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**UNITED STATES MARINE CORPS**

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**STATEMENT OF BUDGETARY RESOURCES PACKAGE**  
**APPENDIX A – TIER 1 – COMPENSATING CONTROLS SOP**

**AUGUST 25, 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  
Commandant, United States Marine Corps

The Compensating Controls document provides an overview of the financially significant Tier 1 feeder systems that interface with the Marine Corps core financial system, the Standard Budgeting and Reporting System (SABRS). A Tier 1 feeder system, as referred to within this document, is defined as any system that provides a direct feed of financial data into SABRS with an eventual effect on the financial statements. This definition limits the scope of this document to direct interfaces only and does not cover non interfacing system that may and do have a significant effect on the United States Marine Corps’ (USMCs) financial statements. The content of this document has been further limited to include only the top eight Tier 1 systems that are considered to be the most significant to the USMC’s financial processing.



Further, this document does not cover systems involved in the financial reporting process after the trial balance is extracted from SABRS. For example, the Defense Departmental Reporting System (DDRS), the USMC’s financial reporting system, contains all beginning balances, data call adjustments, and crosswalks required for monthly and quarterly financial reporting. DDRS is significant to the USMC’s financial reporting however it is not defined as a Tier 1 systems and therefore beyond the scope of this document.

As of March 31, 2008, the Marine Corps has identified 23 Tier 1 systems that impact the financial statements—see Appendix A for a layout of the current (as-is) Tier 1 interfaces, the system owners, and the types of data processed through each interface. The table below provides a snapshot of the top five most significant (by dollar amount of transactions processed) Tier 1 interfaces:

System Name	System Definition	Types of Data Processed
PRBUILDER	Purchase Request Builder	Creates electronic requisition and transmits commitment postings to SABRS
SPS	Standard Procurement System	Creates/awards contracts and transmits obligation postings to SABRS
WAWF	Wide Area Workflow	Creates electronic invoices, receipts and acceptance and transmits expense posting to SABRS
MCTFS	Marine Corps Total Forces System	Maintains the USMC military pay payroll records and transmits commitment, obligation and expense postings to SABRS
DCAS	Defense Cash and Accountability System	Maintains the reporting of disbursements, reimbursements, deposits, and receipts of cash to the US Treasury, as well as other transactions, which would impact the Status of Funds (SoF) to the US Treasury.

**Figure 1 - Top 5 Tier 1 Interfaces by  
FY08 Q1 Dollar Amount of Transactions**



All feeder systems require that certain controls be implemented to provide assurance over the integrity, completeness, and accuracy of data transmissions. The USMC uses Memorandums of Understanding (MOUs) and Memorandums of Agreements (MOAs) as an initial management control over the data transmitted from each feeder system. Each system interfacing with SABRS is supported by a MOU or MOA. The MOU/MOA details the requirements, needs, and procedures of both the incoming and outgoing data prior to the initial interface of the system.

In order to ensure that sufficient and accurate financial data is recorded, data from each Tier 1 system is required to be put through a Common Interface File (CIF) process. The CIF process is a group of upfront processing programs dependent on the source and type of transactions that are being received from the outside business feeder systems. There are two CIF processes that have been identified by the USMC (INTO-CIF and OUT-OF-CIF). The source of the transaction determines the INTO-CIF process while the OUT-OF-CIF process is determined by the type of transaction.

Additionally, within each system environment, the USMC has implemented system controls and non-system controls. The term System controls, as used within this document, refers to processes within each Tier 1 system that provide assurances over the accuracy, reliability, and/or completeness of processed data as well as compliance with laws and regulations. The term Non-system controls, as used within this document, refers to controls operating within the business process environment covered by the system, but outside of the system itself. Non-system controls encompass those controls that are necessarily put in place because of a lack of system controls, also referred to as compensating controls.

Each of the Tier 1 systems identified is also described in detail in Section 3. The individual system detail is broken down as follows: Purpose, Front-End Process, Mode of Data Transport, Common Interface File (CIF), Notification of Receipt, Data Validation Reports and Impact on the USMC Financial Statements. The Purpose section provides an overview of the system, types of transactions processed, business processes supported, and USMC related policy/business rules. The sections that follow the purpose provide detail on user roles, system controls, non system controls, supporting documentation, common interface file (CIF) processing, system notifications, interfacing reports produced, and the resulting impact on the financial statements. It is important to note that not all systems transmit system identifiers during the interfacing process. This provides a constraint when analyzing system affects on the general ledger as noted in the system detail in Section 3 below.



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## **1.0 INTRODUCTION**

### **1.1 Background**

The purpose of this document is to provide an overview of the financially significant Tier 1 feeder systems that interface with the Marine Corps core financial system, the Standard Budgeting and Reporting System (SABRS). The scope of this document is limited to only those systems that have a direct interface with SABRS, and does not include those non interfacing systems that have a significant impact on the USMC financial statements. The content of this document has been further limited to include only the top eight Tier 1 systems that are considered to be the most significant to the USMC's financial processing.

Tier 1 feeder systems are defined as those financial systems which, through an electronic interface, input financial data directly into SABRS. In addition to Marine Corps owned and operated systems, there are other external entities such as the Defense Finance and Accounting Service (DFAS), the Department of the Navy (DON) and other Defense Department agencies that provide data to SABRS. However, this document will primarily be focused on Tier 1 input financial systems and SABRS as they relate to the General Fund that are currently in place.

SABRS is designed to standardize accounting, budgeting, and reporting procedures for all general funds accounted for by the Marine Corps. The system provides a direct automated link between the user and the financial system allowing the user to receive on-line real-time update and inquiry capabilities and batch update reports within 24 hours. The information provided in this document will cover each of the USMC identified significant Tier 1 Systems including its Purpose, Front-End Process, Mode of Data Transport, Common Interface File (CIF) Processing, Notification of Receipt, Data Validation Reports Produced, and Impact on the USMC Financial Statements.



## 2.0 SYSTEMS INTERFACES AND CONTROLS

Sections 2.1 and 2.2 below describe the common system interfacing processes and system controls. These processes are standard across all systems interfacing with SABRS. All interfacing and system controls that are unique are described in the system detail in Section 3.

### 2.1 Data Interfaces and Validations

SABRS relies on a complex and diverse interface network to receive the results of business processes that occur throughout the Marine Corps. The challenges of maintaining documentation of a complex systems environment are compounded by multiple agencies providing data and inputs/outputs that are under continuous review and modification. Additionally, since its design and implementation, the number of systems providing an input to and receiving information from SABRS has changed.

For the purposes of this document, the types of controls have been segmented into System and Non-System Controls. This segmentation of definitions does not include the table validation actions that occur during the INTO/OUT-OF-CIF process.

Appendix A contains a diagram of the Tier 1 systems environment. In addition to the Tier 1 systems represented, there are several Tier 2 systems of note which were identified by the USMC. Appendix B contains a diagram of the SABRS infrastructure and displays the system as segmented by Authorizations, Commitment/Obligations/Expenses, and Liquidations.

#### **Establishment of the Interface through the MOA/MOU process (Management Control)**

The establishment of an interface into SABRS is accomplished through the generation of a Memorandum of Agreement (MOA) or Memorandum of Understanding (MOU). The objective of this process is to determine requirements, needs, and procedures of both the incoming and outgoing data prior to the initial interface of the systems. See Appendix C for the process flow chart detailing the MOA/MOU process.

#### **Interface (Input) and Pre-Validation Into SABRS Description (Prior to the Interface)**

The type of system interface is dependant on several factors. As noted in the previous section interfaces into and out of SABRS have been documented and formalized in the form of written MOUs/MOAs. These MOUs/MOAs detail how data will be exchanged (interfaced) between the inputting system and SABRS. Systems interfaces involve the placing of flat files using either File Transfer Protocol (FTP) or Secure File Transfer Protocol (STFP). This exchange may occur at several different locations, including but not limited to, the Defense Information Systems Agency (DISA) platform/server at the St. Louis Defense Megacenters, DECC Ogden Utah, or Quantico Va. based servers.

#### **The Creation and Treatment of Error Files**

During the CIF process, received records undergo a staged process which, in a preset sequence, examines the individual datasets present in each record. As mentioned previously, the composition of the records varies depending on the system that it was received from. The steps are comprised of both comparisons made with table data and the presence/absence of certain required data. For example, if a designated data field is blank when in fact table data is required then an error code is assigned and the record is reformatted (with the error code) and instead of being written to the CI-File (CIF - compilation of records to be sent to the General Ledger, etc.) it is either sent to an error report or it is recycled for processing until the correct format is reached. This error report is made available to the data originator (on InfoPac/SMARTS) for reconciliation. The originator can then review the report and discover the associated error code. See SABRS Table 215 for up to date error code information.



## **Interface (Output) To Other Systems Description**

SABRS provides a unidirectional output to 10 systems (represented in Appendix A via dashed line). The output of data is accomplished through an inter-batch processing cycle during which rules (established with receiving system owners through MOU/MOA documents) are followed for both the format and location. Several server locations that receive SABRS data include facilities at Mechanicsburg, PA., Ogden, UT., and Pensacola, FL.

## **Reconciliation Process**

The reconciliation process regarding rejected records is outlined in Marine Corps Order (MCO) 7300 Chapter 6, Transaction Cycle, Source Documents, Business Feeder Systems, and Financial Record Maintenance and Chapter 10, Reconciling Abnormal Transactions. It is noted that the common cause for an error code assigned to a record is a missing entry on a local or central edit table. Once a table change is made in SABRS the impacted errors will recycle during the next SABRS cycle and post. Chapter 10 directs SABRS users to not delete transactions on the error report and re-enter the transaction manually. This type of correction is known to cause a disruption in the interface cycle and may possibly generate further errors regarding that transaction. Chapter 6 states that, based on the corrective action that needs to be performed, it may require action on the part of the relevant funds manager, comptroller, RFA, or DFAS. For example, if changes need to be performed on a central table, RFA or DFAS may have to take the corrective action. If the error is the result of an incorrect entry on the spending interface dataset it will require action on the part of the source of supply.

## **2.2 Systems Controls**

The Marine Corps has made efforts to streamline business processes and financial information with great emphasis on the introduction of support applications and systems. These systems pose risks with regards to the accuracy and quality of the data being processed and interfaced to other transactional systems. Unreconciled financial data that is interfaced into SABRS may cause a potential misstatement to the USMC Financial Statements. The development of this document assists in identifying the risks in the financial systems so that the USMC can have the opportunity to mitigate those potential risks.

## **Functional Requirements**

Certain defined actions occur as data/information from external feeder systems is processed and converted into the SABRS format prior to entry into the General Ledger (GL). These processes occur in the Common Interface File (CIF) where the data is compared (INTO-CIF process) and reformatted for posting to the GL (OUT-OF-CIF process). While these processes do not determine the validity of the data entered they do compare incoming datasets with established table data. SABRS operates in a table driven environment. Transactional data is compared against table information for accuracy errors and completeness; as a result, error files are generated and made available to the originator.

For each system, the table comparison process is different and has been documented by DFAS in a Functional Requirements Document (FRD). Not all steps in the process are listed, only those that can lead to the assignment of an error code. Each step presented in Part D details which data field is compared or validated, whether it is compared against a SABRS table, and what error code is generated if a match does, or does not, occur. SABRS data field descriptions, including the short names used in the FRD tables are located in Appendix D. See Appendix E for a list of the possible error codes that can be generated. All current DFAS generated Functional Requirements Documents are available on the Marine Corps FII Portal in the Partner Collaboration Section.



### 3.0 TIER 1 SYSTEMS

The following sections provide additional, specific detail for each system and are arranged in order of significance as defined by the USMC. Each section provides the following information:

**A. Purpose:** Provides an overview of the system and its purpose/function for the Marine Corps including:

1. Type of Transaction – this section will describe the type of transactions processes for each of the respective Tier 1 Systems detailed in the sections below.
2. Type of Business Process – this section will describe the type of business process that is performed with each respective Tier 1 System detailed in the sections below.
3. Marine Corps Policy Business Rules – this section describes the Marine Corps Orders (MCO) and other policy that prescribe the business rules for each feeder system.

**B. Front End:** Provides actions taken on the front-end, user roles, system controls, and a description of supporting documentation including:

1. User Roles – this section describes the user roles for each Tier 1 System detailed in the sections below. Included will be the user name followed by a brief description of their duties within each system.
2. System Controls – this section describes the system controls for each of the Tier 1 Systems detailed in the sections below.
3. Non-System Controls – this section describes the non-system controls for each of the Tier 1 Systems detailed in the sections below.
4. Supporting Documentation (Form(s)) – this section lists and describes the supporting documentation related to each of the Tier 1 Systems detailed in the sections below.

**C. Mode of Data Transport:** Details the method/direction by which data is introduced into the SABRS system.

**D. Common Interface File (CIF):** Details how each feeder system's data enters and exits the Common Interface File (CIF).

The CIF process incorporates multiple standard program edits that occur across all systems entering the CIF. Each system has its own set of unique program edits (outlined in the system detail sections below), however CIF processes standard to systems are discussed here.

SABRS is a table driven system utilizing numerous table keys and data to expand on the minimal financial data received from different business feeder systems. One of the most important processes used by SABRS to ensure that sufficient and accurate financial data are recorded is the CIF process. The CIF process is a group of upfront processing programs based off the type of transactions that are being received from the outside business feeder systems. There are two CIF processes, the INTO-CIF process and the OUT-OF-CIF process. The two CIF processes are the primary input method for spending interfaces and are executed on a daily basis with each SABRS cycle. When transactions do not meet the programming requirements designed in the CIF processes, the transactions will either be rejected from SABRS processing and returned to the original source for corrective action or processed to SABRS error



file where field commands will do the required research, analysis and take the appropriate corrective action.

### **1. INTO-CIF Process**

Throughout the business day, business feeders and source systems are transmitting data to SABRS for processing during the next daily cycle. A trigger program is executed when the data is received and all new incoming files are formatted to SABRS processing specifications. The source of the transaction being received will determine which file format is used. Once the daily cycle is started (approximately 0400 EST Monday thru Saturday), the INTO-CIF programs begin execution. The INTO-CIF process is where all main central table edits are performed depending on the source of the transaction files. If during the INTO-CIF process, transactions should fail any of the major table edits, again depending on the source, the program will determine if the transactions are rejected or goes in error. Central table edits such as valid Basic-Symbol, Subhead, Fund Code, Budget Execution Activity (BEA), Budget Execution Sub-Activity (BESA) Object Class Code (OCC), and Special Interest Code (SIC), to name a few, are validated. All transactions that meet the INTO-CIF edits are forwarded on to the OUT-OF-CIF for further edits and processing.

### **2. OUT-OF-CIF Process**

The OUT-OF-CIF process is based on the type of transaction (for example; COB, OBL, EXP). OUT-Of-CIF is where the fund control and active file edits are performed. Depending on the source of the original data, which is held in the Original-System-Identification field, as well as the type of transaction, the programming will determine if transactions pass the edits. If they do not pass the edits, the transactions are returned to the business feeder system for corrective action or forwarded to the SABRS error file for command corrective action.

Individual requirements and specifications of INTO or OUT-OF CIF processing will be described during the individual systems description section of this document.

**E. Notification of Receipt (Acknowledgement):** Lists the controls (System and Non-System) documented during discovery efforts.

**F. Reports Produced to Validate/Compare:** Lists the system generated reports that are used to validate interfaced transaction processed.

**G. Impact to the Marine Corps Financial Statements:** This section documents the Balance Sheet and/or Statement of Budgetary Resources line item(s) impacted by each system. In addition, the number and dollar value of transactions is detailed for FY08 Q1 (if available).

#### **Line Item**

In aggregate, the eight identified significant Tier 1 feeder systems have an effect on virtually all line items on both the Balance Sheet and the Statement of Budgetary Resources. Within each system description are the general ledger accounts and corresponding line items affected as a result of the businesses processes supported by that system.

#### **General Ledger Impact**

For each system, the general ledger impact was documented using data for the period ending December 31, 2007. Due to system limitation surrounding the SABRS system identifiers



(ORIG\_SYS\_IDs), the general ledger effects of the Defense Civilian Pay System's (DCPS) transactions could not be identified. Further, certain systems interfacing to the SABRS Hist Trans file (spending) and systems that interface into the SABRS FC Trans Hist file (authorizations, journal vouchers, and other) do not currently provide the feeder system identifier. The FC Trans Hist file systems show a blank system identifier when analyzed along with the Hist Trans file (spending) feeder system postings.

**NOTE: For each of the eight Tier 1 Systems selected below, if documentation was not provided or did not apply for any of the sub-sections that were listed above, it is notated as such within each sub section.**



### **3.1 Purchase Request Builder – (PRB)**

#### **A. Purpose**

PRB electronically generates and routes purchase requests and funding documents. It is a downsized real time electronic procurement generator that has been fielded to provide a near-term, lower-cost alternative to the Standard Procurement System (SPS). PRB creates electronic requisitions that substitute for forms such as the Order for Supplies and Services (DD1155), or the Military Interdepartmental Purchase Request (DD 448). The PRB system also tracks the workflow for each Purchase Request (PR), including parties that are required to approve the process. PRB automates the process by which a PR and reimbursable funding documents (NAVCOMPT 2275 and DD 448) will be generated and routed between the initiator, approver, contracting communities and selling activities for reimbursements. PR data is entered into the PRB system and is routed to the approving official. Once a PR has been approved, the transaction is sent to the accounting system where edit checks are performed prior the PR being recorded as a Commitment on the official accounting records. PRB will later send the valid transactions to SPS for contracting action.

