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**A FRAMEWORK FOR BUDGET EXECUTION
FOR MARINE CORPS UNITS**

December 2018

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A FRAMEWORK FOR BUDGET EXECUTION FOR MARINE CORPS UNITS

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requirements for the degree of

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December 2018**

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ABSTRACT

This project creates a comprehensive framework for United States Marine Corps financial managers to reference while executing their budgets. There are numerous financial management directives and policies, and navigating them can be cumbersome and intimidating for experienced and inexperienced financial managers alike. This guide contains a summary of the general guidelines Marine Corps financial managers should follow while performing budget execution and provides the original source directive for each guideline, should further clarification be required.

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LIST OF ACRONYMS AND ABBREVIATIONS

ACRN	Accounting Classification Reference Number
ADA	Antideficiency Act
AO	Authorizing Official
APC	Agency Program Coordinator
ARI	Allotment Recipient Identifier
ASN(FMC)	Assistant Secretary of the Navy, Financial Management and Comptroller
BEA	Budget Execution Activity
BESA	Budget Execution Subactivity
CAPS-W	Computerized Accounts Payable System-Windows
CET	Continuing Education and Training
CO	Certifying Official
CRA	Continuing Resolution Authority
DCAS	Defense Cash Accountability System
DCPS	Defense Civilian Payroll System
DECC	Defense Enterprise Computing Center
DFAS	Defense Finance and Accounting Service
DISA	Defense Information Systems Agency
DMM	Debt Management Monitor
DoD FMR	Department of Defense Financial Management Regulation
DoD	Department of Defense
DoDAAC	Department of Defense Activity Address Code
DoN	Department of the Navy
DTMO	Defense Travel Management Office
DTS	Defense Travel System
DWCF	Defense Working Capital Fund
EDA	Electronic Document Access
EDI	Electronic Data Interchange
FDTA	Finance Defense Travel Administrator
FM	Financial Management

FY	Fiscal Year
GAO	Government Accountability Office
GBL	Government Bill of Lading
GCPC	Government Commercial Purchase Card
GCSS-MC	Global Combat Support System-Marine Corps
GRS	General Record Schedules
GTR	Government Transportation Request
HQMC	Headquarters, Marine Corps
IDB	Interdepartmental Bill
JON	Job Order Number
KO	Contracting Officer
LDTA	Lead Defense Travel Administrator
LOA	Line of Accounting
MARCORSYSCOM	Marine Corps Systems Command
MAU	Major Assessable Unit
MCMIP	Marine Corps Managers' Internal Control
MCO	Marine Corps Order
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MNP	My Navy Portal
MOCAS	Mechanization of Contract Administration Services
MRI	Major Command Recipient Identifier
MYR	Mid-year Review
NARA	National Archives and Records Administration
NDTA	Non-DTS Entry Agent
NSN	National Stock Number
NULO	Negative Unliquidated Obligation
O&M,MC	Operations and Maintenance, Marine Corps
ODTA	Organizational Defense Travel Administrator
OMB	Office of Management and Budget
OSD	Office of the Secretary of Defense
P&R	Programs and Resources

PBIS	Program Budget Information System
PCAS	Purchase Card Automation System
PIIN	Procurement Instrument Identification Number
PMC	Procurement, Marine Corps
PPR	Post Payment Reviewing Official
PR Builder	Purchase Request Builder
RA	Receipt and Acceptance
RCO	Regional Contracting Office
RM	Resource Manager
RO	Routing Official
RON	Reimbursable Order Number
RRE	Refund Receivables
SABRS	Standard Accounting, Budgeting, and Reporting System
SAO	Self-Authorizing Official
SASSY	Supported Activities Supply System
SAU	Sub-assessable Unit
SFTP	Secure File Transfer Protocol
SMARTS	SABRS Management Analysis Retrieval Tools System
SOF	Status of Funds
SOP	Standard Operating Procedures
SPIIN	Supplementary Procurement Instrument Identification Number
SPS	Standard Procurement System
SRI	Suballotment Recipient Identifier
TDY	Temporary Duty
TON	Travel Order Number
ULO	Unliquidated Obligation
UMD	Unmatched Disbursement
USMC	United States Marine Corps
WAWF	Wide Area Work Flow
WR	Work Request

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I. INTRODUCTION

A. PURPOSE

The purpose of this project is to examine the requirements and related responsibilities and duties of Marine Corps financial managers while executing their budget. The objective will be to identify budget execution activities that are common to most Marine Corps units and provide a user-friendly reference guide that consolidates information from various Department of Defense (DoD) financial management directives and policies.

