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Subj: MARINE AIRCRAFT GROUP (MAG) FISCAL HANDBOOK (SHORT TITLE: MAG FISCAL HANDBOOK)

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(b) NAVSUP P485
(c) MILSTAMP 4500.32
(d) NAVSO P3013-1
(e) NAVSO P3013-2
(f) NAVSUP P568
(g) OPNAVINST 4790.2H
(h) MCO P4650.37
(i) NAVSO P6034
(j) NAVCOMPT Manual
(k) Joint Federal Travel Regulations (JFTR)
(l) Joint Travel Regulations (JTR)
(m) Standard Accounting, Budgeting and Reporting System (SABRS) Users Manual

Encl: (1) LOCATOR SHEET

1. Purpose. This manual provides standardized Fiscal management procedural guidelines for use by Fiscal Officers (and Divisions involved in the distribution and/or management of funds) within a Marine Aircraft Group in accordance with references (a) through (m).

2. Cancellation. MCO P7300.19A.

3. Background. The mission statement for the headquarters (MAG, Rotary Wing (R/W), Fixed Wing (F/W)), T/O's included a MAG Fiscal Department. The MAG headquarters is tasked to; "maintain cognizance over all Fiscal functions accomplished within the MAG". This handbook is designed to provide standardized guidance in the execution of the tasks and responsibilities of the MAG Fiscal Department.

4. Information. This Headquarters will convene periodic reviews to ensure that this manual is maintained as a current, viable, working tool. However, because of unique local situations, there may be instances which require minor deviations from the specific procedures delineated in this manual. In those cases, written approval must be provided to the requesting unit by the respective Fleet Marine Force/Marine Aircraft Wing Commander with information copies to the Commandant of the Marine Corps (ASL-31). All interim approvals for

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procedural deviations will be validated at subsequent annual handbook reviews.

5. Action. Implementation of the procedures contained in this manual by all Marine Aircraft Groups (MAG's), and their subordinate units, is mandatory to ensure standardization of Fiscal procedures.

6. Recommendations. Recommendations concerning the contents of this manual are invited. Such recommendations will be forwarded to the Commandant of the Marine Corps (ASL-31) via the appropriate chain of command.

7. Reserve Applicability. This manual is not applicable to the Marine Corps Reserve.

8. Certification. Reviewed and approved this date.

M. A. HOUGH
Deputy Commandant
for Aviation

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MARINE AIRCRAFT GROUP FISCAL HANDBOOK

RECORD OF CHANGES

Log completed change action as indicated.

CHANGE NUMBER	DATE OF CHANGE	DATE ENTERED	SIGNATURE OF PERSON ENTERING CHANGE

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

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MARINE AIRCRAFT GROUP FISCAL HANDBOOK

INTRODUCTION

0001. Purpose. To promulgate policies and procedures concerning the administration of, accounting for, and management of funds provided to a Marine Aircraft Group (MAG).

0002. Background.

1. A Fiscal Department is resident within each MAG Headquarters. The MAG Fiscal Officer is a Special Staff Officer to the MAG Commanding Officer. The intent of this manual is to:

a. Ensure the Aviation Supply Department, Supply Accounting Division (SAD) Officer not be dual-assigned as the MAG Fiscal Officer. This prevents a potential conflict of interest, when the overseer of accounts (Fiscal officer) and the accountant (Supply Accounting Officer), work both for the MAG Commanding Officer and the Aviation Supply Officer.

b. Segregate the MAG Fiscal Officer from the day-to-day financial record keeping process, in order to:

(1) Function as an objective, independent advisor to the MAG Commanding Officer on how well the various MAG accounts were being administered.

(2) Ensure that the MAG Commanding Officer is Provided with a balanced and all-encompassing analysis of the impact of funding on operations and logistics support.

c. The MALS Commanding Officer is identified as the senior aviation logistician in the MAG. As such, the MALS Commanding Officer has the day-to-day responsibility for ensuring that the Aviation Supply Officer properly accounts for, and administers, O&MN funds (less TAD).

2. The functions of each department/section within the MAG and MALS were considered in the development of the Tables of Organization (T/0). The MAG Headquarters T/O for the Fiscal Department, MAG S-1 and the MAG MCP section were developed to support the performance of the functions identified in Chapter 1.

3. Prior to this manual the role of MAG Fiscal Officers was not defined, they have assumed/been assigned different responsibilities in different MAG's. They have not been able to fulfill the expectations intended and delineated in Chapter 1.

4. The importance of standardizing the responsibilities and duties of the MAG Fiscal Officer, was a long recognized need. Advantages of standardization are to ensure:

a. That MAG Commanding officers received the type of financial management information that will contribute to their ability to meet operation requirements.

b. That officers assigned to MAG Fiscal Officer billets will receive the training required to be effective advisors to the MAG Commanding Officers.

c. That MAG Commanding Officers have an effective checks-and-balances system in place that will preclude misuse of funds entrusted to their care.

d. That MAG Commanding Officers and MAG Fiscal officers both have a clear understanding of the responsibilities, duties, and measures of effectiveness of a MAG Fiscal Officer and financial manager.

5. The publication of this manual is a continuation of the effort to establish standardized procedures for various staff functions within the MAG. It, along with the other procedures already published or in development, will ensure that the MAG Commanding Officer has personnel with the training expertise, and guidance to provide the staff support required for the efficient accomplishment of assigned missions.

0003. Allowances.

1. Submit your publications inventory changes for this manual through Marine Corps Publications Distribution system (MCPDS), in accordance with the MCO P5600.31 (Marine Corps Publications and Printing Regulations).

2. Request missing pages by ordering the basic manual via MCPDS per MCO P5600.31_.

0004. Organization.

1. This Manual is organized into chapters identified by an Arabic numeral as listed in the overall contents.

2. Paragraph numbering is based on four digits. The first digit indicates the chapter; the next digit, the section and the final two

digits the general major paragraph number. The combinations of numbers which follow the decimal point identify the subparagraph number (e.g., 3103.a(2), refers to chapter 3, section 3, general major paragraph number 03, subparagraph 3a(2).

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

0005. Changes. Changes to this Manual will follow instructions in MCO P5215.1_ (Marine Corps Directives System). Changes will be recorded on the Record of Changes page provided for that purpose.

0006. Glossary. A glossary of terms and abbreviations used in this Manual is contained in appendix A.

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

CHAPTER 1

RESPONSIBILITIES

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CHAPTER 1

RESPONSIBILITIES

1000. GENERAL

1. The MAG Fiscal Officer is a special staff officer, who reports directly to the MAG Commanding Officer and assists him in the execution of his financial management responsibilities. He is the principal advisor to the MAG Commanding Officer in the execution of all MAG financial operations.

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

1001. RESPONSIBILITIES

1. MAG Commanding Officer

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

b. Administrative responsibility is inherent in all levels of command where fund usage occurs. MAG Commanders are not legally liable under provisions of 31 U.S. Code, but have the administrative responsibility for funds delegated to them from the Wing Commander to use them in accordance with applicable laws and regulations. These responsibilities include not over obligating or over expending funds granted and ensuring that the use of funds is in accordance with the purpose and programs for which they were granted.

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

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

(2) Submit these requirements in the format and in such detail as is prescribed by the Wing Commander. Conduct command operations in

the most cost effective manner in order to remain within administrative fund limitations given.

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

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

2. MAG Fiscal Officer

a. Within the scope of his duties, the MAG Fiscal Officer will continually monitor and coordinate the financial execution of the commanders operation plan and apprise the commander of any situation that may preclude timely execution of the commanders guidance, or which may result in misappropriation of funds.

b. In accordance with reference (d), paragraph 4003, promote economy and efficiency in the performance of all fiscal related matters, and provide recommended improvements to the fund administrators/MAG Commanding Officer, as appropriate. Anticipate requirements for current/future program funding and provide the MAG Commanding Officer with optimal/alternative courses of action from which to choose.

c. Ensure that all funds (Operations and Maintenance, Navy (O&M,N) and Operations and Maintenance, Marine Corps (O&M,MC)) allocated to the MAG are being administered properly and that charges against these funds constitute valid obligations in accordance with the references. Brief the MAG Commanding Officer, Squadron Commanding Officer/cognizant MAG staff officers of deficiencies identified during analysis of fund administrator records/files/reports and progress of corrective action. See Appendix F (Operations & Maintenance, Navy Analysis reports and Logs), Appendix G (Operations & Maintenance, Marine Corps analysis reports), and Appendix C (Internal Evaluation Check-list).

(1) O&M, N (BLUE DOLLARS). Financial planning for O&M,N funds Within COMMARFORPAC/LANT fall into one of two categories: flying hour program (OFC-01 and OFC-50) and Flight Hour Program funds (OFC's 09, 10, & 21). For further details refer to chapter 2.

(2) O&M, MC (GREEN DOLLARS). Financial planning for O&M, MC funds falls within two categories: Requisitional Authority (RA) and Planning Estimate (PE). The Fiscal Officer is responsible for

submitting the estimated authorization financial plan for RA and PE (material and services) through the MAG Fiscal Officer to higher headquarters as directed by local guidance. for further details and guidance refer to Chapter 3.

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

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

f. Provide guidance on, coordinate the development of, and submit all budgets/budget reviews/mid-year reviews/funding requests in accordance with applicable TYCOM/Force/Wing directives.

g. Prepare a MAG financial/spending plan to monitor MAG budget execution.

h. Ensure that positive controls exist to avoid the over-obligation or over-expenditure of funds throughout the life of the appropriation. These positive controls also exist to insure that excessive under-obligation/expenditure of funds is avoided. Directives will provide guidance on acceptable goals and variances.

i. Ensure that all MAG financial directives and publications are being maintained properly.

j. Submit Exercise Cost Estimate Worksheet/Financial After Action Reports as required.

k. Provide information to the Wing Comptroller on the status of funds, as required.

l. Provide, or coordinate, training in financial management and administration of O&M,N and O&M,MC accounts, as required for MAG staff sections/supported squadrons.

m. Maintain budget plans and program schedules for each appropriation held.

n. Ensure that all required financial reports are submitted.

o. Ensure that all accounts maintain a prioritized listing of unfunded requirements to ensure that prompt feedback can be provided to higher headquarters should additional funding become available.

p. Ensure the receipt of fiscal year close out procedures from higher headquarters. Monitor the fiscal year close out for each account within the MAG to assist in the resolution of any problems encountered. Keep the MAG Commanding Officer advised on the progress of the close out process.

q. Act as the MAG point of contact for all questions on financial matters from outside commands/agencies.

r. Ensure that the Group and Squadron Commanding Officers are briefed on the status of the Flying Hour Program.

s. Ensure that the Group Commanding Officer is briefed on O&MMC funds.

t. Review and ensure that funding is available for all Temporary Additional Duty (TAD) requests prior to submission to the MAG Commanding Officer or his authorized representative for approval.

u. Once the TAD request has been approved, Fiscal will ensure that the proper appropriation is utilized prior to submission to the MAG Administration for orders preparation.

v. Receive and post all O&MN TAD grants/grant withdrawals to the appropriate Cost Center.

w. Maintain a record of all TANGO numbers issued.

3. MAG S-1 Officer

a. Ensure all TAD order requests have been reviewed by the MAG Fiscal Officer prior to the travel orders being prepared.

b. Maintain reserve TANGO/TON number file for emergency purposes.

c. Ensure procedures are in place directing that each assigned squadron provides copies of liquidated travel vouchers to the MAG Fiscal Officer.

d. Ensure procedures are in place for headquarters/supported squadron personnel to liquidate all TAD orders prior to departure.

4. MAG S-3/Operations Officer

a. Advise the MAG Fiscal Officer of any changes to the Training Exercise Employment Plan (TEEP).

b. Advise the MAG Fiscal Officer of any changes to the Flight Hour Program (FHP).

c. Coordinate with the MAG Fiscal Officer to ensure that the FHP can be funded.

d. Assist the MAG Fiscal Officer in the development of budget submissions/funding requests to support the FHP.

e. Provide the MAG Fiscal Officer and MALS SAD officer a report of the MAG's monthly executed flight hours by squadron and Type/Model/Series (TMS) in sufficient time for the transmission of the required Budget OPTAR Report (BORs).

5. Marine Corps Property Officer

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

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

6. MALS Commanding Officer

a. Ensure that OFC-01/09/10/50 funds received from the MAG Fiscal Officer is administered properly by the MALS Aviation Supply Officer (AvnSupO) in accordance with applicable directives.

b. Keep the MAG Commanding Officer (Fiscal Officer) appraised of the status of OFC-01/09/10/50 funds.

c. Forward OFC-01/09/10/50 increase/decrease requests to the MAG Commanding Officer (Fiscal Officer).

d. Monitor the preparation by the MALS staff, of budget information requested by the MAG Fiscal Officer. Review and forward this information to the MAG Fiscal Officer via the MAG Commanding Officer.

e. Ensure that the AvnSupO prepares and submits financial reports in an accurate and timely manner.

f. Ensure that the AvnSupO has established positive controls to avoid the over-obligation or over-expenditure of funds.

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

CHAPTER 2

OPERATIONS AND MAINTENANCE, NAVY (O&MN) MANAGEMENT PROCEDURES

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CHAPTER 2

OPERATIONS AND MAINTENANCE, NAVY (O&M,N) MANAGEMENT PROCEDURES

2000. GENERAL

1. Operations and Maintenance, Navy (O&M,N) funds are provided to the MAG for the direct, and indirect support of the FHP. These funds equate to the largest portion of the appropriated funds entrusted to the MAG Commander and are granted in the form of Operating Targets (OPTAR's). The purpose of OPTAR's is to provide funding for the requirements of the day-to-day flight operations of the MAG. The MAG Commander must ensure that adequate means are in place, throughout the MAG, to efficiently and effectively utilize and manage these funds.

2. The MAG Fiscal Officer is responsible to ensure the proper management of all O&MN funds allocated to the MAG. A general understanding of the following topics is essential for the MAG Fiscal Officer to perform required responsibilities.

a. FLOW of FUNDS. The greatest responsibility of the Fiscal Officer is financial management. It is important for all prospective financial mangers to understand how the MAG gets its operating dollars and how to identify differing funds if as managers they are to be effective.

(1) Congress provides Operations and Maintenance, Navy (O&M, N) obligation authority for a twelve-month fiscal year. The Navy Comptroller provides these O&M, N funds to the Fleet Commanders in Chief (CINCs). The CINCs provide them to the Type Commanders who then allocate the OPTAR grants quarterly to the fleet units. The CINCs issue an operating budget to each Type Commander (TYCOM) to finance operation and maintenance for assigned ships, squadrons and staffs. TYCOMs grant each ship or activity funding authority in the form of Operating Targets (OPTARs) to obtain the material and services necessary for day-to-day operations.

b. Operating Budgets - The annual budget and financial authority granted to an activity or command to perform its mission. These funds are granted on a fiscal year basis, but obligation ceilings are established for each fiscal quarter. Each MAG is granted funding authority in the form of operating targets (OPTARS).

c. Operating Targets. Each OPTAR provided is identified by an OPTAR Functional Category (OFC) which defines the specific purpose for which the funds are allocated. Obligations within each OFC are grouped by fund codes. Additionally, NAVSO P3013 provides a table which outlines the appropriate use of fund codes.

(1) Operating Functional Categories. The MAG Fiscal Officer is responsible for the financial management of the following O&MN OFC's:

(a) OFC-01: Funds provided for the direct support of Flight Operations (FLTOP’s).

(b) OFC-09: Allowance list (Individual Material Readiness List (IMRL)/Table of Basic Allowance (TBA)) material.

(c) OFC-10 (FMFPAC) OFC-50 Fund Code 2F (FMFLANT): Funds provided for support of Data Processing and other material as directed by the Type Commander.

(d) OFC-21: Funds provided for Fleet aviation Temporary Additional Duty (TAD).

(e) OFC-50 Funds provided for the procurement and maintenance of Aviation Fleet Maintenance (AFM) and Aviation Depot Level Repairables (AVDLR).

(f) Refer to TYCOM/FORCE Commander directives for detailed explanations and guidance on the appropriate use of OFC's.

d. Budget OPTAR Reports (BOR's). Monthly financial reports are submitted to Defense Finance and Accounting Service (DFAS) in the form of Budget OPTAR Reports. The BOR is the primary means of providing both FHP execution data and non-FHP financial data to applicable commands and agencies. The monthly BOR’s for OFC 21 are prepared at the MAG level. The BOR’s for OFC 01/09/10/50 are prepared at the MALS level. These reports summarize the OPTAR accounts and include the following data:

(1) Fiscal Year To Date (FYTD) obligations

(2) SFOEDL differences

(3) Grants

(4) Transmittal number and dollar amount

(5) Executed flight hours by T/M/S (OFC-01 BOR only)

(6) Fuel consumption (OFC-01 BOR only)

(7) Aircraft operating CPH (OFC-01 BOR only)

e. Flying Hour Program (FHP). The term Flying Hour Program has historically referred to the apportionment and management of funds allocated from the O&MN apportionment to Marine Corps commands for the operation of aircraft, to include OFC-01 and OFC-50. Although OFC-01 and OFC-50 are the only two OFC's directly associated with the FHP, all OFC’s are associated with the successful completion of the FHP. At the MAG level, the FHP is a plan of aviation flight hours and associated funding support. There are three distinct types of hours, TACAIR, Staff, and FRS, all of which are reported via the OFC-01 BOR.

f. Operations Plan-20, (OP-20). The OP-20, is a funding document produced by the Deputy Chief of Naval Operations, Warfare Requirements and Assessments Branch. It is the basis through which FHP funding (OFC-01 and OFC-50) is provided. It also provides the standard CPH's to which the actual CPH's are compared.

g. PROGRAM OBJECTIVE MEMORANDUM (POM). The POM describes the major concerns, initiatives, and changes foreseen for the POM period and equates them to dollar requirements. All of the assumptions that are made about the period must be outlined and foreseeable deficiencies must be identified and justified. The POM looks three to seven years ahead; i.e.; in FY 93 we perform POM 96-99. All changes that will occur between the current year and the POM period must be evaluated to see how these changes will affect our funding position. All long range financial issues which may surface anytime during the POM period must be identified and a best estimate made of the effect that they will have on our financial and operational plans.

h. OTHER PROCUREMENT, NAVY (OPN). OPN financial plans will be submitted on an as required basis to COMMARFORPAC/LANT, attention AC/S Comptroller. OPN appropriations are extremely limited and are normally not seen at the MAG level. Additional guidance for OPN financial plan preparation is provided in reference (i), Volume VII paragraph 074361.

i. SUADPS-RT. SUADPS-RT is the automated information system used by the MALS Aviation Supply Department to monitor aviation logistics and financial performances; record and maintain inventories of aviation material; requisition material; and produce Defense Business Operations Fund (DBOF) now NWCF, and OPTAR financial reports.

j. Aviation Storekeeper Information Tracking System (ASKIT). ASKIT is the automated information system used by the MALS Supply Accounting Division to monitor flight operations in the areas of;

requisitioning material, requisition tracking, financial data processing and management.

CHAPTER 2

OPERATIONS AND MAINTENANCE, NAVY (O&MN) MANAGEMENT PROCEDURES

SECTION 1: FUNDS MANAGEMENT

2100. GENERAL. The MAG Fiscal Officer duties and responsibilities are to prepare the financial plan, distribute funds, conduct financial analysis and to report justifications and analysis of funding excesses and shortfalls.

2101. Budgeting Process. A budget is a plan for accomplishing a commands objectives through management of its resources. This plan should be carefully developed by the Commanding Officer using the experience and knowledge of the staff and all other members of the command as necessary. This financial plan must be a true reflection of operational plans since the budget will directly affect the level of readiness that can be obtained from the funds apportioned. A major cause of funding shortfalls is inadequate forecasting and justification of requirements. Only when the budget accurately reflects mission accomplishment can some of these shortfalls be alleviated. Additionally, by properly identifying program increases, new initiatives and detailing mission impact, financial constraints can be minimized.

1. Annual Financial Plan. MAG Commanding Officer identifies to the Wing Comptroller those events they will participate/not participate in based upon the limitations of the Budget Control Figure/Estimated Annual Authorization. This is basically a projection of the application of funds to various programs vital to the day-to-day operation of the unit.

Financial plans should address not only resources required, but also program objectives, alternative courses of action, and narrative impact if the funding is either reduced or not provided.

a. The principal objectives of financial planning are to:

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

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

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

(c) Assess alternative methods of accomplishing objectives.

(d) Analyze the probable effects of different amounts of the achievement of the objectives.

(2) To be properly prepared the Annual Financial Plan must be:

(a) Based on actual training requirements and planned operations.

(b) Based on current material shortages.

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

(d) Subdivided into applicable categories.

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

(f) Accurate, realistic and detailed considering the status of equipment, personnel availability and projected operational tempo.

(g) Forwarded to higher commands in a timely fashion.

b. The Annual Financial Plan will be prepared as directed. This is a very detailed document which requires many checks and cross checks between figures, information, explanations, and justifications. All four elements must coincide. Essential requirements that cannot be supported within the dollar control assigned will be submitted as unfunded requirements. Justification for additional funds must clearly state the requirement and the impact on readiness and/or the support capability if not provided. Funding for any new programs or increased tasking must be addressed in detail.

c. The financial plan will be submitted when directed, approximately three to six months prior to the fiscal year when funds are actually allocated. Complete documentation must be developed to support the financial plan so that new or non-planned requirements can be identified as they arise. All supporting documentation must be kept on file (current and two prior fiscal years) so the financial plan base can be reviewed in subsequent fiscal year financial plans to ensure that previously stated requirements are still valid or are changed to reflect the current situation. the operation of assigned equipment (paper, ribbons, floppy disks, etc.). Funds may also be authorized to procure non-TBA supplementary ADP accessories as approved by higher headquarters (tape safes, storage cabinets, etc.).

(1) Consumable and repairable item funding requirements for the maintenance of weather, ADP, avionics and other mobile facility (MF) vans.

(2) Funding required for maintenance service contracts for TBA and ADP equipment located in the MAGs.

(3) Funding for TBA consumable/nonaccountable items.

(4) Funds required for maintenance/assist team contracts: Ship-Writer Contract, Intra-Fleet Supply Support Operations Team (ISSOT), etc. (These funds are normally financial planed for and administered at the Wing/TYCOM level.)

(5) Purchasing/maintenance of items such as targets, drones, and cables used at various training ranges by aviation units. (These funds are normally planned for and administered at the Force/TYCOM level.)

(a) MWSG Weather support.

(b) ATC detachment support.

2102. Distribute O&M,N Funds. The Wing will provide funding authority in the form of a Grant. All grants will be forwarded via a Naval message, this Naval message will identify the following: OFC, Fund Code, Dollar amount and NTO amount. It is imperative that once a grant is received that all info is verified with the Wing Comptroller. If the grant is for OFC-01/09/10/50 the Fiscal officer will forward the message to the MALS and verify all information. All funds must be distributed according to the MAG's financial plan and as approved by the Commanding Officer. The MAG Fiscal Officer is not authorized to maintain a reserve.

2. OFC-01: Funds provided for the direct support of Flight Operations (FLTOP's).

a. Fund Code 7B

(1) Fuel

(2) Fund Code 7F

(a) Flight Equipment

(b) Admin Support of Flight Operations

b. OFC-09: allowance list (IMRL/TBA) material.

(1) Fund Code 8X

(a) Initial outfitting of IMRL/TBA

(b) TBA Replacement

c. OFC-10 (COMMARFORPAC) OFC-50 Fund Code 2F (COMMARFORLANT): Funds provided for support of Data Processing and other material as directed by the Type Commander.

(1) Fund Code 9E/2F

(a) Repair of TBA assets

(b) Maintenance/Assist Team Contracts

(c) Purchase/Maintenance of targets and drones for training Ranges.

(d) MWSG Weather/EAF support.

d. OFC-50 Funds provided for the procurement and maintenance of Aviation Fleet Maintenance (AFM) and Aviation Depot Level Repairables (AVDLR).

(1) FUND CODE 7L

(a) Consumable Material (AFM)

(2) FUND CODE 9S

(a) Repairable Material (AVDLR)

2103. Receive, Evaluate, and Process Funding Requests. The MAG Fiscal Officer, in coordination with the appropriate staff officers, should evaluate each request for additional funding. Upon approval of the MAG Commander, each request will be forwarded via the chain of command. Along with the request for funding increase or decrease, the Fiscal Officer should also provide a revised spending plan and detailed justification for the request. This includes any Reimbursables funding requests for outgoing funds for contracts or services.

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

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

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

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

2104. Operations Plan-20, (OP-20). It is the basis through which FHP funding (OFC-01 and OFC-50) is provided. It also provides the standard CPH's to which the actual CPH's are compared. Normally, the input into this document is based on historical data which is compiled at the Type Commander level. The OP-20 is broken down into the following three different portions:

1. The "TACAIR" portion (known as Schedule "A") This display contains the following parameters; TYPE MODEL SERIES, NUMBER OF AIRCRAFT, CREW SEAT RATIO, REQUIRED CREWS, AIRCREW MANNING FACTOR, BUDGETED CREWS, REQUIRED HOURS PER CREW PER MONTH, TOTAL HOURS REQUIRED, TOTAL HOURS BUDGETED, BUDGETED COST PER HOUR, TOTAL COST IN MILLIONS REQUIRED, TOTAL COST IN MILLIONS BUDGETED, BUDGETED HOURS PER CREW PER MONTH, AND PERCENTAGE OF REQUIRED HOURS FUNDED.