##### **1. Type of Transaction**

PRB electronically submits a requisition (Commitment only) type transaction to SABRS. PRB also has the capability to send modifications to original documents as well as cancellations. All financial events will be transmitted to SABRS for processing. Valid transactions are returned to PRB with appended financial data for further processing.

##### **2. Type of Business Process**

Requirement generator for contract, work request, supplies purchases with workflow traceability.

##### **3. MC Policy Business Rules**

No documentation was provided for this section.

#### **B. Front-End Process**

PRB receives recurring data feeds from SABRS. The data that is transmitted between the two systems consists of: requests for financial commitments, responses containing financial commitment information and contracting award information.

##### **1. User Roles**

a. Workflow Manager – Performs the system administration function for users, assigning workflow permissions, insuring a proper DODACC is associated with users, etc.

b. Requirements User – Creates and routes purchase request for approval.

c. Approver – Reviews the requirements and specifications. Modifies or adds information as required and approves requirements for continued processing.

d. Fiscal User – Adds the funding data to the request to include the required financial data elements and the correct Object Class and Sub-Object Class Codes. The LOA for the transaction is assigned by SABRS. This function and associated permissions in PRB can be granted to the requirements user and combined for processing steps with the initial purchase request.



e. Financial Approver – Ensures the FIP and LOA data assigned to the request is valid. Adds any missing financial data required to process the request. Their approval triggers the interface between PRB and SABRS passing a transaction for update in the next SABRS cycle. The financial approver may also serve as the approving official if assigned this function by the workflow manager with appropriate permissions.

## 2. System Controls

PRB uses a Workflow to route transactions through the various levels of approval prior to entry into SABRS.

## 3. Non-System Controls

- a. Segregation of Duty assignments are included in the workflow. Specifically requestor and approver are different personnel.
- b. Proper assignment of fiscal codes are in SABRS and PRB tables.
- c. Request for goods and services meets a bona fide need of the period and uncommitted and unobligated resources are available for the requested purchase.
- d. Errors are corrected timely for re-induction into the process.

## 4. Supporting Documentation (Form(s))

The following table shows the types of supporting documentation found within the PR Builder processing environment:

Document Name	Document Purpose/Description
DD1149	The DD 1149 is used to initiate the requisition of materials or services from federal and non-federal sources. The document will use both the MILSTRIP document number and the SDN. This form is used for commitment purposes.
DD448	Military Interdepartmental Purchase Request (MIPR) - The DD 448 authorizes funds for an external command, outside the Department of the Navy, to perform work or services for the requesting command. For example, if a Marine unit is training at an Army base, the Marine unit will send funds to the Army Base comptroller with the DD 448 to fund work or services required by the Marine unit. An SDN with a DTC of MP is required on the document. DD 448 is always a commitment document because it documents the request to the external command to perform the services required. The external command has the option of accepting or declining the work request.
NAVCOMPT 2276	The NAVCOMPT 2276 is used to request a contracting action for work or services that is known and specific in nature and contractually procured (e.g., large computer buys, laundry service contracts). This form can be a commitment or obligation document depending on whether funds were direct cited or were accepted on a cost reimbursement basis. If direct cited, the requesting activity must have a copy of the contract to support the obligation. If it is cost reimbursable, block 19 must be signed by the accepting activity. This form requires an SDN with a DTC of RC.
NAVCOMPT 2275	The NAVCOMPT 2275 is used to request reimbursable work or services from any components within the Department of the Navy. The form authorizes funds



	for an external command to perform work or services for the requesting command. For example, a Marine unit is training at a different Navy or Marine Corps base other than their own. The training unit will send funds to the external fiscal office or comptroller to perform work or services for the unit that is conducting the training. The NAVCOMPT 2275 requires an SDN with a DTC of WR. Prior to the acceptance by the performing activity, the NAVCOMPT 2275 is considered a commitment document to the requestor. Once signed and accepted by the performing activity the form becomes an obligation document.
MISC PAY	Miscellaneous Pay is a non-contractual "3n1" transaction containing the required information to support entitlement, ensure government acceptance, and effect payment. The Miscellaneous Pay can be initiated in two forms: Vendor initiated for companies with a CAGE Code or Government Acceptor initiated on behalf of the vendor (ECP 491) or for personal reimbursements. Miscellaneous Payments represent 40% of all invoice transactions in the Marine Corps. The goal of WAWF - Miscellaneous Pay is to accelerate the payment process, reduce late fee payments and eliminate manual data entry fees.

**Table 1 - PRB Supporting Documentation**

### **C. Mode of Data Transport (Protocol)**

PRB transmits a standard XML interface file utilizing the Universal Interface (UI) as a translator. The UI is based on WEBMethods and a guaranteed delivery and reporting inbound and outbound data feeds.

### **D. Common Interface File**

#### **1. INTO-CIF**

PRB commitment data is received and processed through numerous central tables for financial data validation. Numerous table edits are performed in the INTO-CIF process and only valid transactions will be passed to the OUT-OF-CIF process for additional system edits prior to updating SABRS files. Invalid INTO-CIF transactions will create a Negative Response back to PRB with the appropriate error for corrective action by the user. List of tables edits and Negative Response codes can be found in Appendix E.

#### **2. OUT-OF-CIF**

Valid transactions from the INTO-CIF are passed to the OUT-OF-CIF with the Document Identifier Code (DIC) equal to CMT. The CMT then goes through the programs and additional edits to determine validity and funds availability. Transactions that do not meet the Negative Response file identifying the error code and message for further action. List of Response codes can be found in Appendix E.

### **E. Notification of Receipt (Acknowledgement)**

A receipt file is generated by SABRS sending either a positive acknowledgement (SABRS processed) or a negative acknowledgement (returned to PRBuilder with error message) for each transaction received from PRBuilder.

### **F. Reports Produced to Validate/Compare**



There is not a report from PRBuilder to compare sent data. Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count



## G. Impact to the Marine Corps Financial Statements

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the PR Builder Interface (all transaction counts and dollar amounts are approximated based on an un-reconciled dataset):

### Balance Sheet Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
PRB	EPG	No effect on balance sheet accounts.				

### Statement of Budgetary Resources Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
PRB	EPG	4221	1	\$ -	\$ 840,000.00	\$ 840,000.00
PRB	EPG	4610	5,557	\$ -	\$ 2,673,414,035.18	\$ 2,673,414,035.18
PRB	EPG	4700	5,558	\$ (2,674,254,035.18)	\$ -	\$ (2,674,254,035.18)
<b>Total</b>			<b>11,116</b>	<b>\$ (2,674,254,035.18)</b>	<b>\$ 2,674,254,035.18</b>	<b>\$ -</b>

Figure 2 - PR Builder General Ledger Effects

Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by PR Builder were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by PR Builder transactions:

Balance Sheet Lines Affected	
No effect on the balance sheet.	
Statement of Budgetary Resources Lines Affected	
3D2B	Change in unfilled customer orders - Without advance from Federal sources
9A	Unobligated balance, Apportioned
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 10
17	Change in uncollected customer payments from Federal sources (+/-)
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)

Figure 3 - PR Builder Balance Sheet and SBR Lines



## 3.2 Standard Procurement System – (SPS)

### A. Purpose

The SPS is a broad, commercial software package designed to meet the acquisition needs of the Federal Government., the DoD is operating SPS in 328 server locations, comprising 22,800 individual users, plus 88 machines deployed with contingency forces around the world. The application allows DoD to deploy a standard software procurement system supporting the functional requirements while reducing operating expenses of the DoD procurement infrastructure.

The SPS supports DoD procurement functions that include acquiring supplies and services. The process begins with receipt of a requirement from a military site and ends with contract closeout. Standard automated procurement functions performed during this process include the following activities:

- Recommending methods for obtaining supplies or services,
- Describing (but not determining) requirements,
- Determining the appropriate method for acquiring the supplies or services,
- Soliciting and selecting sources,
- Awarding, modifying, terminating, and closing out contracts and other instruments,
- Approving contractor payment requests, and
- Monitoring, approving, and tracking progress or other payments.

SPS is the standardized automated procurement system for use by the DoD procurement community. A warranted contracting official receives the PR Builder request and finalizes the contract in accordance with the rules and regulations of the FAR.

#### 1. Type of Transaction

SPS electronically submits awarded contracting information for recording of an obligation against a previous recorded commitment. Modifications and cancellation type transactions will also be transmitted as well as all financial events regardless of year or type of funding.

#### 2. Type of Business Process

Upon contract award, SPS sends contractual data to SABRS for recording an obligation by PIIN/CLIIN/ACRN under the SDN of the commitment (SDN associated with the purchase request submitted via PR Builder). The financial data elements are originally derived from the PR Builder document. These elements are validated against the standard data element tables and post to the accounting system with a SYSID (source system identifier code) of SPS. Further, the contract information is transmitted from SPS to EDA to establish a record which will be used by WAWF and the vendor to invoice the government for provided goods or services under the issued contract terms.

The same contractual information will be transmitted to the entitlement system (CAPS-W) that will be used for prevalidation of payment by DFAS. The contracting data for this transaction is electronically sent from EDA to WAWF for government receipt and acceptance of delivered goods and services and for the vendor to submit a valid invoice for payment. All the contract information can be found in electronic form in EDA (Electronic Document Access) which is discussed in section 6015 of this chapter.



Key process and management control point checks are:

- a. Ensuring obligation is passed and posted in SABRS once contract is issued in SPS.
- b. Validating that the contract is posted in EDA.
- c. Validating that the contract information has posted in WAWF-RA for future vendor invoicing and government acceptance actions.

## **B. Front-End Process**

### **1. User Roles**

- a. Contracting Manager: (PRBuilder RCO Approver): When a purchase request is approved by the requesting unit and routed to the RCO. It is placed in the Contracting Managers/Branch Managers inbox for validation. If valid, PR is approved and sent to SPS/PD2.
- b. Branch Manager: The Branch Manager views all new PRs' from PRBuilder. Based on the information contained in the PR, It is either sent to a contract specialist or Contracting Team Lead for further assignment to a contract specialist for processing.
- c. Contracting Specialist: When all processing is completed, the Contract is sent to either a Contracting Officer/Legal Counsel.
- d. Contracting Officer: The Contracting Officer awards the contract in SPS/PD2. The Contract information is simultaneously sent to CAPS-W (Vendor Pay), EDA, and an Obligation Records is sent to SABRS.

### **2. System Controls**

- a. Prior to acceptance by the Contracting Office all Purchase Request (PR) must have a commitment posted in the accounting system or an initiation for PRs' which have been marked "Subject to the Availability of Funds."
- b. Contract modification prior to and after award should be completed and processed in PRBuilder.

### **3. Non-System Controls**

No documentation was provided for this section.

### **4. Supporting Documentation**

Reconciliation

## **C. Mode of Data Transport**

SPS transmit a standard XML interface file utilizing the Secure File Transfer Protocol (SFTP). SPS is a one way file transfer to SABRS and does not receive financial data back or acknowledgement or receipt.



**D. Common Interface File (CIF)****1. INTO-CIF**

SPS sends different types of transactions that have contract information that is not required when recording the obligation in SABRS. The INTO-CIF edits will determine which transactions are valid for processing and reject the additional, not required transactions. There are very few edits with this process since the validity of the transaction resides in the OUT-of-CIF process, however a list of possible error codes can be found in Appendix E.

**2. OUT-OF-CIF**

Valid transactions from the INTO-CIF are processed against the active file to ensure a commitment at the minimum is recorded. Based if the actual type of contract obligation, the process will also perform an edit to ensure there is sufficient commitment value to cover the amount of the obligation transaction. SPS transactions that will make adjustments to the already recorded commitment will perform the funds control check to ensure sufficient funding is available. Transactions that do not meet the edit process will go in error and must be worked by the appropriate command. List of possible error codes can be found in Appendix E.

**E. Notification of Receipt (Acknowledgement)**

No documentation was provided for this section.

**F. Reports Produced to Validate/Compare**

There is not a report from SPS to compare sent data

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count

**G. Impact to the Marine Corps Financial Statements**

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the SPS interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):



**Balance Sheet Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
SASSY	SASSY	1310	53	\$ -	\$ 117,893.68	\$ 117,893.68
SASSY	SASSY	1511	120,759	\$ (122,823,860.09)	\$ (211,308,517.40)	\$ (334,132,377.49)
SASSY	SASSY	1514	697	\$ (4,980,237.07)	\$ 122,823,860.09	\$ 117,843,623.02
SASSY	SASSY	2110	59,798	\$ (119,858,664.52)	\$ -	\$ (119,858,664.52)
SASSY	SASSY	3107	59,745	\$ -	\$ 119,740,770.84	\$ 119,740,770.84
SASSY	SASSY	5200	53	\$ (117,893.68)	\$ -	\$ (117,893.68)
SASSY	SASSY	5700	59,745	\$ (119,740,770.84)	\$ -	\$ (119,740,770.84)
SASSY	SASSY	6100	31,905	\$ 333,032,167.50	\$ 24,734,345.38	\$ 357,766,512.88
SASSY	SASSY	7190	27,716	\$ (181,739,216.81)	\$ -	\$ (181,739,216.81)
SASSY	SASSY	7290	32,341	\$ 160,120,122.95	\$ -	\$ 160,120,122.95
SASSY	SASSY	8801	43,949	\$ (95,124,319.14)	\$ -	\$ (95,124,319.14)
SASSY	SASSY	8803	43,949	\$ -	\$ 95,124,319.14	\$ 95,124,319.14
<b>Total</b>			<b>480,710</b>	<b>\$ (151,232,671.70)</b>	<b>\$ 151,232,671.73</b>	<b>\$ 0.03</b>

**Statement of Budgetary Resources Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
SPS	SPS	4221	90	\$ -	\$ (6,389.31)	\$ (6,389.31)
SPS	SPS	4610	6,362	\$ -	\$ 176,056,606.88	\$ 176,056,606.88
SPS	SPS	4650	1,261	\$ -	\$ (10,865,158.13)	\$ (10,865,158.13)
SPS	SPS	4700	8,549	\$ 835,289,250.70	\$ 167,205,621.74	\$ 1,002,494,872.44
SPS	SPS	4801	7,485	\$ (1,178,551,508.44)	\$ -	\$ (1,178,551,508.44)
SPS	SPS	4871	776	\$ 25,625,457.49	\$ -	\$ 25,625,457.49
SPS	SPS	4881	567	\$ (14,753,921.15)	\$ -	\$ (14,753,921.15)
<b>Total</b>			<b>25,090</b>	<b>\$ (332,390,721.40)</b>	<b>\$ 332,390,681.18</b>	<b>\$ (40.22)</b>

**Figure 4 - SPS General Ledger Effects**

Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by SPS were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by SPS transactions:

<b>Balance Sheet Lines Affected</b>	
No effect on the balance sheet.	
<b>Statement of Budgetary Resources Lines Affected</b>	
2	Recoveries of prior year unpaid obligations
3D2B	Change in unfilled customer orders - Without advance from Federal sources
8A	Obligations incurred - Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 18
13	Obligations incurred net (+/-)
16	Less: Recoveries of prior year unpaid obligations, actual
17	Change in uncollected customer payments from Federal sources (+/-)
18A	Unpaid obligations
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)

**Figure 5 - SPS Balance Sheet and SBR Lines**

### **3.3 Wide Area Work Flow - (WAWF)**

#### **A. Purpose**

WAWF is a secure Web-based system for electronic invoicing, receipt and acceptance (WAWF-RA) as well as processing miscellaneous payments (WAWF-MP) . It provides the technology for government contractors and authorized DoD personnel to generate, capture, and process receipt and payment-related documentation, via an interactive Web-based application. Authorized users are notified of pending actions by e-mail and are presented with a collection of documents to support their contractual or financial obligations.

The current version of WAWF-RA provides authorized government contractors, e.g., vendors, with the electronic technology necessary to create, modify, and track invoices and receiving reports. The WAWF-RA application supports document processing performed by DoD uniformed and civilian employees (inspected, accepted, authorized for payment, etc.) using an interactive web-based user interface (UI). Once a document is received and/or created in WAWF-RA, vendors are able to retrieve and review status throughout the document's life cycle. Vendors are automatically kept abreast of document stages using application-generated electronic mail (email) notifications. A method for electronically correcting documents rejected by government officials is provided as well as the ability to void or correct documents submitted in error. WAWF-RA provides authorized government users with the electronic means necessary to inspect, accept, certify, and process payment information on Receiving Reports and Invoices that have been entered into WAWF-RA. Government users are notified by e-mail of pending actions and are presented with an electronic copy of documents requiring action. A method for electronic rejection of submitted documents is also provided.

The current WAWF-MP allows authorized government contractors and vendors with the same technology to input their invoices into the miscellaneous module for further electronic processing to both the accounting system to record obligations and the disbursement systems for a timelier processing and payment. The WAWF-MP module is used for processing numerous miscellaneous type payments such as but not limited to child care, firefighter uniforms, personal reimbursements and utility payments.