There are numerous financial management directives and policies and navigating them can be cumbersome and intimidating for experienced and inexperienced financial managers alike. This guide will contain a summary of the general guidelines that Marine Corps financial managers should follow while performing budget execution, as well as provide the original source directive for each guideline, should further clarification be required.

Budget activities that are common to most Marine Corps units are allocation of funds, legal responsibilities, Continuing Resolutions, Mid-Year Review (MYR), fiscal year close-out, reporting, contract and Military Interdepartmental Purchase Request (MIPR) management, accounting, and internal controls (USMC, 2015). Financial managers must also maintain current expertise through various training as described in Appendix B.

B. SCOPE

This project will be applicable to Marine Corps budget execution only and will not apply to other federal agencies. It will concentrate mainly on execution of the Operations and Maintenance, Marine Corps (O&M,MC) appropriation. Many of the principles discussed will also apply to other appropriations; however, financial managers may need to consult additional references when managing other appropriations. This project focuses on budget execution and does not include guidance for budget formulation.

C. METHODOLOGY

The methods for obtaining information for this project included an extensive literature review of current financial management directives and policies. The literature review included reviewing DoD Financial Management Regulations, DON and Marine Corps financial management directives, Joint Travel Regulations, the USMC Financial Guidebook for Commanders, Office of Management and Budget (OMB) Circular Number A-123, Federal Acquisition Regulations, and various financial management articles and briefs.

While reviewing the extensive DoD regulations and directives available on financial management, it became apparent that several sources had to be referenced in order to ensure compliance. For example, the Marine Corps' Financial Management Standard Operating Procedures (SOP) mentions that financial managers must comply with required training but it does not specify what the different training requirements are. This project attempts to present a summary of each budget activity in a concise manner and also provides the source of the information so the user can do further research when necessary. Because of the overwhelming number of regulations that must be complied with, I reviewed the DoD guidance, DoN guidance and USMC guidance for each of the budget activities I identified. Based on my financial management experience, I extracted the information I thought would be most useful to have in a handbook for financial managers.

I present this information predominantly in bullet lists, figures and tables so that the information can be quickly accessed. Where the source directives contained language or legalese that may be difficult for a new financial manager to understand, I rephrased the language into plain language, where applicable, and provided examples to make it easier to comprehend.

D. ORGANIZATION

Chapter I provides an overview of the project, purpose, scope, and methodology. The rest of the project is organized into a series of Appendices, in order to enhance the ability to reference any section of the guide quickly. Appendix A contains guidelines for the following budget execution activities: allocation of funds, legal responsibilities,

continuing resolution, mid-year review, contract and MIPR management, accounting, reporting, fiscal year close-out and internal controls. Appendix B contains the annual and refresher training requirements for financial managers. Appendix C is a compilation of online financial management resources. Appendix D is a glossary of financial management terms that are commonly used in the Marine Corps and throughout the DoD.

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APPENDIX A. BUDGET EXECUTION ACTIVITIES

E. ALLOCATION OF FUNDS

USMC funds are received by the Department of the Navy (DON) through the Navy's Program Budget Information System (PBIS) and then passed to subordinate levels through the Standard Accounting, Budgeting, and Reporting System (SABRS) (USMC, 2015). Funding flows from HQMC (P&R) down through the chain of command to the operating forces ((U.S. Marine Corps [USMC], 2015). Legal responsibility is also passed down through the chain of command along with the funds and allotments “must be supported in writing outside of SABRS” (USMC, 2015, Chapter 1, p. 5). Once commands receive their funding, they can create commitments, obligations, expenses, and liquidations in order to purchase goods and services (USMC, 2015). An example flow of funds is depicted in Figure 1.