2. The Training portion of the OP-20 (identified as schedule "B"). The parameters in schedule "B" are as follows; TYPE MODEL SERIES, NUMBER OF AIRCRAFT, PILOT CATEGORY, NUMBER OF PILOTS, SYLLABUS HOURS, PILOT HOURS, NUMBER OF NAVAL FLIGHT OFFICERS, NAVAL FLIGHT OFFICER HOURS, TASK HOURS, TOTAL HOURS REQUIRED, TOTAL HOURS BUDGETED, COST PER HOUR, COSTS IN MILLIONS REQUIRED, COSTS IN MILLIONS BUDGETED, AND PERCENTAGE OF REQUIRED HOURS FUNDED.

3. The final format is called the OP-20 report. In this format the Cost Per Hours are broken down into their three components; fuel, aviation fleet maintenance, and aviation depot level repairables. The parameters in this format are; TYPE MODEL SERIES, FORCES, UTILIZATION, CPH FUEL, CPH REPAIRABLES, CPH MAINTENANCE, ANNUAL COST IN MILLIONS FUEL, ANNUAL COST IN MILLIONS REPAIRABLES, ANNUAL COST IN MILLIONS MAINTENANCE, ANNUAL COST IN TOTAL MILLIONS, AND HOURLY FUEL CONSUMPTION RATES.

2105. Conduct Financial Analysis. Review the status of funds, Budget OPTAR Reports, and other financial management reports to ensure that funds are being properly and efficiently utilized in support of the MAG Flying Hour Program. Additionally, monitor Cost Per Hours and analyze any variances which exist between the OP-20 model Cost Per Hour figures and the actual FYTD Cost Per Hours. The results of the detailed analysis of all the financial reports available to the MAG Fiscal Officer will be used to identify and correct inappropriate spending trends, project and justify funding shortfalls/ excesses, assess the potential impact of funding shortfalls/excesses, and keep the MAG Commander apprised of the MAG's overall financial posture.

2106. Report Analysis.

1. Status of Funds. The MALS Accounting Division Officer will forward a Status of Funds to the MAG Fiscal Officer at a minimum of once a week. The Fiscal Officer will review and brief the Commanding Officer on the status of the MAG’s financial posture. At a minimum, the following information must be included and monitored on the status of funds:

a. FYTD Grant by OFC/fund code

b. FYTD obligations by OFC/fund code

c. Percent of FYTD grants obligated

d. Available balances

e. Monthly and FYTD obligation rates

2. Cost per Hour Analysis. Fiscal-Year-To-Date (FYTD) actual CPH's are FYTD obligations by fund code divided by FYTD hours flown and are determined for each T/M/S. FRS and TACAIR CPH's are separately identified and tracked. Actual CPH's must be continually monitored in order to identify trends and assist in projecting funding shortfalls/excesses as they relate to the FHP. Additionally, on a monthly basis actual CPH's must be compared to the CPH's provided in the OP-20 model. At this time, a detailed analysis, utilizing Appendix E, must be conducted to justify any variances between the actual CPH's and the OP-20 CPH's. The MAG Commander must be kept apprised of any abnormalities in CPH's and their potential impact to the FHP.

a. Cost Per Hour Variance

(1) The following is a few examples in why the CPH can spike from Month to Month.

(a) Multi-T/M/S MAGs. A MAG with more than one T/M/S usually has one predominant aircraft. Depending on the training of the MALS supply clerks, the predominant aircraft may absorb the common costs.

(b) Deployments. Depending on a Squadrons deployment schedule, the CPH will fluctuate. Immediately preceding a deployment, Squadrons will try to accomplish as much maintenance as possible, thus driving up cost. Conversely, while deployed some maintenance may be delayed until return to home base.

(c) Inventory discrepancies due to transactions which have never been input to the database.

(d) Miscellaneous Type Equipment Codes (TEC's). Units with the most miscellaneous TEC's (non-aircraft) costs generally have a lower CPH.

3. Budget OPTAR Report. The BOR is the primary means for reporting FHP data. The MAG Fiscal Officer should review BORs to ensure that they are prepared accurately each month. The importance of accurate BOR's cannot be overemphasized.

a. For BORs concerning OFC-01 funds, activities will report utilizing columns (21) through (28). Data for OFC-50 BORs will be reported utilizing columns (21) through (25). Report all other OFC's utilizing columns (21) through (24). A description of each line and column follows:

(1) Column (21). This is a two character field for the fund codes applicable to the funds being reported (i.e.,7B,7F,7L,2F,9S).

(2) Column (22). Chargeable financial obligations incurred fiscal year-to-date.

(3) Column (23). Cumulative differences taken from the Summary Filled Order Expenditure Difference Listing (SFOEDL).

(4) Column (24). Cumulative gross adjusted obligations. This column is the row total for dollars in column (22) FYTD gross obligated amount and column (23) SFOEDL Differences.

(5) Column (25). Type Equipment Code (TEC) is an alphabetic field to report aircraft types by OFC-01 and OFC-50 reporting only.

(6) Column (26). This column is used to report the number of aircraft. Activities will report number of aircraft assigned for each corresponding TEC reported in column (25).

(7) Column (27). The Monthly Flight Hours field is a numeric field reporting the actual flight hours flown for the month.

(8) Column (28). The Fiscal Year-To-Date (FYTD) Flight Hours is a numeric field for the actual cumulative flight hours flown to date.

(9) Column (29). The Fund Code Recap line summarizes the dollar amounts reported for each individual fund code in column (22). Cumulative differences (23) are not included in the amounts reported in the fund code summary.

(10) Column (30). This line is used to report transmittals (TL) and the "7B" dollar amount. List the applicable number for each TL submitted; the heading "7B", and the word "TOTAL". Directly under the TL number(s), insert the dollar value applicable to that TL.

(11) Column (31). This line is composed of the fiscal year to date grant information and JC credits. JC credits are applicable to SAC-207 activities with end-use inventories only.

(12) Column (32) Enter the month and year shown on the last SFOEDL received and processed from DFAS.

(13) Column (33). Enter the month and year shown on the last UOL received and processed from DFAS.

(14) Column (34). The fuel consumption line is only applicable to OFC-01 BORs. All reported data will correspond with the applicable TECs. Column "A" will contain the type of fuel reported (i.e. JA-1, JETA, JP-4). Column "B" will contain the gallons consumed for the month. Column "C" will contain the FYTD gallons for each TEC.

b. Budget OPTAR Report must be audited and the below questions that should be asked when reviewing BORs to correct common errors which continue to appear:

(1) Do obligation totals exceed grant authorization?

(2) Do grant total on the BOR match those reported on the MAG Notification of OPTAR report?

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

(4) Do the current period totals of past and present reports total to the cumulative totals reported?

(5) Are Summary Filled Order and Expenditure Difference Listing (SFOEDL) and Unfilled Order Listing (UOL) data being updated.

2107. Funding Shortfalls/Excesses.

1. Potential shortfalls and excesses must be identified by OFC.

a. OFC-01 and OFC-50: projected shortfalls/excesses will have a direct impact on the FHP. In the case of a shortfall, the MAG Fiscal Officer must coordinate with the S-3 and the Squadron Commanders to assess the impact on the FHP. A stop-fly date, loss of flight hours, and the impact on readiness should be addressed. FRS and TACAIR shortfalls/excesses must be separately addressed.

b. OFC-09 and OFC-10: a projected shortfall will generally translate into allowance deficiencies, which must be prioritized. These deficiencies should be identified by the MALS CO.

c. There are a variety of acceptable methods which may be utilized to project shortfalls and excesses. Regardless of the method chosen, it is essential that these shortfalls/excesses be recognized and reported to the MAG Commander as soon as possible. Additionally, if a funding shortfall is projected, the MAG Fiscal Officer should coordinate with the MAG staff to determine the cause of the shortfall/excess, assess the potential impact on the FHP, and establish possible courses of action.

2108. Mid-Year Review

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

2. Justification for additional funding must be complete, clear and concise. Give examples of what you will have to forgo if funds are not provided. Requirements may vary as circumstances change but reported shortfalls must diminish when additional funding is received. The

Fiscal Officer will be prepared to submit the following information (minimum):

a. OPTAR Functional Category (OFC).

b. Annual Planning Figure (APF).

c. Obligations through the end of the current quarter.

d. Priority of requirements within OFC.

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

(a) State readiness category and when it will occur.

(b) Events necessary to sustain C-2 readiness.

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

(a) State what you will have to forgo.

(b) State how continued under funding would erode readiness posture below C-2. Give examples of when readiness would be reduced by each OFC.

e. Amount of shortfall: Total dollars required above APF.

f. Realistic description of requirements.

(1) Exact description of priority one shortfall.

(2) Exact description of priority two shortfall.

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

3. Ensure a List of Unfunded Requirements Is Maintained. Occasionally, additional funds may be made available for redistribution from higher commands. A prioritized list by OFC of deficiencies must be maintained to ensure the timely and accurate response to inquiries about such requirements.

2109. ADJUSTMENTS. Adjustments to APF's, OPTAR's and ceilings will be identified in Financial plan reviews. Interim changes which require

immediate action may result from unforeseen events. These adjustments will be identified and submitted to the Wing Comptroller with full justification.

2110. Ensure Proper Fiscal Year Closeout Procedures Are Followed. During August of each year, the Fiscal Officer, in coordination with various MAG and Squadron staff Officers, and in accordance with TYCOM/FORCE/WING Directives, will ensure the proper execution of the end-of-fiscal-year close-out received from higher headquarters.

2111. Conduct Internal Reviews. As desired the Fiscal Officer will conduct a thorough Internal Controls Review (ICR) of financial procedures within the MAG (utilizing the checklist provided in Appendix C) to ensure that all O&MN funds allocated to the MAG are being administered properly and that charges against these funds constitute valid obligations in accordance with the references.

CHAPTER 2

OPERATIONS AND MAINTENANCE, NAVY (O&MN) MANAGEMENT PROCEDURES

SECTION 2: TAD ACCOUNTING PROCEDURES

2200. GENERAL. TAD funding is an area that generates a great amount of interest at every level of command. When efficiently managed, TAD funds can yield significant benefits. Adherence to the details and procedures covered by the applicable directives and guidelines, in conjunction with timely and systematic management, will ensure TAD funds are not misused, or abused.

2201. Flow of Funds. The greatest responsibility of the Fiscal Officer is financial management. It is important for all prospective financial mangers to understand how the MAG gets its operating dollars and how to identify differing funds if as managers they are to be effective.

1. Congress provides Operations and Maintenance, Navy (O&M, N) obligation authority for a twelve-month fiscal year. The Navy Comptroller provides these O&M, N funds to the Fleet Commanders in Chief (CINCs). The CINCs provide them to the Type Commanders who then allocate the OPTAR grants quarterly to the fleet units. The CINCs issue an operating budget to each Type Commander (TYCOM) to finance operation and maintenance for assigned ships, squadrons and staffs. TYCOMs grant each ship or activity funding authority in the form of Operating Targets (OPTARs) to obtain the material and services necessary for day-to-day operations.

2. Operating Budgets- The annual budget and financial authority granted to an activity or command to perform its mission. These funds are granted on a fiscal year basis, but obligation ceilings are established for each fiscal quarter. Each MAG is granted funding authority in the form of operating targets (OPTARs).

3. Operating Targets. Each OPTAR provided is identified by an OPTAR Functional Category (OFC) which defines the specific purpose for which the funds are allocated. Obligations within each OFC are grouped by fund codes. Additionally, NAVSO P3013 provides a table which outlines the appropriate use of fund codes.

4. Operating Functional Categories. The MAG Fiscal Officer is responsible for the financial management of the following O&MN OFC's:

a. OFC-21: Funds provided for Fleet aviation Temporary Additional Duty (TAD)/Transportation of Persons (TOP).

(1) Fund Code 8F

(a) Ferry of aircraft

(b) Rotation of crews (Non-UDP)

(c) Aviation operational and training deployments outside of CONUS and Marine Corps Combat Readiness Evaluation System (MCCRES) inspections.

(d) Emergency quarters and per diem for aircrew and aviation maintenance personnel on extended flights.

(2) Fund Code 8B

(a) School quotas (aviation related).

(b) Per diem for aircrews for use of aircraft simulators and/or aviation physiology facilities at another activity.

(c) Per diem for weapons training instructor classes as well as various required aviation logistic support personnel.

(3) Fund Code 8P

(a) Aviation related conferences: safety, logistics, operations, NATOPS, financial, and aviation related command visits and inspections.

b. OFC-23: Funds provided for the movement of material to and from exercises.

c. Refer to TYCOM/FORCE Commander directives for detailed explanations and guidance on the appropriate use of OFC's.

2202. Appropriation Data: Accuracy in recording the complete line of appropriation data is paramount in order to ensure proper liquidation of TAD orders.

1. Format for Accounting Data on Travel Orders. A complete line of accounting data will be shown on each authorized travel order (except no cost orders) as illustrated in figure 2-1.

ACCOUNTING DATA

AA	17_1804.60AE	000	57025	0	060957	2D	8K0123	5095R670258P
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)

(1) Accounting Classification Reference Number (ACRN) - An alpha/alpha or an alpha/numeric code consisting of two characters assigned to each line of accounting data. (Example: AA for first line, AB to second line, AC to third line, etc.)

(2) Appropriation - A seven character number in which the third number denotes the FY.

(3) Subhead - Denotes TYCOM, consists of four characters.

(4) Object Class - Zero filled: contains three characters.

(5) Bureau Control Number - A five character number denoting the UIC of the OPBUD holder.

(6) Suballotment - One character denoting the operating budget suffix "0".

(7) Authorized Accounting Activity - Six characters indicating which DFAS.

(8) Transaction Type - For all TAD transactions, "2D" is used; contains two characters.

(9) TANGO Number - Six character long, the first number indicates the last digit of the chargeable FY. It is followed by the five character serial number of the TON.

(10) Cost Code - The cost code contains twelve characters. The first four numbers indicate the estimated date of return (julian date). They are followed by the service designator code (R), unit identification code of the travelers activity, and fund code.

Figure 2-1.--Sample Format Accounting Data For Travel Orders.

2. Standard Document Number. A 15-digit standard document number or attached list of names is required in block 2 of all TAD travel orders. The standard document number will consist of service code, UIC, the last two digits of the applicable fiscal year, the letters "TO" and the TANGO Number.

3. Budget OPTAR Reports (BOR's). Monthly financial reports are submitted to Defense Finance and Accounting Service (DFAS) in the form of Budget OPTAR Reports. The BOR is the primary means of providing both FHP execution data and non-FHP financial data to applicable commands and agencies. The monthly BOR’s for OFC 21 are prepared at the MAG level. These reports summarize the OPTAR accounts and include the following data:

a. FYTD obligations

b. SFOEDL differences

c. Grants

d. Transmittal number and dollar amount

2203. TAD FUND MANAGEMENT

1. Ensure efficient management of the TAD funds allotted to the MAG. This function is exercised through internal controls and systematic review.

2. Receive TAD requests from units and determine availability of appropriate funding. Proper fund utilization: O&MN TAD funds are provided to the MAG to offset the costs incurred by individuals in a TAD status. The MAG Fiscal Officer will review all TAD requests to ensure that the appropriate funding is available.

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

b. Availability of Government Quarters and Messing. The Fiscal Officer will ensure that Government quarters and messing are utilized to the fullest practical extent possible.

c. Rental Vehicles. The use of commercial rental vehicles will be directed at the commander's discretion.

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

e. Non-Planned TAD. If the TAD requested is not included in the commands annual spending plan, the Fiscal Officer should ensure complete justification prior to submission.

f. TAD Orders issued at no cost to the Government. Order writing activities are authorized to issue an authorization to perform TAD at no cost to the Government when such travel will benefit the Government, but not to the extent that funding can be made available. Such orders shall authorize (not direct) the person to proceed to a place and upon completion, to return and resume regular duties. The following paragraph must be included in the text of such authorizations:

> " The above authorized with the understanding that you will be entitled to no reimbursement for mileage or expenses in connection therewith. If you do not desire to bear this expense, you will consider this authorization canceled."
>
> Note: Accounting data will NOT be cited on authorization orders, nor will a copy of the orders be forwarded to the authorized accounting activity.

g. UDP. Per diem for members of a deployed squadron assigned to the UDP is funded by higher headquarters citing O&M,MC appropriation while the unit is en route to, located at, and returning from its deployment site. Per diem is not authorized for units embarked aboard a naval vessel. Further UDP guidance is explained in MCO P3000.1.

h. Field Duty. Field duty orders should not be issued as a cost saving effort. The specifics of the TAD site and determination of the order writing authority, and if applicable, the JTF Commander, determine if orders will be under field duty considerations. Field duty, as it relates to the entitlement to per diem, is determined by the nature of the training to be performed. The NAVCOMPT Manual and other DOD regulations specifically prohibit writing TAD orders under field duty considerations in order to save money.

i. Group Travel. Group travel procedures apply only when travel and per diem costs are identical for all individual travelers. Group travel is defined in the JFTR.

j. Split Year Appropriation. Multi-year travel orders are required where a travel order is written for either individual or group travel where the period of TAD overlaps from one fiscal year to another. Each applicable fiscal year must have separate appropriation data.

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

3. TRAVEL ADVANCES. Travel advances drawn in conjunction with executed TAD orders represent actual cash outlays from the Treasury of the United States. All advances are chargeable to the unit's OPTAR and should be carefully scrutinized.

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

b. The most effective manner of settling outstanding travel advances is to require members to promptly liquidate their travel orders. Units should ensure strict compliance with procedures outlined in the Marine Corps Travel Instruction Manual (MCTIM) concerning liquidation of advance travel.

c. Members who fail to complete a settlement voucher within 3 working days will be advised via a TAD liquidation delinquency letter, (locally generated) to submit their orders within the next 5 working days, or that all travel advances associated with this TAD will be recouped from their military pay. Continued reconciliation with the local disbursing office should ensure that additional time is provided to the member where errors or difficulties have been encountered.

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

e. Periodically, all orders within the ODF will be screened where EDR's have expired. After fifteen days of lapsed EDR, a memorandum will be forwarded to the traveler's commanding officer. With sufficient notification instructing the member to file a travel claim, and no response is received, when the member did not receive an advance, consideration should be given to initiate cancellation action. If an advance was provided, a pay checkage should be initiated. The orders will be filed in the CDF until evidence of

liquidation or cancellation has been received. Ensure all applicable correspondence concerning requests for liquidation are attached to a copy of the TAD orders in the event of future audit/inspection.

4. VMGR TAD. MAG's 11, 14 and 36 have refueling (VMGR) squadrons. These squadrons are unique in that the Wing Commanding General will maintain operational control, while the parent MAG Commanding Officer maintains administrative control. This situation has made it necessary for the VMGR squadrons to be given order writing authority for aircrew TAD in conjunction with flight operations. The VMGR squadrons are reporting activities and will maintain all required files and reports, to include submission of BOR=s, to the appropriate DAO. The MAG Fiscal Officer will be responsible for all administrative (non-operational) TAD requirements for the VMGR squadrons. The VMGR TAD Officer is responsible for budgeting and execution of assigned OFC-21 funds. Shortfalls will be identified and requests for additional funds will be forwarded through the MAG Fiscal Officer.

5. Maintain TANGO/TON Logbook/File. Designated order writing authorities and OPTAR fund administrator will ensure each person receiving TAD orders is assigned an individual TANGO/TON number (including group travel).

a. TANGO/TON Number Logbook/File/Mechanized in ATOS. At a minimum each logbook will contain:

(1) TANGO/TON number.

(2) Traveler's name.

(3) Traveler's unit

(4) Remarks.

b. Travel orders. Written orders issued by competent authority, are required for official travel and for reimbursement of expenses incident to travel (Reference JFTR U2115.A.).

c. Modifications and Cancellations. All modifications and cancellations of TAD orders will be sent via the Fiscal Officer when modifications entail adjustment to obligated travel costs.

(1) Modifications of TAD Orders. All O&M,N TAD orders will be modified manually. When directed by the TYCOM, all modifications of O&M,N TAD orders will be substantiated by transmitting to the AAA an annotated copy of the TAD orders with the next transmittal.

(2) Cancellation of TAD Orders. Cancellation of O&M,N TAD orders will be substantiated by a copy of the original TAD orders with "CANCELLATION" marked across the face of the orders in bold letters. The value of all cancellations and credit modifications will be included in the "Confirmed Cancellation" block of the OPTAR document transmittal (NAVCOMPT 2156). NOTE: Special care must be taken to ensure that travel orders are not canceled while an outstanding travel advance exists.

2204. MAINTAIN O&MN TAD ACCOUNTING RECORDS, FILES AND REPORTS. TAD accounting records will be maintained in accordance with procedures prescribed by the current TYCOM instruction, NAVSO P-3013-2. Accurate accounting and prompt liquidation of claims are mandatory to ensure the optimum use of TAD funds allocated. Local procedures will be established to monitor financial status and processing of orders to fit the individual unit's needs. At a minimum, the following files will be maintained.

1. TAD Requisition OPTAR Log (NAVCOMPT 2155)/Mechanized log maintained in ATOS. After assignment of appropriation data and estimated costs (travel/per diem/ miscellaneous), all appropriate entries will be made into an manual/automated TAD OPTAR log. This manual/automated OPTAR log will contain, as a minimum, the following data:

(1) TANGO number.

(2) Traveler's name.

(3) Destination.

(4) Per diem days.

(5) Estimated date of return.

(6) Unit.

(7) DOV number/date.

(8) Total funds authorized.

(9) Travel amount.

(10) Per diem amount.

(11) Miscellaneous amount.

(12) Total of per diem and miscellaneous.

(13) Amount of liquidation.

(14) Available balance.

(15) Remarks.

(16) Fund Code.

2. TAD Orders File. The TAD Orders File will contain a copy of each set of TAD orders or a copy of the request for pending orders. The copy of the pending request will be received from the order writing section and the data contained therein has been verified. After these have been received, a copy of the orders will be filed in TANGO Number sequence, replacing the TAD request. The TAD request will then have the second copy of the orders attached and will be filed in the pending transmittal file.

a. Pending Transmittal File (PTF). The PTF will contain all previously unobligated orders, cancellations, and modifications. Upon submission of the transmittals to DAO, all documentation will be removed from the PTF and filed in the Outstanding Document File.

b. Outstanding Document File (ODF). The ODF will contain all basic TAD orders and modifications that have not been liquidated. Upon liquidation all documentation goes to the Completed Document File.

c. Completed Document File (CDF). The CDF will contain basic TAD orders that have been canceled or liquidated. This file will have the complete package of the orders, including modifications, the liquidation date from the disbursing section and will be annotated with the transmittal number. The Disbursing Officer Voucher (DOV) will be attached to the back of the file copy of the TAD orders.

d. Challenge File (CF). The CF will contain a copy of any orders that have appeared on a SFOEDL for which the unit took challenge action and a response is pending from DAO.

e. Transmittals (TL), (NAVCOMPT 2156). The TL file contains copies of all TAD transmittals. TL's provide a means of transmitting information to the cognizant DAO concerning obligations and cancellations which affect the balance of the account. The TL's, which are prepared in accordance with reference (e), must be numbered consecutively and must cover each day of an active appropriation. The obligations reported on the cover sheet of the TL must have supporting

documentation for each transaction. Each TL is summarized into a net amount and this total is reported on the BOR.

f. BOR File, (NAVCOMPT 2157). The BOR File will contain all BOR’s submitted for each fiscal year for OFC-21. The BOR provides the primary means of conveying relevant information concerning the status of the TAD accounts. It is submitted monthly for the current fiscal year and for each of the six months following the close of a fiscal year. Subsequent to the 1st 18 months, BOR’s will be transmitted as required by higher headquarters. The Fiscal Officer should ensure that all BOR's generated within the MAG are both timely and accurate. In reviewing the OFC-21 TAD BOR, the following guidance is provided:

(1) Ensure that the total dollar value of all transmittals submitted during the month are accurately reported on the BOR.

(2) Ensure that the prior month's FYTD obligations plus the total of the current month's transmittal dollar value equals the FYTD total obligations.

(3) Ensure the grant (authorized funds) reported on the BOR matches the amount of funds provided to the MAG from higher headquarters.

(4) Ensure that all dollar amounts reported on the BOR match the amounts reflected on the OPTAR ledger.

(a) The BOR is the primary means for reporting FHP data. The MAG Fiscal Officer should review BORs to ensure that they are prepared accurately each month. The importance of accurate BOR’s cannot be overemphasized.

(b) For BORs concerning OFC-21 funds, activities will report utilizing columns (21) through (24). A description of each line and column follows:

1 Column (21). This is a two character field for the fund codes applicable to the funds being reported (i.e., 8B,8P,8F,)

2 Column (22). Chargeable financial obligations incurred fiscal year-to-date.

3 Column (23). Cumulative differences taken from the Summary Filled Order Expenditure Difference Listing (SFOEDL).

4 Column (24). Cumulative gross adjusted obligations. This column is the row total for dollars in column (22) FYTD gross obligated amount and column (23) SFOEDL Differences.

5 Column (33). Enter the month and year shown on the last UOL received and processed from DFAS.

(5) Budget OPTAR Report must be audited and the below questions that should be asked when reviewing BORs to correct common errors which continue to appear:

(a) Do obligation totals exceed grant authorization?

(b) Do grant total on the BOR match those reported on the MAG notification of OPTAR report?

(c) Do the current period totals of past and present reports total to the cumulative totals reported?

(d) Are Summary Filled Order and Expenditure Difference Listing (SFOEDL) and Unfilled Order Listing (UOL) data being updated.