#### **1. Type of Transaction**

WAWF-RA electronically transmits accounts payable (expense) type transactions to SABRS. WAWF-MP electronically transmits a simultaneous obligation and accounts payable (obligation/expense) type transaction.

#### **2. Type of Business Process**

Accounts payable generated from receiving and accepting documents  
Obligation and accounts payable are created for invoices inducted by vendors and personal reimbursement processes.

#### **3. MC Policy Business Rules**

No documentation was provided for this section.



**B. Front-End Process****1. User Roles**

**Vendor** - Can submit Invoices and Receiving Reports electronically using one of three methods to submit data into WAWF:

- Interactive Web Application
- Electronic Data Interchange (EDI)
- Secure File Transfer Protocol (SFTP)

These choices do not result in significant cost or require changes to existing processes. Vendors who submit many Invoices and/or Receiving Reports, or have many Line Items on each document, should use SFTP or EDI to submit data into WAWF. Vendors already using EDI will most likely prefer to use EDI with WAWF. SFTP would be less expensive to implement than EDI for new users. After a Vendor uploads a file to the WAWF system using SFTP/EDI, a system-generated e-mail message will notify him/her of any accepted transactions, accepted transactions with modified data, or rejected transactions.

**Government Inspector/ Acceptor** - The online ability to review Receiving Reports and compare products/services to the contract terms will assist an Official in performing his/her job. The ability to electronically reject improper documents for modification will also assist these offices in their reviews. Finally, the capability to electronically document inspection and/or acceptance, and digitally sign the information will ensure prompt presentation of the required data to the payment office. These capabilities are available as part of the Web application only. As an Inspector/Acceptor, a government official can perform many processes in WAWF. He/she can:

- Inspect documents (Inspector only)
- Accept documents, reject documents, and approve documents for payment (Acceptor only)
- Place documents on hold
- View documents and check document status
- Create Receiving Reports
- Correct and resubmit Receiving Reports he/she has submitted that were rejected
- Void Receiving Reports he/she has submitted (in some cases)
- Recall documents he/she has submitted or processed (if they have not been processed further), make changes, and resubmit the documents.

These processes apply only to Inspectors/Acceptors who are authorized to create Receiving Reports.

**Local Processing Officer** - The primary function of the Local Processing Office (LPO) within WAWF is to certify documents prior to the documents being forwarded to DFAS. The LPO function is used by those documents that intended to be processed by the ONE-PAY and CAPS-D payment systems. This government function provides funds certification/administration. In addition to ONE-PAY and CAPS-D payment systems, there are some instances where the IAPS payment system may also request that this processing step be used. The Local Processing Office (LPO) can perform many processes in WAWF. He/she can:

- Certify documents
- Reject documents, if applicable
- Place documents on hold
- View documents and check document status
- Enter the Long Line of Accounting (LLA) on Invoices, if applicable
- Recall documents he/she has worked on (if the payment official has not taken action), make changes, and resubmit the documents.



**Government Payment Office** - WAWF provides the electronic payment folders for DFAS payment functions to expedite the payment process. The ability to provide legacy payment systems, EDI transaction sets to limit the re-keying of data and associated errors, will increase accuracy and reduce manpower requirements. The ability to review and reject, with comments, improper Invoices for correction and resubmission will reduce the number of calls from Vendors asking why the Invoice was rejected, or what the status of the payment is, while the rejection is in the mail being returned today. This capability is available via the Web only. As Payment Official, a government official can perform many processes in WAWF. He/she can:

- Review, accept, and process documents
- Place documents on hold
- View documents and check document status
- Recall documents he/she has taken action on, make changes, and resubmit the documents. On recall any documents with the status of "myInvoice" or "Paid", he/she can only enter comments and attachments on the Misc. Info tab, after submission, the document status will remain unchanged.

**NOTE:** In many cases, document information flows to a payment system via EDI (Electronic Data Interchange) before the documents reach the Payment Official. In these cases, the documents are not processed by the Payment Official within WAWF.

Process Support Roles include:

- Group Administrator
- Contract Administrator
- Contract Issuer
- Vendor Electronic Business POC

## 2. System Controls

WAWF uses a Workflow to route transactions through the various levels of approval prior to entry into SABRS.

## 3. Non-System Controls

Key process and management control point checks are:

- a. Segregation of duty assignments in the workflow. Specifically requestor and approver are different personnel.
- b. Proper assignment of fiscal codes in SABRS and WAWF tables.
- c. Request for goods and services meets a bona fide need of the period and uncommitted and un-obligated resources are available for the requested purchase.
- d. Errors are corrected timely for re-induction into the process.



#### 4. Supporting Documentation

Document Name	Document Description/Purpose
Material Inspection Receiving Report - DD 250	The purpose of this document is to evidence the receipt and inspection of ordered materials. There are marked locations on the form to include relevant information including but not limited to: order number, invoice date, shipped to and shipped from.

**Table 2 - WAWF Supporting Documentation and Description**

#### B. Mode of Data Transport

WAWF transmit a standard XML interface file utilizing the Secure File Transfer Protocol (SFTP). WAWF-RA is a one way file transfer to SABRS and does not receive financial data or acknowledgement of receipt. WAWF-MP has been defined to both send and receive transactions using the SFTP.

#### C. Common Interface File (CIF)

##### 1. INTO-CIF

Current processing of WAWF-RA may require the transactions to process through the INTO-CIF a couple of times based off the data received from WAWF. There are very few edits with this process since the validity of the transaction resides in the OUT-Of-CIF process. Transactions that do error out during the process will be sent to the error file for command action and will recycle with the next scheduled daily cycle.

Current processing of the WAWF-MP only uses a couple of central tables to edit received financial data since the validity of the transactions reside in the OUT-OF-CIF. If a MP transaction fails an edit, it is written out to an error dataset which will be pushed or pulled (SFTP) back to WAWF for correction. A list of possible error codes can be found in Appendix E.

##### 2. OUT-OF-CIF

Valid transactions from the INTO-CIF are processed against the active file to ensure a record is recorded. For WAWF-RA the process will be looking for the commitment/obligation to match the incoming record based off certain data element requirements. For example, if the incoming WAWF-RA is for a contract receipt, the process will look for the specific contract number to identify the correct record. The process will do a calculation based off the quantity field to determine if the account payable transaction should be recorded or go to the error file. The process does not allow quantity received values to be greater than quantity ordered to ensure improper accounts payable transactions are not recorded. Transactions that do not meet the edit process will go in error and must be worked by the appropriate command.

Valid transactions to support the WAWF-MP process will go to the active file and look for a commitment value at the minimum. The transaction that is attempting to process is a simultaneous obligation/expense and therefore is only looking for the commitment. However, if the active file record on file is already obligated, the WAWF-MP OUT-OF-CIF process will allow the transaction to post and increase the value of the commitment at the same time. Transactions that do not meet the edit process will be written out to an error dataset which will be pushed or pulled (SFTP) back to WAWF for correction. List of Response codes as well as error codes can be found in Appendix E



**D. Notification of Receipt (Acknowledgement)**

None, however a negative response file will be sent back to WAWF solely for the MP processing for further action by the command.

**E. Reports Produced to Validate/Compare**

There is not a report from WAWF to compare sent data.

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count

**F. Impact to the Marine Corps Financial Statements**

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the WAWF interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):

**Balance Sheet Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
WAWF	MISCPAY	1310	402	\$ -	\$ 547,202.23	\$ 547,202.23
WAWF	MISCPAY	2110	2,164	\$ (43,365,265.46)	\$ -	\$ (43,365,265.46)
WAWF	MISCPAY	2210	1,004	\$ (97,792.99)	\$ -	\$ (97,792.99)
WAWF	MISCPAY	2213	346	\$ (62,350.00)	\$ -	\$ (62,350.00)
WAWF	MISCPAY	3107	3,112	\$ -	\$ 42,978,206.22	\$ 42,978,206.22
WAWF	MISCPAY	5200	402	\$ (547,202.23)	\$ -	\$ (547,202.23)
WAWF	MISCPAY	5700	3,112	\$ (42,978,206.22)	\$ -	\$ (42,978,206.22)
WAWF	MISCPAY	6100	3,168	\$ -	\$ 43,463,058.45	\$ 43,463,058.45
WAWF	MISCPAY	6400	346	\$ -	\$ 62,350.00	\$ 62,350.00
WAWF	WAWF	1310	349	\$ -	\$ 1,504,487.00	\$ 1,504,487.00
WAWF	WAWF	2110	6,733	\$ (69,983,581.73)	\$ -	\$ (69,983,581.73)
WAWF	WAWF	2210	12	\$ (286.43)	\$ -	\$ (286.43)
WAWF	WAWF	3107	6,396	\$ -	\$ 68,479,381.16	\$ 68,479,381.16
WAWF	WAWF	5200	349	\$ (1,504,487.00)	\$ -	\$ (1,504,487.00)
WAWF	WAWF	5700	6,396	\$ (68,479,381.16)	\$ -	\$ (68,479,381.16)
WAWF	WAWF	6100	6,745	\$ -	\$ 69,983,868.16	\$ 69,983,868.16
<b>Total</b>			<b>41,036</b>	<b>\$ (227,018,553.22)</b>	<b>\$ 227,018,553.22</b>	<b>\$ -</b>



## Statement of Budgetary Resources Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
WAWF	MISCPAY	4221	403	\$ (547,202.23)	\$ 9,822.00	\$ (537,380.23)
WAWF	MISCPAY	4251	402	\$ -	\$ 547,202.23	\$ 547,202.23
WAWF	MISCPAY	4610	1,546	\$ -	\$ 9,319,747.53	\$ 9,319,747.53
WAWF	MISCPAY	4650	721	\$ -	\$ 8,178,630.11	\$ 8,178,630.11
WAWF	MISCPAY	4700	4,338	\$ (9,319,747.53)	\$ 35,336,956.34	\$ 26,017,208.81
WAWF	MISCPAY	4901	2,792	\$ (35,336,956.34)	\$ -	\$ (35,336,956.34)
WAWF	MISCPAY	4971	16	\$ 20,838.69	\$ -	\$ 20,838.69
WAWF	MISCPAY	4981	706	\$ (8,209,290.80)	\$ -	\$ (8,209,290.80)
WAWF	WAWF	4221	349	\$ (1,504,487.00)	\$ -	\$ (1,504,487.00)
WAWF	WAWF	4251	349	\$ -	\$ 1,504,487.00	\$ 1,504,487.00
WAWF	WAWF	4801	6,745	\$ -	\$ 69,983,868.16	\$ 69,983,868.16
WAWF	WAWF	4901	6,745	\$ (69,983,868.16)	\$ -	\$ (69,983,868.16)
<b>Total</b>			<b>25,112</b>	<b>\$ (124,880,713.37)</b>	<b>\$ 124,880,713.37</b>	<b>\$ -</b>

Figure 6 - WAWF General Ledger Effects

Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by WAWF were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by WAWF transactions:

Balance Sheet Lines Affected	
1A3	Accounts Receivable - Intragovernmental (Note 5)
1C	Accounts Receivable,Net - Public (Note 5)
3A1	Accounts Payable - Intragovernmental (Note 12)
3A3	Other Liabilities - Intragovernmental (Note 15 & 16)
3B	Accounts Payable - Public (Note 12)
3F	Other Liabilities - Public (Note 15 & Note 16)
5A	Unexpended Appropriations - Earmarked Funds - Public (Note 23)
5B	Unexpended Appropriations - Other Funds - Public
5C	Cumulative Results of Operations - Earmarked Funds - Public
5D	Cumulative Results of Operations - Other Funds - Public
Statement of Budgetary Resources Lines Affected	
2	Recoveries of prior year unpaid obligations
3D1B	Earned - Change in receivables from Federal sources
3D2B	Change in unfilled customer orders - Without advance from Federal sources
8A	Obligations incurred - Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 11
13	Obligations incurred net (+/-)
14	Less: Gross outlays
16	Less: Recoveries of prior year unpaid obligations, actual
17	Change in uncollected customer payments from Federal sources (+/-)
18A	Unpaid obligations
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)
19A	Gross outlays

Figure 7 - WAWF Balance Sheet and SBR Lines



## 3.4 Defense Travel Systems (DTS)

### A. Purpose

The DTS provides DoD travelers with completely automated travel planning and reimbursement capabilities. Travelers using the DTS are able to generate travel authorizations, make trip reservations, and route travel requests for approval from their desktop workstations. The system is paperless and uses DoD Public Key Infrastructure (PKI) or Common Access Card (CAC) certificates to digitally sign documents. When a trip is complete, the traveler files a voucher that is electronically routed for approval and sent to the DFAS for payment. Users can upload or fax in receipts or other supporting documentation for attachment to their document. An electronic funds transfer from DFAS to the traveler's bank account completes the process.

The DTS provides an automated paperless system for DoD travel needs that is accessible to employees from anywhere in the world, whenever they need to use it. DTS will also allow orders to be generated utilizing multiple lines of funding as well as trips that cross fiscal year requirements. Travelers and their Authorizing Officials (AOs) can use the system for the entire range of travel activities, including:

- Travel planning
- Interfacing with traveler AOs, and Defense Travel Administration (DTA)
- Maintaining travel data including receipts
- Monitoring the status of the travel process
- Enforcing compliance with DoD travel policies
- Supporting digital signature capability
- Performing financial computation and accounting
- Providing electronic interfaces to external automated systems

#### 1. Type of Transaction

DTS electronically transmits commitment, obligation and accounts receivable type transactions to SABRS for current year requirements and future year when the travel will cross fiscal years.

#### 2. Type of Business Process

Support all aspects of temporary additional duty processing to include tracking, financially recording, establishing debt and reconciling to complete the entire temporary duty financial events. DTS will also support travel that is funded by multiple sponsors and crosses multiple fiscal years.

#### 3. MC Policy Business Rules

No documentation was provided for this section.

### B. Front-End Process

#### 1. User Roles

- a. Traveler
- b. Approving Official
- c. CTO
- d. Certifying Officer
- e. ODTA



- f. LDTA
- g. DTA
- h. TMO
- i. Budget/Accounting Officer, Fund Manager

## 2. System Controls

No documentation was provided for this section.

## 3. Non-System Controls

No documentation was provided for this section.

## 4. Supporting Documentation

Document Name	Document Purpose/Description
Request and Authorization for TDY travel of DOD personnel - DD 1610	Used for reviewing, approving, and accounting for official travel. SSN is used to maintain a numerical identification system for individual travelers.
Travel Voucher – DD 1351	Used to substantiate claims for payment of advance funds and reimbursement for travel and transportation expenses incurred in an official travel status. When submitted by the same traveler, the Travel Voucher may be used as the payment voucher to cover more than one reimbursement voucher.
Local Travel - SF 1164	Used to reimburse government employees for expenses they have incurred during the conduct of official government business. This form is usually used to reimburse employees for mileage when authorized to use a Privately Owned Vehicle (POV) for official government business. Since this form authorizes reimbursement, it is classified as a commitment, obligation and expense in one transaction. This form requires an SDN with a DTC of RV.

**Table 3 – DTS Supporting Documentation and Description**

## C. Mode of Data Transport

DTS is a WEB based travel order writer system that transmits the standard EDI format to the Global Exchange (GEX) translator that then transmits the file to SABRS in the standard User Defined File (UDF). SABRS will respond back with a UDF to the GEX where it will be translated back to the EDI format for acceptance by DTS. Guaranteed delivery of both inbound and outbound data feeds.

## D. Common Interface File (CIF)

### 1. INTO-CIF



DTS simultaneous commitment and obligation data is received and processed through numerous tables and processes for data validation. Original, modification and cancellation type transactions are received and validated during the INTO-CIF. Accounts receivable data can also be transmitted and received and will process for validity. Also during the INTO-CIF process, special routines have been implemented that will allow transactions to process sequentially when received utilizing the same standard document number (SDN) but different lines of accounting usually found when orders are modified to change funding lines. Future Year transactions that are received in support of cross-fiscal year orders are captured during the INTO-CIF and provided they meet the data edits will be written to the error file for future processing and generate a positive acknowledgement transaction to be returned to DTS. DTS transactions that do not meet the process edits will generate a transaction identifying the error and written out to the response file dataset that will be returned to DTS after the processing cycle. See Appendix E for a list of possible error codes.

