M67906	M67906	67906	1511			-7,024,376.33	1A1A	01
171106200827A0	M67025	M67025	M68450	68450	1511			-25,982,121.96	1A1A	01
171106200827A0	M67025	M67025	M68450	68450	1514			1,125,740.94	1A1A	01
171106200827A0	M67004	M67004	M67004	67004	1511			79,284.32	1A2A	01
171106200827A0	M67854	M67854	M68909	68909	1511			-2,183,250.80	1A2A	01
171106200827A0	M67854	M67854	M68909	68909	1514			2,495,024.12	1A2A	01
171106200827M0	M00264	M00264	M00264	00264	1511			-378,212.87	3B1D	03
171106200827M0	M00264	M00264	M00264	00264	1514			379,493.87	3B1D	03
171106200827M0	M67856	M67856	M67856	67856	1511			-1,262,208.13	3B1D	03
171107200727A0	M67861	M67861	M67861	67861	1511			50,682,364.55	1A1A	01
171107200727A0	M67861	M67861	M67861	67861	1514			754,229.93	1A1A	01
171107200727A0	M67861	M67861	M67861	67861	1513			21,569,484.68	1A1A	01
171107200827A0	M67861	M67861	M67861	67861	1511			-102,049,896.76	1A1A	01
171107200827A0	M67861	M67861	M67861	67861	1514			51,271.11	1A1A	01

	TOTAL	263,138,296.97
GEN LDGR 08010A BALANCE		263,538,480.06
	SUM D6*	923,653.39
	SUM D7*	-779,116.03
	SUM D8*	146,415.75
	SUM D9*	-691,136.20
COMPUTED HIST BALANCE		263,138,296.97
GEN LDGR 08011A BALANCE		263,138,296.97
DIFFERENCE		0.00

SUMMARY

HELD FOR USE	1511	68,763,043.16
	1513	30,458,366.55
	1514	163,916,887.26

B.20 DCPS to SABRS – Gross Pay Report

PRTGPRCN DCPS GROSSPAY INTO SABRS RECON DATE RAN: 20080111
PAGE : 1 FOR PPED : 080105

EMP ACT	DCPS GROSS PAY AMOUNT	SABRS OBLIGATION AMOUNT	DIFFERENCE AMOUNT
000027	4,358,883.76	4,358,883.76	0.00
000146	2,409,106.65	2,409,106.65	0.00
000243	660,192.91	660,192.91	0.00
000260	86,055.44	86,055.44	0.00
000263	1,110,902.11	1,110,902.11	0.00
000264	4,400,332.13	4,400,332.13	0.00
000318	1,304,313.87	1,304,313.87	0.00
000681	3,970,071.24	3,970,071.24	0.00
020229	14,559.03	14,559.03	0.00
039878	127,456.61	127,456.61	0.00
048396	663,123.36	663,123.36	0.00
048401	47,532.61	47,532.61	0.00
054078	17,882.50	17,882.50	0.00
059901	16,688.65	16,688.65	0.00
060169	837,361.06	837,361.06	0.00
062204	1,187,527.41	1,187,527.41	0.00
062573	434,693.65	434,693.65	0.00
062613	355,433.13	355,433.13	0.00
062974	1,161,430.56	1,161,430.56	0.00
063026	53,015.51	53,015.51	0.00
067001	4,522,229.68	4,522,229.68	0.00
067004	2,915,020.71	2,915,020.71	0.00
067008	1,086,308.11	1,086,308.11	0.00
067011	112,466.24	112,466.24	0.00
067013	88,916.01	88,916.01	0.00
067015	87,100.44	87,100.44	0.00
067016	79,686.35	79,686.35	0.00
067017	110,692.25	110,692.25	0.00
067019	87,944.87	87,944.87	0.00
067023	40,565.46	40,565.46	0.00
067024	13,352.12	13,352.12	0.00
067025	365,524.63	365,524.63	0.00
067026	402,478.97	402,478.97	0.00
067029	187,812.93	187,812.93	0.00
067271	25,482.09	25,482.09	0.00
067355	28,295.18	28,295.18	0.00
067386	182,576.73	182,576.73	0.00
067389	19,823.45	19,823.45	0.00
067399	1,903,471.67	1,903,471.67	0.00
067400	1,418,382.37	1,418,382.37	0.00
067604	191,810.83	191,810.83	0.00
067854	4,141,174.26	4,141,174.26	0.00
067861	318,507.24	318,507.24	0.00
067865	1,188,562.77	1,188,562.77	0.00
067884	464,904.54	464,904.54	0.00
067890	6,125.27	6,125.27	0.00
067895	538.25	538.25	0.00
068522	191,843.30	191,843.30	0.00
068909	721,799.60	721,799.60	0.00
TOTALS	44,119,958.51	44,119,958.51	0.00