2205. Mid-Year Review

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

2. Justification for additional funding must be complete, clear and concise. Give examples of what you will have to forgo if funds are not provided. Requirements may vary as circumstances change but reported shortfalls must diminish when additional funding is received. The Fiscal Officer will be prepared to submit the following information (minimum):

a. OPTAR Functional Category (OFC).

b. Annual Planning Figure (APF).

c. Obligations through the end of the current quarter.

d. Priority of requirements within OFC.

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

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

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

(b) Realistic description of requirements.

1 Exact description of priority one shortfall.

2 Exact description of priority two shortfall.

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

2206. FINANCIAL SUPPORT LISTINGS. Prior to the STARS-FL implementation on 01 October 1997, activities were mailed two (2) listings from DFAS, a SFOEDL, and an UOL. These listings are described in the NAVSO P3013, Paragraph 4108-6. Effective 01 October 1998, the Type Commanders established Financial activities to perform the accounting functions for the Type Commander to act as an interface between the Fleet and STARS-FL. Monthly the FFSF/TYCOM produces two (2) listings for each activity.

1. Unfilled Order Summary. This listing contains all financially outstanding documents for the activity. The UOL is produced on the same frequency as the SFOEDL (see paragraph 2 below).

2. Summary Filled Order Expenditure Difference Listing. The SFOEDL is produced monthly for the 1st through the 24th report month and then quarterly thereafter through the 57th month.

3. Obtaining Listings. When Financial Support Listings are produced, approximately the 10th of the month following the month being reported on (i.e., listing based on October 31 transmittals and BORs will be available approximately 10 November). They are forwarded to SALTS CENTRAL where they are stored on a Webpage for downloading. This site is accessible with a web browser or any FTP utility that allows an anonymous login. It should be noted that FTP utilities do not provide any security since their network traffic is “in the clear” text. If security is an issue utilize a browser to download files.

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

CHAPTER 3

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CHAPTER 3

OPERATIONS & MAINTENANCE, MARINE CORPS (O&M,MC)

3000. GENERAL. This chapter encompasses the principles and procedures for O&M,MC fund management, usage, and control.

3001. MAG FISCAL OFFICER DUTIES FOR O&M,MC

1. Fiscal officers are responsible for maintenance of records supporting execution of approved plans and the evaluation of fund usage. These duties include:

a. Conducting periodic reviews of transactions posted in the accounting system to ensure validity and accuracy of postings. These evaluations should include proper usage of funds, coding used, validity of obligations, and timely posting of financial information.

b. Conducting evaluations and analysis of work center areas for the purpose of promptly detecting and correcting problems. Resolving unsatisfactory conditions arising in connection with established financial procedures, practices, records, and accounting system problems and deficiencies (Appendix C refers).

c. Ensuring proper records and source documents supporting fund execution are maintained for the life of the appropriation in accordance with current document retention regulations.

3002. USE OF FUNDS

1. Operations and Maintenance, Marine Corps (O&M,MC) funds are provided to the commander to finance the costs of operations and maintenance of the unit. It is the appropriation of primary concern to the MAG Commander since their command's mission accomplishment will be directly influenced by the availability and use of O&M funds.

2. O&M,MC funds are provided to buy supplies, make open market purchases as authorized, and finance temporary additional duty.

3. A MAG receives two types of funding, Requisitional Authority (RA) or "soft dollars" and Planning Estimates (PE), or "hard dollars". The distinct difference between the two types of funding authorization is where they can be utilized. The RA can be obligated only at the SASSY

Management Unit (SMU). Normally, for every RA dollar authorized to a commander, a matching dollar is provided to the SMU to use in purchasing items from their source of supply to maintain stockage levels in anticipation of demands from customers. The PE can be used to purchase authorized items, such as administrative supplies, fuel, and other supplies, when these are not available at the primary source of supply for the MAG - the SMU. An example of how PE dollars are spent would be an open purchase of supplies from a civilian source because these supplies are not available at the SMU.

3003. THE FINANCIAL PLAN

1. The Commanding General provides his commanders with financial planning guidance for individual fiscal years. The Assistant Chief of Staff, Comptroller (AC/S Comp) is the principal staff officer responsible for formulating financial planning guidance to be passed to unit commanders. Additionally, he is chartered with providing assistance to the unit commanders in the preparation of their annual financial plans, as requested.

2. A financial plan is a plan for accomplishing a commands objectives through the management of its resources. This financial plan is a plan for training, operations and readiness stated in financial terms. The financial plan should be carefully developed by the commander using the experience and knowledge of the staff and all other members of the command as necessary. The financial plan must be a true reflection of operational plans since it will directly affect the level of readiness that can be obtained from the funds apportioned. Operational economy and efficiency must be applied throughout the process. A major cause of funding shortfalls is inadequate forecasting and justification of requirements. Only when the financial plan accurately reflects mission accomplishment can some of these shortfalls be alleviated.

3. The development of the MAG Annual Financial Plan is a result of the following:

a. Estimated Annual Authorization (O&MMC). Wing Comptroller will provide the MAG Commanding Officer a dollar amount for PE and RA based on historical data/ projections.

b. Annual Financial Plan. MAG Commanding Officer identifies to the Wing Comptroller those events they will participate/not participate in based upon the limitations of the Estimated Annual Authorization. This is basically a projection of the application of

funds to various programs vital to the day-to-day operation of the unit.

c. Actual Annual Authorization (O&M,MC). Gross dollar amount given to the MAG Commanding Officer for his day to day operations.

d. MAG Spending Plan. Forecast of actual spending by PE/RA broken down by fiscal year quarters.

4. Financial plans should address not only resources required, but also program objectives, alternative courses of action, and narrative impact if the funding is either reduced or not provided.

5. The principal objectives of financial planning are to:

a. Involve commanders/staff officers at all levels in the process.

b. Justify all resource requirements for existing activities/programs as well as for new initiatives.

c. Establish measurable objectives at all planning levels that are goal oriented. Assess alternative methods of accomplishing objectives.

d. Analyze the probable effects of different amounts of the achievement of the objectives.

6. To be properly prepared the Annual Financial Plan must be:

a. Based on actual training requirements and planned operations.

b. Based on current material shortages.

c. Completed in accordance with directives of higher commands and agencies.

d. Subdivided into applicable categories.

e. Prepared within established financial means and include unfunded requirements.

f. Accurate, realistic and detailed considering the status of equipment, personnel availability and projected operational tempo.

g. Forwarded to higher commands in a timely fashion.

7. The Annual Financial Plan will be prepared as directed. This is a very detailed document which requires many checks and cross checks between figures, information, explanations, and justifications. All four elements must coincide. Essential requirements that cannot be supported within the dollar control assigned will be submitted as unfunded requirements. Justification for additional funds must clearly state the requirement and the impact on readiness and/or the support capability if not provided. Funding for any new programs or increased tasking must be addressed in detail.

8. The financial plan will be submitted when directed, approximately three to six months prior to the fiscal year when funds are actually allocated. Complete documentation must be developed to support the financial plan so that new or non-planned requirements can be identified as they arise. All supporting documentation must be kept on file (current plus five prior fiscal years) so the financial plan base can be reviewed in subsequent fiscal year financial plans to ensure that previously stated requirements are still valid or are changed to reflect the current situation.

3004. BUDGET FORMULATION

1. The Fiscal Officer is responsible for submitting the Estimated Authorization financial plan for RA and PE (material and services) to higher headquarters as directed. This input is based on the information obtained from the MAG Staff to include the following:

a. Marine Corps Property

b. Medical

c. Chaplain

d. S-6 (consolidated for entire MAG)

e. S-4 (consolidated for entire MAG)

f. S-3 (consolidate for entire MAG)

2. The basic building blocks for the O&M, MC financial plan is the Sub-Activity Groups (SAGs). The SAGs relate to broad functional areas within the unit. The basic planning task for unit commanders and staff sections is to determine financial requirements by SAG. The importance of clearly defined goals prepared by commanders for each SAG cannot be overemphasized. (Refer to Appendix F, Tab D)

3. Financial planning for PE TAD funds is the responsibility of the MAG Fiscal Officer. The Fiscal Officer will rely on the input of the squadrons, MAG headquarters, and historical files in formulating the TAD financial plan.

3005. MID-YEAR REVIEW.

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

2. Justification for additional funding must be complete, clear and concise. Give examples of what you will have to forgo if funds are not provided. Requirements may vary as circumstances change but reported shortfalls must diminish when additional funding is received. The Fiscal Officer will be prepared to submit the following information (minimum):

a. Annual Planning Figure (APF).

b. Obligations through the end of the current quarter.

c. Priority of requirements within SAG.

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

(a) State readiness category and when it will occur.

(b) Events necessary to sustain C-2 readiness.

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

(a) State what you will have to forgo.

(b) State how continued under funding would erode readiness posture below C-2.

d. Amount of shortfall: Total dollars required above APF.

e. Realistic description of requirements.

(1) Exact description of priority one shortfall.

(2) Exact description of priority two shortfall.

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

3006. PROGRAM OBJECTIVE MEMORANDUM (POM)

1. General. The POM describes the major concerns, initiatives, and changes foreseen for the POM period and equates them to dollar requirements. All of the assumptions that are made about the period must be outlined and foreseeable deficiencies must be identified and justified. The POM looks three to seven years ahead; i.e.; in FY 93 we perform POM 96-99. All changes that will occur between the current year and the POM period must be evaluated to see how these changes will affect our funding position. All long range financial issues which may surface anytime during the POM period must be identified and a best estimate made of the effect that they will have on our financial and operational plans.

3007. ADJUSTMENTS. Adjustments to Actual Annual Authorization and ceilings will be identified in financial plan reviews. Interim changes which require immediate action may result from unforeseen events. These adjustments will be identified and submitted to the Wing Comptroller with full justification.

CHAPTER 3

OPERATION & MAINTENANCE, MARINE CORPS (O&M,MC)

SECTION 1: FINANCIAL MANAGEMENT

3100. GENERAL

1. Monitoring the unit's performance in executing its financial plan requires that Fiscal Officers be aware of fiscal documents and official accounting reports that provide them with financial management data. The Standard Accounting, Budgeting and Reporting System (SABRS) provides the unit Fiscal Officer with automated reports on the status of the unit O&M, MC funds. (Website: DFAS4DOD.MIL)

3101. BACKGROUND

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

2. The manual you will be using for this specific section is the Spending Transaction Processing. The Spending Transaction User’s Manual provides the user with guidance on data entry procedure for recording the various Document Identifier Codes (DIC’s) that have been established to process Online spending transactions within SABRS.

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

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

a. An Initiation is an administrative reservation of funds in anticipation of Procurement action. It can be utilized for both current and future year funds.

b. Commitment is an informal obligation. This action sets aside funds for current year purchases.

> NOTE: A Commitment or Initiation of funds does not obligate the Government to acquire the goods or services for which the funds are reserved.

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

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

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

5. All transactions are processed through the same five phases: however, some transaction ca be processed through combined phases. For example, when a local procurement is made via a credit card ant the items are received that the time of purchase, the transaction will pass through SABRS, posting an accounting transaction for the purchased items as a Commitment, Obligation, and Expense (COE) simultaneously. The Spending processing in SABRS is facilitated through Document Identifier Codes (DIC's). The DIC identifies each stage of the spending process for an appropriation and defines how the transaction is recorded in General Ledger Accounts and the Fund Control Spend File. General Ledgers and Fund Control balances are updated Online, providing immediate financial feedback. Table 3-1 identifies the Spending DICs and the title of the DICs

TABLE 3-1. – Spending DICS

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

3102. FINANCIAL INFORMATION POINTER

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

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

b. Appropriation and subhead charged.

c. Program element category funds were used under.

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

e. Purpose funds were executed for such as administrative support, maintenance, etc.

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

2. The FIP consists of 30 alpha/numeric characters contained in ten data fields. The use of these fields in various combinations classify funds executed into who spent the money, appropriation used, and purpose that funds were executed. The following is the elements that comprise the FIP and an explanation of each field:

a. Work Center ID (WCI). This field is really misnamed. The usage of this field is for the Major Activity Code. The field is 6 digits, with the first digit being the service designator of 'M'. The code used in this field must be loaded to SABRS local table 001. An example of this code is 'M00027' which is the major activity code that identifies Headquarters, Marine Corps. The major activity code used must be loaded as a Unit Identification Code with NavCompt (only if used for other purposes such as DODAAD identifier, OPBUD symbol, etc.).

b. Budget Execution Activity (BEA). This is a two digit, locally assigned code that is used to identify a major organizational breakdown within a major activity. These codes are used to identity a specific battalion within a division, a department such as facilities within a base structure, etc. The codes assigned as BEA's must be loaded to SABRS local table 019.

c. Budget Execution Sub-activity (BESA). This is a two digit, locally assigned code that is used to identify organizational breakdowns within a budget execution activity. These codes can be used to identify a company within a battalion, the plumbing shop within the facilities department, etc. The codes assigned to identify BESA's must be loaded to SABRS local table 071.

d. Fund Code (FC). This is a two digit code assigned by Headquarters, Marine Corps (refer to MCO 7301.117) that is used as a short key to identify the appropriation, subhead, program element, and DOD activity group/subactivity groups being used when the FIP is entered into SABRS. This is one of the critical elements of the FIP that matches budget formulation information with budget execution data. Users must ensure that fund codes assigned in FIP's are valid for the programs they budgeted under. FC's must be loaded to SABRS

central table 020. FC's and their definitions for use and purpose are listed in SABRS Fiscal Codes Manual.

e. Object Class/Subobject Class (OC/SOC). This is a four digit code that classifies the category of expense being incurred for the processed transaction. The code classifies charges to categories of civilian compensation and benefits, travel, printing, rentals, equipment purchases, miscellaneous supplies, etc. The first two digits of this code is the broad category object class specified by DOD directives. The last two digits break the broad object class category into sources of supply, types of TAD, category of civilian labor, etc. An example is OC/SOC 2114, were the 21 represents TAD expense and the 14 reflects the TAD expense was for site visit per diem. OC/SOC codes used in the FIP must be loaded to SABRS central table 049. The definitions of all valid OC/SOC codes are contained in the current version of the SABRS Fiscal Codes Manual.

f. Cost Account Code (CAC). This is a four digit code that defines the purpose or use of funds below the OC/SOC level. The CAC is the lowest required level of cost categorization in SABRS. CAC's tell users and managers the specific purpose that funds were executed. CAC's also point to a specific cost category in SABRS such as base support, flight operations, facilities, etc.. The link between CAC's and cost categories is the SABRS activity group and subactivity group codes' that the CAC is associated with (SABRS activity group/subactivity group codes are not the same as the DOD budgetary activity group/subactivity group codes identified by a Fund Code). There can be several different CAC's that have the same definition, such as administration, but point to the different categories of base support, facilities, etc. When choosing CAC's listed in SABRS Fiscal codes Manual, first determine the overall SABRS activity group the cost will be associated with. Next, review the breakdowns or SABRS subactivity groups under the selected activity code. To determine the appropriate activity and subactivity group, use information contained in SABRS central table 064. Once those areas are decided upon, review and select the CAC that best describes the purpose funds will be used for under the chosen activity group and subactivity group category. The CAC cited in the FIP must be loaded to SABRS central table 014.

g. Special Indicator Code (SIC). This is a two digit code assigned to track all costs, regardless of command, budget execution activity, fund code, etc. for a specific high interest program. By use of a standard SIC throughout the Marine Corps, all costs associated with specific operations such as Somalia or specific exercises can be captured and quickly identified at the headquarters

level. SIC codes are not a required field in the FIP. This field may be left blank. If a SIC code is used, the code must be loaded to SABRS central table 010. All valid SIC codes are listed in the SABRS Fiscal Codes Manual. This field may also be used on the local command level to track programs or cost of local concern. Locally assigned SIC codes must be loaded to SABRS local table 0I8. The codes loaded to 0I8 are for local management only and created and assigned without prior HQMC approval.

h. Job Number Local Use Code (JN/LN). This is a four digit code that is locally assigned to aid BESA's, BEA's, or a commands in tracking specific local interest items. This field is not edited by any other SABRS table. This field may be left blank when creating and using FIP's.

i. Reimbursable Order Number (RON). This is three digit locally assigned code used to identify a specific, accepted, reimbursable authorization. The RON cited in this field must be loaded into SABRS through the Budget Execution Subsystem (option used is create/modify reimbursable profiles). A RON must be present in the FIP if the desired outcome is to execute funds authorized in a reimbursable order. The RON cited in the FIP is the key for tying costs back to the reimbursable authorization for billing purposes. If the FIP is created for collecting the cost of work executed against a reimbursable order, this field must be filled; otherwise this field will be blank.

j. Reimbursable Billing Code (RBC). This is a one digit code that is loaded with the reimbursable authorization profile to identify a specific line of appropriation provided by the reimbursable customer for billing purposes. If a RON is cited in the FIP, a RBC code must also be cited. If the FIP is not for cost collection of a reimbursable, this field is left blank.

3103. SABRS TABLES. Each command is responsible for loading and updating information in SABRS local tables. These tables include valid BEA codes, BESA codes, FIP's, default FIP's for supply transactions, etc. Local tables are listed in the SABRS Table Management for System, Central and Local Tables. This Manual will provide descriptions of the local tables and what information is required for table update. System and Central tables are controlled by DFAS, Kansas City Center. Any additions or changes to central tables should be requested through Headquarters, Marine Corps (HQMC) (code RFL). These requests will be forwarded by HQMC to DFAS for system update.

3104. DOCUMENT NUMBER CONSTRUCTION

1. Document number is the second major key to the SABRS system. A document number is used to uniquely identify a specific source transaction for tracking, recording, and management purposes. Since a document number is the key to identify a specific source document in SABRS, no two document numbers can be the same within a given major activity and its budget execution activities and budget execution sub-activities. Document numbers must be unique and cannot be repeated during a given fiscal year.

2. Document numbers are normally created and assigned to a source transaction at the unit level that prepares the initial request or order for goods and services. SABRS accommodates two distinctive formats for document numbers. The first is a Military Standard Requisitioning and Issue Procedures (MILSTRIP) format. The MILSTRIP document number consists of 14 digits constructed as follows:

a. Work Center ID (WCI). Position 1-6 of a MILSTRIP document number. The WCI is a unique code assigned to identify specific units throughout the Marine Corps for supply and billing purposes. The WCI used in the document number must be loaded to the Department of Defense Activity Address Directory (DODAAD). Instructions for assignment of WCI's is contained in MCO 4420.4. The WCI loaded to the DODAAD provides mechanized supply systems with addresses to ship material, bulk shipment warehouse addresses, and where to send the bill to pay for the ordered goods. The WCI used in document number construction must be loaded to SABRS Local Table 001.

b. Julian Date (JD). Position 7-10 of a MILSTRIP document number. The JD is composed of the current three digit date (001 which represents January 1, through 365 which represents December 31 (366 represents December 31 during leap years)), preceded by one digit representing the calendar year (example is 4 would represent calendar year 1994).

c. Serial Number. Position 11-14 of a MILSTRIP document number. Serial numbers are normally sequentially assigned by the unit ordering material or services. Serial numbers assigned to document numbers may be repeated during the year as long as the Julian date used in the document number is changed.

3. The second type of document number used by SABRS is a Standard Document Number or SDN. The SDN is 15 digits comprised of several fields. The SDN is used on all documents that do not require a MILSTRIP number for mechanized system processing. SDN's are used on

all travel documents, most activities contracts, purchase orders, training agreements, reimbursable authorizations, etc. The SDN is constructed as follows:

a. Work center ID (WCI). Position 1-6 of a SDN. Serves the same function as described in 4008.2a.

b. Fiscal Year (FY). Position 7-8 of a SDN. This field will contain the applicable two digit fiscal year indicator applicable to the appropriation being used. Ex. Fiscal year 94 would represent funds executed under the appropriation approved for 1994.

c. Document Type Code. Position 9-10 of a SDN. This field will contain a two-digit code that generally classifies the reason or purpose for the document. Ex. Document type code of 'TO' means source transaction is for travel or TAD, 'WR' means the source transaction is a work request. SABRS Central Table 090 contains all the valid document type codes that can be used when constructing a SDN.

d. Serial Number. Position 11-15 of a SDN. This field is locally assigned to distinguish individual source transactions. The serial number may be created using both alpha and numeric characters. The serial number is automatically assigned to travel orders by SABRS when TAD orders are created through the system. The serial number for travel orders will begin with an 'O', 'E', or 'C', which identifies the traveler as officer, enlisted, or civilian. The last four digits will be automatically assigned from SABRS local table 077.

4. The serial numbers assigned when creating SDN's cannot be repeated during the fiscal year for the same WCI and Document Type Code in SABRS. Each time a specific WCI creates a miscellaneous document (document type code is equal to 'MD') for a given fiscal year, the serial number must reflect a number or code that has not yet been assigned during the year to any other source transaction. Due to this fact, users will need to create some type of tracking system (i.e., database, logbook, spreadsheet, etc.) to maintain a record of SDN's that have been created and assigned to source transactions during the year. Maintaining a record of SDN's assigned is only necessary for source documents other than TAD. As long as orders for TAD are created through SABRS, the system will assign unique serial numbers to each set of orders created.

3105. COMMON SOURCE DOCUMENTS

1. Many of the forms used to order goods and services are standard throughout the Marine Corps and the Department of the Navy. The following are common form numbers, titles, and uses of source documents:

a. DD Form 1348 - MILSTRIP requisition form. The DD form 1348 is used to requisition a single national stock number (NSN) item through one of the mechanized supply systems used throughout the DOD and other government agencies. The top of the form is divided up into 80 characters. This information is normally sent electronically to a supply unit that stores or manages the specific item being ordered. The form contains no accounting classification information. A fund code is used to identify the appropriation and subhead chargeable with the order. Instructions on creating the DD form 1348 are contained in Marine Corps Users Manual UM 4400.124.

b. NavCompt Form 2275 - Request for Work or Services. The NavCompt Form 2275 is used to request reimbursable work or services from any components within the Department of the Navy. This form can be used as either an Economy Act Order (funds are valid for current year only) or as a Project Order (funds are valid through life of project regardless of fiscal year). The form may be used for authorization of funds for work and services and acceptance by another command or agency to perform the requested work and services. Instructions on the use of this form and how to properly fill-out the form are contained in NavCompt Manual, Volume 3, Chapter 5.

c. NavCompt Form 2276 - Request for Contractual Procurement. The NavCompt Form 2276 is used to request purchase of goods and services that are placed with commercial enterprises. This form provides the request specifics that are translated into a contract or purchase order through an authorized contracting office. Instructions on the use of this form and how to properly fill-out the form are contained in NavCompt Manual, Volume 3, Chapter 5.

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

e. DD Form 1556 - Request and Authorization for Training. The DD Form 1556 is used to request and authorize payment or reimbursement

for training classes for both civilians and military personnel. Instructions on how to properly complete the form are contained on the front page of the multi-page 1556 form package.

f. DD Form 282 - Printing Requisition/Order. The DD Form 282 is used to request printing/publication orders from the Navy, other DOD components, or outside businesses. This form is not used when publications are maintained through various supply systems. In those cases, the DD Form 1348 is used to requisition the publication or manual. (Instructions for completing the DD Form 282 are contained in NAVPUBINST 5605.20).

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

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

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

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

2. The above listed forms are not all inclusive. Local and other standard forms may and will be used for ordering goods and services and handling financial actions.

CHAPTER 3

SECTION 2: FINANCIAL RECORDS AND REPORTS

3200. GENERAL. SABRS maintains information on documents and transactions that have occurred and that have been entered and posted in the system. Documents and transactions are processed through manual input of information or through mechanized input from other systems. This section will deal with the source document files, reports, and basic fund control measures necessary to maintain and control funds allocated to budget execution sub-activities, budget execution activities, and OPBUD's.

3201. SOURCE DOCUMENT FILES

1. Source document files are maintained by Budget execution activities and Budget execution sub-activities to substantiate information processed into the accounting system, satisfy audit requirements, and document retention regulations. Source document files are also maintained to provide the user with information concerning all requisitions and orders affecting their funds which have been created and the status of those transactions in the accounting system. The status of documents in the accounting systems will either be posted or pending:

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

b. Posted Documents. Those documents that have had commitments, obligations, expenses, or payments processed and validated for accuracy in the accounting system. Document validation is accomplished through the use of cycle reports and system inquires discussed in section 4105 and 4106 of this chapter.

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

a. Material and Service Documents

(1) Commitment Pending File. This file will contain all material and service type requisitions (i.e., request for procurement

actions, training requests, printing orders, reimbursable authorizations not yet accepted, etc.) that have been created and forwarded for obligation action but have not yet been keyed or posted into SABRS as a commitment of funds. Once the commitment is posted and validated in SABRS, the document will be moved to the commitment posted file.

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

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

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

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

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

3202. MONITORING SOURCE TRANSACTIONS

1. To manage funds allocated to the budget execution sub-activity, budget execution activity, and overall OPBUD, each individual source document created has to be monitored and tracked through the accounting system and through various source systems. To accomplish this the following should be validated at each step of the transaction cycle:

a. Document or Requisition Creation

(1) Has the request to obtain material, services, been prepared?

(2) Has the request been validated as an authorized expenditure by the fiscal officer? (Reference NAVSUPINST 4200.94)

(3) Are the funds available for the purchase?

(4) Does the source document contain all appropriate financial codes to include a valid document number, financial information pointer, and accounting classification code if applicable?