## **2. OUT-OF-CIF**

Valid transactions from the INTO-CIF are passed to the OUT-OF-CIF with the DIC equal to COB for commitment/obligation transactions and RRE for the accounts receivable transactions. Transactions will then go through several additional table edits. During the OUT-OF-CIF, a funds control edit will be performed against the general ledger as well as several other file edits. Transactions that do not meet the respective edit and file criteria will generate a negative response transaction identifying the error and written out to the response file dataset that will be returned to DTS at the end of the process. Valid transactions will generate a positive acknowledgement transaction that will also be written out to the response file dataset that will be returned to DTS at the end of the process cycle. Valid transactions will then post to the official accounting records. See Appendix E for a list of possible error codes

### **E. Notification of Receipt (Acknowledgement)**

A response file is generated by SABRS sending positive acknowledgement (SABRS processed) and negative responses (returned with no SABRS action due to reason as defined by the error code) for every transaction back to DTS for further action or processing within DTS

### **F. Reports Produced to Validate/Compare**

There is not a report from DTS to compare sent data

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count



## G. Impact to the Marine Corps Financial Statements

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the DTS interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):

### Balance Sheet Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
DTS	DTS	1310	799	\$ (172.56)	\$ 192,334.62	\$ 192,162.06
DTS	DTS	2110	12,917	\$ 4,656,964.98	\$ -	\$ 4,656,964.98
DTS	DTS	3107	12,569	\$ -	\$ (4,526,225.42)	\$ (4,526,225.42)
DTS	DTS	5200	348	\$ 130,739.56	\$ -	\$ 130,739.56
DTS	DTS	5700	12,569	\$ 4,526,225.42	\$ -	\$ 4,526,225.42
DTS	DTS	6100	12,917	\$ -	\$ (4,656,964.98)	\$ (4,656,964.98)
DTS	DTS	6720	2	\$ -	\$ 345.12	\$ 345.12
DTS	DTS	6790	450	\$ (323,074.18)	\$ -	\$ (323,074.18)
<b>TOTAL</b>			<b>52,571</b>	<b>\$ 8,990,683.22</b>	<b>\$ (8,990,510.66)</b>	<b>\$ 172.56</b>

### Statement of Budgetary Resources Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
DTS	DTS	4221	598	\$ 130,739.56	\$ (36,208.20)	\$ 94,531.36
DTS	DTS	4251	348	\$ -	\$ (130,739.56)	\$ (130,739.56)
DTS	DTS	4610	66,591	\$ -	\$ 42,867,976.39	\$ 42,867,976.39
DTS	DTS	4650	8,482	\$ -	\$ 898,363.04	\$ 898,363.04
DTS	DTS	4801	79,508	\$ (42,868,088.05)	\$ (4,656,964.98)	\$ (47,525,053.03)
DTS	DTS	4871	3,653	\$ 2,042,441.95	\$ -	\$ 2,042,441.95
DTS	DTS	4881	5,079	\$ (2,904,596.79)	\$ -	\$ (2,904,596.79)
DTS	DTS	4901	12,917	\$ 4,656,964.98	\$ -	\$ 4,656,964.98
DTS	DTS	4902	902	\$ (323,246.74)	\$ 323,246.74	\$ -
<b>TOTAL</b>			<b>178,078</b>	<b>\$ (39,265,785.09)</b>	<b>\$ 39,265,673.43</b>	<b>\$ (111.66)</b>

**Figure 8 - DTS General Ledger Effects**

Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by DTS were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by DTS transactions:



<b>Balance Sheet Lines Affected</b>	
1A3	Accounts Receivable - Intragovernmental (Note 5)
3A1	Accounts Payable - Intragovernmental (Note 12)
5A	Unexpended Appropriations - Earmarked Funds - Public (Note 23)
5B	Unexpended Appropriations - Other Funds - Public
5C	Cumulative Results of Operations - Earmarked Funds - Public
5D	Cumulative Results of Operations - Other Funds - Public
<b>Statement of Budgetary Resources Lines Affected</b>	
2	Recoveries of prior year unpaid obligations
3D1B	Earned - Change in receivables from Federal sources
3D2B	Change in unfilled customer orders - Without advance from Federal sources
8A	Obligations incurred - Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
13	Obligations incurred net (+/-)
14	Less: Gross outlays
16	Less: Recoveries of prior year unpaid obligations, actual
17	Change in uncollected customer payments from Federal sources (+/-)
18A	Unpaid obligations
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)
19A	Gross outlays

**Figure 9 - DTS Balance Sheet and SBR Lines**



### **3.5 Supported Activities Supply System - (SASSY)**

#### **A. Purpose**

SASSY is the primary data source for out-of-stores assets within the Marine Corps. SASSY is also the system of record for inventory custody (on hand) of out-of-stores retail held assets. SASSY is automated information management system (AIS) that provides the “retail” supply accounting functions such as stock replenishment, requirement determination, receipts, inventory, stock control, and asset visibility for Marine Corps units. SASSY functions as a centralized record-keeper, stock manager, forecaster, and central data bank for the using units without negating command responsibility. SASSY is used to account for individual and unit combat equipment, major end items, and repair parts. SASSY is the AIS which supports the consumer and intermediate levels of Marine Corps supply. SASSY has automated retail level supply accounts throughout the Marine Corps (Fleet Marine Force (FMF), Marine Corps Reserve, supporting establishment).

Note: SASSY has been designated as a Legacy system to be replaced by Global Command Support System (GCSS) in FY09.

#### **1. Type of Transaction**

SASSY transmits commitment, obligation, expense, account payable, inventory gains and losses, inventory receipt and issues, status, material returns (anticipated accounts receivable) and contractor logistics support (CLS) type transactions.

#### **2. Type of Business Process**

SASSY functions as a centralized record-keeper, stock manager, forecaster, and central data bank for the using units without negating command responsibility

#### **3. MC Policy Business Rules**

No documentation was provided for this section.

#### **B. Front-End Process**

##### **1. User Roles**

No documentation was provided for this section.

##### **2. System Controls**

No documentation was provided for this section.

##### **3. Non-System Controls**

No documentation was provided for this section.

##### **4. Supporting Documentation**

Reconciliation



### **C. Mode of Data Transport**

SASSY provides both input and output to SABRS utilizing File Transfer Protocol (FTP).

### **D. Common Interface File (CIF)**

#### **1. INTO-CIF**

SASSY transmits several different types of transactions as well as several different data sets for processing. All data received is in the MILSTRIP format and will initially process as interfund transactions. The various transactions are broken down by Interfund DIC as follows: A3\*(\* being 1-9, A-Z), A0\*, D6\*, AE\* D7\*, D8\*, D9\*, DA\*, FTZ, AS6, The INTO-CIF process breaks down the various different types of transactions and sends them through their respective processing routines. Dependent on the routine will determine which tables are edited against and which are not. Also dependent on the type of transaction, the format can be changed to process differently than the intended interfund type transaction, these would be the CLS transactions that are ordered through the interfund process but converted to vendor support (public payment voucher). The INTO-CIF process will also accept all the previous recorded errors for SASSY and recycle them through the programs in an attempt to post again. Dependent upon the process and edits, some transactions that do not meet the requirements to be accepted for further processing will be sent to the error file for corrective action. Some transactions that do meet the functional requirements mean that they are not acceptable to be processed and will be rejected to a file that will process no further. The reason for this is that SASSY sends almost everything that they process but not everything has financial or general ledger impact. The records that have not impact to Marine Corps accounting and financial statements will be rejected. Transactions that are deemed valid for processing but do not meet the edit requirements for valid data elements will be sent to the error file. See Appendix E for a list of possible error codes.

#### **2. OUT-OF-CIF**

Valid transactions from the INTO-CIF are passed on to the OUT-OF-CIF for additional edits and validations. The OUT-OF-CIF processes the following transactions for recording and updating to the official accounting records and general ledgers: COB to replace INTO-CIF DICs of AE\*, A0\* and A3\*; EXP to replace D6\*, D7\*, D8\* or D9\* depending on process; EMR to replace FTZ, INV and INX to replace D6\*, D7\*, D8\* or D9\* depending on the process defined in the functional requirements. During the OUT-OF-CIF routines, several table edits occur as well as verification and validation to the various files. Fund control checks and edits are performed and appropriate codes are assigned. All valid transactions will process and update the general ledgers regardless of funds availability. The reason for this is the nature of the transactions and the fact that the source is considered legacy and can not accept rejected transactions. Also during the various processing routines, dupe checks are performed to prevent erroneous posting of invalid duplicate transactions that could have been transmitted erroneously. Transactions that are considered valid but have not passed all the appropriate edit are assigned an error code and sent to the error file for corrective action. See Appendix E for a list of possible error codes.

### **E. Notification of Receipt (Acknowledgement)**

SASSY is considered a legacy system and therefore does not have the requirement or the capability to accept and process acknowledgement transactions from the accounting system.

### **F. Reports Produced to Validate/Compare**

There is not a report from SASSY to compare sent data



Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count

### G. Impact to the Marine Corps Financial Statements

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the SASSY interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):

#### Balance Sheet Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
SASSY	SASSY	1310	53	\$ -	\$ 117,893.68	\$ 117,893.68
SASSY	SASSY	1511	120,759	\$ (122,823,860.09)	\$ (211,308,517.40)	\$ (334,132,377.49)
SASSY	SASSY	1514	697	\$ (4,980,237.07)	\$ 122,823,860.09	\$ 117,843,623.02
SASSY	SASSY	2110	59,798	\$ (119,858,664.52)	\$ -	\$ (119,858,664.52)
SASSY	SASSY	3107	59,745	\$ -	\$ 119,740,770.84	\$ 119,740,770.84
SASSY	SASSY	5200	53	\$ (117,893.68)	\$ -	\$ (117,893.68)
SASSY	SASSY	5700	59,745	\$ (119,740,770.84)	\$ -	\$ (119,740,770.84)
SASSY	SASSY	6100	31,905	\$ 333,032,167.50	\$ 24,734,345.38	\$ 357,766,512.88
SASSY	SASSY	7190	27,716	\$ (181,739,216.81)	\$ -	\$ (181,739,216.81)
SASSY	SASSY	7290	32,341	\$ 160,120,122.95	\$ -	\$ 160,120,122.95
SASSY	SASSY	8801	43,949	\$ (95,124,319.14)	\$ -	\$ (95,124,319.14)
SASSY	SASSY	8803	43,949	\$ -	\$ 95,124,319.14	\$ 95,124,319.14
<b>Total</b>			<b>480,710</b>	<b>\$ (151,232,671.70)</b>	<b>\$ 151,232,671.73</b>	<b>\$ 0.03</b>

#### Statement of Budgetary Resources Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
SASSY	SASSY	4221	53	\$ (117,893.68)	\$ -	\$ (117,893.68)
SASSY	SASSY	4251	53	\$ -	\$ 117,893.68	\$ 117,893.68
SASSY	SASSY	4610	95,904	\$ -	\$ 157,270,712.64	\$ 157,270,712.64
SASSY	SASSY	4650	537	\$ -	\$ 3,510,169.93	\$ 3,510,169.93
SASSY	SASSY	4801	155,684	\$ (157,254,915.41)	\$ 119,842,867.15	\$ (37,412,048.26)
SASSY	SASSY	4881	531	\$ (3,510,169.79)	\$ -	\$ (3,510,169.79)
SASSY	SASSY	4901	59,792	\$ (119,858,664.38)	\$ -	\$ (119,858,664.38)
SASSY	SASSY	4981	6	\$ (0.14)	\$ -	\$ (0.14)
SASSY	STATUS	4221	41	\$ -	\$ (21,585.64)	\$ (21,585.64)
SASSY	STATUS	4610	9,484	\$ -	\$ (21,406,295.23)	\$ (21,406,295.23)
SASSY	STATUS	4650	11,808	\$ -	\$ (4,716,646.02)	\$ (4,716,646.02)
SASSY	STATUS	4801	9,484	\$ 21,406,295.23	\$ -	\$ 21,406,295.23
SASSY	STATUS	4871	6,433	\$ 13,876,245.31	\$ -	\$ 13,876,245.31
SASSY	STATUS	4881	5,416	\$ (9,138,013.65)	\$ -	\$ (9,138,013.65)
<b>Total</b>			<b>355,226</b>	<b>\$ (254,597,116.51)</b>	<b>\$ 254,597,116.51</b>	<b>\$ -</b>

Figure 10 – SASSY General Ledger Effects



Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by SASSY were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by SASSY transactions:

<b>Balance Sheet Line Affected</b>	
1A3	Accounts Receivable - Intragovernmental (Note 5)
1C	Accounts Receivable,Net - Public (Note 5)
1E	Inventory and Related Property,Net - Public (Note 9)
3A1	Accounts Payable - Intragovernmental (Note 12)
3B	Accounts Payable - Public (Note 12)
5A	Unexpended Appropriations - Earmarked Funds - Public (Note 23)
5B	Unexpended Appropriations - Other Funds - Public
5C	Cumulative Results of Operations - Earmarked Funds - Public
5D	Cumulative Results of Operations - Other Funds - Public
<b>Statement of Budgetary Resources Lines Affected</b>	
2	Recoveries of prior year unpaid obligations
3D1B	Earned - Change in receivables from Federal sources
3D2B	Change in unfilled customer orders - Without advance from Federal sources
8A	Obligations incurred - Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 17
13	Obligations incurred net (+/-)
14	Less: Gross outlays
16	Less: Recoveries of prior year unpaid obligations, actual
17	Change in uncollected customer payments from Federal sources (+/-)
18A	Unpaid obligations
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)
19A	Gross outlays

**Figure 11 - SASSY Balance Sheet and SBR Lines**



## 3.6 Marine Corps Total Force System - (MCTFS)

### A. Purpose

MCTFS is an integrated personnel and pay system supporting both the active and reserve component of the Marine Corps and personnel management for retired Marines. The system is jointly managed with DFAS. DFAS is responsible for pay functionality and the Marine Corps responsible for personnel functionality. MCTFS maintains more than 500,000 records for pay and personnel management or for the production of necessary management reports. MCTFS uses a single database, a single set of edits, and a single set of processes to achieve a high degree of integration to support the Total Force System. Reported transactions pass processing edits each daily cycle, updating the MCTFS master record and making updated data/information immediately available for commanders/users.

#### 1. Type of Transaction

MCTFS electronically transmits commitment, obligation, expense transactions to SABRS for all military pay and personnel entitlements.

#### 2. Type of Business Process

Supports the financial recording of military pay and entitlements on a monthly basis based of the final U&E process ran by MCTFS.

#### 3. MC Policy Business Rules

No documentation was provided for this section.

### B. Front-End Process

#### 1. User Roles

No documentation was provided for this section.

#### 2. System Controls

No documentation was provided for this section.

#### 3. Non-System Controls

No documentation was provided for this section.

#### 4. Supporting Documentation

No documentation was provided for this section.

### C. Mode of Data Transport

MCTFS is a mainframe processing system that provides an input file to SABRS utilizing File Transfer Protocol (FTP). SABRS does not provide a response back to MCTFS at this time.



**D. Common Interface File (CIF)****1. INTO-CIF**

MCTFS simultaneous commitment, obligation and expense transactions are received and processed through several tables for validation on a monthly process. The program is designed to take the key processing elements passed by MCTFS to validate against a major table to obtain sufficient financial data to record the appropriate event. The key elements used for the process are record type, category code and pay group which are MCTFS elements that point to the various entitlements, deductions and collections. The process also has the logic to record to prior fiscal years any entitlements that were missed in the applicable year. Once all table edits and validations are successful the transactions are forwarded on to the OUT-of-CIF for additional processing. Errors are not generated by the process because there is a default entry on the major table that is used to prevent errors from processing.

**2. OUT-OF-CIF**

There is not a true OUT-OF-CIF process in this interface it was incorporated all in one program strictly for this interface. But the functions that the OUT-OF-CIF normally performs are done. The valid transaction being created is the COE that once it meets the table, file edits for update, will in fact update all files accordingly. If a transaction should fail the edits, the process will actually cause the SABRS cycle to abend and require research of the invalid record immediately. If action can not be taken, the transaction will be pulled from the file, flagged as being invalid for processing and notification back to MCTFS functional personnel will be sent. Transaction must be corrected to ensure the file balances with the voucher that will be produced at a later time by a tier 2 system.

**E. Notification of Receipt (Acknowledgement)**

None

**F. Reports Produced to Validate/Compare**

There is not a report from MCTFS to compare sent data

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing:

- Received transaction count
- Valid transaction count
- Rejected transaction count

Although there are not rejected transactions, invalid transactions will cause the cycle to abend and notification to MCTFS functional personnel is initiated for further action.

**G. Impact to the Marine Corps Financial Statements**

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the MCTFS interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):



**Balance Sheet Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
MCTFS	MCTFS	2210	691	\$ (2,689,913,532.80)	\$ -	\$ (2,689,913,532.80)
MCTFS	MCTFS	3107	691	\$ -	\$ 2,689,913,532.91	\$ 2,689,913,532.91
MCTFS	MCTFS	5700	691	\$ (2,689,913,532.80)	\$ -	\$ (2,689,913,532.80)
MCTFS	MCTFS	6100	691	\$ -	\$ 2,689,913,532.91	\$ 2,689,913,532.91
<b>Total</b>			<b>2,764</b>	<b>\$ (5,379,827,065.60)</b>	<b>\$ 5,379,827,065.82</b>	<b>\$ 0.22</b>

**Statement of Budgetary Resources Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
MCTFS	MCTFS	4610	233	\$ -	\$ 2,601,700,866.54	\$ 2,601,700,866.54
		4650	458	\$ -	\$ 88,212,666.37	\$ 88,212,666.37
		4901	233	\$ (2,601,700,866.43)	\$ -	\$ (2,601,700,866.43)
		4971	135	\$ 322,935.48	\$ -	\$ 322,935.48
		4981	323	\$ (88,535,601.85)	\$ -	\$ (88,535,601.85)
<b>Total</b>			<b>1,382</b>	<b>\$ (2,689,913,532.80)</b>	<b>\$ 2,689,913,532.91</b>	<b>\$ 0.11</b>

**Figure 12 – MCTFS General Ledger Effects**

Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by MCTFS were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by MCTFS transactions:

<b>Balance Sheet Lines Affected</b>	
3F	Other Liabilities - Public (Note 15 & Note 16)
5A	Unexpended Appropriations - Earmarked Funds - Public (Note 23)
5B	Unexpended Appropriations - Other Funds - Public
5C	Cumulative Results of Operations - Earmarked Funds - Public
5D	Cumulative Results of Operations - Other Funds - Public
<b>Statement of Budgetary Resources Lines Affected</b>	
2	Recoveries of prior year unpaid obligations
8A	Obligations incurred, Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
13	Obligations incurred net (+/-)
14	Less: Gross outlays
16	Less: Recoveries of prior year unpaid obligations, actual
18A	Unpaid obligations
19A	Gross outlays

**Figure 13 - MCTFS Balance Sheet and SBR Lines**

### 3.7 Defense Civilian Pay System – (DCPS)

#### A. Purpose

DCPS is a combination of on-line and batch programs that support the requirements of a biweekly pay cycle. Transactions which update employee data, adjust leave balances, adjust payments for prior periods, and report time and attendance may be input daily to spread the on-line workload and to obtain labor data; however, the focal point of the system is the biweekly process. Peripheral functions that occur monthly, quarterly, annually, or as required, are generally in support of, or a result of, multiple biweekly pay cycles.