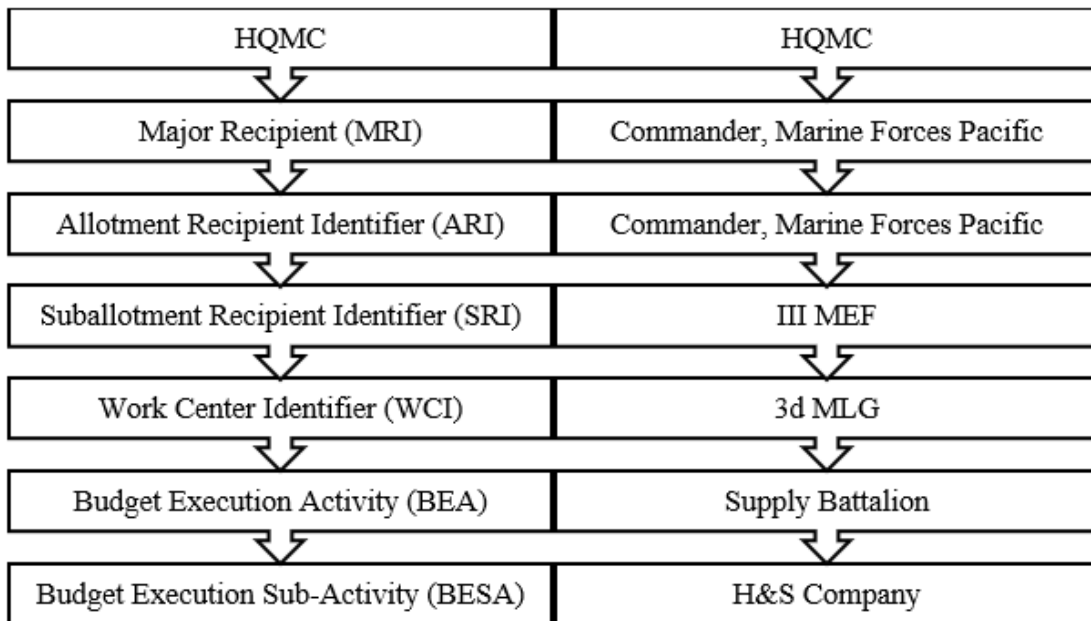


Figure 1. Funds Flow. Adapted from USMC (2015).

F. LEGAL RESPONSIBILITIES

1. Purpose, Time, Amount

Prior to creating a requisition to purchase goods or services, the requirement must be reviewed to ensure it is in compliance with the applicable fiscal law regulations. The requirement must meet three conditions: purpose, time, and amount.

a. Purpose

Funds may only be obligated for their authorized purposes as prescribed in appropriation acts or other laws (e.g., section 1517, Title 10, U.S.C). The Operation and Maintenance, Marine Corps (O&M,MC) appropriation provides funds only for operations and maintenance activities to include officer and enlisted training, recruiting, administration, civilian employees' salary, maintenance of equipment, and Temporary Duty (TDY) travel (USMC, 2015). To ensure compliance with the purpose statute, the requirement must satisfy all three requirements of the "Necessary Expense Doctrine:"

Logical Relationship. What was ordered makes sense under the funding type used. For example, the O&M,MC appropriation is used to fund normal training, fuel, consumable supplies, etc. PMC is used to purchase Tanks and other major military equipment.

Not Prohibited by Law. The purchase is allowed under the appropriation act, authorization act, or other laws.

Not Funded for Elsewhere. Review of the purchase request (PR) to ensure that the item is not funded for specifically in another appropriation. For example, the Military Personnel appropriation is used to fund the wages of Marines, not O&M, MC. [...] (USMC, 2015, Chapter 1, pp. 11-12)

b. Time

The appropriation that will be used for an obligation must be current. Because O&M,MC is an annual appropriation, obligations can only be made between October 1 and 30 September. The requirement must also meet the Bona Fide Need Rule criteria which states that "a Fiscal Year (FY) appropriation may be obligated only to meet a bona fide need in the FY for which the appropriation was made" (USMC, 2015, Chapter 1, p. 12). A requirement can be funded with current year funds if the need arose in a prior fiscal year

and is still needed, but current year funds cannot fund a future fiscal year's requirement. For example, you cannot use current FY funds to fund a contract where the work does not begin until the next FY.

c. Amount

The principal statute that applies to the “amount” rule is the Antideficiency Act (Candrea, 2017). As stated by the U.S. Government Accountability Office, the Antideficiency Act (ADA) prohibits federal employees from:

making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law. 31 U.S.C. § 1341(a)(1)(A).