(5) Has the request been forwarded to the appropriate action office, i.e., supply, training, contracting, etc. to begin obligation action to obtain the materials and or services?

(6) Has a copy of the request been retained for fiscal files?

(7) Has the transaction been entered into SABRS as a commitment and the system update validated?

(8) Has the obligation document been received (purchase order, contract, mechanized report showing material ordered through the Defense Automatic Address System Office (DAASO), approved training agreement, accepted reimbursable authorization, etc.)? If not, how old is the request? Has the appropriate action office been contacted to find out the status on the official obligation action and source document?

b. Obligation Document Received

(1) Has the obligation been entered into SABRS and the update cycle validated? Those obligation documents that require a user to key into a SABRS batch and be released for update into a cycle should be keyed within three working days of receipt of the source document.

(2) Has the obligation source document been filed in appropriate fiscal files?

(3) Has the ordered material or services been received? If not, how old is the obligation action, and should delivery of material and services been reasonably expected to have occurred? If delivery has not occurred, has the obligation source been contacted to find the status of the order, i.e., supply, contracting, printing office, etc.?

c. Ordered Goods and Services Received

(1) Was the material or services received which was ordered and in the quantity ordered?

(2) Has an expense been entered into SABRS and the update cycle validated?

(3) Has a copy of the shipping report or invoice been filed in appropriate fiscal files?

(4) Has a payment, either partial or final, been received or posted into SABRS against this document? If not, how old is the receipt of the ordered goods and services? Could payment have reasonably been expected to have posted by this time? Has the Defense Accounting Officer been contacted concerning the payment for public voucher type payments or to see if payment is in an undistributed disbursement status in SABRS. For mechanized supply status, does a request for billing need to be processed?

d. Payment Processed in SABRS

(1) Has a payment posted against the document in SABRS?

(2) Is the payment final or partial?

(3) If the payment is final, has SABRS adjusted the commitment, obligation, and expense amounts to equal the payment? If not, has the user entered the appropriate transaction into SABRS to adjust the amount fields to equal the payment?

(4) If the transaction is complete, have the appropriate source documents been moved to a completed fiscal file?

2. Each individual document created must be monitored through each of the transaction cycle steps. For each request, an obligation should ultimately be entered into SABRS if the unit expects to receive ordered goods and services. Further, having an obligation in the accounting system should not be the only objective of financial managers. Ensuring that the ordered goods and services are received and paid for is as important as having an obligation in the system due to the fact that the unit gains the true benefit of the funds used only through receipt of the ordered goods and services.

3203. KEY REPORTS FOR TRANSACTION VALIDATION

1. SABRS Management Analysis Retrieval Tools ($MART$) provides technical support to allow Marine Corps Customers and DFAS Personnel simplified access to financial accounting, and budgeting information in a cost effective and timely manner. It is the primary report writing tool for SABRS.

2. INFOPAC. INFOPAC is a software package accessed through the main-frame computer that allows report inquiry or information retrieval through a terminal or personal computer screen. INFOPAC is not a formal part or a subsystem of SABRS. INFOPAC is utilized to reduce the amount of paper reports produced after a SABRS cycle while still providing the user with the report information. SABRS reports and their formats that are required for transaction validation and fund control or identified by users as required for management control are placed in INFOPAC after a SABRS cycle is processed. The report information in INFOPAC is an exact mirror image of the report format and information that would be reflected on a hard copy report. Reports in INFOPAC can be printed to a printer identified through the main-frame. If reports are required by the user that are not currently listed in INFOPAC, refer to $MART$ to retrieve the report.

3. SABRS has the capability of producing numerous reports utilizing information resident in the system. For a complete description of each report refer to SABRS User’s Manual. These reports are produced based on a daily, monthly, quarterly and annual cycle. Report information can be obtained through SABRS for the following categories:

a. Authorization Process

b. Budget Execution Activity Authorization Processing

c. Initiations/Commitments/Obligations/Expenses

d. Correction Processing

e. Reports Inquiry

f. Table Management

g. O&M Trvl/Labr/Reim/Allo

3204. REPORTS INQUIRY SUBSYSTEM. The Reports Inquiry Subsystem of SABRS provides users several options to retrieve information from the system which is current as of the last SABRS cycle. Instructions for using this subsystem are contained in the SABRS Report Inquiry User's Manual.

3205. TRANSACTION AND FUND BALANCE VALIDATION

1. SABRS generated information provided through $MART$, INFOPAC reports, or the Reports Inquiry Subsystem is used after each SABRS cycle to validate the information processed into the system and the current system fund balances. The cycle reports need to be validated to see if information from other sources (i.e., mechanized inputs from supply or payment information) posted in SABRS affecting their transactions and financial balances. The following general steps should be followed to begin the transaction validation process:

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

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

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

3. Reconciliations are performed on a document for document basis.

3206. MEMORANDUM FUND BALANCES

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

2. Manual memorandum fund balances are maintained using the last SABRS cycle available balances and subtracting from these amounts any financial transactions that the budget execution activity and budget execution sub-activity have created that have not yet posted in SABRS. The key for proper maintenance of a running fund balance is based on the source document files created and maintained by the budget execution activity or budget execution sub-activity (refer to paragraph 4105 for explanation of source document files).

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

3207. PAYMENT RECONCILIATION

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

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

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

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

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

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

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

3208. INVOICE CERTIFICATION. When budget execution activities and budget activity sub-activity order goods and services that are contracted for with a private entity, an invoice should be received when the ordered goods and services are delivered. This invoice is checked against what material was received, to ensure the material is in good condition and is the material ordered. Likewise, invoices from vendors providing services is validated to ensure the service contracted for was performed. Once an invoice is received and the receipt of goods and services validated, a payment voucher (NavCompt Form 2277) is prepared. The budget execution activity or budget execution sub-activity certifies the voucher as proper for payment by the DFAS. Special attention should be given to the NavCompt Form 2277 when certifying for payment to ensure that the correct document number and line of appropriation are cited on the form. The document number and line of appropriation cited on the NavCompt Form 2277 is what will be keyed into a disbursing system and ultimately becomes major information contained in the payment record processed back into SABRS. If the document number or the line of appropriation on the NavCompt Form 2277 is incorrect, the payment processed back into SABRS will go undistributed.

3209. UNFILLED/UNLIQUIDATED ORDER VALIDATIONS

1. Per Navy Comptroller Manual, Vol. III, validations of outstanding unfilled and unliquidated obligations are mandatory at least once each fiscal year. Additional validations may be required during the fiscal year for better fund control and utilization. Comptrollers, their respective budget execution activities, and budget execution sub-

activities will conduct at least a quarterly review of the outstanding unfilled and unliquidated obligations posted in SABRS. An outstanding unfilled obligation exists when an obligation has been entered into SABRS, but no expense (receipt of material or services ordered) has been recorded in SABRS. An outstanding unliquidated order exists when the receipt or expense has been recorded in SABRS for the transaction, but payment for the goods or services has not yet been received or posted.

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

a. Documents

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

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

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

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

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

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

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

CHAPTER 3

OPERATIONS & MAINTENANCE, MARINE CORPS (O&M,MC)

SECTION 3: TAD ACCOUNTING PROCEDURES

3300. GENERAL

1. TAD funding is an area that generates a great amount of interest at every level of command. When efficiently managed, TAD funds can yield significant benefits. Adherence to the details and procedures covered by the applicable directives and guidelines, in conjunction with timely and systematic management, will ensure TAD funds are not misused, or abused.

a. O&M,MC Funds: These funds are used to support ground related TAD such as embarkation schools, ground safety conferences, and command visits by the MAG commander. Use of O&M,MC TAD funds is governed by the Joint Federal Travel Regulations (JFTR)/Joint Travel Regulations (JTR). Other examples would include:

(1) Inspections.

(2) Schools/conferences relating to general Marine Corps matters.

(3) Competition in arms.

(4) Medical and Chaplain matters.

(5) Legal matters.

(6) Emergency leave and other morale, discipline, and related personnel matters.

(7) Staff visits relating to non aviation matters.

2. Further questions/guidance should be directed to references (d), (e), (i) and (SABRS MANUAL).

3301. RESPONSIBILITIES

1. Ensure efficient management of the TAD funds allotted to the MAG. This function is exercised through internal controls and systematic review.

2. Receive TAD requests from units and determine availability of appropriate funding. Proper fund utilization: O&M,MC TAD funds are provided to the MAG to offset the costs incurred by individuals in a TAD status. The MAG Fiscal Officer will review all TAD requests to ensure that the appropriate funding is available.

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

b. Availability of Government Quarters and Messing. The Fiscal Officer will ensure that Government quarters and messing are utilized to the fullest practical extent possible.

c. Rental Vehicles. The use of commercial rental vehicles will be directed at the commander's discretion.

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

e. Non-Planned TAD. If the TAD requested is not included in the commands annual spending plan, the Fiscal Officer should ensure complete justification prior to submission.

f. TAD Orders issued at no cost to the Government. Order writing activities are authorized to issue an authorization to perform TAD at no cost to the Government when such travel will benefit the Government, but not to the extent that funding can be made available. Such orders shall authorize (not direct) the person to proceed to a place and upon completion, to return and resume regular duties. The following paragraph must be included in the text of such authorizations:

" The above authorized with the understanding that you will be entitled to no reimbursement for mileage or expenses in connection therewith. If you do not desire to bear this expense, you will consider this authorization canceled."

Note: Accounting data will NOT be cited on authorization orders, nor will a copy of the orders be forwarded to the authorized accounting activity.

g. UDP. Per diem for members of a deployed squadron assigned to the UDP is funded by higher headquarters citing O&M,MC appropriation while the unit is en route to, located at, and returning from its deployment site. Per diem is not authorized for units embarked aboard a naval vessel. Further UDP guidance is explained in MCO P3000.1.

h. Field Duty. Field duty orders should not be issued as a cost saving effort. The specifics of the TAD site and determination of the order writing authority, and if applicable, the JTF Commander, determine if orders will be under field duty considerations. Field duty, as it relates to the entitlement to per diem, is determined by the nature of the training to be performed. The NAVCOMPT Manual and other DOD regulations specifically prohibit writing TAD orders under field duty considerations in order to save money.

i. Group Travel. Group travel procedures apply only when travel and per diem costs are identical for all individual travelers. Group travel is defined in the JFTR.

j. Split Year Appropriation. Multi-year travel orders are required where a travel order is written for either individual or group travel where the period of TAD overlaps from one fiscal year to another. Each applicable fiscal year must have separate appropriation data.

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

3. Maintain TON Logbook/File. Designated order writing authorities and OPTAR fund administrator/Budget Execution Activity will ensure each person receiving TAD orders is assigned an individual TON number (including group travel).

a. TON Number Logbook/File. At a minimum each logbook will contain:

(1) TON number.

(2) Traveler's name.

(3) Traveler's unit

(4) Remarks.

b. Travel orders. Written orders issued by competent authority, are required for official travel and for reimbursement of expenses incident to travel (Reference JFTR U2115.A.).

c. Modifications and Cancellations. All modifications and cancellations of TAD orders will be sent via the Fiscal Officer when modifications entail adjustment to obligated travel costs.

(1) Modifications of TAD Orders. Modification of O&M,MC TAD orders will be in accordance with applicable SABRS manual instructions.

(2) Cancellation of TAD Orders. Cancellation of O&M,MC TAD orders will be accomplished via SABRS by the authenticator. NOTE: Special care must be taken to ensure that travel orders are not canceled while an outstanding travel advance exists.

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

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

b. Format for Accounting Data on Travel Orders. A complete line of accounting data will be shown in each authorized travel order. Accounting data will be generated when TAD Orders are generated using SABRS. Refer to the SABRS Travel Manual for further guidance.

5. Files and Reports. Files for O&M,MC TAD will be maintained separately and in accordance with locally published directives.

3302. ENTERING TRAVEL TRANSACTIONS INTO SABRS

1. Travel under SABRS consists of two functions:

a. Administrative function of creating orders for individuals or groups which authorizes them to travel in a temporary additional duty (TAD) status.

b. Financial function of creating a reservation, obligation, and expense to cover the cost of travel and personnel entitlements that arise due to the TAD status.

2. Keying instructions, which cover creating individual, group, multi-sponsor, and other sponsor orders are contained in the SABRS Travel User's Manual. These instructions include how to create, authenticate, print orders, how to add a missing travel record, and how to reserve blocks of TON Numbers, etc. Other SABRS Instructions include how to change fiscal amounts, and how to change FIP's,

3. In general, processing TAD into SABRS involves: Traveler requests orders through local request form.

a. TAD is approved by appropriate officials.

b. Information from request form is entered into SABRS.

c. Appropriate authenticating activity prints orders and stamps originals.

d. SABRS, from the above steps c and d, reserves and obligates funds.

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

f. Traveler settles travel claim after returning from TAD. Disbursing enters payment information into register system. Information passed to SABRS to post liquidation.

3303. LOCAL TRAVEL. A situation concerning travel expenses that are not entered in the Travel Subsystem, but rather entered and processed through the Spending subsystem is local travel. Local travel is travel conducted within the limits of ones Permanent Duty Station (PDS), as established by local directives. Written travel orders are not required for travel within PDS limits and reimbursement for expenses incurred as a result of local travel is accomplished via Travel Voucher, SF 1164. Requests for reimbursement for local travel expenses should be scrutinized by the Fiscal officer to determine that

the expenses are legitimate and were incurred while executing authorized local travel.

3304. TRAVEL ADVANCES

1. Travel advances drawn in conjunction with executed TAD orders represent actual cash outlays from the Treasury of the United States. All advances are chargeable to the unit's PE and should be carefully scrutinized.

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

3. The most effective manner if settling outstanding travel advances is to require members to promptly liquidate their travel orders. Units should ensure strict compliance with procedures outlined in the Marine Corps Travel Instruction Manual (MCTIM) concerning liquidation of advance travel. Members who fail to complete a settlement voucher within three working days will be advised via a TAD liquidatioin delinquency letter, (locally generated) to submit their orders within the next 5 working days, or that all travel advances associatd with this TAD will be recouped from their military pay. Continued reconciliation with the local disbursing office should ensure that additional time is provided to the member where errors or difficulties have been encountered.

4. Frequent travelers should be issued a Government approved credit card in lieu of drawing travel advances. Applications will be maintained by the designated command representative.

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

6. Periodically unsettled travel order file will be screened, where estimated date of return file has expired.

3305. FINANCIAL RECORDS AND REPORTS. SABRS maintains information on documents and transactions that have occurred and that have been entered and posted in the system. Documents and transactions are processed through manual input of information or through mechanized

input from other systems. This section will deal with the source document files, reports, and basic fund control measures necessary to maintain and control funds allocated to work centers, fund administrators, and OPBUDs.

1. SOURCE DOCUMENT FILES. Source document files are maintained by Budget Execution Activity (BEA) and Budget Execution SubActivity (BESA) Work Centers to substantiate information processed into the accounting system, satisfy document retention regulations and audit requirements. Source document files are also maintained to provide the user with information concerning all transactions affecting their funds which have been created and the status of those transactions in the accounting system. The status of documents in the accounting systems will either be posted or pending:

a. Travel Documents

(1) Pending File - All travel requests that have not yet been keyed into SABRS to have official orders created. Once the travel request is keyed into SABRS and a copy of the official orders is received, the request should be attached to the orders and moved to the posted file.

(2) Posted File - All travel orders produced through the system or manually created and obligated that have not yet been settled by the traveler. Once settlement payment is posted in SABRS, the orders will be moved from this file to the settled file.

(3) Settled File - All travel orders which have had final settlement payments posted into SABRS to complete the individual entitlement portion of the travel orders. The government travel request (GTR) portion will normally still be outstanding at the time the individual settles the travel claim and payment is processed in SABRS. Until the GTR payment is received and posted in SABRS, the TAD document is not complete. Once the GTR payment is posted in SABRS, the orders will be moved to the completed file.

(4) Completed File - This is a history file. Orders placed in this file have had all phases of the transaction cycle completed affecting this document. All payments have been received, both for entitlement settlement and GTR. This transaction has all money fields (i.e. reservation, obligation, expense, and payment) equal in SABRS. If all money fields are not equal, the user should adjust the SABRS record to bring the reservation, obligation, and expense into balance with the payments received and posted for personnel entitlements and GTR.

3306. MONITORING SOURCE TRANSACTIONS

1. To manage funds allocated to the work center, fund administrator, and overall OPBUD, each individual source document created has to be monitored and tracked through the accounting system and through various source systems.

2. SABRS Batch Reports Manual contains the basic procedure numbers, report name, and an example of every report that SABRS is capable of producing. The Batch Reports Manual will also provide the frequency (i.e., cycle, monthly, quarterly, etc.) that the report is produced. All reports listed in the Batch Reports Manual are not automatically created when a SABRS daily, weekly, or monthly cycle is executed. Specific reports to be produced must be specifically identified in the cycle job process.

3. There are several basic reports that are universally run with each SABRS cycle throughout the Marine Corps. These basic reports are essential for fund control and source document validation. Reports will either be run on paper after a cycle or will be placed into INFOPAC (discussed in SABRS Users Manual, section 4012). The reports required to conduct weekly reconciliations will be identified in locally published directives. Below is a list of basic SABRS travel reports:

a. Travel Daily Transaction Report. This report will provide the fund administrator with all travel transactions that are new or previously posted transactions that have been updated during the last run SABRS cycle.

b. BEA Outstanding Travel Order Number Report. This report will provide the fund administrator with all travel records that are still active or outstanding in SABRS. Active status means that the transaction cycle has not been complete. Settlement of personnel entitlements or payment of GTR is still outstanding or the TAD trip has not yet been completed.

c. BEA Detail Unsettled Travel Advance Report. This report will provide the fund administrator with all travel records where the individual drew an advance and has not yet filed for final settlement of TAD entitlements. This report is aged and cumulative to date. It must be noted that settlement by the individual may have occurred, but the settlement liquidation was not posted properly in SABRS and is in an undistributed payment condition.

d. BEA Travel Order Number Report. This report will provide the fund administrator with a cumulative list of all travel order numbers used.

e. Travel Order Number Report (weekly). This report is basically the same as the T265 report, but breaks out the information contained by work center.

3307. MEMORANDUM FUND BALANCES

1. Memorandum fund balances are created and maintained to provide BEA and BESAs with actual fund balances, because SABRS does not take into account pending transactions. Therefore, manual balances must be maintained by the BEA and BESA to insure that funds allotted are not over obligated.

2. Manual memorandum fund balances are maintained using the last SABRS cycle available balances and subtracting from these amounts any financial transactions that the fund administrator and work center have created that have not yet posted in SABRS. The key for proper maintenance of a running fund balance is based on the source document files created and maintained by the fund administrator or work center (refer to paragraph 5203 for explanation of source document files).

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

APPENDIX A

GLOSSARY OF STANDARD TERMS AND ABBREVIATIONS

- A -

ACTIVITY ADDRESS CODE (AAC)	A 6 character alphanumeric field which identifies a specific unit, activity or organization. The AAC is composed of the UIC preceded by the Service Designator (M for Marine Corps).
AIR MOBILITY COMMAND (AMC)	An Air Force component of the U.S. Transportation Command which provides airlift, air refueling, special air missions and aeromedical evacuation for U. S. Forces. Also referred to as MAC.
ALLOCATION FILE	A chronological record of all OFC-01 correspondence that affects the allocation amount of the OPTAR.
ALLOWANCE LIST	AVCAL, COSAL, TBA,
ANNUAL PLANNING FIGURE (APF)	A monetary figure assigned to a command which represents the total annual funding to support a particular functional category. This total is not synonymous with grant, but should be used for planning purposes only.
APPROPRIATION DATA	An authorization by an Act of Congress to incur obligations for specified purposes to make payments out of the treasury to liquidate those obligations.
AUTOMATED TRAVEL ORDER WRITING SYSTEM (ATOS)	A stand-alone PC based system used to automates TAD Travel Order creation and budget management.
AUTORIZED ACCOUNTING ACTIVITY (AAA)	Represents an activity which is designated to perform operating budget or allotment accounting.

AUTOMATIC DATA PROCESSING EQUIPMENT (ADPE)	A one-character numeric identification code indicating an item of ADPE regardless of assigned FSC.
AVIATION DEPOT LEVEL REPAIRABLE (AVDLR)	Depot Level Repairable (DLR) under the cognizance and control of NAVICP-P. All AVDLR's will be assigned a 7R cognizance symbol.
AVIATION FLEET MAINTENANCE (AFM)	Organizational and intermediate level aircraft maintenance funds granted to procure parts, materials, tools, lubricants, and services, repair aircraft, support equipment or aeronautical components.
AVIATION FUEL CARD (AVCARD)	A government credit card that allow pilot/aircrew to purchase fuel, fuel related supplies, and/or ground services only at commercial airports where no DOD contracts are existence.

- B -

BUDGET CEILING	A spending limit set within an OPTAR total grant
BUDGET OPTAR REPORT	Monthly financial report (by fiscal year)of expended funds.
BUDGET	A plan for accomplishing a commands objectives through the management of its financial resources. The budget is a plan for training, operations, and readiness stated in financial terms.
BUDGET CONTROL FIGURE	The dollar amount the Wing Comptroller provides the MAG Commanding Officer for OFC 09, 10, and 21 (Non-Flying Hour Program based on historical data/ projections. (O&M,N)
BUDGET EXECUTION ACTIVITY (BEA)	Two digit locally assigned code that is used to identify a major organizational breakdown within a major activity.

BUDGET EXECUTION SUB-ACTIVTITY (BSEA)	Two digit locally assigned code used to identify organizational breakdowns within a budget execution activity.
BUDGET OPTAR REPORT (BOR)	A message report sent by a unit to FAADC monthly which summarizes information, such as fiscal year to date obligations, differences, grants, flight hours, etc.
BUDGET REPORTING CODE (BRC)	This is a two digit code assigned to track all costs, regardless of command, fund administrator, fund code, etc. for a specific high interest program. By use of a standard BRC throughout the Marine Corps, all costs associated with specific operations or specific exercises can be captured and quickly identified at the headquarters level.
BUREAU CONTROL NUMBER (BCN)	A 5 digit numeric field used to identify the holder of an appropriation or the purpose of an allotment and the specific subdivision of the budget to which the allotted funds will be applied.

- C -

COST ACCOUNT CODE (CAO)	Four digit code that defines the purpose or use of funds below the OC/SOC level. The CAC is the lowest required level of cost categorization in SABRS. CAC tell managers the specific purpose funds were utilized for.
CAPTION CODES	Codes used by FAADC to identify different types of transactions which appear on various exception (unmatched) reports.
CARCASS	A non-ready-for-issue (NRFI) DLR component which is required to be returned to a repair facility or designated overhaul point (DOP). The

	value of a carcass is equal to the standard unit price minus the net unit price.
	- D -
DEFENSE FINANCIAL ACCOUNTING (DFAS)	Operating locations (OPLOC) Service Norfolk and San Diego receives, audit, and prepare consolidated reports of Financial data received from Fleet activities.
	- E -
ESTIMATED ANNUAL AUTHORIZATION	The dollar amount the Wing Comptroller provided the MAG Commanding Officer based on historical data/projections. (O&M,MC)
EXPENDITURE	Disbursement made for items procured from the supply system or bought commercially. Occurs when the Supply System issues material.
	- F -
FEDERAL ACQUISITION REGULATIONS (FAR)	Used in conjunction with NAVSUP Instruction 4200.85 series to provide policy and procedures for the acquisition of supplies and services via contracting.
FINANCIAL INFORMATION POINTER (FIP)	Classifies the type and purpose that for which funds were used.
FLIGHT HOUR PROGRAM (FHP)	Flight Hour Program. A program utilized to determine operating costs based on aircraft flight hours.
FLIGHT OPERATIONS (FLT OPS)	Funds assigned to support (non-maintenance) costs for supported squadrons or ship’s VT aircraft (AV-207 only) (e.g., fuel consumed in flight, flight crew clothing, and

	administrative material for support of the squadron).
FLIGHT PACKETS	Flight Packets are used to support requirements for material and services when aircraft are away from the supporting unit. Flight packets will contain documents necessary to procure parts, fuel, lodging, and meals from both military and civilian sources as outlined in cognizant Wing/Brigade/TYCOM instructions.
FOFF	Financial Outstanding Fuel File. See student guide N-19
FUND CODE (FC)	A two digit code which identifies the type of charge and establishes obligations against a specific OPTAR/Green Term
FISCAL YEAR (FY)	Fiscal Year. A continuous accounting year beginning 1 October and ending 30 September of the following year (e.g., FY 92 begins on 1 October 1991 and ends on 30 September 1992).
	- G -
GROSS ADJUSTED OBLIGATION (GAO)	The obligation plus the year-to-date expenditures.
GOVERNMENT AIR	Navy and Marine Corps organic air assets.
GRANT FILE	See Allocation File
	- H -
	- I -
PURCHASING ACCOUNTING CARD IMPAC	A government credit card for micro-purchases for non-standard material not to exceed $2500.00

INFOPAC	SABRS software package that allows report inquiry and informational retrieval from the mainframe (not a formal part of SABRS).
INDIVIDUAL MATERIAL READINESS LIST (IMRL)	A computerized allowance list that identifies specific items and quantities of support equipment available and required by organization and intermediate maintenance departments to perform maintenance on aircraft and aviation related equipment.
INITIAL OUTFITTING (OFC-09)	Funding for the initial issue of any Navy (aviation) organizational property (IMRL and TBA) to a command or unit during the commissioning, transition to new T/M/S aircraft, and establishment of a new allowance or increase to existing allowance (less personal flight gear).
	- J -
JOB NUMBER LOCAL USE CODE (JN/LN)	Four digit code locally assigned to aid WC's, FA's or a command in tracking a specific local interest item.
	- K –
KO	See Contracting Officer
	- L –
	- M -
MAC	See Air Mobility Command
MATERIAL CONTROL CODE (MCC)	A single position alpha code assigned by the inventory manager to permit consolidation of items into more manageable groups or to indicate

	special reporting and/or control requirements.
MATERIAL AND FINANCIAL CONTROL SYSTEM (MFCS)	This is an account for the value of assets carried in the NWCF Account for NAVICP-M/NAVICP-P material.
MILITARY SUBORDINATE COMMAND (MSC)	Military Subordinate Commands ?