DCPS has received a SAS 70 assessment. This Report is available from the Government Accountability Office (GAO) and can also be located at: <https://eportal.dfas.mil>

#### 1. Type of Transaction

Commitment, obligation, expense and disbursement of detail pay  
Public Voucher Disbursements  
Cross Disbursements(Register 22)

#### 2. Type of Business Process

Post the obligation by employee pay entitlements to SABRS  
Post Disbursements to SABRS from treasury.  
Post Cross Disbursements to SABRS from treasury.

#### 3. MC Policy Business Rules

Marine Corps Civilian Pay Data processed in DCPS from two main system interfaces, they are as follows:

SLCADA

Disbursing Offices process daily disbursement in the Expenditure and Collections System. These transactions are then sent via FTP to DCAS daily. Inter-departmental Bills transaction are imported for DAAS via AUTODIN processed as register 6 transaction with the correct LOA based the transaction Fund Code. These Inter-departmental Bill transactions are then loaded to E&C and are sent to DCAS in the daily FTP. The Treasury Reporting Division of DFAS has access to DCAS to post some manual transaction where only the Authorized Accounting Activity has been identified as Marine Corps.

#### B. Front-End Process

Disbursement transactions for the E&C system from the USMC Disbursement offices are Business to Business (B2B) transactions

#### 1. User Roles

Employing Activity Roles  
Timekeepers  
Supervisors  
Customer Service Representative  
Accounting Activity  
Labor Reconciliation Clerk



Centralized Payroll Office

Process Support Roles:

NONE

## **2. System Controls**

System controls and control objectives documentation was not located during the completion of this document.

## **3. Non-System Controls**

Not documented

## **4. Supporting Documentation**

Public Vouchers supporting the disbursements are of all types and are maintained by the disbursing office which posted the disbursement until it posts' in SABRS. Please use the EDA system to retrieve a copy of the source documents.

Reconciliation

## **C. Mode of Data Transport**

DCPS provides input to SABRS utilizing File Transfer Protocol (FTP)

## **D. Common Interface File (CIF)**

DCPS is another process that interfaces directly to SABRS and does not go through the CIF processes like most of the other tier 1 systems. DCPS has its own processing programs that bypass some of the normal processes since the type of transactions are unique for posting civilian labor. DCPS passes the actual detail pay entitlement with the Gross pay file which provides the Marine Corps the ability to post civilian pay at the detail level. There are various central tables that are used in the process that edit the incoming data to valid table data. There are two types of transactions that come with labor, one that will record the treasury level Line of accounting (LOA) and the second that has the detailed information for the employee. The detail transactions will first attempt to process utilizing the financial data of the incoming record. If transactions can not post directly there are tables that certain key elements will be used to look for valid financial data to post to. The process will continue narrowing down the key financial data until the transaction has sufficient information to record the pay entitlement in the official accounting records. DCPS transactions do not go in error, however a report is generated that will provide information of transactions that had insufficient data to post or did not know exactly where to post. There are default entries on the tables that provide enough information to record the pay. Once the transactions have successfully processed through the program routine, the respective files will be updated with the information for review by commands.

### **1. INTO-CIF**

No documentation was provided for this section.

### **2. OUT-OF-CIF**

No documentation was provided for this section.



**E. Notification of Receipt (Acknowledgement)**

None

**F. Reports Produced to Validate/Compare**

There is not a report from DCPS to compare sent data however the gross pay file is received and saved and authorized access users have the ability to verify and validate incoming data to recorded data.

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count

**G. Impact to the Marine Corps Financial Statements**

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). However, using the FY08 Q1 SABRS transaction history detail, no data could be identified as DCPS. Because DCPS was not processing with a SYS\_ID, no data could be identified as DCPS transactions.



### **3.8 Defense Cash Accountability System – (DCAS)**

#### **A. Purpose**

DCAS is the migration system selected by DFAS to be the single cash accountability system for the DoD linking financial activities under one seamless architecture. When fully deployed, DCAS will cancel the need to re-engineer multiple disparate systems by replacing the systems and building replacement capability and enhanced functionality in DCAS. Cash accountability is the reporting of disbursements, reimbursements, deposits, and receipts to the US Treasury, as well as other transactions, which would impact the Status of Funds (SoF) to the US Treasury.

##### **1. Type of Transaction**

Public Voucher Disbursements  
Cross Disbursements(Register 22)  
Inter-departmental Bills.

##### **2. Type of Business Process**

Post Disbursements to SABRS from treasury.  
Post Cross Disbursements to SABRS from treasury.

##### **3. MC Policy Business Rules**

Marine Corps Disbursing Offices process daily disbursement in the Expenditure and Collections System. These transactions as are then sent via FTP to DCAS daily. Inter-departmental Bills transaction are imported for DAAS via AUTODIN processed as register 6 transaction with the correct LOA based the transaction Fund Code. These Inter-departmental Bill transactions are then loaded to E&C and are sent to DCAS in the daily FTP. The Treasury Reporting Division of DFAS has access to DCAS to post some manual transaction where only the Authorized Accounting Activity has been identified as Marine Corps.

#### **B. Front-End Process**

Disbursement transactions for the E&C system from the USMC Disbursement offices are Business to Business (B2B) transactions

##### **1. User Roles**

- Treasury Reporting Division (Supplemental) Staff Accountants
- Disbursing Officer (Cross Disbursement)
- Departmental Reporting Review/Submit Reports

Process Support Roles:

- Disbursing Pay Clerk
- Treasury Reporting Division Financial Analyst

##### **2. System Controls**

System controls and control objectives documentation was not located during the completion of this document.



### 3. Non-System Controls

The Treasury Reporting Division of DFAS must manually induct some disbursement transactions that fail. Failed transactions may consist of the following transaction types: 1 Treasury Reporting Section (under DSSN 9999) suspense transaction, Register 12s', manual 1080's Etc.

### 4. Supporting Documentation

Public Vouchers supporting the disbursements are of all types and are maintained by the disbursing office which posted the disbursement until it posts' in SABRS. Please use the EDA system to retrieve a copy of the source documents.

Reconciliation

### C. Mode of Data Transport

DCAS provides both input and output to SABRS utilizing File Transfer Protocol (FTP).

### D. Common Interface File (CIF)

DCAS does not process up front through the CIF but is called into the processing programs later in the daily cycle after the CIF has completed and all pending obligations have been recorded and updated on the files. DCAS does provides a bidirectional interface with SABRS. Specifically, DCAS posts US Treasury collections and disbursements to the SABRS General Ledgers as well as detail transactions to individual requisitions and obligations recorded. DCAS transactions can be identified using the "DCERPS/DCAS original system ID. DCAS also receives outputs from MISIL and MOCAS and shares a bidirectional interface with SRD-1/ADS. All disbursements and collections processed by any DoD disbursing system are transmitted to treasury and will be picked up by DCAS at treasury for transmission to the Marine Corps and recording in SABRS. Disbursements and collections that are received and processed have a large range of posting DIC with the most common being the DX0 (public voucher disbursement), FA1 (Interfund) and DC\* (\* being the reimbursable source code for collections).

DCAS transactions go through various table edits and validity checks. Transactions will also process against the SABRS active files looking for obligation matches to record the disbursement or collection (D or C) against. When a match is found, the D or C will post if the official lines of accounting (LOA) are also a match. When DCAS transactions find matching active file records and the LOA does not match, an error is generated and the transaction is sent to the error/unmatched file for appropriate action. If a matching is not found, the transaction will go directly to the unmatched file with the appropriate error message. A listing of the various error types can be found in appendix ???

DCAS also transmits transactions to the Marine Corps that are not recorded on the official accounting records and are sorted by the process and sent to the appropriate file or additional outside source.

#### 1. INTO-CIF

N/A

#### 2. OUT-OF-CIF

N/A



**E. Notification of Receipt (Acknowledgement)**

None

**F. Reports Produced to Validate/Compare**

There is not a report from DCAS to compare sent data. There are DCAS reports were values are received, however, there is not a true validation report at this time.

Current SABRS report provides transaction count from business feeder system that is received and action taken by SABRS processing.

- Received transaction count
- Valid transaction count
- Rejected transaction count

**G. Impact to the Marine Corps Financial Statements**

Section D.2 above described the OUT-OF-CIF process, including the DIC codes transmitted to SABRS. SABRS uses DIC codes as the main indicator for posting financial transactions to the transaction history files. Each DIC corresponds to a specific posting logic (set of general ledger accounts). Using FY08 Q1 SABRS transaction history detail, the following table was created to show the general ledger accounts affected by the DCAS interface (all transaction counts and dollar amounts are approximated based an un-reconciled dataset):

**Balance Sheet Accounts**

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
E&C	E&C	1010	693,531	\$ (6,236,609,369.51)	\$ (1,176,624.81)	\$ (6,237,785,994.32)
E&C	E&C	1310	4,258	\$ -	\$ (120,605,561.57)	\$ (120,605,561.57)
E&C	E&C	1410	15,839	\$ -	\$ 56,877,954.50	\$ 56,877,954.50
E&C	E&C	2110	619,936	\$ 16,155,124.44	\$ 4,323,198,004.33	\$ 4,339,353,128.77
E&C	E&C	2210	91,051	\$ (181,230.93)	\$ 1,978,125,303.32	\$ 1,977,944,072.39
E&C	E&C	2213	481	\$ (4,053.01)	\$ 168,824.53	\$ 164,771.52
E&C	E&C	2215	1	\$ -	\$ 7,500.00	\$ 7,500.00
E&C	E&C	3107	36,428	\$ -	\$ (16,132,638.78)	\$ (16,132,638.78)
E&C	E&C	5200	761	\$ (162,798.28)	\$ -	\$ (162,798.28)
E&C	E&C	5700	36,428	\$ 16,132,638.78	\$ -	\$ 16,132,638.78
E&C	E&C	6100	37,184	\$ -	\$ (15,973,890.75)	\$ (15,973,890.75)
E&C	E&C	6400	7	\$ -	\$ 4,053.01	\$ 4,053.01
E&C	E&C	6790	241	\$ 176,523.28	\$ -	\$ 176,523.28
<b>Total</b>			<b>1,536,146</b>	<b>\$ (6,204,493,165.23)</b>	<b>\$ 6,204,492,923.78</b>	<b>\$ (241.45)</b>



## Statement of Budgetary Resources Accounts

SYSTEM	SYS_ID	SGL	TRANS_COUNT	CREDIT_AMT	DEBIT_AMT	NET_AMT
DCAS	E&C	4221	1,334	\$ (162,884.65)	\$ 27,779.89	\$ (135,104.76)
DCAS	E&C	4251	4,017	\$ -	\$ (120,433,082.04)	\$ (120,433,082.04)
DCAS	E&C	4252	3,259	\$ 120,723,479.57	\$ -	\$ 120,723,479.57
DCAS	E&C	4610	35,749	\$ -	\$ (22,846,380.30)	\$ (22,846,380.30)
DCAS	E&C	4650	35,530	\$ -	\$ 634,683.25	\$ 634,683.25
DCAS	E&C	4700	63,071	\$ (128,367.28)	\$ 133,203.05	\$ 4,835.77
DCAS	E&C	4801	79,903	\$ (134,907.67)	\$ 63,947,932.84	\$ 63,813,025.17
DCAS	E&C	4802	15,841	\$ (56,877,242.60)	\$ -	\$ (56,877,242.60)
DCAS	E&C	4871	1,473	\$ 4,176,088.69	\$ -	\$ 4,176,088.69
DCAS	E&C	4881	34,185	\$ (4,905,303.51)	\$ -	\$ (4,905,303.51)
DCAS	E&C	4901	711,021	\$ 15,903,079.89	\$ 6,301,499,632.18	\$ 6,317,402,712.07
DCAS	E&C	4902	674,766	\$ (6,301,310,310.66)	\$ (176,523.28)	\$ (6,301,486,833.94)
DCAS	E&C	4971	329	\$ 630,875.60	\$ -	\$ 630,875.60
DCAS	E&C	4981	119	\$ (564,114.99)	\$ -	\$ (564,114.99)
<b>Total</b>			<b>1,660,597</b>	<b>(6,222,649,608)</b>	<b>6,222,787,246</b>	<b>137,638</b>

Figure 14 - DCAS General Ledger Effects

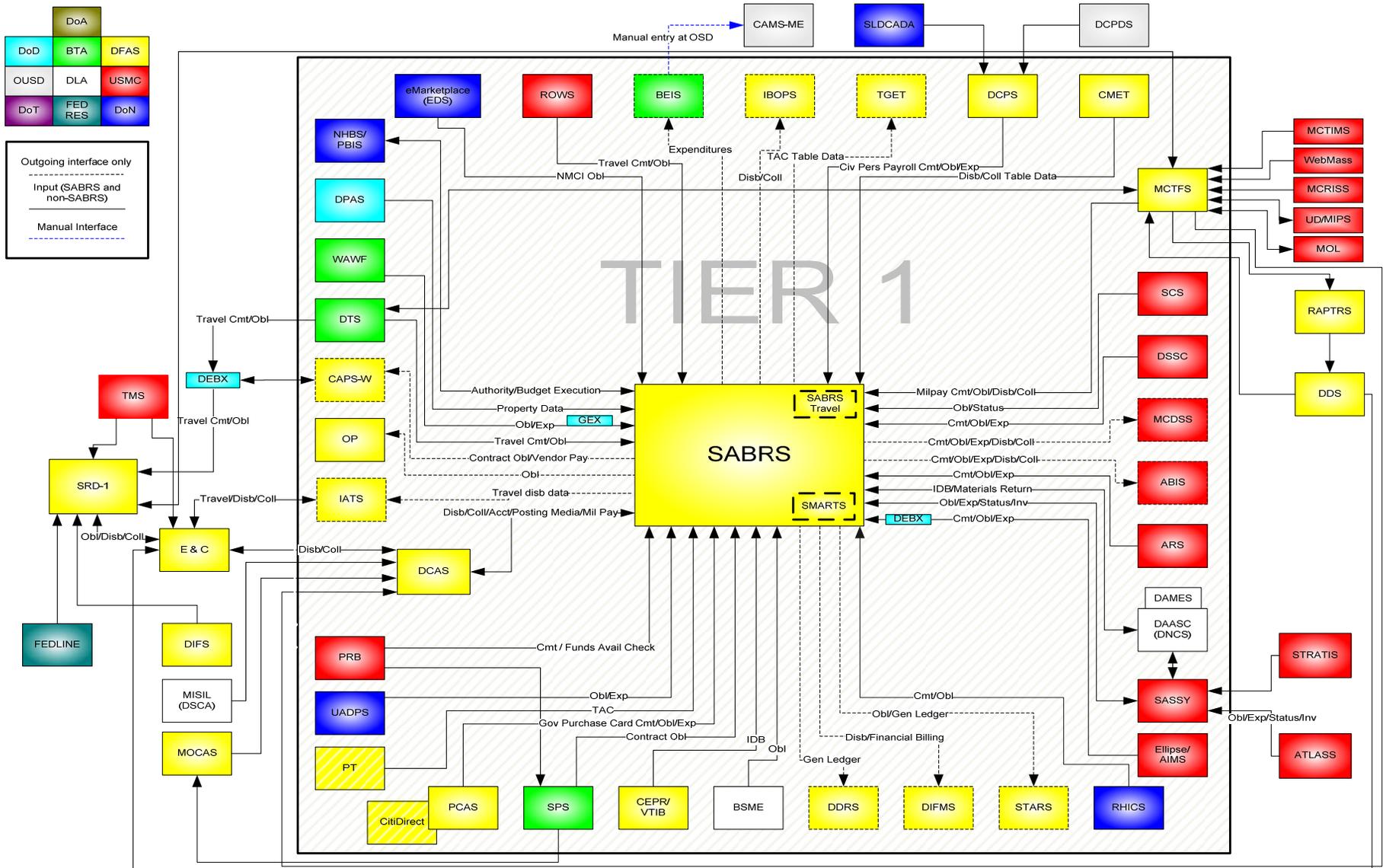
Using the above table data, along with the Treasury Financial Manual (TFM) Fiscal Year 2008 Balance Sheet and Statement of Budgetary Resources Crosswalks, general ledger accounts affected by DCAS were mapped to the corresponding financial statement line(s). The table below summarizes the results of this mapping, thus showing the financial statement lines affected by DCAS transactions:

Balance Sheet Lines Affected	
1A1A	FBWT - Entity
1A3	Accounts Receivable - Intragovernmental (Note 5)
1A4	Other Assets - Intragovernmental (Note 6)
1C	Accounts Receivable, Net - Public (Note 5)
1H	Other Assets - Public (Note 6)
3A1	Accounts Payable - Intragovernmental (Note 12)
3A3	Other Liabilities - Intragovernmental (Note 15 & 16)
3B	Accounts Payable - Public (Note 12)
3C	Military Retirement and Other Federal - Public
3F	Other Liabilities - Public (Note 15 & Note 16)
5A	Unexpended Appropriations - Earmarked Funds - Public (Note 23)
5B	Unexpended Appropriations - Other Funds - Public
5C	Cumulative Results of Operations - Earmarked Funds - Public
5D	Cumulative Results of Operations - Other Funds - Public
Statement of Budgetary Resources Lines Affected	
2	Recoveries of prior year unpaid obligations
3D1A	Budget Authority - Spending authority from offsetting collections, Earned, Collected
3D1B	Earned - Change in receivables from Federal sources
8A	Obligations incurred - Direct
8B	Obligations incurred - Reimbursable
9A	Unobligated balance, Apportioned
10	Unobligated balance not available
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 9
13	Obligations incurred net (+/-)
14	Less: Gross outlays
16	Less: Recoveries of prior year unpaid obligations, actual
17	Change in uncollected customer payments from Federal sources (+/-)
18A	Unpaid obligations
18B	Less: Uncollected customer payments (+/-) from Federal sources (-)
19A	Gross outlays
19B	Less: Offsetting collections

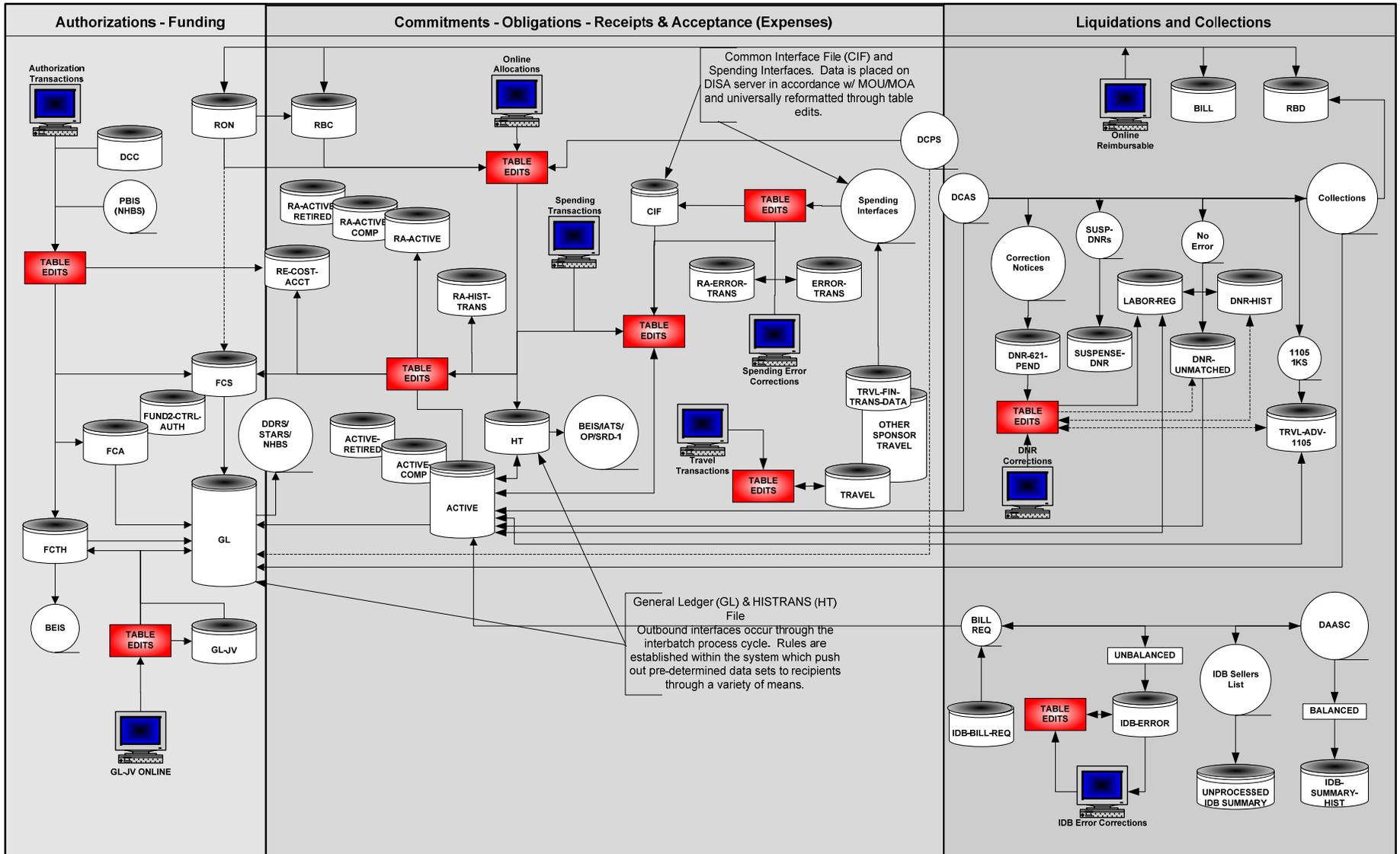
Figure 15 - DCAS Balance Sheet and SBR Lines



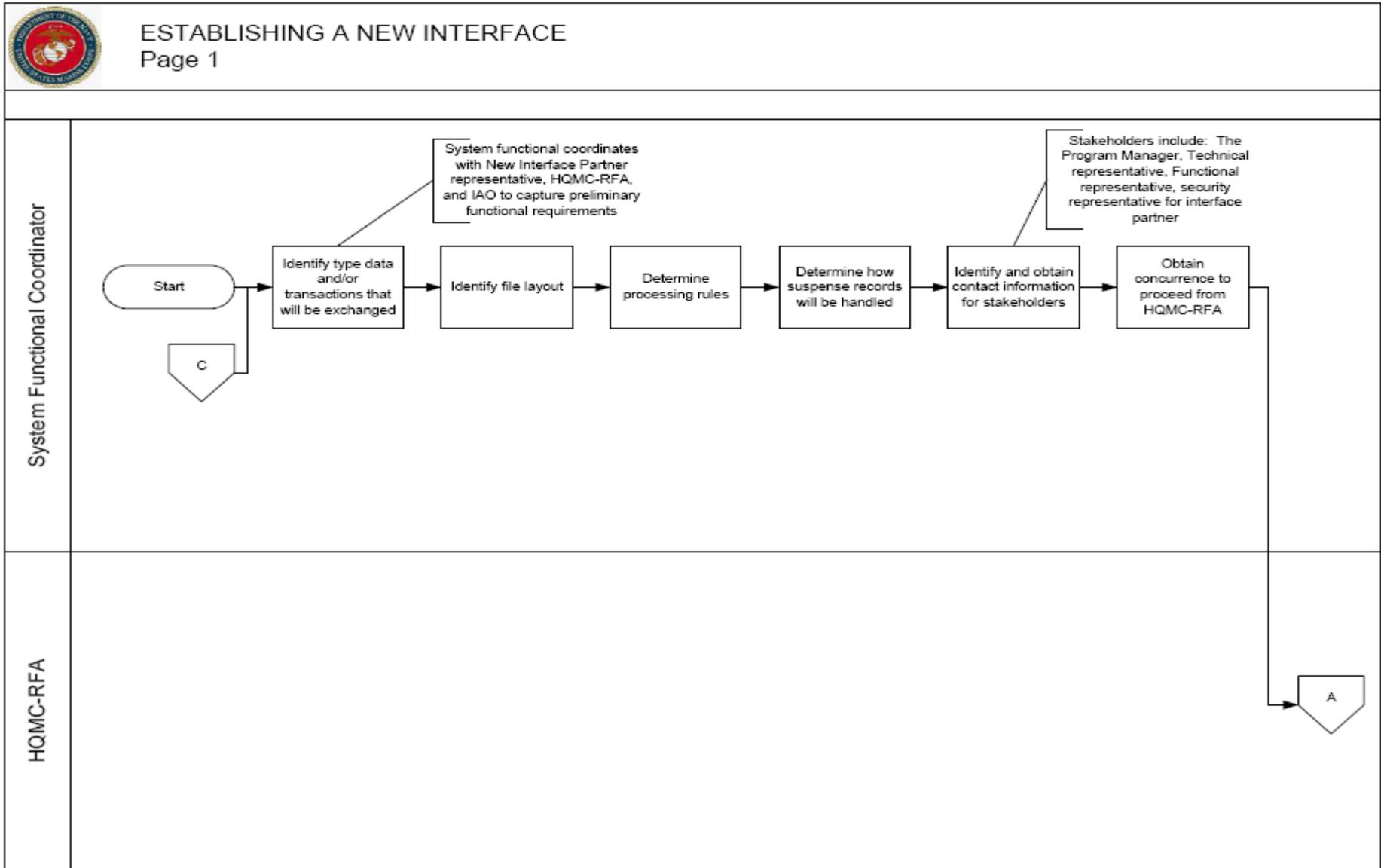
**Appendix A – Tier 1 Systems Environment (As-Is)**