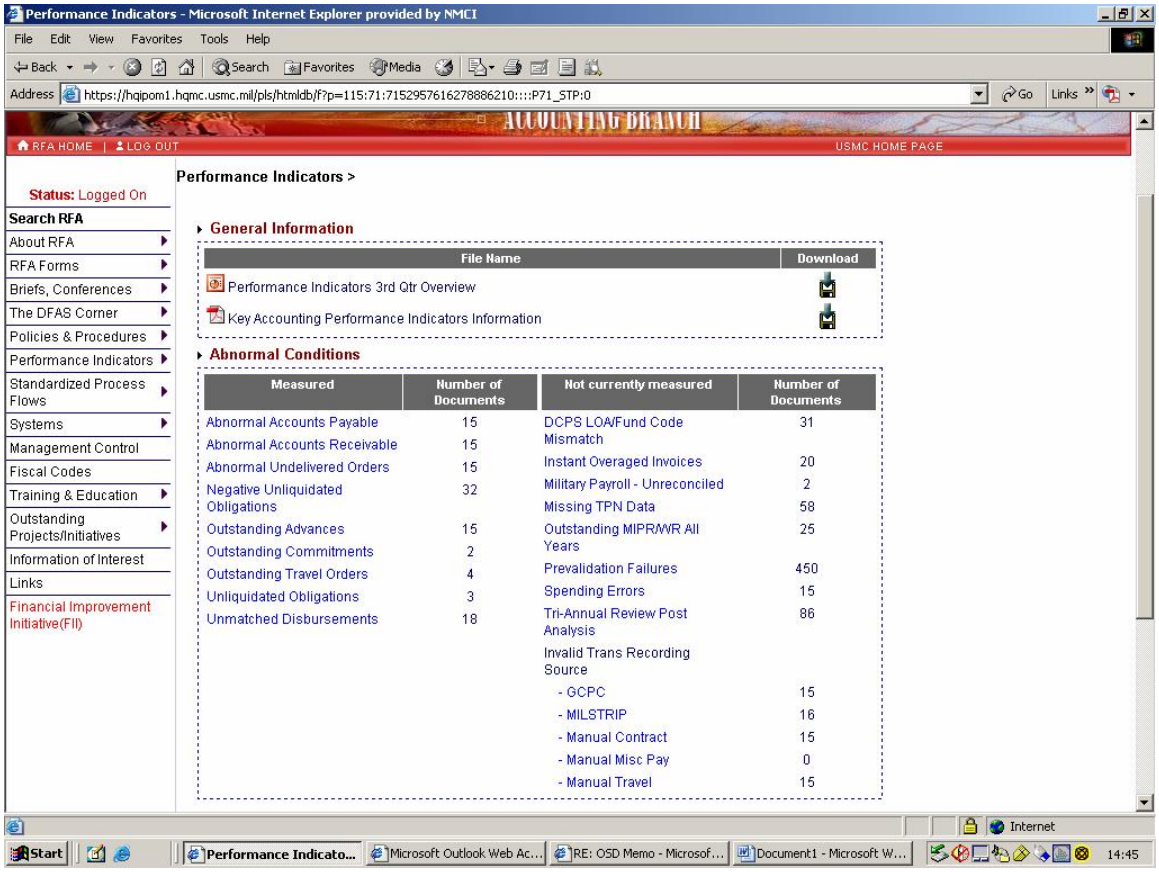
B.21 Available Courses - Curriculum

Course Number	Course Description
Comptroller Instructional Section	
Basic	
FBTC 0102	Financial Management Organization and Responsibilities
FBTC 0202	Appropriation Data: Fund Flows and Organizational Data Elements
FBTC 0203	Appropriation Data: Document Numbers and Accounting Classification Codes (ACC)
FBTC 0204	SABRS Fund Control Key and Financial Information Pointer (FIP)
FBTC 0205	Introduction To SABRS
FBTC 0201	Introduction To The Marine Corps Supply System
FBTC 0206	Process Spending Transactions and Source Documents
FBTC 0207	Process Temporary Additional Duty/Temporary Duty (TAD/TDY) Orders
FBTC 0214	Reimbursable Accounting
FBTC 0213	Error Correction
FBTC 0208	Vendor Invoices and Payment Vouchers
FBTC 0209	Monitor Expenditures and Collections Transactions
FBTC 0211	Memorandum/Official Accountant Reconciliation
FBTC 0212	Outstanding Obligation/Advance Validation
FBTC 0215	REPORT GENERATING SOFTWARE
Advanced	
FMCC 0100	Appropriation Data: Fund Flow and Organizational Data Elements
FMCC 0101	Appropriation Data: FIP and Standard Fiscal Codes
FMCC 0200	Planning, Program, Budgeting, Execution
FMCC 0201	Develop a Program Objective Memorandum
FMCC 0202	Prepare an Operating Budget
FMCC 0203	Publish a Financial Plan and Issue an Authorization
FMCC 0102	Standard Accounting Reporting Budgeting System
FMCC 0103	Monitor Financial Operations: Local Tables
FMCC 0104	Monitor Financial Operations: Expenditures/Collections
FMCC 0105	Monitor Financial Operations: Reimbursable Accounts
FMCC 0108	Monitor Financial Operations: Allocations
FMCC 0106	Monitor Financial Operations: Govt-Wide Purchase Card
FMCC 0107	Monitor Financial Operations: Report Gen Software
FMCC 0204	Monitor Current and Prior Year Appropriations
FMCC 0205	Fiscal Year Closeout Procedures
FMCC 0300	Coordinate Audits by External Agencies
FMCC 0302	Internal Management Control Program
Officer	
FMO 0100	Overview of Financial Management Officer Responsibilities