- N -

NAVAL AVIATION LOGISTICS COMMAND INFORMATION SYSTEM (NALCOMIS)	An integrated, highly automated system for managing aviation (NALCOMIS) maintenance, both afloat and ashore.
NAVY WORKING CAPTIAL FUND (NWCF)	This is a revolving fund used by AV207 activities to stock consumable material carried as authorized inventory (formally Defense Business operations Fund (DBOF) and Navy Stock Fund (NSF)).
NET TOTAL OPTAR (NTO)	The monetary grant of a specific OFC. The allocation of the NTO authorizes placement of obligations toward the respective OFC. Obligation cannot exceed this figure without prior approval.
NAVY STOCK FUND(NSF)	A revolving fund which is used to buy material and hold it in inventory until requisitioned for end use.

- O -

OBLIGATIONS	Funds allocated for the procurement of material/services not yet received.
OBJECT CLASS/SUB OBJECT CLASS (OC/SOC)	Four digit code that classifies the category of expense being incurred for the processed transaction. The code classifies charges to categories of civilian compensation and benefits, travel, printing, equipment purchases, rentals and etc..

OFC-01 (FLIGHT OPERATIONS)	Funding for fuel, flight equipment, etc., in support of the FHP.
OFC-09 (IMRL/TBA)	Funding for initial issue of repairable support equipment listed in the IMRL and for the initial issue and replacement issue of TBA items.
OFC-10 (OTHER FLIGHT OPERATIONS) (FMFPAC ONLY)	Includes funding for support of ADP equipment to include repair parts (consumable and repairable), consumable supplies (i.e., paper, ribbons, etc.), supplementary ADO accessaries, and certain contractual services. OFC-10, also, funds the repair of TBA items, mobile facilities (MF's) and van maintenance, range fees, drones, and targets used in pilot training.
OFC-21 (TAD)	Funding for cost associated with Fleet aviation TAD performed. Also, included in OFC-21 is the funding to support transportation of personnel participating in exercises and deployments.
OFC-23 (TRANSPORTATION OF THINGS {TOT})	Funding for the movement of aviation support material and equipment in the support of fleet aviation training exercises and deployments.
OFC-50 (AFM)	Funding for AFM support of assigned aircraft to include: repair/replacement of IMRL, consumable repair parts, field level repairables, non-AVDLR items (non-7R COG), paints, tools, and POL’s.
OFC-50 (AVDLR-s)	Funding for replenishment of AVDLR=s used by the unit.
OP-20	Operations Plan-20 is a funding document produced by CNO and is used as the basis through which FHP funding is provided.
OPERATING TARGET (OPTAR)	An Operating Target issued by TYCOMs out of O&M,N funds passed down by

	Fleet Commanders. OPTARs granted or managed by the TYCOM include the following categories: Aviation Operations Maintenance (AOM), FLT OPS, IMRL, Other Air Operation Support, Temporary Additional AV-207 units may use many of these funds, but AOM, S&E, IMRL, and FLT OPS are the primary OPTARs granted directly to the Supply Officer to be accounted for in SUADPS-RT.
OPERATING TARGET FUNCTIONAL CATEGORY (OFC)	A system whereby the various categories of O&M,N budgeting and funding are assigned a numeric designator. Each OFC supports a particular function/purpose.
OPERATIONS AND MAINTENANCE, NAVY (O&M,N)	An appropriation or authorization granted by Congress to incur obligations for Operations and Maintenance, Navy.
OPERATIONS AND MAINTENANCE, MARINE CORPS (O&M,MC)	An appropriation or authorization granted by Congress to incur obligations for Operations and Maintenance, Marine Corps.
OPN	The appropriation Other Procurement, Navy (OPN), finances the procurement, production, and modernization of equipment not otherwise provided for.

- P -

PENDING OBLIGATIONS	Obligation totals reflected on status of funds reports may reflect totals that are greater than actually available. A certain amount of funds will be tied up in transactions that have not been posted in SUADPS-RT, or on a manual OPTAR log. This difference is known as a "float". LUBRICANTS (POL) products consumed in flight operations and support equipment/ aircraft maintenance.

PROGRAM OBJECTIVES MEMORANDUM (POM)	A memorandum in prescribed format submitted to the Secretary of Defense by the secretary of a military department of the director of defense agency which recommends the total resource requirements within the parameters of the published Secretary of Defense fiscal guidance.
	- Q -
	- R -
REIMBURSABLE ORDER NUMBER (RON)	Three digit locally assigned code used to identify a specific accepted reimbursable authorization. The RON cited in the FIP is the key for tying costs back to the reimbursable authorization for billing purposes.
REIMBURSABLE BILLING CODE (RBC)	One digit code that is loaded with the reimbursable authorization profile to identify a specific line of appropriation provided by the reimbursable customer for billing purposes.
	- S -
SPECIAL INDICATORS CODE (SIC)	Two digit code assigned to track all costs regardless of command, budget execution activity, fund code, etc. for a specific high interest program.
STANDARD ACCOUNTING BUDGETING AND REPORTING SYSTEM (SABRS)	SABRS is the Marine Corps accounting system for the Operations and Maintenance, Marine Corps and the Operations and Maintenance, Marine Corps Reserve appropriations.
SUPPLY ACCOUNTING DIVISION (SAD)	Responsible for all tasks related to maintained and reporting the financial accounts granted to the Aviation Supply Department.

SUB-ACTIVITY GROUP (SAG)	A 2 character alphanumeric field which represents a more precise break down of the AG.
SHIPS AND MALS AUTOMATED RECONCILIATION TRACKING SYSTEM (SMARTS) (GREEN/BLUE)	The purpose of SMARTS is to automate the processing of Summary Filled Expenditure Difference Listing (SFOEDL) and the Unfilled Order Listing (UOL).
STANDARD ACCOUNTING REPORTING SYSTEM (STARS)	STARS is an automated accounting system which is used within the Navy for General Funds and OPTAR accounting for operating forces afloat and ashore. STARS replaces the Fleet Resource Accounting Module (FRAM) which was used by DFAS to conduct afloat accounting ashore. Under STARS, detailed obligations and expenditures are submitted for all OPTAR transactions regardless of platform type. Detailed transactions are forwarded to the Defense Mega Center (DMC) through the financial transmittal (TL) process. Summary reporting by fund code is not authorized.
SHIPBOARD UNIFORM AUTOMATED DATA PROCESSING SYSTEM - REAL TIME (SUADPS-RT)	A system of computer files, programs, and procedures designed to accomplish supply functions.
SUMMARY FILLED ORDER EXPENDITURE DIFFERENCE LISTING (SFOEDL)	A listing forwarded to each OPTAR The listing displays unmatched monetary conditions between obligations and expenditures.
SUPPLY ACCOUNTING DIVISION (SAD)	Responsible for all tasks related to maintaining and reporting the financial accounts granted to the ASD. SAD consists of two branches: (1) End Use Branch - responsible for maintaining and reporting all end use accounts allocated to the ASD. This branch is divided by OPTAR (funding). (2) Stock Fund Branch - responsible for reporting transactions which affect the NWCF Special Accounting

	Class 207 (SAC 207) inventory. Additionally, it is responsible for verifying the financial processing of all transactions processed by the MALS.
	- T -
TANGO NUMBER	Travel Authorization Number Under Group Orders. O&M,N
T/O	Table of Organization. Utilized to identify personnel allowances.
TBA	Table of Basic Allowances. Lists the shop equipments and maintenance materials required for the performance of specific missions. They also include allowances of tools and materials required for use by Fleet Marine Force Squadrons.
TRAINING EXERCISES EMPLOYMENT PROGRAM (TEEP)	A plan and schedule of current/projected training commitments and deployments for the Marine Aircraft Group.
TON NUMBER	Travel Order Number. O&M,MC
TOP	Transportation of People (OFC-21). Funding to support transportation of personnel participating in exercises and deployments.
TOT	Transportation of Things (OFC-23). Funding for the movement of aviation support material and equipment in the support of fleet aviation training exercise and deployments.
TYPE/MODEL/SERIES	Refers to the Type/Model/Series of aircraft. Example: F18/D/Lot 21

- U -

UNIT IDENTIFICATION CODE (UIC)	A five digit code assigned by the navy Accounting and Finance Center (NFAC-6) Washington, D.C. to identify a specific activity for supply and accounting purposes. Navy/Marine Corps UIC's are listed in the Navy Comptroller Manual, volume 2, chapter 5.
UNFILLED ORDER (UOL)	A request document for material or services which has been obligated in an OPTAR but which has not matched against an expenditure or payment document. The material/service may have been received but the bill has not been paid nor have the official accounting records been closed at the DFAS.
UNFUNDED ITEMS LIST	A listing of items which have not been funded. This list should be by OFC and urgency of need.

- V -

- W -

WORK CENTER	A 2 character alphanumeric field representing the level in the financial management structure at which financial transactions are initiated. One or more Work Centers are administered by a Fund Administrator. The work center must be loaded by the Comptroller before being utilized by the fund Administrator.

- X –

- Y –

- Z -

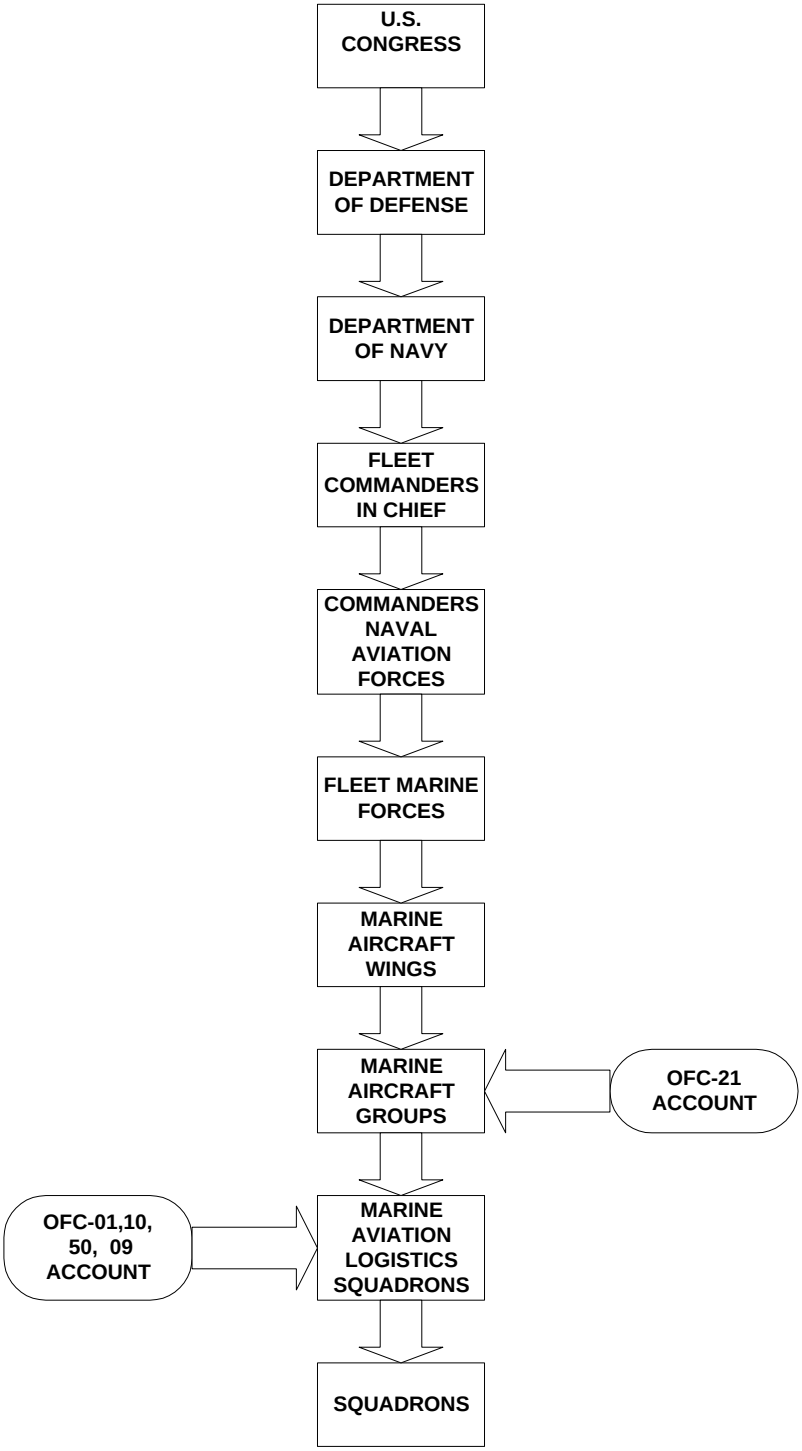
APPENDIX B

FLOW OF FUNDS

1. Organizational and Maintenance, Navy (O&M,N) (TAB A). Funds are provided to the Marine Aircraft Group (MAG) for the direct, and indirect support of the Flight Hour Program (FHP). These funds equate to the largest portion of the appropriated funds entrusted to the MAG Commander and are granted in the form of Operating Targets (OPTAR's). The purpose of OPTAR's is to provide funding for the requirements of the day-to-day flight operations of the MAG.

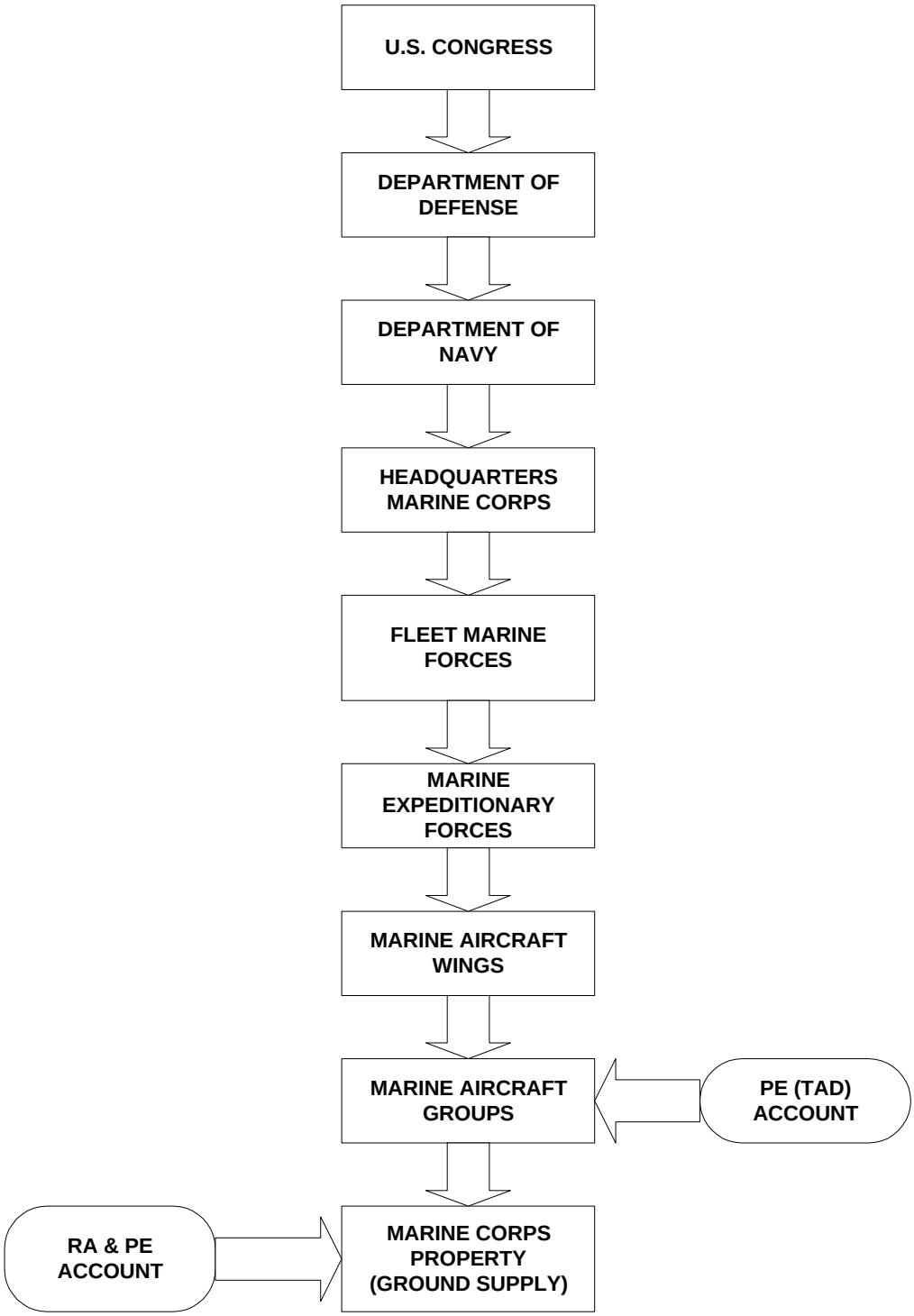
2. Organizational and Maintenance, Marine Corps (O&M,MC) (TAB B). Funds are provided to the commander to finance the costs of operations and maintenance of the unit. It is the appropriation of primary concern to the MAG Commander since their command's mission accomplishment will be directly influenced by the availability and use of funds.

TAB A
Organizational and Maintenance, Navy (O&M, N)
Flow of Funds



TAB B

Organizational and Maintenance, Marine Corps (O&M, MC) Flow of Funds



Appendix C

SAMPLE INTERNAL EVALUATION CHECKLIST

General

	YES	NO
1. Is the Fiscal Officer designated in writing	____	____
2. Is the Commanding Officer regularly briefed on the status of funds?	____	____
3. Do the OIC and NCOIC maintain a turnover folder?	____	____
4. Are the FY Budget and Mid-Year Review Submission used as working tools?	____	____
5. Is an up-to-date Training Exercise Employment Program (TEEP) cost estimate document maintained?	____	____
6. Is a prioritized list of unfunded requirements maintained for O&M,N and O&M,MC?	____	____
7. Is a current MCO P7300.192 on file?	____	____
8. Does the Fund Administrator notify the AC/S, COMP of excess funds at least 90 days prior to the end of the FY (01 Jul)?	____	____

Blue TAD

	YES	NO
1. Are the following references maintained and revised as required?		
a. NAVSO P3013-1, 3013-2	____	____
b. USMC ASDTP (MCO P4400.177_)	____	____
c. NAVSUP P485	____	____
d. JFTR	____	____
e. NAVCOMPT Manual	____	____

	YES	NO
f. FMR	____	____
g. Pertinent Higher Headquarters orders/instructions	____	____
2. Have missing publications and/or changes been requisitioned?	____	____
3. Are current TAD files maintained for the following?		
a. General correspondence	____	____
b. OPTAR grants/amendments	____	____
c. Budget OPTAR reports	____	____
d. Monthly financial reports	____	____
4. Does the Fiscal Section possess a copy of the approved TAD budget submissions?	____	____
5. Does the ATOS order-writing clerk understand how to properly compute estimated entitlements for travel orders (i.e., per diem; lodging; travel; miscellaneous) when ATOS is down?	____	____
6. Are procedures established to aggressively reconcile outstanding travel orders/advances for current FY and past three FYs?	____	___
7. Are erroneous transactions corrected in a timely manner?	____	____
8. Do all TAD orders have TAD requests?	____	____
9. Are rental vehicles kept to a minimum and shared when possible?	____	____
10. Do adequate controls exist to limit the number of travelers attending a single conference?	____	____
11. Are adequate controls in place to ensure rental vehicles are used when most advantageous to the government?	____	____

	YES	NO
12. Are procedures in place to ensure travelers have settled previous travel orders (submitted a DD 1351-2) prior to receiving new travel orders?	____	____
13. Are procedures in place to ensure members have settled travel claims prior to executing PCS orders and checking out from the Group/Squadron?	____	____
14. Are adequate controls in place to ensure that travel orders are cancelled in ATOS when necessary?	____	____
15. Are adequate controls in place to ensure that travelers settle their orders within three working days after they return from a TAD trip?	____	____
16. Are adequate controls in place to ensure that the Fiscal Section receives copies of Disbursing Office Vouchers (DOVs) for all settled orders?	____	____
17. Are copies of DOVs filed with settled TAD orders?	____	____
18. Is there an unusually high disparity between obligations and settlement amounts?	____	____
19. Are monthly SFOEDLS processed properly?	____	____
20. Are OFC-21 (TAD) funds properly applied in support of aviation related TAD?	____	____

Green TAD

	YES	NO
1. Are the following references maintained and revised as required?		
a. MCO P7300.19	____	____
b. Pertinent Higher Headquarters orders/ instructions	____	____

	YES	NO
2. Does the Fiscal Section possess a copy of the approved TAD budget submissions for the current and last three FYs?	_____	_____
3. Does the order-writing clerk understand how to properly compute estimated entitlements for travel orders (i.e., per diem; lodging; travel; miscellaneous) when SABRS is down?	_____	_____
4. Is the SABRS order writing clerk and authenticator the same individual?	_____	_____
5. Are adequate management controls in place to determine whether an anticipated TAD trip is budgeted?	_____	_____
6. Can the order writing clerk access the Authenticator's SABRS ID?	_____	_____
7. If the TAD request is unbudgeted, does the fund administrator cancel an upcoming budgeted TAD trip to offset the cost?	_____	_____
8. Does the Fund Administrator maintain a TON log including the following information?		
a. TON	_____	_____
b. Traveler's name	_____	_____
c. Rank	_____	_____
d. SSN	_____	_____
e. Destination	_____	_____
f. Proceed on or about	_____	_____
g. Miscellaneous	_____	_____
h. Purpose of TAD	_____	_____
i. DOV #	_____	_____
9. Are procedures established to aggressively reconcile outstanding travel orders/advances for current FY and past three FYs?	_____	_____

	YES	NO
10. Are erroneous transactions corrected in a timely manner?	____	____
11. Do all TAD orders have TAD requests?	____	____
12. Do TAD orders to other military installations direct the traveler to utilize quarters and messing if available?	____	____
13. Are rental vehicles kept to a minimum and shared when possible?	____	____
14. Do adequate controls exist to limit the number of travelers attending a single conference?	____	____
15. Are adequate controls in place to ensure rental vehicles are used when most advantageous to the government?	____	____
16. Are procedures in place to ensure travelers have settled previous travel orders (submitted a DD1351-2) prior to receiving new travel orders?	____	____
17. Are procedures in place to ensure members have settled travel claims prior to executing PCS orders and checking out from the Group/Squadron?	____	____
18. Are adequate controls in place to ensure that travelers settle their orders within three working days after they return from a TAD trip?	____	____
19. Are adequate controls in place to ensure that the fiscal section receives copies of Disbursing Office Vouchers (DOV) for all settled orders?	____	____
20. Are copies of DOVs filed with settled TAD orders?	____	____
21. Is there an unusually high disparity between obligations and settlement amounts?	____	____
22. Are the following required manuals, references and documents on-hand or readily available for review?	____	____
a. Manuals/References/Budgets	____	____

	YES	NO
b. FIP Table	_____	_____
23. Is the M&S Daily Transaction Update Listing validated each cycle?	_____	_____
24. Are obligations adjusted in SABRS upon receipt of source documents to reflect price increases or decreases?	_____	_____
25. Does the unit investigate liquidations that post in SABRS for more than a $100.00 of the original obligated amount?	_____	_____
26. When a set of orders is cancelled, are procedures followed to ensure complete cancellation of the obligation in SABRS?	_____	_____
27. Does the Group Fiscal Section adjust obligation amounts when DOVs are received from disbursing?	_____	_____
28. Do fiscal personnel have access to the following INFOPAC reports?		
a. GFSPR16, Budget Execution Report (CICS Report)	_____	_____
b. GF714DBG, FA Travel Order Report for Current Cycle	_____	_____
c. GF714WAD, FA Unsettled Travel Order Report	_____	_____
d. G714AF2A/G714WAD, FA Unsettled Travel Orders/Advances Report	_____	_____
e. G711AD2A, Direct Funds Summary by Work Center	_____	_____
f. GF714WAE, FA Unsettled GTR	_____	_____
29. Are the appropriation data and SDN on travel orders verified prior to authentication?	_____	_____
30. Are proper Budget Reporting Codes (BRCs) used to capture costs for exercise?	_____	_____

Government Travel Charge Card (GTCC) Program

	YES	NO
1. Are the Agency Program Coordinator (APC) and the Assistant APC designated in writing?	_____	_____
2. Does the APC have a list of all travel cardholders within the Group/Squadron and their spending limits?	_____	_____
3. Are any accounts delinquent by 60 days or more?	_____	_____
4. Does the APC notify immediate supervisors/ Commanding Officers of card abuses, potential misuse and cardholders who are over 60 days delinquent?	_____	_____
5. Does the Commanding Officer take action on suspected card misuse/abuse?	_____	_____
6. Is access to cardholder information restricted?	_____	_____
7. Are GTCC reports/listings worked, reviewed and updated on a monthly basis?	_____	_____
8. Do unit check-in procedures ensure GTCC accessibility to command frequent travelers?	_____	_____