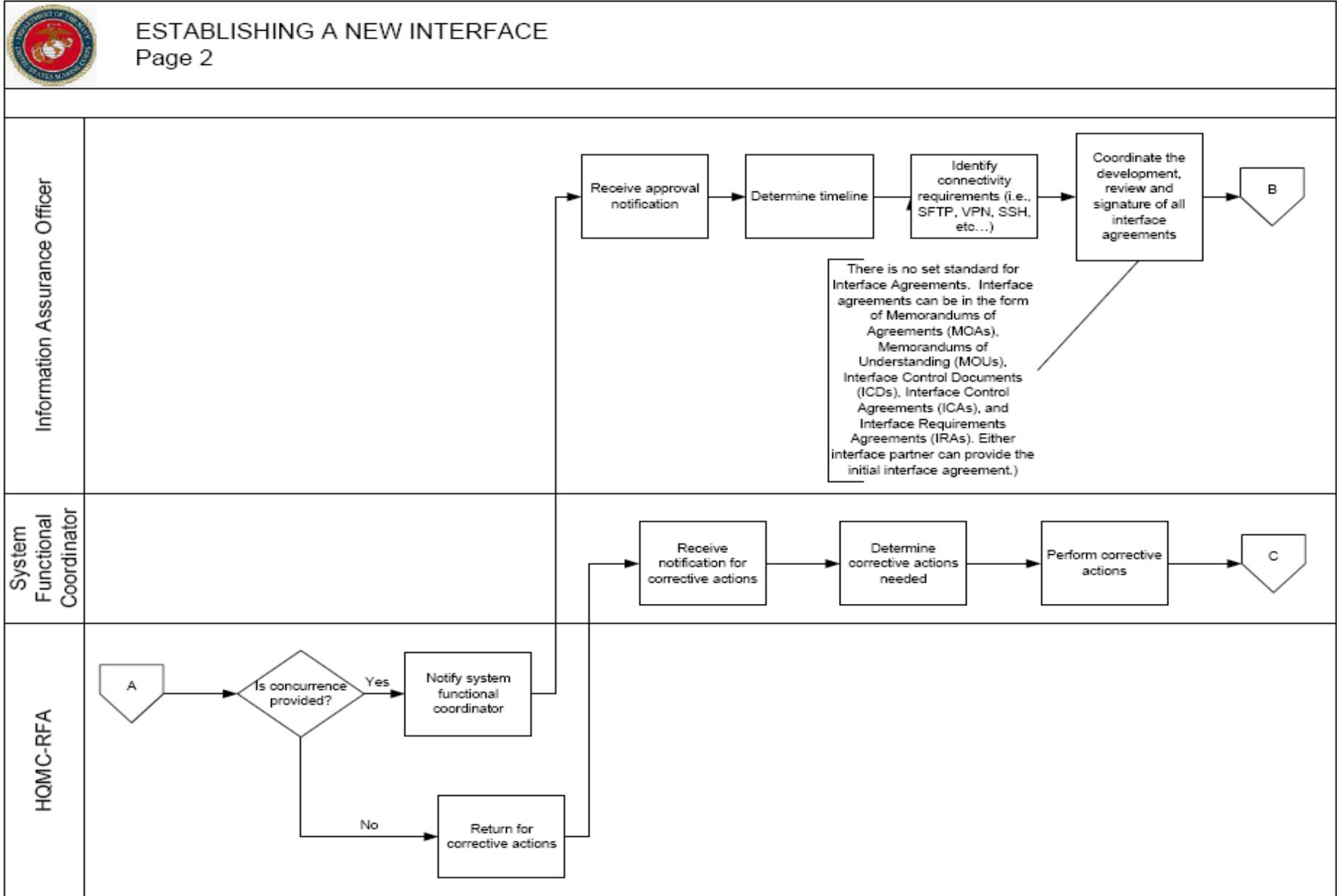


**Appendix B – SABRS Infrastructure (As-Is)**



**Appendix C – Establishment of the Interface Process**

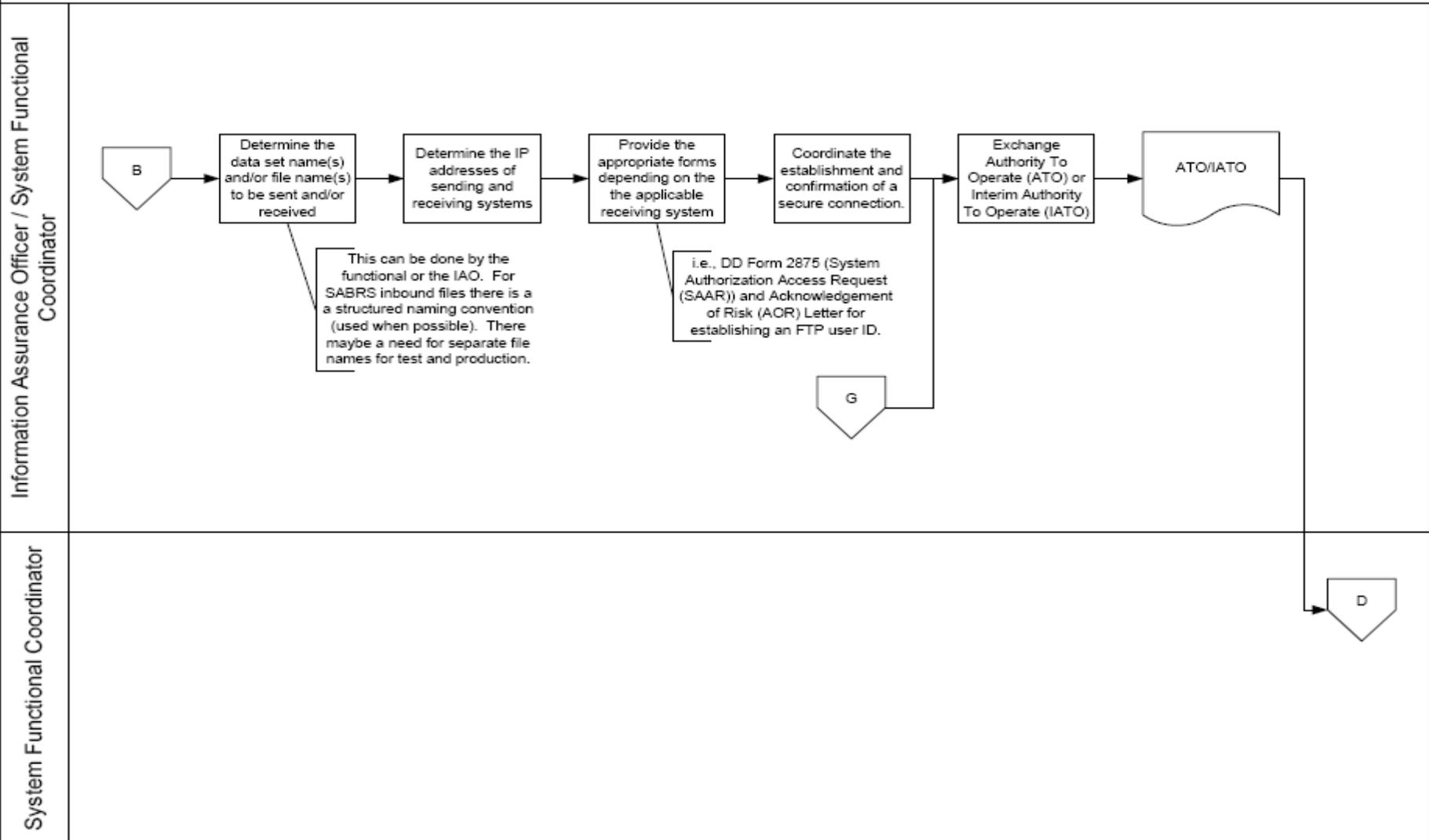






# ESTABLISHING A NEW INTERFACE

Page 3

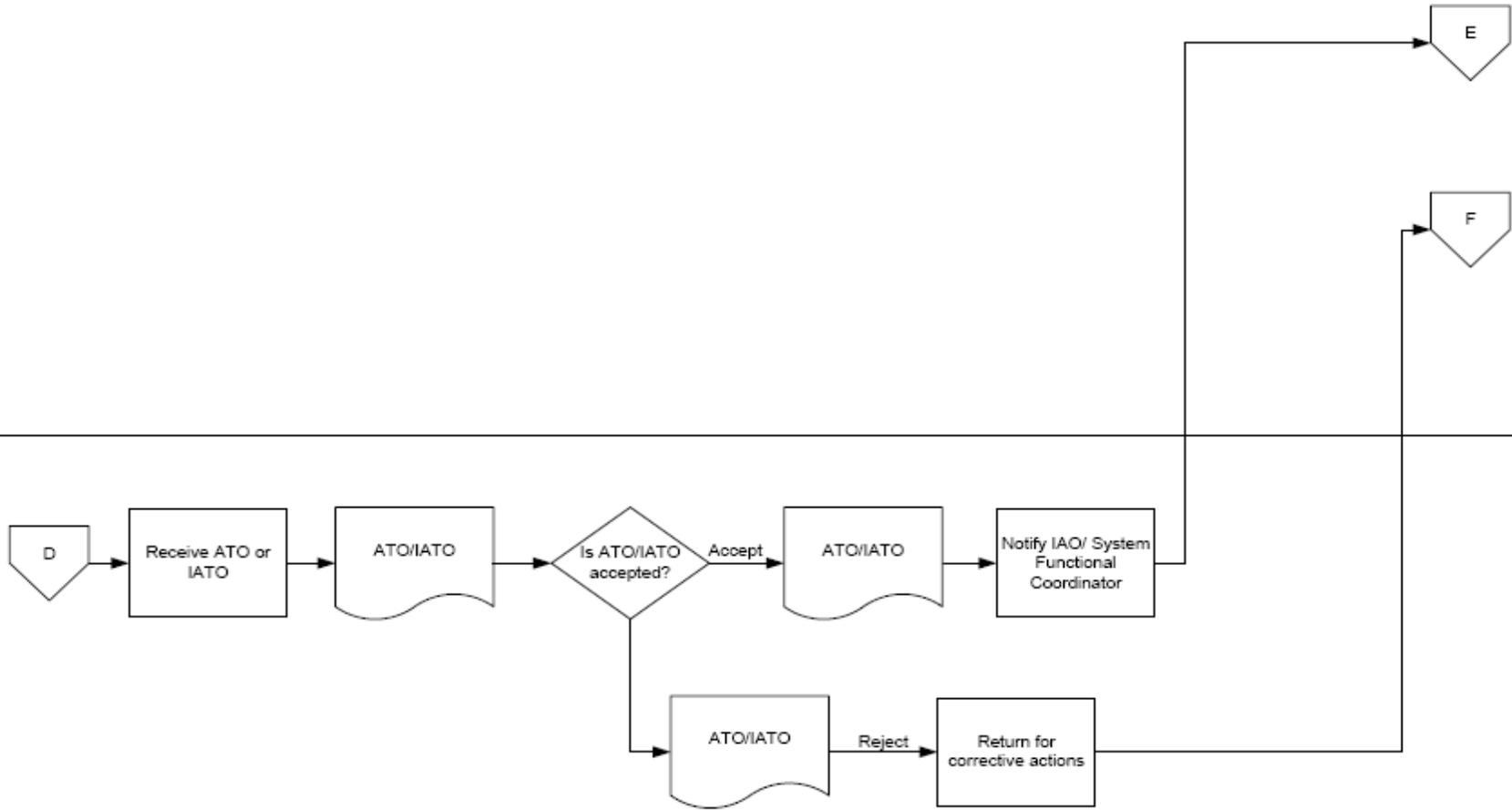




ESTABLISHING A NEW INTERFACE  
Page 4

Information Assurance Officer / System Functional Coordinator

System Functional Coordinator

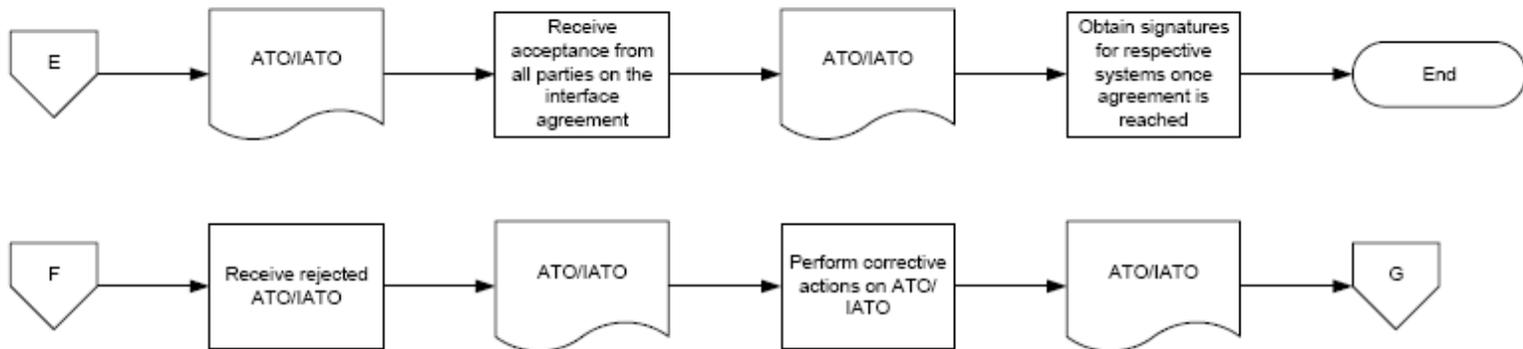




# ESTABLISHING A NEW INTERFACE

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Information Assurance Officer / System Functional Coordinator



**Appendix D – SABRS Table Codes and Description**

<b>Term</b>	<b>Acronym</b>	<b>Short Name</b>	<b>Definition</b>
<b>Accounting</b>		ACCTG	The process of recording, summarizing and reporting, either in monetary or other quantitative means, transactions or occurrences (i.e., sales, purchases prepayments, losses, etc.) of a financial nature. It employs disciplined processes to receive, control, validate, record, classify and summarize financial transactions or events.
<b>Accounting Classification Reference Number</b>	ACRN	ACCTG-CLASS-REF-NO	A 2-digit alphanumeric field that is assigned as a prefix in sequential order (AA, AB, AC, etc.) to uniquely identify each Accounting Classification code on a source document when multiple ACRNs are present. Use of the ACRN ensures that each Accounting Classification code is treated as a separate entity thus decreasing the chance of error through duplication. In conjunction with a unique document identifier (e.g., source document number, voucher number), the ACRN allows a user easy access to individual Accounting Classification codes in order to compile categories of cost, or otherwise manipulate the data.
<b>Accounting Installation</b>		ACCTG-INSTALL	A 6-digit alphanumeric data element that identifies the activity providing accounting services.
<b>Active File</b>			Reflects valid Active File records that are not completed and are pending other transactions to be posted against the record.
<b>Activity Address Code</b>	AAC	ACTY-ADDR-CODE	A 6-digit alphanumeric code identifying the branch of the military or service related organization and the specific unit, activity, or organization within that branch that is authorized to direct, ship, or receive material, documentation, or billing. The AAC is composed of the UIC (Unit Identification Code) preceded by the service designator (M for the Marine Corps, i.e., M67443) and is not to be confused with the AAA which is the UIC preceded by zero (067443). Also, see UIC.
<b>Adjust Commit, Obligate, and Expense to Liquidate</b>	ADJ		DIC that is used to adjust the committed, obligated, and expensed amounts and quantities to equal the liquidated amounts and quantities of existing records found on the Active File.
<b>Adjust Commit, Obligate, Expense to Credit Liquidate</b>	ACE		DIC used to credit the committed, obligated, and expensed amounts and quantities to equal the liquidated amounts and quantities of existing records found on the Active File
<b>Advance Pre-Authorization</b>		ADV-PREAUTH	A 1-digit alphanumeric code that signifies that a reimbursable and an advance has been received.



<b>Term</b>	<b>Acronym</b>	<b>Short Name</b>	<b>Definition</b>
<b>Advice Code</b>			A 3-digit alphanumeric code that furnishes qualifying information required for use in requests for billing adjustments, duplicate billing, or billing status.
<b>Allocation</b>		ALLOC	An authorization or approval from a DoD component (usually a military department) that grants certain funds to be made available to an operating agency for spending.
<b>Allotment</b>		ALLOT	The authority expressed in terms of a specific amount of funds, granted by a competent authority to commit, obligate, and expend funds for particular purpose. Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and purpose for which the authorization is made must be adhered to. Allotments are granted for all appropriations except the operating accounts. All allotments must be accounted for until the appropriation lapses or until all obligations are liquidated, whichever occurs first.
<b>Allotment Recipient Identifier</b>	ARI	ALLOT-RECIP-ID	A 6-digit alphanumeric field that identifies the installation/activity receiving funds from the intermediate command or higher headquarters.
<b>Allotment/ Suballotment</b>			It is an authorization received by head of an operating agency, or other designated official, for subordinate commands and activities to incur obligations within specified amounts, pursuant appropriation or statutory provisions.
<b>Amount</b>	AMT	AMOUNT	A 15-digit (13.2) numeric field that identifies the total amount. This field does not distinguish between the quantity and unit price, and is completely independent of those entries. The monetary value of a given transaction.
<b>Apportionment Amount</b>	APPRT-AMT		A determination by the office of management and budget as to the amount of obligations which may be incurred during a specified period under an appropriation, contract authorization, other statutory authorizations or a combination thereof. An apportionment may relate either to all obligations to be incurred during the specified period within an appropriation account, or to obligations to be incurred for an activity, function, project, object, or combination thereof.
<b>Appropriation</b>	APPN		An establishment by congress of an agency's authority to obtain resources (spend public funds) to perform its mission. These funds are made available for obligation, and subsequent expenditure. Also known as no-year appropriations. These appropriations provide funds for completing long-range projects and the funds appropriated remain available for obligation and expenditure until the projects are completed and/or the funds are expended.
<b>Appropriation Fiscal Year Full</b>	APPN-FY		A 4-digit numeric field used to identify the beginning fiscal year required.
<b>Appropriation Fund Charged Account</b>		APPN-FUND-CHRG-ACCT	An 11-digit alphanumeric field that identifies the number of the appropriation funds disbursed on the summary billing record.



Term	Acronym	Short Name	Definition
<b>Appropriation Number</b>		APPN-NO	A 4-digit alphanumeric field which specifies the purpose of the funds budgeted for obligation and expenditure (i.e. '1106' specifies Operations and Maintenance, Marine Corps, '1107' specifies Operations and Maintenance, Marine Corps Reserve).
<b>Basic Symbol</b>		BASIC-SYM	A 4-digit alphanumeric field that identifies that specific appropriation or account symbol assigned by the US Treasury.
<b>Budget Execution Activity</b>	BEA	BUD-EXEC-ACTY	A 2-digit alphanumeric field that identifies an organizational element designated by a work center identifier planning estimate or operating target holder to control a specific segment of funds Legal responsibility for the proper use and management of the funds is retained by the OPBUD or SUBOPBUD. Budget execution activities may manage one or more budget execution subactivities.
<b>Bureau Control Number</b>	BCN	BUR-CTRL-NO	A 5-digit numeric field used to identify the holder of an appropriation or the purpose of an allotment and the specific subdivision of the budget to which the allotted funds will be applied. For appropriations, the BCN is synonymous with the operating budget number of the Activity holding the appropriation. For allotments, the BCN specifies the project on which the funds will be expended (first and second digits) and what the allotment is for (third through fifth digits).
<b>Class Code</b>		CLASS-CODE	A single digit numeric code that specifies what action is being taken or has been taken on a financial document as recorded in the Disbursing Notification Record. If REG-NO on original DNR equal 05 or 22 then Class Code = 1 13 = 2 33 = 3 15 = 4 36 = 5 14 = 7
<b>Commit and Obligate</b>	COB		DIC used for committing and obligating records simultaneously.
<b>Commit, Obligate, and Expense</b>	COE		DIC used to committing, obligating, and expensing records simultaneously.
<b>Commitment</b>	CMT		A firm administrative reservation of funds based upon firm procurement directives, orders requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority if it is not already obligated. Commitment is also referred to as reservation.
<b>Cost Account</b>	CAC	COST-ACCT-	A 4 digit alphanumeric code which classifies each transaction made or budget formulated



Term	Acronym	Short Name	Definition
<b>Code</b>		CODE	according to its purpose.
<b>Department Code</b>		DEPT-CODE	A 2-digit numeric field that identifies the governmental department to whom funds are appropriated or the department responsible for administering revolving funds, trust funds, deposit accounts, miscellaneous receipts, and transfer appropriations.
<b>Document Identifier Code</b>	DIC	DOC-ID-CODE	A 3-digit alphanumeric field that identifies a document according to the system to which it pertains and its intended use. The document identifier code used in the accounting system creates/causes different types of actions against a given document depending on the structure of the DIC.
<b>Document Number</b>	DN	DOC-NO	A 14 or 15-digit alphanumeric field, which assigned to each source document that, consolidates information about a financial document's type and origin into a unique identifier. This document number will be a MILSTRIP Number, a STANDARD Document Number, or a CONTRACT Number. The document number will consist of an AAC + FY + Doc Type Code + 5-digit serial number (user defined). Also referred to as a Standard Document Number (STD-DOC-NO). This field will be utilized for ALL direct processing and reimbursable. It is used for tracking a specific source document through the four phases of the accounting transaction cycle (i.e., Commit, obligate, expense, and liquidate). Document numbers enable users to locate a specific document anywhere within the SABRS-3 accounting system.
<b>Document Type Code</b>		DOC-TYPE-CODE	A 2-digit alphanumeric field that indicates the type of document to which a standard document number is being assigned.
<b>Error Unmatch Code</b>		ERROR-UNMATCH-CODE	A 3-digit alphanumeric system generated code that is used to identify errors encountered during processing, and in some instances to initiate and automated process to correct or report the error to the appropriate authority.
<b>Estimated Completion Date</b>		ESTD-COMPLT-DATE	An 8-digit numeric field which specifies, in the travel subsystem, the date on which travel is to be completed. Specifies estimated completion date
<b>Extended Amount</b>		EXTD-AMT	A 15-digit numeric field that equals the number or quantity of the items ordered multiplied by the corresponding Unit Price.
<b>Fiscal Year</b>	FY	FISCAL-YEAR	An 8-digit numeric field that identifies the beginning and ending period of availability for obligation purposes. For example: 19971999 for Basic Symbol 1109 indicates that the related funds were appropriated by Congress for the fiscal year 1997 with a three-year period of obligation availability.
<b>Fiscal Year Full</b>		FY-FULL	A 4-digit numeric field that identifies the twelve month period starting 1 October and ending 30 September that constitutes the official accounting period established by the Federal Government. It is the beginning year of the period of availability of funds for obligation purposes. (e.g. if funds are appropriated by Congress for Fiscal Year beginning 1997 and ending 1999 the Fiscal Year Full is 1997.)



Term	Acronym	Short Name	Definition
<b>Fiscal Year Single</b>		FY-SINGLE	A 1-digit alphanumeric field converted from the 4-digit Fiscal Year Full that represents of a 12-month period starting 1 October and ending 30 September that constitutes the official accounting period established by the Federal Government.
<b>Functional Account Number</b>	FAN	FUNC-ACCT-NO	A 5-digit number that classifies accounting transactions according to the use req. which the transactions were made.
<b>Fund Administrator</b>	FA	FUND-ADMIN	A 2-digit alphanumeric field, which identifies an organizational element, designated by an operating budget of sub-operating budget to control a specific segment of funds. Legal responsibility for the proper use and management of the funds is retained by the OPBUD and SUBOPBUD. Fund administrators may manage one or more work centers.
<b>Fund Code</b>	FC	FUND-CODE	A 2-digit alphanumeric field, which identifies a particular combination of an appropriation and subhead, charged for a particular item issued or service performed. Fund codes are assigned by the major claimant or service headquarters.
<b>Fund Control Spend File</b>		FUND-CTRL-SPEND-FILE	A file used to set Fund Control limitations at the Work Center level.
<b>History Transaction File</b>		HIST-TRANS-FILE	An ADABAS file that contains detailed records that summarize the matching transaction on the Active File.
<b>Initiation</b>	INT		DIC used for recording a record for an administrative uncertainty of funds in expectation of procurement action.
<b>Major Activity</b>	WCI	MAJ-ACTY	Is the activity address code of the next senior comptroller in the financial management chain of responsibility. This is either a logical OPBUD holder or a major subordinate command of a SUBOPBUD holder.
<b>Military Standard Requisitioning and Issue Procedure</b>		MILSTRIP	A 14-digit alphanumeric field. This type of document number is assigned to all requisitions and procurements that are made through a government source of supply and to all Federal Acquisition Regulation (FAR) documents. Contains the activity address code (6-digits), single fiscal year (1-digit), Julian date on which the document was prepared (3-digits), and the sequential requisition number (serial number) of an item ordered through the military standard requisitioning.
<b>National Stock Number</b>	NSN	NATL-STOCK-NO	A 15-digit alphanumeric field that uniquely identifies each item of stock within the Department of Defense inventory and is tracked by their material control functions.
<b>Object Class</b>		OBJ-CLASS	2 digit, classifies expenditures by the general nature of goods and/or services for which funds are expended versus the specific use to which goods and/or services are put.
<b>Object Class Code</b>	OC	OBJ-CLASS-CODE	A 3-digit alphanumeric field that identifies the nature of goods or services purchased
<b>Obligate and Expense</b>	OEX		DIC used for obligating and expensing records simultaneously.