FMO 0301	Fund Flow and Organizational Data Elements
FMO 0303	Fip and Standard Fiscal Codes
FMO 0302	Document Numbers and Accounting Classification Codes
FMO 0201	Planning, Program, Budgeting, Execution
FMO 0202	Program Objective Memorandum (POM)

Course Number	Course Description
FMO 0203	Operating Budget
FMO 0304	Standard Accounting Reporting Budgeting System
FMO 0305	SABRS Table Management
FMO 0204	Financial Plan and Authorizations
FMO 0300	Marine Corps Supply/Procurement System
FMO 0315	Government Purchase Card Program
FMO 0306	Material and Service Transactions
FMO 0307	TAD Transactions
FMO 0309	Reimbursable Accounting and Support Agreements
FMO 0308	SABRS Expenditure and Collections Process
FMO 0314	Allocations
FMO 0310	Memorandum/Official Accounting Record Reconciliation
FMO 0311	Monitor Unliquidated Obligation/Advance Validation
FMO 0313	Report Generating Software Programs
FMO 0312	Civilian Labor
FMO 0206	Fiscal Year Close-Out Procedures
FMO 0402	Internal Management Control Procedures
FMO 0319	Appropriation Law
Finance Section	
Basic	
BFTC 0103	Operate Customer Information Control System
BFTC 0104	On-Line Diary System
BFTC 0105	Process On-Line Diary Feedback Reports
BFTC 0201	Basic Pay
BFTC 0202	Special Pay
BFTC 0203	Allowances
BFTC 0204	Miscellaneous Payments
BFTC 0205	Deductions/Collections
BFTC 0301	Compute Temporary Duty Entitlements
BFTC 0302	Permanent Change of Station
Advanced	
AFC 0101	Audit MCTFS Online Diary
AFC 0102	Audit Indebtedness and/or Waiver of Indebtedness
AFC 0103	Audit Payments
AFC 0104	Audit Withholdings
AFC 0105	Research Comptroller General Decision
AFC 0106	Audit Separation/Retirement
AFC 0201	Audit Temporary Duty Entitlements
AFC 0202	Audit Temporary Permanent Change of Station Claims
AFC 0301	Audit Fiscal Vouchers
AFC 0302	Audit Unavailable Recertified Checks
AFC 0303	Financial Reports
AFC 0309	Foreign Currency
AFC 0310	Additional Fiscal Responsibilities
Officer	
FMOC 0101	Overview of Financial Management Officer Responsibilities