involving the government in any obligation to pay money before funds have been appropriated for that purpose, unless otherwise allowed by law. 31 U.S.C. § 1341(a)(1)(B).

accepting voluntary services for the United States, or employing personal services not authorized by law, except in cases of emergency involving the safety of human life or the protection of property. 31 U.S.C. § 1342.

making obligations or expenditures in excess of an apportionment or reapportionment, or in excess of the amount permitted by agency regulations. 31 U.S.C. § 1517(a). (U.S. Government Accountability Office [GAO], n.d., Antideficiency Act Resources, Overview section)

If you are unsure whether a purchase may violate the purpose, time, or amount criteria, consult with the Comptroller, Regional Contracting Office, or local legal office before obligating funds.

2. Antideficiency Act (ADA) Violations

According to the Department of Defense Financial Management Regulations, ADA violations generally occur when one of the following circumstances occur:

Statutory limitation was exceeded for the amount authorized in an appropriation or fund, to include special and recurring statutory limitations or restrictions on the amounts for which an appropriation or fund may be used.

Statutory limitation on the purposes authorized in an appropriation or fund was violated and upon correction into the proper appropriation or fund, funds were not available at the time of the erroneous obligation or were not available when the obligation was recorded in the proper appropriation or fund.

Funding authority was issued in excess of the amount available in an appropriation or fund and the excess amount was obligated or expended. [...] The issuance of a reimbursable order in excess of available funds may also result in an ADA violation.

Obligations or expenditures are authorized or incurred in excess of the amount of funds available at the formal administrative subdivision of funds level. [...] Errors that require correction by obtaining additional funds at a formal administrative subdivision of fund level cannot eliminate the fact that a violation likely has occurred and must be investigated. An exception applies when funds are required at the formal administrative subdivision level but funds were returned to higher headquarters as the result of the customary practice of sweeping up funds near the end of a fiscal year.

Obligations were made or authorized in advance of funds being available.

Obligations or expenditures of funds did not provide for a bona fide need of the fund or account (time violation) and upon correction into the proper fund or account, proper funds were not available at the time of the erroneous obligation or were not available when the obligation was recorded in the proper fund or account.

Obligations charged against a current account that would otherwise be properly chargeable (except as to amount) to an expired account, but sufficient funds did not exist in the applicable expired account to fund the obligation.

Obligations that otherwise would have been properly chargeable (both as to purpose and amount) to a canceled appropriation exceeds the limits specified in [DoD FMR] Volume 3, Chapter 10, subparagraph 100201.F.

Voluntary services were accepted, or personal services were employed, except as authorized by law.

Funds were retained without authority and were not deposited into the miscellaneous receipts of the U.S. Treasury but instead augmented an appropriation and, as a result, obligations or expenditures exceed the amount appropriated by Congress. (Department of Defense [DoD], 2015, Volume 14, Chapter 2, Section 0202, pp. 5-6)

Table 1 provides some examples of ADA violations.

Table 1. Examples of Violations of the Antideficiency Act. Source: Candreva (2018).