Term	Acronym	Short Name	Definition
<b>Obligation</b>	OBL		A firm commitment or duty to make future payment because an order for goods or services has been placed, thus creating a liability and causing the government to make payment. When an official document describing a financial transaction exists, the Government is liable for the amount shown on the source document. Obligations are created when an order is placed, and without regard to whether goods were delivered or services were performed. Once funds are obligated, they may be de-obligated upon cancellation or reduction in amount providing supporting documentation is submitted to update the accounting system.
<b>Original Document Identification Code</b>	ODIC	ORIG-DOC-ID-CODE	A 3-digit field that specifies the identity of actual transactions that caused an adjustment whose document identifier code changed in SABRS-3.
<b>Proceed on or About Date</b>	POA	PROCEED-ON-OR-ABOUT-DATE	Specifies the approximate date on which travel will commence.
<b>Property Accounting Activity Number</b>	PAAN	PROP-ACCTG-ACTY-NO	A 6-digit alphanumeric code that identifies: The activity that will account for property purchased for a stores account, The activity for which plant property is purchased when the transaction type code indicates a purchase for a plant property account. - The travel order number for travel documents, - The major activity for reimbursable bills, or - The voucher number on register 36's.
<b>Purpose Code</b>	PC	PURP-CODE	A 1-digit alphanumeric field that provides a means of identifying the reason for which an inventory balance is reserved and accounted for in inventory control records of a service agency.
<b>Quantity</b>	QTY		An 11-digit numeric field that identifies the total number of items being processed based on the Unit of Issue.
<b>Rec Type AA</b>		AA	The summary record retrieved from the History File COND SUMMARY-RECORD
<b>Rec Type R1</b>		R1	The original register record retrieved from the IDB Detail History File. (COND REG06-UNMATCH-DB-APPN-DATA)
<b>Record Number</b>		REC-NO	The record number identifies the transaction number within the batch and is system generated. It defaults to one for the first record of any batch and increases by one each time a transaction is entered. It is a 2-digit numeric field that allows up to 99 transactions per batch.
<b>Reimbursable Bill Code</b>	RBC	REIM-BILL-CODE	3 digit, assigned locally to relate a line of accounting data to a reimbursable customer identification number for billing purposes.
<b>Reimbursable Source Code</b>	RSC	REIM-SRCE-CODE	A single digit alphanumeric field, which identifies the source(s) by general category, of the funds with which one activity is reimbursed for work, services, or goods, furnished to another activity. A single digit field that identifies the source of reimbursement to appropriations or funds by the



Term	Acronym	Short Name	Definition
			various reimbursable categories for both specific and automatic types of reimbursable activity.
<b>Routing Identifier Code</b>	RIC	RTNG-ID-CODE	A 3-digit alphanumeric field that is assigned by each service/agency to its facilities and activities to be used on logistical transactions to identify either the intended recipient of a document or the consignor (shipper) of a supply-type release/receipt that is originated within the distribution system.
<b>Serial Number</b>		SERIAL-NO	A 5-digit alphanumeric field sequentially assigned to uniquely identify a document for travel documents the travel order number and serial number are synonymous.
<b>Signal Code</b>		SIGNAL-CODE	A single digit field which is designed to designate the field containing the intended consignee (ship to) and the activity that will receive and effect payment of bills (bill to), when applicable. Requisitions will cite the signal codes that indicate whether the requisitioner (CC 30-35), the supplemental addressee (CC 45-50), or the fund code (CC 52-53) is to be used to find the bill address. Marine Corps activities are authorized to use signal codes "E" and "N", which indicate that the "Bill to" address is in the remarks field.
<b>Special Interest Code</b>	SPCL INT	SPCL-INTRST- CODE	A 2 to 3-digit alphanumeric field that identifies specific functions within the budgetary sub-division field (i.e., MWR, Health Care, Etc.) or other unprogrammed, special visibility issue (i.e., Desert\Shield/Desert Storm).
<b>Standard Document Number</b>	SDN	STD-DOC-NO	A 15-digit alphanumeric field assigned for purchases outside of the same parent Command or Service. The required use of Standard document numbers serves two purposes: (1) It ensures that the parent Command or Service is aware of an obligation at the time that the obligation is created and, (2) It ensures that the same document number structure is used throughout DoD. It contains the activity address code (6-digits), fiscal year (2-digits), document type code (2-digits), and serial number of the document (i.e. travel order number, reimbursable bill number, etc.) (5-digits).
<b>Status Code</b>		STATUS-CODE	A 2-digit alphanumeric field that is used to transmit information relative to the status of requisition from the inventory manager and/or supply source or creator of a requisition, consignee, or designated control office. Status codes are used by the inventory manager/source of supply during the processing of requisitions/cancellation request/follow-ups and other MILSTRIP transactions. Supply status predicts shipment on time as specified by the priority delivery date or the required delivery date unless specific supply status is received advising of an anticipated delay or an estimated availability date
<b>Suballotment</b>	SA	SUB- ALLOTMENT	A single digit numeric field indicating authorization to use funds from an allotment issued by the service headquarters. The authorization is granted from the staff agency of the service headquarters that receives the primary allotment. It can also represent the sub-authorization number within the OPBUD in the line of accounting data on reimbursable billings.



Term	Acronym	Short Name	Definition
<b>Suballotment Receipt Identifier</b>	SRI	SUBALLOT-RECIP-ID	A 6-digit alphanumeric field that identifies the installation/activity receiving funds from the allotment Recipient command.
<b>Subhead</b>	SUBH	SUBHEAD	A 4-digit alphanumeric field, which identifies charges and credits made to the first level of an appropriation. The first two characters of the subhead designates the administering office and are derived from the last two characters of the major claimants unit identification code (i.e. The HQMC unit identification code (UIC) is '00027'; therefore, the first two characters of the subheads administered by HQMC will be '27'). The last two characters of the subhead are a purpose code that is specific to the appropriations under which the subhead falls (i.e., subhead '2702' identifies funds administered by HQMC for pay and allowances of enlisted personnel).
<b>Supplementary Address Code</b>		SUPP-ADDR-CODE	A 6-digit alphanumeric field used to identify the address of an activity other than the requisitioning activity. It may be used as the billing or shipping address depending on the accompanying signal code.
<b>Transaction Type Code</b>	TTC	TRANS-TYPE-CODE	A 2-digit alphanumeric code that classifies the transaction for its specific purpose (i.e. '1k' denotes travel advances for navy/marine corps personnel). A 3-digit alphanumeric field that identifies a transaction to specific categories within the accounting cycle and is used in conjunction with other standard accounting classification data elements to determine standard general ledger posting. The same transaction type code will be used for both data entry and reporting to higher headquarters.
<b>Transportation Amount</b>	TRANS-AMT		The total amount of transportation
<b>Unit of Issue</b>	U/I	UNIT-OF-ISSUE	A 2-digit alphabetical field that is the abbreviation of the standard item measurement, as indicated in the applicable catalog or stocklist. Within the IDB-File and it's associated user views, the Unit of Issue field is used to contain the value of the a associated stores account code (SAC) or management code (MC), as applicable for items purchased from the Marine Corps Stock Fund.
<b>Unit Price</b>	U/P	UNIT-PRICE	A 15-digit (13.2) numeric field that identifies the standard cost per Unit of Issue.
<b>Work Center</b>	BESA	WORK-CTR	2-digit, Represents the level in the financial management structure at which financial transactions are initiated. One or more work centers are administered by a fund administrator.
<b>Work Center Identifier</b>	WCI	WORK-CTR-ID	A 6-digit alphanumeric field that identifies the installation/activity receiving funds from the suballotment recipient command or higher headquarters.
<b>Year Code</b>		YR-CODE	A 1-character alpha required field. The three choices are: F = Future-Fiscal-Year, P = Prior-Fiscal-Year, Blank = Current- Fiscal-Year.



## Appendix E – SABRS Error Codes

Code	Description
003	Invalid amounts detail to summary
005	Invalid transaction date
015	FC not found on S-FUNDCODE table 020
027	WCI, BEA, BESA combination invalid
029	CAC not found on X-CAC-Table 014
037	Local SIC not found L-SPCL-INTRST-CODE table 234
050	SDN SERIAL NO is blank
051	Invalid CHARGE-CODE
080	Invalid transaction set data
083	Invalid DUNS-DUNS PLUS 4
084	Invalid DOC-TYPE-CIDE of contract
085	Invalid PROCEED-ON-OR-ABOUT-DATE
086	Invalid ESTD-COMPLT-DATE
087	Misrouted transaction set
094	Header detail mismatch
096	No summary invalid detail order
136	LOA of incoming record does not match table values
138	Invalid SDN Year
900	Positive response
998	Valid Transaction with no updates to SABRS files
999	Valid Transaction
S01	ACTIVE-FILE (HIST-TRANS-FILE) record not found
S14	Invalid QTY (Quantity)
S15	Invalid UNIT-PRICE
S16	Free Issue Signal Code
S17	Invalid TOT-TRANS-AMT
S22	AAC/FC Combo not on table 302
S24	BSYM/FY Combo not on table 206
S25	SUPAD/WCI Combo not on table 030
S27	KEY not on table 0F2
S28	DIC/WCI Combo not found on M-DFLT-FIP table
S29	WCI/JON Combo not on table 0F2
S33	STORE-ACCT-CODE NE 1
S34	AAC not on table 208
S35	BSYM/SBHD Combo not on table 217
S37	BCN/ARI/AI COMBO not on table 251
S38	WCI/BEA/BESA not on table 207
S39	SIC not on table 228 or 234
S41	Invalid DOC-TYPE-CODE table 201
S42	SDN FY NE FY-FULL
S43	TRVL SDN NE 15 DIGITS
S44	Invalid JULIAN-DATE
S53	CAC not on table 014

Code	Description
S54	FC not found on table 020
S55	STD-DOC-NO SERIAL is blank
S56	FIP not found on table 073
S58	DOC-TYPE-CODE is INVALID
S59	YR CODE NE ' ' or 'P'
S60	AAC/RIC Combo not loaded on table 068
S61	NATL-STOCK-NO not found on MHIF File
S82	Invalid STD-DOC-NO
W01	Invalid/Unknown DIC
W02	Invalid DTC for MISC PAY
W03	Invalid ACRN
W04	Invalid PIIN
W05	Invalid TOT-TRANS-AMT
W06	Invalid PURP-CODE
X01	Invalid DOC-ID-CODE
X02	Invalid ACTY-ADDR-CODE and FUND-CODE (Table 302 edit)
X03	Invalid ACTY-ADDR-CODE (Table 208 edit)
X06	Invalid SDN-YEAR of Standard Document Number
X07	Invalid use of DOC-TYPE-CODE of Standard Document Number for procurement
X08	Invalid DOC-TYPE-CODE of Standard Document Number (Table 201)
X09	Invalid SERIAL-NO of Standard Document Number
X10	Invalid ACCTG-CLASS-REF-NO
X11	Invalid ACCTG-CLASS-REF-NO used with DOC-TYPE-CODE "RC"
X12	Invalid TOT-TRANS-QTY (Contains alpha value or is equal to zero)
X13	Invalid UNIT-PRICE (Contains alpha value or is equal to zero)
X14	Invalid TOT-TRANS-AMT (Contains alpha value or is equal to zero)
X15	Invalid BASIC-SYM and FY-FULL (Table 206 edit)
X16	Invalid Commitment for Prior Year
X17	Invalid Commitment for Future Year
X18	Invalid Financial Information Pointer (FIP) (Table 073 edit)
X19	Invalid COST-ACCT-CODE (Table 014 edit) SABRS TABLE PROBLEM
X20	Invalid FUND-CODE (Table 020 edit) SABRS TABLE PROBLEM
X21	Invalid use of OBJ-CLASS-CODE for procurement
X22	Invalid OBJ-CLASS-CODE (Table 227 edit)
X23	Invalid Local SPCL-INTRST-CODE (Table 234 edit)
X24	Invalid Central SPCL-INTRST-CODE (Table 228 edit)
X25	Invalid CONTR-MOD-INDIC (NE ' ', 'M' or 'C')
X30	ACTIVE-RECORD is in a Completed or Retired status
X31	Invalid CONTR-MOD-INDIC 'M' or 'C' without a found ACTIVE RECORD
X33	FUND-CTRL-SPEND-FILE record not found
X34	Transaction exceeds funding available
X36	Invalid FY-SINGLE/FY-FULL
X37	Invalid SDN-YR, does not fall within FISCAL-YEAR of BASIC-SYM
X38	Invalid WORK-CTR-ID, BUD-EXEC-ACTY, BUD-EXEC-SUBACTY and FY-FULL
X39	Invalid REIM-ORDER-NO and or RON not found on RON-FILE
X40	Invalid REIM-BILL-CODE and or RBC not found on RBC-FILE
X41	INT (Initiation) transaction cannot process for prior year



<b>Code</b>	<b>Description</b>
X42	INT (Initiation) transaction must have a SUBJ-AVAIL-FUND-FLAG-CD = 'X'
X43	CMT (Commitment) transaction received with SUBJ-AVAIL-FUND-FLAG-CD not equal to Blank
X44	INT (Initiation) transaction must have a SUBJ-AVAIL-FUND-DATE combination



**Appendix F – List of Acronyms Used**

<b>Acronym</b>	<b>Acronym Expansion</b>
AAS	Automated Assignment System
ACID	Accessor Identification
ACRN	Accounting Classification Reference Number
AIS	Automated Information System
AO	Authorizing Officials
AR 1307	Accounting Report 1307
CIF	Common Interface File
CMT	Commitment
COB	Commitment – Obligation
COE	Commitment-Obligation-Expense
DAA	Designated Approving Authority
DAASC	Defense Automatic Addressing System Center
DCAS	Defense Cash Accountability Systems
DCPS	Defense Civilian Pay System
DDRS	Defense Departmental Reporting System
DDRS-AFS	DDRS Audited Financial Statements Module
DDRS-B	DDRS Budgetary Reporting Module
DDRS-DCM	DDRS Data Collection Module
DFAS	Defense Finance and Accounting Service
DFAS-CL	DFAS - Cleveland
DIC	Document Identifier Codes
DoD	Department of Defense
DPAS	Defense Property Accountability System
DSSC	Direct Support Stock Control
DTA	Defense Travel Administration
DTS	Defense Travel System
E&C	Expenditure and Collections
EAM	Enterprise Asset Management
Ellipse/AIMS	Alliance Information Management System
EXP	Expense
FES	Fuels Enterprise Server Within FAS/BSM-E/BLSA
FII	Financial Improvement Initiative
FRB	Federal Reserve Bank
FRD	Functional Requirements Document
FTP	File Transfer Protocol
GAO	Government Accountability Office
GCSS	Global Command Support System
GL	General Ledger
GPF	Gross Payroll File
HAZMINCEN	Hazardous Materials Minimization Center
HM	Hazardous Material
HMC	Hazardous Material Centers
MCAS	Marine Corps Air Station
MCO	Marine Corps Order



<b>Acronym</b>	<b>Acronym Expansion</b>
MCTFS	Marine Corps Total Force System
MECF	Master Error Control File
MFR	Marine Forces Reserves
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
NAVSEA	The Naval Sea Systems Command
Navy	Department of the Navy
NSN	National Stock Number
OBL	Obligation
PBIS	Navy HQ Budget Systems –Program/Budget Information System
PCAS	Purchase Card Automation System
PE	Processing Element
PKI	Public Key Infrastructure
POC	Points of Contact
PRB	PR Builder
RFA	Accounting and Financial Systems Branch
RHICS	Regional Hazardous Inventory Control System
ROWS	Reserve Order Writing System
SAAR	System Authorization Access Request
SABRS	Standard Accounting Budgeting and Reporting System
SASSY	Supported Activities Supply System
SCS	Stock Control System
SDN	Standard Document Number
SF 133	Report on Budget Execution and Budgetary Resources
SLDCADA	Standard Labor Data Collection and Distribution Application
SME	Subject Matter Expert
SMU	SASSY Management Unit
SOF	Status of Funds
SPAWAR	Space and Naval Warfare Systems Command
SPS	PD2/Standard Procurement System
SPS	Standard Procurement System
STFP	Secure File Transfer Protocol
TAC	Transportation Account Codes
TASO	Terminal Area Security Officer
TTC	Transactional Type Code
U&E	Update & Extract
UADPS	Uniform Automated Data Processing System
UI	Universal Interface
USMC	United States Marine Corps