UNCLASSIFIED

U. S. ATLANTIC FLEET

FY: 2001

GEN PURPOSE FORCES

Department of the Navy OP-20
Analysis of Navy Flying Budget BackUp Exhibit

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09/22/2000

Program Element	TMS	Forces	Util	Hours	FF/Fuel	FA/DLR	FM/Maint	FW/CONTRACT	FO/OTHER	ADJ	Total	Hrly Fuel Cons Rate
					Cost Per Hour							
					Annual Cost, in Millions							
02 06497 M	MH-53E	5.0	18.033	1082	357.93	3188.47	1689.65	0.00	0.00	0.00	5236.05	8.274
					0.387	3.450	1.828	0.000	0.000	0.000	5.665	
	MV-22B	10.5	11.468	1445	432.60	0.00	541.85	0.00	0.00	0.00	974.45	10.000
					0.625	0.000	0.783	0.000	0.000	0.000	1.408	
	TAV-8B	12.0	17.590	2533	609.92	1569.17	1130.03	402.29	0.00	0.00	3711.41	14.099
					1.545	3.975	2.862	1.019	0.000	0.000	9.401	
PE 0206497M TOTAL:		64.5	18.039	13962	571.72	2267.50	1129.16	89.43	0.00	0.00	4057.81	13.216
					7.982	31.659	15.765	1.249	0.000	0.000	56.655	
Marine Total		64.5	18.039	13962	571.72	2267.50	1129.16	89.43	0.00	0.00	4057.81	13.216
					7.982	31.659	15.765	1.249	0.000	0.000	56.655	
Requirement Hours/Percent for Above:				15169	92%						61.560	
02 04156 N	C-2A	5.0	35.567	2134	405.04	1376.05	334.04	6.94	0.00	0.00	2122.07	9.363
					0.864	2.936	0.713	0.015	0.000	0.000	4.528	
	E-2C	10.0	48.842	5861	394.62	1347.46	507.51	6.94	0.00	0.00	2256.53	9.122
					2.313	7.897	2.975	0.041	0.000	0.000	13.226	
	F-14A	12.0	18.507	2665	1404.00	2995.72	1110.48	6.94	0.00	0.00	5517.14	32.455
					3.742	7.984	2.959	0.018	0.000	0.000	14.703	
	F-14B	9.5	48.149	5489	1325.14	2449.61	621.90	6.94	0.00	0.00	4403.59	30.632
					7.274	13.446	3.414	0.038	0.000	0.000	24.171	
	F-14D	5.5	56.848	3752	1310.73	2467.37	313.89	6.94	0.00	0.00	4098.93	30.299
					4.918	9.258	1.178	0.026	0.000	0.000	15.379	
	FA-18A	4.0	22.667	1088	1360.01	4058.28	1455.04	6.94	0.00	0.00	6880.27	31.438
					1.480	4.415	1.583	0.008	0.000	0.000	7.486	
	FA-18B	4.0	33.271	1597	1038.24	1809.84	332.75	6.94	0.00	0.00	3187.77	24.000
					1.658	2.890	0.531	0.011	0.000	0.000	5.091	
	FA-18C	14.5	28.603	4977	1165.25	2523.14	983.86	6.94	0.00	0.00	4679.19	26.936
					5.799	12.558	4.897	0.035	0.000	0.000	23.288	
	FA-18D	17.0	29.387	5995	1137.74	1358.20	178.71	6.94	0.00	0.00	2681.59	26.300
					6.821	8.142	1.071	0.042	0.000	0.000	16.076	
	T-34C	2.0	25.208	605	39.67	0.74	208.41	1320.53	0.00	0.00	1569.35	0.917
					0.024	0.000	0.126	0.799	0.000	0.000	0.949	
	TE-2C	2.0	9.875	237	409.76	3603.01	1286.85	6.94	0.00	0.00	5306.56	9.472
					0.097	0.854	0.305	0.002	0.000	0.000	1.258	
PE 0204156N TOTAL:		85.5	33.528	34400	1017.14	2045.96	574.18	30.04	0.00	0.00	3667.32	23.512
					34.990	70.381	19.752	1.033	0.000	0.000	126.156	
02 04262 N	P-3C	27.0	34.565	11199	761.33	1644.36	454.52	0.00	0.00	0.00	2860.21	17.599
					8.526	18.415	5.090	0.000	0.000	0.000	32.031	

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UNCLASSIFIED

APPENDIX E

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

1. Type/Model/Series (T/M/S) Cost Per Hour (CPH) Analysis (TAB A). This graph provides Fiscal Officers, MALS Commanding Officers, and Accounting Division Officers with an overall analysis of the cost per hour (cph) for each type/model/series aircraft within the MAG. Each fund code for the Flight Hour Program can be graphed in the manner shown. Those Flight Hour Program fund codes are: 9S - AVDLR, 7L - AFM, 7B - Aviation Fuel. By reviewing the T/M/S CPH, commanders can analyze rise in aircraft support costs that may be related to maintenance or inventory procedures.

2. Actual Cost Per Hour (CPH) versus Operations Plan (OP)-20 CPH (TAB B). The basis for funding the Flight Hour Program is the OP-20. The OP-20 provides a CPH for each T/M/S in the fleet. This chart provides an analysis of how well the MAG's assigned aircraft are performing for each T/M/S. Each fund code for the Flight Hour Program can be graphed in the manner shown. Those Flight Hour Program fund codes are: 9S - AVDLR, 7L - AFM, 7B - Aviation Fuel. By reviewing this graph, commanders can review how well T/M/S aircraft compares to the OP-20 funding model. If historically the T/M/S is above the OP-20, commanders should request additional funds to support the FHP.

3. Budget OPTAR Reports (BOR) (TAB C, D, E, F). Each Optar Functional Category (OFC) requires a monthly reporting of funds allocated. The BOR is the primary means to communicate to higher headquarters the effective execution of funds allocated in support of the FHP or NFHP. These reports are due the first working day following the month reported on. The TYCOM/COMMARFOR’s/Wings require varying input from their subordinate commands. This exhibit provides an example and may not be to the exactness of particular TYCOMs. MAG Fiscal Officers should contact their respective higher headquarters to ensure BOR submissions are in accordance with established procedures.

4. Weekly Status of Funds (TAB G). As a Fiscal Officer, a primary duty exists to inform the MAG commander or his staff of the availability of funds within the MAG. At least weekly, the Fiscal Officer should provide this brief to the commander. The level and depth of the briefing will be determined by the commander, however, it should include the following for each Optar Functional Category (OFC): Grant minus obligations = balance (percent obligated)

5. Summary Field Order/Expenditure Difference Listing (SFOEDL) Log (TAB H). Each Optar Functional Category (OFC) requires a monthly

reporting of funds allocated. The BOR is the primary means to communicate to higher headquarters the effective execution of funds allocated in support of the FHP or NFHP. Monthly, the SFOEDL is received and must be included in column 23 of the BOR. This log provides a cumulative balance of the SFOEDL differences received and should equal the cumulative total received from DFAS and should match column 23 of the BOR.

6. Transmittal Log (TAB I). Each OPTAR Functional Category (OFC) requires a monthly reporting of funds allocated. The BOR is the primary means to communicate to higher headquarters the effective execution of funds allocated in support of the FHP or NFHP. Column 22 of the BOR identifies all expenses and charges received during the fiscal year. These charges are a compilation of the individual transmittals that are submitted during the month. The frequency of submitting transmittals may differ from type commanders. This log provides a cumulative total of all transmittals submitted with the amount of each submission. The end total of all transmittals should equal the total of column 22 of the BOR.

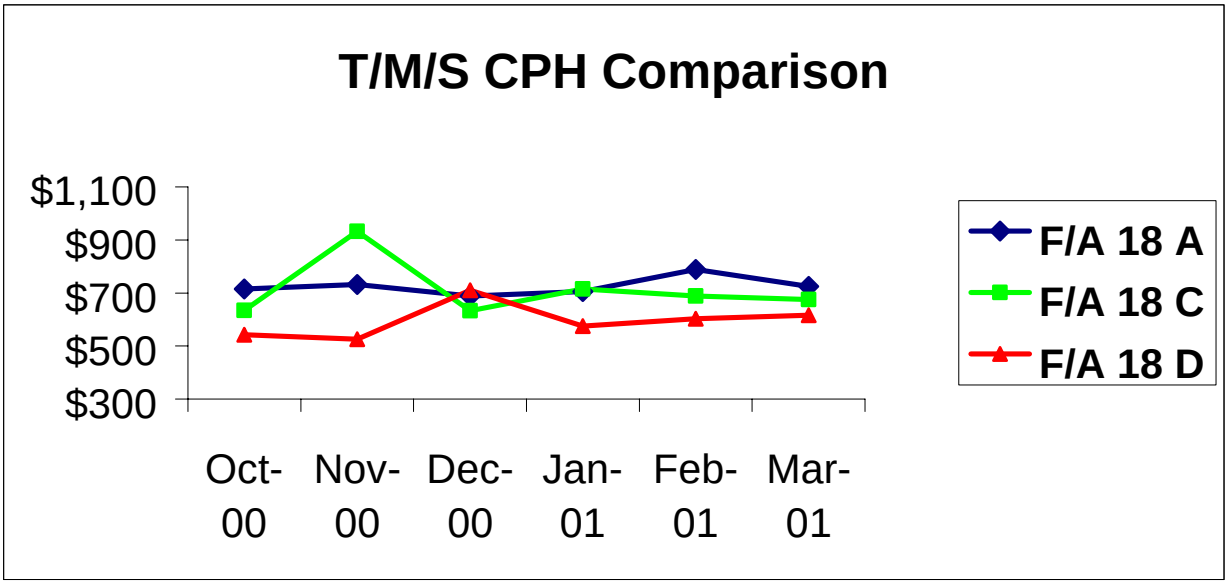
7. Allocation File Log (TAB J). Each Optar Functional Category (OFC) requires a monthly reporting of funds allocated. The BOR is the primary means to communicate to higher headquarters the effective execution of funds allocated in support of the FHP or NFHP. This file provides a cumulative total of allocations for each OFC. This log aids the Fiscal Officer in ensuring each allocation is reported on the BOR.

8. Financial Impact Indicators/Analysis of Funds (TAB K). This list identifies areas that may impact the amount of financial obligations available to support the FHP. This listing provides a starting point and point of contact for further investigation of potential causes of projected shortfalls/cost deviations.

TAB A

T/M/S CPH ANALYSIS

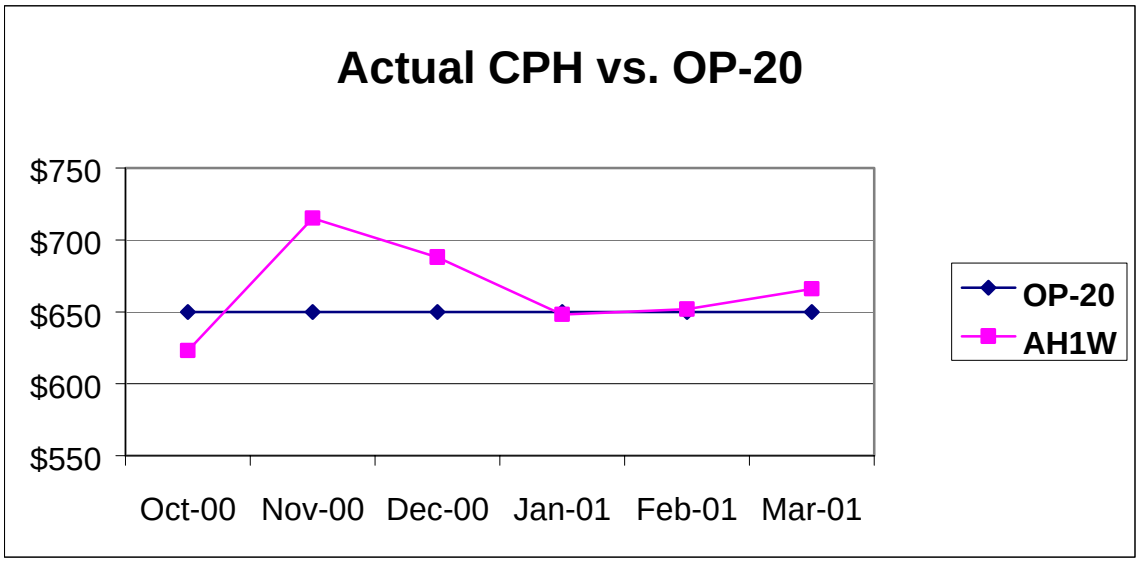
SQUADRON	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01
Squadron A	715.20	732.50	688.12	705.45	788.32	724.24
Squadron B	634.70	932.54	633.20	715.46	688.46	675.06
Squadron C	543.00	525.30	710.20	575.45	603.45	615.55



TAB B

ACTUAL CPH VS OP-20 CPH

	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01
OP-20	650	650	650	650	650	650
AH1W	623	715	688	648	652	666



TAB C

BUDGET OPTAR OFC 50

PTTUZYUW RUCKNMA9244 0591451-UUUU--RUCKSUU.
ZNR UUUUU
P 281451Z FEB 01 ZYB
FM MALS FIVE SIX//AVNSUPO/SADO//
TO COMNAVREG MIDLANT NORFOLK VA//FFSF//
INFO CMC WASHINGTON DC//APP//
CNA ALEXANDRIA VA//JJJ//
CINCLANTFLT NORFOLK VA//N02F1//
COMNAVAIRLANT NORFOLK VA//N02F/N413//
COMMARFORLANT//COMPT//
CG II MEF//COMPT//
CG SECOND MAW//COMPT//
MAG FIVE SIX//FISO//
BT
UNCLAS //N07300//
MSGID/GENADMIN/MALS FIVE SIX/SA//
SUBJ/FY01 AOM BUDGET OPTAR REPORT//
POC/I.M. NCOIC/GYSGT/-/DSN:588-6916/DSN:FAX 588-6255//
RMKS/1. FEB/V09056/60AA/00060/FY01/OFC50//

(21)	(22)	(23)	(24)	(25)
2F	231,526.59	0.00	231,526.59	
7L	580,833.66	17,325.57	598,159.23	AHAP
9S	517,733.00	44,350.00	562,083.00	AHAP
7L	1,181,685.51	(18,470.08)	1,163,215.43	AHAX
9S	2,372,096.00	88,830.00	2,460,926.00	AHAX
7L	3,388,065.87	65,959.92	3,454,025.79	AHRH
9S	5,545,512.00	211,363.06	5,756,875.06	AHRH
7L	2,341,086.04	1,887.17	2,342,973.21	AHXD
9S	7,676,758.05	162,185.00	7,838,943.05	AHXD
7L	115,764.59	415.94	116,180.53	AYNE
9S	89,147.00	0.00	89,147.00	AYNE
7L	200,437.77	3,948.34	204,386.11	DAAA
9S	47,399.00	0.00	47,399.00	DAAA
7L	353,441.31	8,380.56	361,821.87	GAAA
9S	117,801.00	31,269.00	149,070.00	GAAA
7L	35,331.71	(24.93)	35,306.78	SAAA
7L	1,817,354.06	17,576.76	1,834,930.82	YAAA
9S	11,980.00	55,312.00	67,292.00	YAAA
TOTAL	26,623,953.16	690,308.31	27,314,261.47	

TL NBR	013/01	014/01	015/01	TTL
TL AMOUNT	2,911,988.51	939,664.78	1,390,558.95	5,242,212.24

FUND CODE TOTAL

	COL (22)	COL (24)
2F	231,526.59	231,526.59
7L	10,014,000.52	10,110,999.77
9S	16,378,426.05	16,971,735.11
TTL	26,623,953.16	27,314,261.47

TAB C

BUDGET OPTAR OFC 50 (CONTINUED)

```
FYTD GRANT             2F         296,000.00
                       7L      10,450,000.00
                       9S      17,825,000.00
                       TTL     28,571,000.00
LAST SFOEDL RECD:  JAN 01
LAST SFOEDL PROC:  JAN 01
POC/NCOIC/GYSGT/COMM:   (706) 354-6916/DSN: 588-6916
JC CREDITS GENERATED                MONTH             FYTD
                       7L               0.00            0.00
                       9S               0.00            0.00
REIMBURSABLE ANALYSIS N/A
RCC    FUND CODE     FYTD GRANT     FYTD OBLIGATIONS
HF        2F          20,000.00        3,585.98
REMARKS: CURRENT MONTHS PENDING CREDITS: 1,095.72CR
         FYTD PENDING CREDITS:           1,116.72CR//
BT
```

TAB D

BUDGET OPTAR REPORT OFC-01

```
PTTUZYUW RUCKNMA1060 0601409-UUUU--RUCKNMA.
ZNR UUUUU
P 011409Z MAR 01 ZYB
FM MALS FIVE SIX//SUPPLY/SAD//
TO COMNAVREG MIDLANT NORFOLK VA//FFSF//
INFO CNA ALEXANDRIA VA//MCP//
CINCLANTFLT NORFOLK VA//N02F1//
COMNAVAIRLANT NORFOLK VA//N413/N83F//
COMMARFORLANT//COMPT//
CG II MEF//COMPT//
CG SECOND MAW//COMPT//
MAG FIVE SIX//FISO//
HMM SIX FIVE FOUR//CO//
BT
UNCLASS //N07300//
MSGID/GENADMIN/MALS FIVE SIX//SAD//
SUBJ/FY01 FLTOPS BUDGET OPTAR REPORT//
RMKS/1.  FEB/V09056/60AA/00060/FY01/OFC01
2. BLOCKS
(21)      (22)        (23)          (24)   (25) (26)   (27)     (28)
7B      17,860.83        0.00     17,860.83 AHAP   0     0.0    174.0
7B      28,090.33        0.00     28,090.33 AHAX   0     0.0    296.8
7B     242,571.50   -1,491.44    241,080.06 AHRH  12   283.3  1,312.3
7B     126,935.59     -161.71    126,773.88 AHXD   0     0.0    280.7
7F         357.80        0.00        357.80 AHAP   0     0.0      0.0
7F         577.90        0.00        577.90 AHAX   0     0.0      0.0
7F       5,333.47      544.45      5,877.92 AHRH   0     0.0      0.0
7F       4,405.70        0.00      4,405.70 AHXD   0     0.0      0.0
TOT    426,133.12   -1,108.70    425,024.42            283.3  2,063.8
FUND CODE SUMMARY:
7B     415,458.25
7F      10,674.87
TOT    426,133.12
29.         011/1         012/1         TOTAL
30.        410.66        859.31      1,269.97
31. 7B 549,158.00    7F 22,995.00    TOTAL  572,153.00
32. JAN01     JAN01
33. DEC 00
```

TAB D

BUDGET OPTAR REPORT OFC-01 (CONTINUED)

34. FUEL CONSUMPTION

AHAP	COMM	0	5747
AHAP	JP-5	145	11761
AHAX	COMM	0	7689
AHAX	INTO	0	361
AHAX	JP-5	-313	19362
AHRH	COMM	968	48550
AHRH	INTO	650	5776
AHRH	JP-5	49037	179359
AHRH	JP-8	477	477
AHXD	COMM	0	25267
AHXD	INTO	0	1945
AHXD	JP-4	0	2854
AHXD	JP-5	373	92800

35. N/A

36. I.M. NCOIC, GYSGT OFC-01 SNCOIC SAD

37. REMARKS:

FUEL CONSUMPTION BREAKDOWN BY FYTD:

TEC	CPH/FYTD	CPG/FYTD	GPH/FYTD
AHAP	102.65	1.02	100.62
AHAX	94.64	1.02	92.36
AHRH	183.71	1.03	178.44
AHXD	451.63	1.03	437.71

38. REIMBURSABLE HOURS:

SPECIAL INTEREST

LF6F	AHAP	0.0	162.6
LF6F	AHAX	0.0	279.3
LF6F	AHRH	0.0	761.1
LF6F	AHXD	0.0	276.2

BT

TAB E

BUDGET OPTAR REPORT OFC-09

```
PTTUZYUW RUAYFFL0018 0600018-UUUU--RUAYFFL.
ZNR UUUUU
P R 010018Z MAR 01 ZYB PSN 576747Y36
FM MALS FIVE SIX//ASO/SAO//
TO COMNAVAIRPAC BOR SAN DIEGO CA//N01F1//
INFO CG FMFPAC//G-8/ALD//
CG FIRST MAW//COMPT//
ZEN/MAG FIVE SIX//FISO//
BT
UNCLAS  //N07300//
MSGID/GENADMIN/MALS FIVE SIX//
SUBJ/BUDGET OPTAR REPORT//
RMKS/1. PARA 1. FEB/R09010/70AE/57025/2000/OFC-09//
(21)         (22)              (23)            (24)
8X       494,530.08         23,961.28      518,491.36
TTL      494,530.08         23,961.28      518,491.36
30. TL NO:    049/0          050/0            051/0
              0.00            0.00             0.00
31. OPTAR GRANT FYTD:   359,000.00 (IMRL)
                        160,000.00 (TBA)
32. JAN 01
33. JAN 01
35. N/A
37. POC: I.M. NCOIC, GYSGT, SA, DSN 588-3546.
38. REMARKS:BREAKDOWN OF GROSS ADJUSTED OBLIGATIONS ARE AS FOLLOWS:
            IMRL: 358,524.91
            TBA:  159,966.45//
BT
```

TAB F

BUDGET OPTAR REPORT OFC-21

```
PTTUZYUW RUAYFFK0001 0610856-UUUU--RUAYFFK.
ZNR UUUUU
P 020856Z MAR 01  ZYB PSN 586477Y37
FM MAG FIVE SIX//CO/FISO//
TO COMNAVAIRPAC BOR SAN DIEGO CA//N01F//
INFO CG FMFPAC//G-8//
CG FIRST MAW//COMPT//
ZEN/MALS FIVE SIX//CO//S-1//
ZEN/VMFA TWO SIX ONE//CO//S-1//
BT
UNCLAS
MSGID/GENADMIN/MAG-56 FISCAL//
SUBJ/BUDGET OPTAR REPORT//
POC/I.M. OFFICER/CWO3/MAG-12 FISO/-/TEL:DSN 588-6033/-//
RMKS/1. FEB/R09056/70AE/57025/FY01/OFC-21
(21)        (22)             (23)           (24)
 8B       66,399.73        4,504.76       70,904.49
 8P       42,222.09          480.18       42,702.27
TOTAL:   108,621.82        4,984.94      113,606.76
30.   T/L   013/1        014/1        015/1
            5,262.50     8,177.30     18,795.50
31. OPTAR GRANT FYTD: 146,000.00
32. SFOEDL RECEIVED: JAN01
33. SFOEDL PROCESSED: JAN01
34. UOL PROCESSED: JAN01//
BT
```

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

TAB G

WEEKLY STATUS OF FUNDS

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

FHP

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

OFC	DESCRIPTION	GRANT	FYTD Oblig	NAVY ENGINE CHARGES	JC CREDITS	AVAILABLE BALANCE	Net % OBLIG
01 (7B)	FUEL	$5,158,000.00	$3,908,184.84			$1,249,815.16	75.77%
01 (7F)	FLIGHT EQUIP	$88,000.00	$74,984.85			$13,015.15	85.21%
50 (7L)	AFM/PAC	$6,449,000.00	$7,746,413.13	$1,852,958.23	$0.00	$555,545.10	91.39%
50 (9S)	AVDLR /PAC	$12,080,000.00	$15,610,799.79	$4,604,239.42	$0.00	$1,073,439.63	91.11%
MAG/MALS-12'S FHP TOTAL>>		$23,775,000.00	$27,340,382.61	$6,457,197.65	$0.00	$2,891,815.04	87.84%

FY-01 CONTRACTS INFO:

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

NON FHP *

TACAIR/STAFF (NFHP)

OFC	DESCRIPTION	GRANT	FYTD Oblig	FYTD Balance	FYTD % Oblig
09 (8X)	IMRL	$180,000.00	$153,093.66	$26,906.34	85.05%
09 (8X)	TBA	$114,000.00	$89,560.95	$24,439.05	78.56%
	OFC-09 TOTAL	$294,000.00	$242,654.61	$51,345.39	82.54%
10 (9E)	ADP	$243,000.00	$171,958.99	$71,041.01	70.77%
10 (2F)	MACS	$190,000.00	$187,676.53	$2,323.47	98.78%
10 (2F)	EAF	$98,500.00	$71,708.51	$26,791.49	72.80%
	OFC-10 TOTAL	$531,500.00	$431,344.03	$100,155.97	81.16%
21 (1AA)	TAD NON-WTI	$136,000.00	$106,443.99	$29,556.01	78.27%
	WTI	$10,000.00	$9,292.77	$707.23	92.93%
	OFC-21 TOTAL	$146,000.00	$115,736.76	$30,263.24	79.27%
MAG/MALS-12'S NON FHP TOTAL>>		$835,500.00	$683,291.41	$152,208.59	81.78%

FY-01 CONTRACTS INFO:

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

LANT SQUADRONS

OFC	DESCRIPTION	GRANT	FYTD Oblig	NAVY ENGINE CHARGES	JC CREDITS	AVAILABLE BALANCE	Net % OBLIG
01 (7B)	FUEL	$2,846,290.00	$2,480,065.48			$366,224.52	87.13%
01 (7F)	FLIGHT EQUIP	$43,666.00	$39,951.69			$3,714.31	91.49%
50 (7L)	AFM/LANT	$3,500,000.00	$2,706,671.32			$793,328.68	77.33%
50 (9S)	AVDLR/LANT	$9,000,000.00	$5,847,942.73	$0.00	$0.00	$3,152,057.27	64.98%
MAG/MALS-12'S LANT TOTAL>>		$15,389,956.00	$11,074,631.22	$0.00	$0.00	$4,315,324.78	71.96%