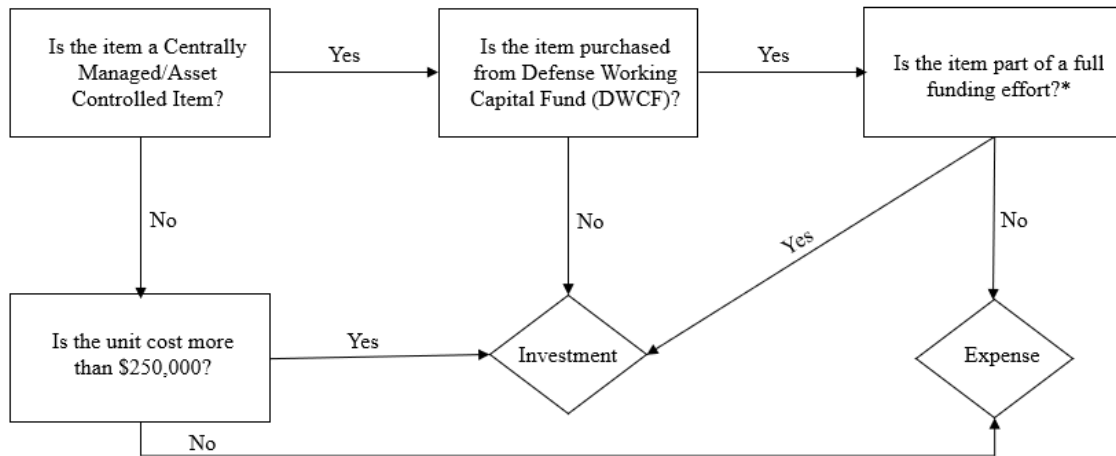
Statute	The Antideficiency Act prohibits federal employees from:	Examples
31 U.S.C. § 1341(a)(1)(A)	making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law.	<ul style="list-style-type: none"> • a fund for foreign national tax withholdings was over-disbursed • contracts contained open-ended indemnification clauses • cost of an upgrade to a General officer’s quarters exceeded the statutory cap on such expenditures • accounting errors created a mistaken belief about the amount of funds available causing an over-obligation • exceeding the minor construction threshold causing the project to become an unauthorized major construction project
31 U.S.C. § 1517(a)	making obligations or expenditures in excess of an apportionment or reapportionment, or in excess of the amount permitted by agency regulations.	<ul style="list-style-type: none"> • obligating funds in an amount in excess of what was apportioned under a continuing resolution • citing the wrong appropriation when sufficient funds were not available in the proper appropriation at the time • failing to request a re-apportionment of multi-year or carryover funds resulting in an apportionment that was too low to cover obligations • obligating more on a specific project than was permitted by agency regulations
31 U.S.C. § 1341(a)(1)(B)	involving the government in any obligation to pay money before funds have been appropriated for that purpose, unless otherwise allowed by law.	<ul style="list-style-type: none"> • obligating the government to buy food or water when unauthorized • entering into a multi-year lease citing one-year funds • entering into contracts in one year for work that will not commence until the subsequent year • acquiring 14 months’ worth of services using one-year funds
31 U.S.C. § 1342	accepting voluntary services for the United States, or employing personal services not authorized by law, except in cases of emergency involving the safety of human life or the protection of property.	<ul style="list-style-type: none"> • an employee worked while in a furlough status • a volunteer student intern was not actually a student per the program definition • a contractor continued working after the contract ended

For more information on the ADA's purpose, history, and reporting requirements, see the Principles of Federal Appropriations Law: Third Edition, Volume II Chapter 6, Availability of Appropriations: Amount (GAO, 2006).

3. EXPENSE/INVESTMENT CRITERIA

All O&M,MC purchases must have a unit cost below \$250,000 and must not be a centrally managed program. All centrally managed programs and items with a unit cost above \$250,000 must be purchased with Procurement, Marine Corps (PMC) funds. PMC funds are managed by Marine Corps Systems Command (MARCORSYSCOM) (USMC, 2015). Another important consideration is the system unit cost. If the items being purchased are going to work together to form a system, such as several computers and a router that will be linked together, the entire cost of the system cannot exceed \$250,000, even if the individual components have a unit cost that is below that (Headquarters, Marine Corps [HQMC], 2009).

Figure 2 shows an expense/investment decision tree that can be used to assist in determining whether an item should be considered an expense or an investment.



* When intended for use in weapon system outfitting, government furnished material on new procurement contracts or for installation as part of a weapon as part of a weapon system modification, major reactivation or major service life extension.

Figure 2. Expense/Investment Determination. Adapted from DoD (2008).

G. CONTINUING RESOLUTION AUTHORITY (CRA)

A Continuing Resolution Authority (CRA) allows government agencies whose appropriations have not yet been enacted to continue operating in the event that Congress

has not passed an appropriations act prior to 1 October (Defense Acquisition University [DAU], Continuing Resolution (CR), 2018). A CRA provides budget authority for an agency to operate at the “current rate of operations,” which is “based either on the rate of spending of the prior year or a set formula” (USMC, 2015, Chapter 1, p. 4). CRAs “usually contain language which prohibits ‘new starts’, or activities which were not funded and did not take place in preceding years” (DAU, Continuing Resolution (CR), 2018). If a CRA is enacted, HQMC Programs and Resources (P&R) “will provide specific guidance... on the limits commands are authorized” (USMC, 2015, Chapter1, p. 4).