Course Number	Course Description
FMOC 0106	Operate Customer Information Control System
FMOC 0107	On-Line Diary System
FMOC 0108	Certify On-Line Diary Feedback Reports
FMOC 0503	Basic Pay and Special Pay
FMOC 0505	Allowances
FMOC 0506	Miscellaneous Payments
FMOC 0508	Deductions/Collections
FMOC 0601	Certify Temporary Duty Entitlements
FMOC 0602	Permanent Change Of Station
FMOC 0701	Certify Fiscal Vouchers
FMOC 0702	Financial Reports
FMOC 0703	Deputy Disbursing Officer Responsibilities

B.22 Performance Indicator Section of the RFA Portal



APPENDIX C – POINTS OF CONTACT

Subject Matter Areas	Section	Title	Contact	Phone
Overall Point of Contact	RFA - Financial Improvement Initiative	RFA Readiness Program Manager		
Deadly Sins Reports & Tri-Annual Review (3.1 & 3.2)	RFA - Analysis and Review	Chief Warrant Officer		
SABRS Application Controls (2.0)	RFA - SABRS	Acct. System Analyst		
DCPS to SABRS – Gross Pay Report (2.3.3)	RFA - SABRS	Acct. System Analyst		
OM&S Daily & DPAS - SABRS Reconciliation (2.3.3)	RFA - Financial Improvement Initiative	Application Analyst		
Errors from Reports Above (2.3.3)	RFA - HQMC/LFS	Program Analyst		
MCFEAT Reports (3.3)	MCFEAT	Director		
Training and Tools (USMC Financial Management School)	Comptroller Instruction Section OIC	Chief Warrant Officer		

APPENDIX D - REFERENCES

Document Referenced	Location
1) FIN_MCOP7300.21	www.quantico.usmc.mil/download.aspx?Path=./Uploads/Files/**FIN_MCO**%20P7300.21.pdf
2) Lesson 4 Abnormal Transactions Balances [1]	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=115:80:3553538782600803885
3) SABRS Authorization Users Manual	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=108:3:11456955181049693532::NO:::
4) SABRS Spending Manual	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=108:3:11456955181049693532::NO:::
5) SABRS Central Tables Manual	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=108:3:11456955181049693532::NO:::
6) SABRS Local Tables Manual	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=108:3:11456955181049693532::NO:::
7) SABRS Access Help SCR SOP v1	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=115:1:6651853340941052050
8) Tri-Annual Review User Guide	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=115:1:6651853340941052050
9) Key Accounting Performance Indicators Information	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=115:71:2182292701971492045::::P71_STP:0
10) USMC Organizational Flow	http://www.hqmc.usmc.mil/
11) DD2875	http://www.dlis.dla.mil/PDFs/DD2875.pdf
12) 31 US Code 1517	http://uscode.house.gov/uscode-cgi/fastweb.exe?getdoc+uscview+t29t32+1826+51++%2831%20US%2
13) DoD FMR 7000_14_R	http://www.defenselink.mil/comptroller/fmr/
14) DoD FMR Volume 03_Chapter 08	http://www.defenselink.mil/comptroller/fmr/03/03_08.pdf

Document Referenced	Location
15) DoD FMR Volume 03_Chapter 11	http://www.defenselink.mil/comptroller/fmr/03/03_11.pdf
16) Financial Management School	http://www.lejeune.usmc.mil/mccsss/schools/fms/fms.shtml
17) Standardized Process Flows	https://hqipom1.hqmc.usmc.mil/pls/htmldb/f?p=115:1:4206516787442962203#
18) Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, "Entity and Display."	http://www.fasab.gov/concepts.html