GREEN DOLLARS

O&M,MC

FA	Fund Area	Authorization	FYTD Oblig	Balance	% Obligated
G5	RA	$40,000.00	$37,414.75	$2,585.25	93.54%
55	PE	$163,500.00	$140,943.22	$22,556.78	86.20%
55	TAD	$154,300.00	$314,797.23	($160,497.23)	204.02%
95	KEY VOL	$780.00	$307.32	$472.68	39.40%
MAG-12'S TOTAL>>		$358,580.00	$493,462.52	($134,882.52)	

TAB I

SFOEDL DIFFERENCE LOG

SFOEDL ENTRY PAGE FY 2001

OFC -50 DEPT: TACAIR F/C: 9S

MONTH/YEAR	DIFFERENCE	CUMULATIVE DIFFERENCE	DATE RECEIVED	DATE PROCESSED	REMARKS
Oct-00	$4,928.92	$4,928.92	Nov-00	Nov-00	
Nov-00	($90,432.00)	($85,503.08)	Dec-00	Dec-00	
Dec-00	$1,245,421.25	$1,159,918.17	Jan-01	Jan-01	
Jan-01	($655,909.39)	$504,008.78	Feb-01	Feb-01	
Feb-01					
Mar-01					
Apr-01					
May-01					
Jun-01					
Jul-01					
Aug-01					
Sep-01					

TAB J

TRANSMITTAL LOG

FY-99

UIC: R09808
OFC-09 8X
TL# **N/A**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	0	$	
2. CONFIRMED CANCELLATIONS:	0	$	
TOTAL NET VALUE	0	$	

OFC-10 9E, 2F
TL# **N/A**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	0	$	
2. CONFIRMED CANCELLATIONS:	0	$	
TOTAL NET VALUE	0	$	

OFC-50 7L, 9S
TL# **N/A**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	0	$	
2. CONFIRMED CANCELLATIONS:			
TOTAL NET VALUE	0	$	

FY99 TOTAL	0	$	

FY-00

UIC: R09808
OFC-09 8X
TL# **052/0**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	1	$	2,000.00
2. CONFIRMED CANCELLATIONS:	0	$	
TOTAL NET VALUE	1	$	2,000.00

OFC-10 9E, 2F
TL# **052/0**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	0	$	
2. CONFIRMED CANCELLATIONS:	1	$	(141.60)
TOTAL NET VALUE	1	$	(141.60)

OFC-50 7L, 9S
TL# **052/0**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	4	$	216,969.32
2. CONFIRMED CANCELLATIONS:	5	$	(9,275.27)
TOTAL NET VALUE	9	$	207,694.05

TAB J

TRANSMITTAL LOG (CONTINUED)

	TOTAL	11	$	209,552.45

FY-01

UIC: R09808
OFC-09 8X
TL# **016/1**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	1	$	48,430.00
2. CONFIRMED CANCELLATIONS:	0	$	
TOTAL NET VALUE	1	$	48,430.00

OFC-10 9E, 2F
TL# **016/1**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	44	$	19,331.20
2. CONFIRMED CANCELLATIONS:	2	$	(5.06)
TOTAL NET VALUE	46	$	19,326.14

OFC-50 7L, 9S
TL# **016/1**

JULIAN DATE FROM 1060 TO 1068	#DOCS		VALUE
1. OBLIGATION CHARGEABLE DOCUMENTS:	4484	$	3,225,383.64
2. CONFIRMED CANCELLATIONS:	91	$	(379,859.03)
TOTAL NET VALUE	4575	$	2,845,524.61

TOTAL	4621	$	2,913,280.75

TAB K

ALLOCATION FILE LOG

GRANT ENTRY PAGE					
OFC 50 DEPT TACAIR F/C 7L					
DTG	OLD NTO	GRANT/WITHDRAWL	NEW NTO	AMEND NR	DOCUMENT NUMBER
061231Z NOV 00	$0.00	$6,396,000.00	$6,396,000.00	INITIAL	O3017916
051249Z JAN 01	$6,396,000.00	$535,000.00	$6,931,000.00	ONE	O3637930
191231Z JAN 01	$6,931,000.00	$3,949,000.00	$10,880,000.00	TWO	10227940

APPENDIX F

OPERATIONS & MAINTENANCE, NAVY ANALYSIS REPORTS AND LOGS

1. The following list identifies area which may impact the amount of financial obligations required to support the flying hour program. This listing provides a starting point and point of contact for further investigation of potential causes of projected funding shortfalls/cost deviations.

a. <u>All OFC's</u>

(1) Is the FHP being executed as planned? Explain the reasons behind the under- or -over-execution of the program. (S-3/AvnSupO/AMO)

(2) Has there been any change in the types of flight operations executed, e.g., longer sorties with external fuel tanks, longer cross country flights, etc., which would change the ratio of maintenance man-hours per flight hour? (S-3/AMO)

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

(4) Has any new mission requirement been assigned to or any existing mission requirement been removed from the command? (S-3)

(5) Has there been a change in the number or size of the aircraft squadrons assigned to the command? (S-3)

(6) Has there been an increase or decrease in the variety of T/M/S aircraft supported by the command? (S-3/AMO)

(7) Have there been any aircraft mishaps which have generated significant unscheduled maintenance actions? (S-3/AMO)

(8) Are there significant variances in fuel costs per hour among different squadrons of like T/M/S aircraft? (S-3/AvnSuO)

(9) What is the impact of staff flight time on the execution of the flying hour program? (S-3)

(10) Are the actual costs-per-hour (CPH's) for fund codes 7B, 7L and 9S at or near of the OP-20 levels established for each supported T/M/S aircraft? Have any trends or anomalies been identified that have caused significant fluctuations in the CPH=s? (S-3/AvnSupO/AMO)

(11) What are the projected fiscal year obligation increases based upon the unit price increases loaded on the beginning of

(12) the fiscal year from the annual change notice tape? How do these projections compare to the new fiscal year OP-20 funding levels? Have any items experienced significant price increases? (AvnSupO)

(13) Is there any erroneous standard, net or unit information loaded to the Basic Material File (BMF)? (AvnSupO)

(14) Have there been any unique obligation trends e.g., tools, maintenance clothing, SERVMART, nonessential material, etc.? (AvnSupO/AMO)

(15) Has an accurate reconciliation of requisitions/ requirements been accomplished? (AvnSupO/AMO/EAF)

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

(1) Has there been an increase or trend in the amount of first time fuel charges appearing on the SFOEDL? Are there any problems with station fuel, in-flight refueling or cross country refueling charges? (S-3/AvnSupO)

(2) Are there any flight equipment or cold weather clothing requirements? Are these initial issue or replacement requirements? Has there been an increase in flight equipment requirements. (AvnSupO/AMO(flight equip))

(3) Are all SERVMART requests reviewed for appropriate charges. (AvnSupO)

(4) Has there been a significant change in the number of aircrews assigned to the command? (S-3)

(5) Address the command's current policies pertaining to aircraft refueling and fuel dumping. Can the squadrons increase their use of fuel trucks vice hot refueling in the fuel pits after landing? Are there significant variances in fuel costs per hour among different squadrons of like T/M/S aircraft? (AMO/S-3/AvnSupo)

c. OFC-09 IMRL/TBA initial outfitting and TBA replacement.

(1) Are there any initial outfitting or replacement TBA requirements? Are they on a deficiency list? (AvnSupO)

(2) Are there any initial issue for IMRL requirements? (AvnSupO)

d. OFC-10/50 (2F)

(1) Are there unusually high costs for ADP/Van maintenance requirements? (AvnSupO/AMO)

(2) Repair and replacement of weather van equipment supported with aviation funds? (AvnSupO/MWSG)

(3) Repair and replacement of expeditonary airfield systems and hardware supported in accordance with the NAVAIR Tasker? (AvnSupO/EAFO)

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

e. OFC-50 AFM/AVDLR

(1) Identify the dollar value associated with maintenance deferred from the prior fiscal year as a consequence of funding shortfalls and restrictive fiscal year close-out procedures. (AvnSupO)

(2) How many engines have been issued to nonsupported squadrons in response to direction from higher headquarters. How many engines repaired by the MALS have been issued to supported squadrons? How many ready-for-issue engines have been received at no cost to the flying hour program budget from the respective depot level repair facility? (AMO/AvnSupO)

(3) What amount of fiscal year to date obligations were required to support the incorporation of unfunded technical directives? What directive changes were incorporated? (AMO/AvnSupO)

(4) Have any aviation depot level repairable allowance levels been reduced? Was any cost savings achieved through subsequent cancellation of redistributable assets on order (RAO) or attrition vice offload of redistributable on board (RAB). (AvnSupO)

(5) What amount of obligations was due to lost carcass billings? (AvnSupO)

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

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

(8) What amount of obligations was due to the reorder of aviation depot level repairables that were received damaged, not in-ready for-issue condition, or missing scheduled removal component (SRC) cards? Have reports of discrepancy (ROD=s) or quality deficiency reports (QDR=s) have been submitted? (AvnSupO/AMO)

(9) Has any supported weapon system or weapons replaceable assembly (WRA) recently reached its material support date (MSD)? What is the impact of supporting the repair actions of these items from the FHP budget vice the Interim Supply Support (ISS) program? (AvnSupO/AMO)

(10) Has there been an increase in the amount of obligations accumulated under any miscellaneous type equipment codes (TEC)? Are these obligations being accurately prorated across supported T/M/S aircraft CPH? (AvnSupO/AMO)

(11) Identify any financial impact of managing deployed aviation supply support packups. (AvnSupO)

(12) Has there been an increase in the amount of obligations to the supporting NADEP customer service activity? Are these obligations cost effect? (AvnSupO/AMO)

(13) Have there been any trends or increases in the number of aviation depot level repairables in awaiting parts status or in the amount of BCM-4 actions? (AvnSupO/AMO)

(14) Are there any supported WRA=s whose repair costs exceed their respective net prices? (AvnSupO)

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

(16) What cost savings are achieved by the assigned logistics support representatives? (AvnSupO/AMO)

(17) How many engines have been inducted and repaired this fiscal year? How does this compare to the assigned engine repair schedule? How many unscheduled engine removals have been performed? What were the reasons for these removals? (AMO)

(18) Are there any scheduled removal components that were replaced prior to reaching their respective maximum operating times? Why were they replaced early? Review the command policy pertaining to requesting operating time extensions. (AMO)

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

(20) Have there been any changes made to established high time component removal time frames? Have any additional components been established as high time items? (AMO)

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

(22) What is the impact of phase maintenance requirements? (AvnSupO/AMO)

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

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

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

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

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

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

(29) Are PreExpended Bins (PEBs) replenished and kept up-to-date with high demand items in accordance with OPNAVINST 4790.2_ and MCO P4400.177_? (AMO/AvnSupo)

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

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

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

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

f. Budget OPTAR Report (BOR) Analysis (AvnSupO)

(1) The BOR reports the status of each OPTAR to the DFAS as well as the TYCOM, COMMARFOR's and Wing commander. The BOR is the primary means of providing FHP data to applicable commands and agencies, therefore its importance cannot be overemphasized. T/M/S of aircraft operated, executed flight hours, fuel consumption, aviation maintenance costs, and DFAS transmittal recapitulation data are all provided via this monthly report. The BOR is the official flight hour reporting mechanism. The reports forwarded by the operations department must be in coordination with financial reports.

(2) The MAG Fiscal Officer should be familiar with applicable TYCOM instructions. Each TYCOM has certain peculiarities for BOR reporting.

(a) Do columns on the BOR add up?

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

(3) Do obligation totals exceed grant authorization? If so, is there an explanation in the remarks section of the report?

(4) Do grant totals on the BOR match those reported on the MAG Notification of OPTAR?

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

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

(7) Does the total of TEC AZZG match "JC" credits? If large disparities occur, is an explanation being provided in the remarks section of the report? Disparities have been known to be the cause for "Budget Marks" against the TYCOM=s obligating budget.

(8) Are reports checked for continuity? The sum of all monthly

totals for flight hours, dollars, and gallons consumed reported during the fiscal year must be in agreement with the cumulative totals reported.

(9) Is cross fleet/embarked data being reported accurately to ensure adequate dollars are being provided between TYCOM’s?

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

(11) Do message BOR's match mechanized reports?

APPENDIX G

OPERATIONS & MAINTENANCE, MARINE CORPS ANALYSIS REPORTS

1. Fund Administrators Managers Report (XR16) (TAB A). This report provides the status of a fund administrator for each fiscal year (FY), subhead, object class, and sub-object class codes.

2. Unsettled Government Travel Report (T147) (TAB B). This report will provide the Fund Administrator (FA) with all travel records that are still active or outstanding in SABRS.

3. Weekly Budget Reporting Code Report (TAB C). This report provides the FA with all costs associated with specific operations or specific exercises.

4. Sub-activity group (SAG) and (SIC) and Cost Accounting Code (CAC) (TAB D). This is a four digit code that defines the purpose or use of funds below the OC/SOC level. The CAC is the lowest required level of cost categorization in SABRS. CAC's tell users and managers the specific purpose that funds were executed. CAC's also point to a specific cost category in SABRS such as base support, flight operations, facilities, etc.. The link between CAC's and cost categories is the SABRS activity group and sub-activity group codes' that the CAC is associated with.

5. Object Class/Sub-Object Class List (TAB E). This is a four digit code that classifies the category of expense being incurred for the processed transaction. The code classifies charges to categories of civilian compensation and benefits, travel, printing, rentals, equipment purchases, miscellaneous supplies, etc.

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

TAB A

FUND ADMINISTRATOS MANAGERS REPORT

```
********************************************* ON LINE PRINTING *********************************************
**                                                                                                          **
**            RECIPIENT: DEQA        GROUP RECIPIENT DEFINITION                                             **
**              USER-ID: DEQA54      1ST MAW / MAG-12 / CENAD                                               **
**                                   MCAS IWAKUNI                                                           **
**                                   DSN 253-4341                                                           **
**                                                                                                          **
**            REPORT_ID: XR16FMF     FUND ADMINISTRATOR MANAGEMENT RPT (M67438)          R711AI10           **
**              VERSION: 20010224 175134                                                                    **
**   FROM HIERARCHY CODE: M5707955                        FROM PAGE: 000010                                 **
**     TO HIERARCHY CODE: M5707955                          TO PAGE: 000011                                 **
**     PAGE OUTPUT LIMIT: 000002                                                                            **
**                                                                                                          **
************************************************************************************************************
```

DATE: MAR 02, 2001
TIME: 092229

PROC ID: R711AI10 #$%## M57079 55 — DIRECT FUNDS — PAGE NO: 867
PROG ID: GFSPXR16 — FUND ADMINISTRATOR MANAGEMENT REPORT — RUN DATE: 24 FEB 01
FOR: CO MAG-12 1ST MAW — CYCLE-NO: 9422

OPBUD: M67438 FY: 2001 APPN: 1106 MAC: M57079 SUBH: 27A0 FA: 55 SUBA:

OCSOC	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	LIQUIDATIONS TO DATE	UNOBL BAL TO DATE	PCT OBL
00	500.00	0.00	0.00	0.00	0.00	500.00	0.00
TOTAL OC: 0	500.00	0.00	0.00	0.00	0.00	500.00	0.00
21	154300.00	0.00	0.00	0.00	0.00	154300.00	0.00
2114	0.00	7036.65-	3016.35	3016.35	3016.35	3016.35-	0.00
2116	0.00	2826.00-	5996.00	5996.00	1505.42	5996.00-	0.00
2117	0.00	158.24	158.24	158.24	158.24	158.24-	0.00
2124	0.00	435.00	435.00	435.00	870.00	435.00-	0.00
2134	0.00	161115.99	175336.99	172982.99	110220.24	175336.99-	0.00
2136	0.00	7460.01-	9927.99	9927.99	1237.99	9927.99-	0.00
2137	0.00	422.92	772.92	772.92	247.92	772.92-	0.00
2174	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2175	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2176	0.00	26845.19	26845.19	26072.39	12095.26	26845.19-	0.00
2177	0.00	1484.70	1484.70	1484.70	1284.70	1484.70-	0.00
2184	0.00	35104.32	35104.32	33584.55	23006.32	35104.32-	0.00
2186	0.00	7583.21	7583.21	7583.21	3675.21	7583.21-	0.00
2187	0.00	2061.90	2061.90	1950.65	756.50	2061.90-	0.00
2194	0.00	30062.70	30062.70	29108.60	22247.94	30062.70-	0.00
2195	0.00	25.76	25.76	25.76	25.76	25.76-	0.00
2196	0.00	13267.81	13267.81	13267.81	8005.81	13267.81-	0.00
2197	0.00	2450.72	2450.72	2421.47	2031.73	2450.72-	0.00
TOTAL OC: 21	154300.00	263695.80	314529.80	308788.63	190385.39	160229.80-	203.84

OPBUD: M67438 FY: 2001 APPN: 1106 MAC: M57079 SUBH: 27A0 FA: 55 SUBA:

OCSOC	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	LIQUIDATIONS TO DATE	UNOBL BAL TO DATE	PCT OBL
26	163500.00	0.00	0.00	0.00	0.00	163500.00	0.00
2607	0.00	123814.49	123786.78	55225.38	51702.23	123786.78-	0.00
TOTAL OC: 26	163500.00	123814.49	123786.78	55225.38	51702.23	39713.22	75.71
TOTAL FA: 55	318300.00	387510.29	438316.58	364014.01	242087.62	120016.58-	137.70

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

TAB B

UNSETTLED GOVERNMENT TRAVEL REPORT

```
********************************************** ON LINE PRINTING **********************************************
**                                                                                                            **
**            RECIPIENT: DEQA        GROUP RECIPIENT DEFINITION                                               **
**              USER-ID: DEQA64      1ST MAW / MAG-12 / CENAD                                                 **
**                                   MCAS IWAKUNI                                                             **
**                                   DSN 253-4341                                                             **
**                                                                                                            **
**            REPORT_ID: T147        FA UNSETTLED GOVT TRANSPORTATION REQUEST REPORT     R714WA00            **
**              VERSION: 20010224 143805                                                                      **
**   FROM HIERARCHY CODE: M5707955 2001                 FROM PAGE: 000001                                    **
**     TO HIERARCHY CODE: M5707955 2001                   TO PAGE: 000007                                    **
**     PAGE OUTPUT LIMIT: 000007                                                                              **
**                                                                                                            **
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DATE: FEB 27, 2001
TIME: 093733

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPT147

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

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

FISCAL YEAR	APPN NO	SUBHEAD	OPBUD/SUBOPBUD	MAJOR ACTIVITY	FUND ADM
2001	1106	27A0	M67438	M57079	55

TON	SSN	NAME	E/C DATE	RESERV AMT	OBL AMT	LIQ AMT	OTO AMT	ADVANCE
CC438	000-00-0000	DYER, LORA	01 DEC 00	77.00	77.00	0.00	77.00	0.00
CC447	000-00-0000	WARMAN, CHERYL L	02 FEB 01	105.00	105.00	0.00	105.00	0.00
CC448	000-00-0000	COVER, JOANNE M	06 FEB 01	277.00	277.00	0.00	277.00	0.00
CC449	000-00-0000	ROLAND, WILLIAM T	30 JAN 01	55.00	55.00	0.00	55.00	0.00
CC450	000-00-0000	SINDAC, JOCILINA S	09 FEB 01	165.00	165.00	0.00	165.00	0.00
CC451	000-00-0000	TRIPPENSEE, MARNIE	09 FEB 01	105.00	105.00	0.00	105.00	0.00
CC452	000-00-0000	JUAREZ, ELIZABETH	08 FEB 01	25.00	25.00	0.00	25.00	0.00
CC453	000-00-0000	JUAREZ, SARAH M	08 FEB 01	25.00	25.00	0.00	25.00	0.00
CC454	000-00-0000	JUAREZ, CLARA M	08 FEB 01	25.00	25.00	0.00	25.00	0.00
CC455	000-00-0000	CLEMENT, SARAH E	06 FEB 01	128.00	128.00	0.00	128.00	0.00
CC456	000-00-0000	MOSLEY, COLLEEN B	09 FEB 01	114.00	114.00	0.00	114.00	0.00
CC457	000-00-0000	YOURKOWSKI, DONNA	16 FEB 01	105.00	105.00	0.00	105.00	0.00
CC458	000-00-0000	PENA, MELINDA	22 FEB 01	110.00	110.00	0.00	110.00	0.00
CC459	000-00-0000	DESANTE, AMANDA	16 FEB 01	219.00	219.00	0.00	219.00	0.00
CC460	000-00-0000	DESANTE, WILLIAM	16 FEB 01	44.00	44.00	0.00	44.00	0.00
CC461	000-00-0000	WALL, CODY	27 FEB 01	88.00	88.00	0.00	88.00	0.00
CC462	000-00-0000	PENA, MELINDA	02 MAR 01	266.00	266.00	0.00	266.00	0.00
CC463	000-00-0000	INGLIS, ANDRE P	26 FEB 01	77.00	77.00	0.00	77.00	0.00
FA TOTAL				1,430.00	1,430.00	1,430.00	1,430.00	0.00

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

TAB C

WEEKLY BRC REPORT

```
********************************************* ON LINE PRINTING *********************************************
**                                                                                                          **
**            RECIPIENT: DEQA        GROUP RECIPIENT DEFINITION                                             **
**              USER-ID: DEQA64      1ST MAW / MAG-12 / CENAD                                               **
**                                   MCAS IWAKUNI                                                           **
**                                   DSN 253-4341                                                           **
**                                                                                                          **
**                                                                                                          **
**            REPORT_ID: GFSPX800    GFSPX800 - DIRECT FUNDS BRC WKLY RPT BY MAC/FA      R711WC**          **
**              VERSION: 20010224 143623                                                                    **
**   FROM HIERARCHY CODE: M5707955                      FROM PAGE: 000014                                   **
**     TO HIERARCHY CODE: M5707955                        TO PAGE: 000019                                   **
**     PAGE OUTPUT LIMIT: 000006                                                                            **
**                                                                                                          **
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DATE: FEB 27, 2001
TIME: 093528

PROC ID: PROC-ID #$%## M57079 55 — DIRECT FUNDS — PAGE NO: 1129
PROG ID: GFSPX800 — BRC WEEKLY REPORT BY MAC/FA — RUN DATE: 24 FEB 01
FOR: CO MAG-12 1ST MAW — CYCLE-NO: 9422

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
2117		0.00	436.10	436.10	436.10	436.10-
2607		0.00	0.00	0.00	0.00	0.00
CAC 0001 TOTAL		0.00	436.10	436.10	436.10	436.10-
JG	COBRA GOLD	0.00	436.10	436.10	436.10	436.10-
2194		0.00	967.00	967.00	967.00	967.00-
CAC 0001 TOTAL		0.00	967.00	967.00	967.00	967.00-
2134		0.00	8209.00	8209.00	8209.00	8209.00-
CAC 0002 TOTAL		0.00	8209.00	8209.00	8209.00	8209.00-
JH	COPE NORTH	0.00	9176.00	9176.00	9176.00	9176.00-
2137		0.00	3068.00	3068.00	3068.00	3068.00-
CAC 0002 TOTAL		0.00	3068.00	3068.00	3068.00	3068.00-
KE	BALIKATAN	0.00	3068.00	3068.00	3068.00	3068.00-
2607		0.00	342.86	342.86	342.86	342.86-
CAC 0001 TOTAL		0.00	342.86	342.86	342.86	342.86-

TAB C

WEEKLY BRC REPORT (CONTINUED)

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPX800

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

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

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
	2134	0.00	3749.29	3749.29	3749.29	3749.29-
CAC 0002 TOTAL		0.00	3749.29	3749.29	3749.29	3749.29-
LC	FOAL EAGLE	0.00	4092.15	4092.15	4092.15	4092.15-
	2197	0.00	909.99	7344.99	7344.99	7344.99-
CAC 0001 TOTAL		0.00	909.99	7344.99	7344.99	7344.99-
	2137	0.00	3147.85-	31165.15	31165.15	31165.15-
CAC 0002 TOTAL		0.00	3147.85-	31165.15	31165.15	31165.15-
	2116	0.00	12440.00-	0.00	0.00	0.00
CAC 2110 TOTAL		0.00	12440.00-	0.00	0.00	0.00
NF	COPE TIGER	0.00	14677.86-	38510.14	38510.14	38510.14-
	2197	0.00	12336.13	12336.13	12336.13	12336.13-
CAC 0001 TOTAL		0.00	12336.13	12336.13	12336.13	12336.13-
	2136	0.00	1931.16	1931.16	1931.16	1931.16-
CAC 0002 TOTAL		0.00	1931.16	1931.16	1931.16	1931.16-

TAB C

WEEKLY BRC REPORT (CONTINUED)