In the event that neither an appropriation act or a continuing resolution act have been passed by 1 October, the Constitution and the ADA require the federal government to shutdown. If the government implements shutdown procedures, P&R will issue further guidance (Department of the Navy [DON], 2017).

H. MID-YEAR REVIEW (MYR)

Mid-year review usually occurs during or at the end of the second quarter (February-March). The purpose of mid-year review is to review execution rates, identify potential funding issues, and realign funds across commands in order to meet deficiencies, if necessary. During MYR, HQMC and major commands will be looking at current year obligation performance to determine how you are executing in relation to your plan. If you have low obligation rates measured against straight-line Office of the Secretary of Defense (OSD) benchmarks or against your previously submitted spend plan, you will need to defend how you intend to use those funds during the remainder of the year. Straight-line OSD benchmarks are shown in Table 2. It is best to defend your need for unobligated funds by stating what impact losing those funds will have on your operational commitments. This will enable HQMC to prioritize funding service-wide (USMC, 2014c). If you are not able to adequately justify your low obligation rates, expect to have unobligated funds pulled for higher priority requirements across the Marine Corps.

Mid-year review is an opportunity to assess a command’s level of funds with their remaining requirements. If a command has an emergent requirement or a funding deficiency is identified, additional funds may be requested through the chain of command.

Specific guidance for Mid-Year Review will be published by P&R. Major commands will usually also publish Mid-Year review guidance based on P&R's guidance.

Table 2. OSD Straight-Line Benchmark. Adapted from Defense Acquisition University [DAU] (2017).

Month	Obl.	Exp.
Jan	8.3%	6.3%
Feb	16.7%	12.5%
Mar	25.0%	18.8%
Apr	33.3%	25.0%
May	41.7%	31.3%
Jun	50.0%	37.5%
Jul	58.3%	43.8%
Aug	66.7%	50.0%
Sep	75.0%	56.3%
Oct	83.3%	62.5%
Nov	91.7%	68.8%
Dec	100.0%	75.0%

I. CONTRACT AND MIPR MANAGEMENT

1. Common Source Documents

Many of the forms used to purchase goods and services are standard throughout the Department of the Navy and the Marine Corps. Table 3 contains descriptions of common forms as described in MCO 4400.150.

Table 3. Common Source Documents

Form	Description
DD 1348 DoD Single Line Item Requisition System Document	Used to buy items from one of the mechanized supply systems throughout the DoD (e.g. Defense Logistics Agency (DLA)). "A fund code is used to identify the appropriation to be charged, and uses a Military Standard Requisitioning and

Form	Description
(MILSTRIP Requisition Form)	Issue Procedures (MILSTRIP) document number” (USMC, 2014a, Chapter 3. p. 16).
DD 1149 Requisition and Invoice/Shipping Document	Used to requisition “materials or services from federal and non-federal sources” (USMC, 2014a, Chapter 3, p. 16). It “can also be used as a request for shipping (transportation of things) through the Defense Transportation Office” and as a receipt “when goods and services are delivered and becomes the evidence for recording an expense in SABRS” (USMC, 2014a, Chapter 3, p. 16).
DD 448 Military Interdepartmental Purchase Request (MIPR)	“Authorizes funds for a federal activity outside the Department of the Navy (DON) to perform work or services for the requesting command. For example, if a Marine unit is training at an Army base, the Marine unit will send funds” via a DD 448 to the Army unit for services they require while there (USMC, 2014a, Chapter 3, p. 17).
DD 448-2 Acceptance of MIPR	Formal acceptance of the DD 448 from the performing activity. “Receipt of this document constitutes an obligation of funds from the requesting unit’s account” (USMC, 2014a, Chapter 3, p. 17).
NAVCOMPT 2275 Order for Work and Services	“Used to request reimbursable work with any organization within the DON... Once signed and accepted by the performing activity, the form becomes an obligation document” (USMC, 2014a, Chapter 3, p. 17).
NAVCOMPT 2276 Request for Contractual Procurement	“Used to request contracting action for work or services from a Navy contracting office” (USMC, 2014a, Chapter 3, p. 17). For example, this form would be used to request support from Navy Public Works.