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPX800

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

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

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
NM	TANDEM THRUST	0.00	14267.29	14267.29	14267.29	14267.29-
	00	500.00	0.00	0.00	0.00	500.00
CAC	TOTAL	500.00	0.00	0.00	0.00	500.00
	2607	0.00	307.32	307.32	307.32	307.32-
CAC 0001 TOTAL		0.00	307.32	307.32	307.32	307.32-
VK	KV NETWORK	500.00	307.32	307.32	307.32	192.68
	2197	0.00	18831.25	18831.25	17847.90	18831.25-
	2607	0.00	0.00	0.00	0.00	0.00
CAC 0001 TOTAL		0.00	18831.25	18831.25	17847.90	18831.25-
	2137	0.00	51060.05	51060.05	51060.05	51060.05-
CAC 0002 TOTAL		0.00	51060.05	51060.05	51060.05	51060.05-
00	ALL OTHER	0.00	69891.30	69891.30	68907.95	69891.30-
	2134	0.00	605.00	605.00	605.00	605.00-
	CAC 0002 TOTAL	0.00	605.00	605.00	605.00	605.00-

TAB C

WEEKLY BRC REPORT (CONTINUED)

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPX800

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

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

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
	2137	0.00	0.00	0.00	0.00	0.00
CAC 0003 TOTAL		0.00	0.00	0.00	0.00	0.00
1H	SOUTHERN FRONTIER	0.00	605.00	605.00	605.00	605.00-
	2137	0.00	0.00	0.00	0.00	0.00
CAC 0002 TOTAL		0.00	0.00	0.00	0.00	0.00
11	MISTEX	0.00	0.00	0.00	0.00	0.00
	2187	0.00	43966.58	43966.58	42335.56	43966.58-
CAC 0005 TOTAL		0.00	43966.58	43966.58	42335.56	43966.58-
3N	MEDEVAC	0.00	43966.58	43966.58	42335.56	43966.58-
	2177	0.00	21170.49	21170.49	20397.69	21170.49-
CAC 0004 TOTAL		0.00	21170.49	21170.49	20397.69	21170.49-
3X	EMERGENCY LEAVE	0.00	21170.49	21170.49	20397.69	21170.49-
	2197	0.00	6647.75	6647.75	6647.75	6647.75-

TAB C

WEEKLY BRC REPORT (CONTINUED)

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPX800

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

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

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
CAC 0001 TOTAL		0.00	6647.75	6647.75	6647.75	6647.75-
2134		0.00	0.00	0.00	0.00	0.00
CAC 0002 TOTAL		0.00	0.00	0.00	0.00	0.00
5A	MSTP II/III	0.00	6647.75	6647.75	6647.75	6647.75-
2177		0.00	7159.40	7159.40	7159.40	7159.40-
CAC 0005 TOTAL		0.00	7159.40	7159.40	7159.40	7159.40-
5D	STUDENT DEPN TRAVEL	0.00	7159.40	7159.40	7159.40	7159.40-
2134		0.00	4172.33	4172.33	4172.33	4172.33-
CAC 0002 TOTAL		0.00	4172.33	4172.33	4172.33	4172.33-
5L	HQ NON-PMOS SCHOOLS	0.00	4172.33	4172.33	4172.33	4172.33-
2197		0.00	2771.23	2771.23	2771.23	2771.23-
CAC 0001 TOTAL		0.00	2771.23	2771.23	2771.23	2771.23-
9G	ARTY RELO 3-JFY EVEN	0.00	2771.23	2771.23	2771.23	2771.23-

TAB C

WEEKLY BRC REPORT (CONTINUED)

PROC ID: PROC-ID #$%## M57079 55
PROG ID: GFSPX800

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

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

FY: 1 APPN-NO: 1106 SUBHEAD: 27A0 LOGICAL-OPBUD: M67438 MAC: M57079 FA: 55

BRC	BRC DESCRIPTION	AUTHORIZATIONS TO DATE	RESERVATIONS TO DATE	OBLIGATIONS TO DATE	EXPENSES TO DATE	UNOBL BAL TO DATE
	2197	0.00	5643.13	5643.13	5643.13	5643.13-
CAC 0001 TOTAL		0.00	5643.13	5643.13	5643.13	5643.13-
	2137	0.00	83552.92	81198.92	78844.92	81198.92-
CAC 0002 TOTAL		0.00	83552.92	81198.92	78844.92	81198.92-
	2134	0.00	1314.00	1314.00	1314.00	1314.00-
CAC 0003 TOTAL		0.00	1314.00	1314.00	1314.00	1314.00-
9K UDP CC TAD		0.00	90510.05	88156.05	85802.05	88156.05-
FA TOTALS:	55	500.00	263563.13	314397.13	308655.96	313897.13-

TAB D

SUBACTIVITY GROUP (SAG) & COST ACCOUNT CODE (CAC) LIST

1. Subactivity Group 70 (Equipment Maintenance). Costs incurred in the maintenance and repair of authorized equipment. Typical expenses include material and repair costs.

a. Cost Account Codes. The following CAC's are applicable to SAG 70:

0BM0 - Field Maintenance of Communication Electronic Equipment (CLD for 3/4 echelon only)
00B1 - Communication Electronic Equipment Maintenance
00C1 - Engineering equipment Maintenance
00F1 - Motor Transportation Equipment Maintenance

2. Subactivity Group 71 (Operations & Administration). Costs for administrative office supplies, magazines, newspapers, and periodicals, alterations to uniform clothing, and consumable and expendable supplies in support of operations/planning, including POL, communication wire, and batteries. Includes administrative TAD, printing and reproduction and blank forms.

a. Cost Account Codes. The following CAC's are applicable to SAG 71:

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

3. Subactvity Group 72 (Training). Costs which can be related to unit training and training operations (i.e., POL, TAD, Communication wire, batteries, etc.). Replenishment of Class IV training allowances expended in training and consumable/ expendable supplies costs, including schools training and the marksmanship program.

a. Cost Account Codes. The following CAC's are applicable to SAG 72:

0002 - Training
0007 - Schools Training
0008 - Marksmanship Program

4. Subactivity Group 73 (Medical). Costs for medical supplies and equipment for support of the operating forces allowances.

a. Cost Account Codes. The following CAC's are applicable to SAG 73:

0044 - Medical Supplies and Equipment

5. Subactivity Group 74 (Automated Data Processing Operations). Incorporates operation and maintenance costs inherent to ADP operations, to include material, contractual services, etc.

a. Cost Account Codes. The following CAC's are applicable to SAG 74:

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

6. Subactivity Group 77 (Replenishment/Replacement). Costs for replenishment of communication electronics, engineer, ordnance, motor transport, and expendable aviation equipment worn out in service, lost or destroyed. Includes costs for replenishment of Class II, Type 2 allowances worn out in service, lost or destroyed.

a. Cost Account Codes. The following CAC's are applicable to SAG 77:

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

7. Subactivity Group 78 (other Logistics Support). Costs incident to the hire and leasing of commercial vehicles in support of the operating forces, and packaging and preservation of material.

a. Cost Account Codes. The following CAC's are applicable to SAG 78:

00J2 - Packing, Packaging, and Preservation (mount-out)

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

TAB E

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

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

a. Operations & Administration

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

b. Travel

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

c. Automated Data Processing Equipment

3105 - Open Purchase of ADP Equipment

d. SASSY Management Unit (SMU) Purchases

26B0 - SMU Purchases

e. Petroleum, Oil, and Lubricants (POL)

26C1 - MOGAS for vehicles
26D1 - MOGAS for generators

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

APPENDIX H

FUNDING DOCUMENTS

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

> Note: Requests for the purchase or contractual procurement of material or services will be accomplished through the use of Request for Contractual Procurement, NAVCOMPT FORM 2276 (8-81).

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

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

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

TAB A

OREDER FOR WORK AND SERVICES, NAVCOMPT 2275

ORDER FOR WORK AND SERVICES - NAVCOMPT FORM 2275 (2-81) S/N 0104-LF-702-2750 Page 1 of 1 Pages

1. THIS ORDER MUST BE ACCEPTED ON A REIMBURSABLE BASIS ONLY AND IS SUBJECT TO THE CONDITIONS LISTED ON THE REVERSE SIDE.

2. DOCUMENT NUMBER: R09808-0298-8791

3. REFERENCE NUMBER	4. FUNDS EXPIRE ON	5. WORK COMPLETION DATE	6. DATE PREPARED	7. AMENDMENT NO.
	30 Sep 01		24 Oct 01	INITIAL

8. FROM:
COMMANDER OFFICER
MALS-39 SUPPLY ACCOUNTING
CAMP PENDLETON, CA 92055-5761

9. FOR DETAILS CONTACT:
GYSGT MARTINEZ/SGT WILLIAMS
MALS 39 SUPPLY ACCOUNTING
DSN: 365-4782

10. TO:
UIC
ASSISTANT CHIEF OF STAFF, COMPTROLLER
ATTN: BUDGET
BOX 555011
MCB CAMP PENDLETON, CA 92055-5011

11. MAIL BILLINGS TO:
DEFENSE FINANCE FINANCE AND ACCOUNTING
4181 RUFFIN RD.
SAN DIEGO, CA 92123-1819

12. ACCOUNTING DATA TO BE CITED ON RESULTING BILLINGS

A. ACRN	B. APPROPRIATION	C. SUB-HEAD	D. OBJ. CLASS	E. BU. CONTROL	F. SA	G. AAA	H. TT	I. PAA	J. COST CODE	K. AMOUNT
AA	1711804	70AE	000	57025	0	060957	2D	R09808	029887917L	$2,500.00

L.	TOTAL THIS DOCUMENT	$2,500.00
M.	CUMULATIVE TOTAL	$2,500.00

13.
THIS ORDER IS ISSUED AS A ☒ PROJECT OFFICER ☐ AN ECONOMY ACT ORDER AND IS TO BE ACCOMPLISHED ON A ☒ FIXED PRICE ☐ COST REIMBURSEMENT BASIS. WHEN THE FIRST BLOCK IS CHECKED, THIS ORDER IS PLACED IN ACCORDANCE WITH THE PROVISIONS OF 41 U.S. CODE 23 AND DOD DIRECTIVE 7220.1. THE FOLLOWING SUPPLEMENTARY ITEMS ON REVERSE ALSO APPLY AND ARE AN INTEGRAL PART OF THIS ORDER:

14. DESCRIPTION OF WORK TO BE PERFORMED AND OTHER INSTRUCTIONS

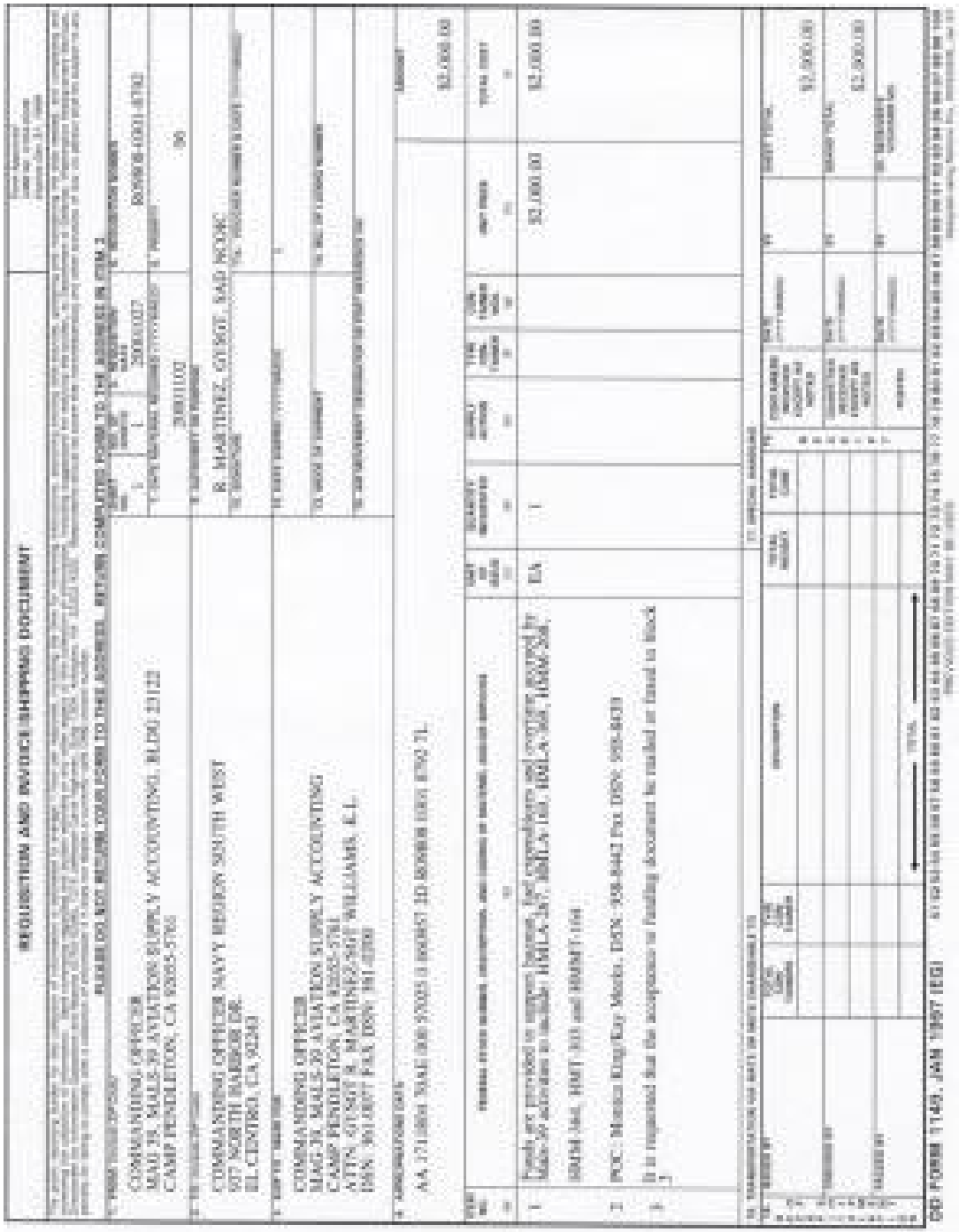
1. THE AMOUNT OF $2,500.00 FROM THE ABOVE APPROPRIATED FUNDED ACCOUNT IS AUTHORIZED TO CHARGE PARTS PURCHASED/REPAIRS FROM COPAR BY MARINE AVIATION LOGISTICS SQUADRON 39. (IN SUPPORT OF GROUND SUPPORT EQUIPMENT) .
2. IT IS REQUESTED THAT A JOB ORDER NUMBER BE PROVIDED.
3. FOWARD ACCEPTANCE COPY TO ADDRESS IN BLOCK 9.

15.. I CERTIFY THAT THE FUNDS CITED ARE PROPERLY CHARGEABLE FOR THE WORK OR SERVICES REQUESTED.	AUTHORIZING OFFICIAL (NAME, TITLE AND SIGNATURE)	DATE
	J.C. CARROLL, CAPT, AASO, USMC	24 Oct 01
16. THIS ORDER IS ACCEPTED AND THE WORK OR SERVICES WILL BE PROVIDED IN ACCORDANCE HEREWITH.	ACCEPTING OFFICIAL (NAME, TITLE AND SIGNATURE)	DATE

MARINE AIRCRAFT GROUP FISCAL HANDBOOK

TAB B

REQUISITION AND INVOICE SHIPPING DOCUMENT DD 1149



REQUISITION AND INVOICE/SHIPPING DOCUMENT

FOR USE BY SUPPLY OFFICERS

COMMANDING OFFICER
MAG 39, MALS-39 AVIATION SUPPLY ACCOUNTING, BLDG 2122
CAMP PENDLETON, CA 92055-5700

2001102

COMMANDING OFFICER NAVY BRIDGE SOUTH WEST
707 NORTH HARBOR DR.
EL CENTRO, CA 92243

COMMANDING OFFICER
MAG 39, MALS-39 AVIATION SUPPLY ACCOUNTING
CAMP PENDLETON, CA 92055-5781
ATTN: GUNST R. MARTINEZ-507 WILLIAMS, E.L.
DSN: 361-0077 FAX DSN: 361-0200

R. MARTINEZ, GUNST, SAD BOOK

AA 371 Bin: SAAC Job: 93023 Request: ID 80888 Date: 8/02/31

$2,000.00

1	Bench gr provided to support horses for speedway as stated in medical HMLA-167, HMLA-169, HMLA-267, HMLA-369	EA	1					$2,000.00	$2,000.00
	IAW M-144, HMT-303 and HMMT-164								
2	POC: Monica King/Kay Weeks, DSN: 958-8447 Fax DSN: 958-8479								
	It is requested that the acceptance or funding document be mailed or faxed to Block 7								

$2,000.00

$2,000.00

$2,000.00

DD FORM 1149, JAN 1997 (EG)

TAB B

REQUISITION AND INVOICE SHIPPING DOCUMENT DD 1149 (CONTINUED)

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

REQUISITION AND INVOICE/SHIPPING DOCUMENT *(Continuation Sheet)*

Form Approved
OMB No. 0704-0246
Expires Dec 31, 1999

The public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0246), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.

PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2 OF DD FORM 1149.

SHEET NO.	NO. OF SHEETS	6. REQUISITION NUMBER	11a. VOUCHER NUMBER AND DATE	b. VOUCHER NUMBER AND DATE
	1	R09808-0301-8792		

ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES (b)	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CON-TAINER (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
							SHEET TOTAL	

TAB C

Military Interdepartmental Procurement Request (MIPR), DD Form 448

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST

1. PAGE 1 OF 1 PAGES

2. FSC	3. CONTROL SYMBOL NO.	4. DATE PREPARED	5. MIPR NUMBER	6. AMEND NO.
		2000/10/18	N46583-02-MP-214J	NEW

7. TO: COMMANDING OFFICER
ATTTN: 337 ASUF/FMF TSGT HEATH
U.S. EMBASSY
PSC 277 UNIT 11004
APO AP 96549-1400

8. FROM: *(Agency, name, telephone number of originator)*
COMMANDER IN CHIEF
U.S. ATLANTIC FLEET
1562 MITSCHER AVE. STE 250
NORFOLK, VA 23511-2487

9. ITEMS ☐ ARE ☒ ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING ☐ HAS ☒ HAS NOT BEEN ACCOMPLISHED.

ITEM NO. *a*	DESCRIPTION *(Federal stock number, nomenclature, specification and/or drawing No., etc.)* *b*	QTY *c*	UNIT *d*	ESTIMATED UNIT PRICE *e*	ESTIMATED TOTAL PRICE *f*
	THIS DOCUMENT IS ISSUES TO PROVIDE FY01 FUNDING THRU CRA PERIOD AVIAITON FUEL IN SUPPORT OF SOUTHERN FRONTIER EXERCISE AT TINDAL, AUSTRALIA. CMFL POC IS SGT TRAN, T.M. COM 757-445-4246, FAX 757-445-4054. THIS FUNDING DOCUMENT IS SUBJECT TO PROVISIONS OF 31 US CODE 1517 ANTI DEFICIENCY ACT. THIS FUNDING DOCUMENT PROVIDES SPECIFIC FINANCIAL AUTHORITY FOR THE PERIOD 1 OCT 00 THROUGH 23 OCT 00. ANY ADD'L FUNDING PROVIDED UNDER THIS AUTHORIZATION IS ISSUED IN ANTICIPATION OF THE ENACTMENT OF A FY01 DOD APPN ACT AND IS SUBJECT TO ALL PROVISIONS OF THE ACT. FORWARD ACCEPTANCE COPY OF THIS DOCUMENT, AN ADVANCE COPY OF ALL BILLINGS AND A STATEMENT OF REIMBURSABLE FUNDS ON A FULL DISCLOSURE BASIS (MONTHLY) TO COMANVAIRLANT CODE NEW.				84,000.00

10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS.

11. GRAND TOTAL 84,000.00

12. TRANSPORTATION ALLOTMENT *(Used if FOB Contractor's plant)*

13. MAIL INVOICES TO *(Payment will be made by)*
DFAS NORFOLK
POST OFFICE BOX 8309, NORFOLK, VA 23503-0309

PAY OFFICE DODAAD

14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.

ACRN	APPROPRIATION	LIMIT/ SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION	ACCTG STA DODAAD	AMOUNT
AA	1721804	60AA	260 0060 W 068732 2D P0214J 4658321MFFOR		$84,000.00

15. AUTHORIZING OFFICER *(Type name and title)*
I.M. COMPTROLLER

16. SIGNATURE

17. DATE 2000/10/18

DD Form 448, JUN 72 (EG) PREVIOUS EDITION IS OBSOLETE.

APPENDIX I

TEEP COST ESTIMATE WORKSHEET

MAG 12 FY 01 TEEP DATA/BUDGET
BASED ON TEEP VERSION 9.0
FIRST QUARTER

EVENT NAME	LOCATION OF DEPLOYMENT	UNITS	START DATE	END DATE	NO. OF PAX/PERS	BLUE TAD	GREEN M&S	GREEN RA	GREEN TAD	UDP TAD	TOTAL COSTS
VMFA 122/SQD DET	KADENA JAPAN	MALS 12	27-Sep-00	27-Oct-00	1/5	$9,300.00					$9,300.00
		VMFA 122	27-Sep-00	27-Oct-00	23/122						$0.00

APPENDIX J

CHANGE/CORRECTION/DEVIATION REQUESTS TO MARINE AIRCRAFT GROUP FISCAL HANDBOOK

1. General. All changes and corrections to the Marine Aircraft Group Fiscal Handbook are approved, or disapproved, by the Commandant of the Marine Corps after they have been reviewed and evaluated by the chain of command and the Commanding Officer, Navy Supply Corps School, Athens, GA (Code 39). Deviations may be approved (pending final approval) by the appropriate Fleet Marine Force/Marine Aircraft Wing Commander.

2. Definitions

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

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

c. Deviation. A departure from policies, procedures and/or responsibilities contained in the Marine Aircraft Group Fiscal Handbook. Deviations are granted by the appropriate Fleet Marine Force/Marine Aircraft Wing Commander for a specific situation or set of circumstances which does not require a revision, addition or deletion to the MAG Fiscal Handbook. Deviations will be approved only in those cases where it is physically impossible for a unit to comply with the MAG Fiscal Handbook as written. All other conditions will be submitted as change requests to the Commandant of the Marine Corps. A deviation may be disapproved at any level of the chain of command. Disposition of deviation requests will be provided to Commandant of the Marine Corps, Fleet Marine Force, Wings, Navy Supply Corps School, Athens (39), and NAVMASSO ?? (spellout) regardless of approval/disapproval determination.

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

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

From: (Activity Submitting Change Request)
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380
Via: Chain of Command
Commanding Officer, Navy Supply Corps School, Athens, GA 30606-2205 (Attn: Code 39)

Subj: SUBMISSION OF CHANGE REQUEST TO THE MCO P7300.19_

Ref: (a) MCO P7300.19_

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

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

(1) Revise/Add/Delete (as applicable); indicate the material to be revised, added, or deleted. Be as specific as possible.

(2) Additional references, information and comments to substantiate requested change.

2. Name, Grade, and Telephone Number (AUTOVON and commercial) of point of contact at submitting activity.

Copy to: (as applicable)
CG FMFLANT (ALD/COMPT)
CG FMFPAC (ALD-C)
CG FIRST MAW (ALD)
CG SECOND MAW (ALD)
CG THIRD MAW (ALD)
CG FOURTH MAW (ALD)
NAVMASSO CHESAPEAKE VA (CODE 50)
NAVMASSO DETPAC SAN DIEGO CA (CODE 60)
CO, MATSG MERIDIAN, MS

Figure J-1.--Sample MAG Fiscal Handbook Change Request.

From: (Activity Submitting Correction Request)
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380
Via: Chain of Command
Commanding Officer, Navy Supply Corps School, Athens, GA 30606-2205 (Attn: Code MAR)

Subj: SUBMISSION OF CORRECTION REQUEST TO MCO P7300.19_

Ref: (a) MCO P7300.19_

1. Recommended correction to reference (a) is submitted as follow:

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

(1) Correct: (indicate material to be corrected).

(2) Additional references, information and comments to substantiate requested change.

2. Name, Grade, and Telephone Number (AUTOVON and commercial) of point of contact at submitting activity.

Copy to: (as applicable)
CG FMFLANT (ALD/COMPT)
CG FMFPAC (ALD-C)
CG FIRST MAW (ALD)
CG SECOND MAW (ALD)
CG THIRD MAW (ALD)
CG FOURTH MAW (ALD)
NAVMASSO CHESAPEAKE VA (CODE 50)
NAVMASSO DETPAC SAN DIEGO, CA (CODE 60)
CO, MATSG MERIDIAN, MS

Figure J-2.--Sample MAG Fiscal Handbook Correction Request.

From: (Activity Submitting Deviation Request)
To: Commandant of the Marine Corps (ASL-31), Washington DC 20380
Via: Chain of Command
Commanding Officer, Navy Supply Corps School, Athens, GA 30606-2205 (Attn: Code MAR)

Subj: SUBMISSION OF DEVIATION REQUEST TO MCO P7300.19_

Ref: (a) MCO P7300.19

1. Request authorization to deviate from the reference as described below:

a. Chapter, page, figure, paragraph, line, etc., to be deviated from.

b. Narrative description of requested deviation.

c. Justification

2. Name, Grade, and Telephone Number (AUTOVON and commercial) of point of contact at submitting activity.

Copy to: (as applicable)
CG FMFLANT (ALD/COMPT)
CG FMFPAC (ALD-C)
CG FIRST MAW (ALD)
CG SECOND MAW (ALD)
CG THIRD MAW (ALD)
CG FOURTH MAW (ALD)
NAVMASSO CHESAPEAKE, VA (CODE 50)
NAVMASSO DETPAC SAN DIEGO, CA (CODE 60)
CO, MATSG MERIDIAN, MS

Figure J-3.--Sample MAG Fiscal Handbook Deviation Request.