Form	Description
SF 182 Authorization, Agreement, and Certification of Training	“Used to request and authorize payment for reimbursement for training classes for both civilians and military personnel” (USMC, 2014a, Chapter 3, p. 18).
DD 282 DoD Printing Requisition/Order	“Used to request printing/publication orders from the Navy or other DoD component” (USMC, 2014a, Enclosure 1, p. 3-17). For example, this form would be used to request support from Document Automation and Production Service (DAPS).

2. Contracts

Service contracts can be for either severable or non-severable services (DoD, 2016). Severable services are “services that are continuing and recurring in nature, such as lawn maintenance, janitorial services or security services, and from which the agency realizes a benefit at the time services are provided even if the contract has not been performed to completion” (Department of Veteran Affairs [VA], 2018, Financial Policy, Volume 2, Chapter 5, p. 17). Severable contracts can be funded with current FY funds and are allowed to cross fiscal years as long as no more than 12 months are funded. This allows a unit more flexibility to stagger contracts so that they do not coincide with the beginning of the fiscal year in case a budget is not passed by October 1 and funds are delayed.

Non-severable services are services that cannot be feasibly divided and do not result in value to the government until the service is concluded. Non-severable service contracts must be funded in full even if the services will cross into the next fiscal year. An example of a non-severable service is a consulting study. This is non-severable, because the government will not realize any benefit until the final report of the study is received.

All requests for contracts are routed to the Regional Contracting Office (RCO) through Purchase Request (PR) Builder. The RCO will assign the requirement to a

warranted Contracting Officer (KO). Once a contract has been awarded, the Contractor will be responsible for “controlling the quality of supplies or services” and ensuring the supplies or services are “within the expected cost, and are delivered on time” (USMC, 2015, Chapter 4, p 9). The RCO will issue specific guidance for required documents, timelines, and fiscal year close-out requirements. The seven major functions for procuring materials or services outside of the Defense Supply Systems, as described by MCO 7300.21B, are shown in Table 4.

Table 4. Procurement Functions. Adapted from USMC (2015).

Function	Description
Requirements Generation	This function is determining that a good or service is required for mission accomplishment and that the source provider will be a private concern requiring contracting action. Requirements are processed via the PR Builder.
Requirements Approval	AO reviews requirements in PR Builder. Once approved, the requirements information is electronically passed to SABRS for a funds control check. If funds are available, the transaction is passed to the contracting system for action.
Procurement Method	If the requirement meets the GCPC threshold (less than \$3,000 for goods or \$2,500 for services) than the GCPC shall be utilized. If the requirement exceeds the above criteria, it shall be forwarded for contracting action.
Contract Generation	Contracting officials take the information provided from the approved PR Builder request and complete the actions of source determination, cost, bid reviews, etc. and approve and issue a contract. The contracting office processes contracting actions via Standard Procurement System (SPS).
Government RA [Receipt and Acceptance]	Once the Vendor has delivered the contracted goods and services and invoiced the government via Wide Area Workflow (WAWF), designated government officials will provide the acceptance for delivered goods or services via WAWF. This completes the required electronic evidence of entitlement, delivery and acceptance to payment.
Invoice Generation	The Vendor awarded the contract will invoice for payment once delivery of the contracted goods or services is performed. The Vendor will process the invoice via WAWF. WAWF gets data from SPS that will contain

Function	Description
	information from the issued contract to include PIIN, SPIN, CLIN, and ACRN data required by the Vendor to process the invoice.
Disbursement	The DFAS processes the disbursement for the completed payment package via several automated disbursing systems.

3. Reimbursables

DoD activities can provide work, material, or services on a reimbursable basis to other DoD components and federal agencies. There are two types of reimbursable orders: Economy Act/Non-Economy Act orders and Project orders (USMC, 2015). The difference between the two types are described in Table 5.

Table 5. Types of Reimbursable Orders.

<p>Economy Act/Non-Economy Act Orders</p>	<ul style="list-style-type: none"> • Normally “used for work or services of a normal or recurring nature” (USMC, 2015, Chapter 5, p. 5). Examples include janitorial or trash removal support, range support, administrative services • “Funds are normally authorized on a quarterly basis for annual recurring support” (USMC, 2015, Chapter 5, p. 5). • Must be closed out before the end of the fiscal year (USMC, 2015). • Non-Economy Act orders apply when a DoD activity requests work or services from a non-DoD agency (USMC, 2015). • For more information, refer to DoD FMR, Volume 11A, Chapter 3.
<p>Project Orders</p>	<ul style="list-style-type: none"> • A non-severable order issued for a specific thing; examples include production of material, repair, maintenance or overhaul of equipment (USMC, 2015). • Never issued for recurring support services (USMC, 2015). • Can only be issued within the DoD (USMC, 2015). • The performing agency must be able to perform at least 51% of the work (USMC, 2015). • “Work on the project order must begin within 90 days of the acceptance of the order” (USMC, 2015, Chapter 5, p. 6).

All Economy Act and Non-Economy Act orders must be closed out before year-end for all reimbursable orders with 1-year appropriations (USMC, 2015). The following is a partial list of the required closing actions per MCO 7300.21B:

Ensure all reimbursable order records are accurate and reflect the current status of valid obligations and accrued costs.

Notify the issuing activities (i.e., the customer) of any excess fund availability per current guidance issued by HQMC. Performing activities should return all excess funds available to the issuing activity. The issuing activity should be notified by the performing activity of all unearned and/or unbilled outstanding obligations that will require current year funds during the upcoming FY.

Record all pertinent expenses to reimbursable orders in the accounting system for appropriations that will expire on 30 September of the current FY per current guidance issued by HQMC. This will ensure that these

expenses are reflected on the August reimbursable customer billing and will be collected in September. [...]

Archive all RONS [Reimbursable Order Numbers] where the authority, obligations, expenses, billed and collected, are equal after receiving confirmation from the BEA that all work is complete. [...] (USMC, 2015, Chapter 11, pp. 6-7)

J. ACCOUNTING

1. Financial Systems

The Standard Accounting, Budgeting, and Reporting System (SABRS) is the official accounting system of the Marine Corps and is “used to record and report...the financial impact of source transactions that originate in various...feeder systems” that are used to purchase supplies and services (USMC, 2015, Chapter 3, p. 5). SABRS was designed to meet the requirements for both budgetary and proprietary accounts. Proprietary accounting includes tracking assets and liabilities that are reported on the balance sheet, and budgetary accounting tracks budget approval and execution. Financial managers in the field do not normally perform proprietary accounting but it is critical that they process transactions correctly in SABRS and maintain supporting documentation to assist the Marine Corps in gaining a clean opinion on an audit.

Appendix C of MCO 7300.21B contains information on the various SABRS manuals and how to access them including SABRS Feeder Systems Manual, SABRS Tables Manual, and the SABRS Customer Handbook. MCO 7300.21B also describes some of the feeder systems that are used in the procurement process and are listed in Table 6.

Table 6. Financial Systems Used throughout the Procurement Process

System	Description
PR Builder (PR Builder)	“Electronically generates and routes PRs” (USMC, 2015, Chapter 4, p. 32).
Standard Procurement System (SPS)	“The program was created to bring the advantages of automation and standardization to the procurement process throughout the DoD” (USMC, 2015, Chapter 4, p. 32).
Standard Accounting, Budgeting, and Reporting System (SABRS)	“SABRS is the Marine Corps’ official accounting system and is designed to meet fiduciary standards established by the GAO, OMB, Treasury and the DoD. SABRS accounts and reports for all Marine Corps funds throughout the life of the appropriation. SABRS is owned by DFAS and the system infrastructure is housed by the DISA Defense Enterprise Computing Center (DECC) located in St. Louis, MO” (USMC, 2015, Chapter 4, p. 32).
Global Combat Support System-Marine Corps (GCSS-MC)	“GCSS-MC is the automated information system that supports the retail (intermediate and consumer) level of USMC supply. GCSS-MC provides the retail supply accounting functions (i.e., stock replenishment, requirements determination, receipts, inventory, stock control, and asset visibility) for all USMC units. The system processes requisition and receipt using MILSTRIP transactions. The key to all requisitions processed from GCSS-MC into SABRS is the DoDAAC contained within the document number and the using unit’s JON entered in the requisition. GCSS-MC replaced the legacy supply information system, Supported Activities Supply System (SASSY)[...]” (USMC, 2015, Chapter 4, p. 32).
Wide Area Workflow (WAWF)	“A secure, web-based system for electronic invoicing, [receipt and acceptance] RA. It provides the technology for government contractors and authorized DoD personnel to generate, capture, and process receipt and payment-related documentation, via an interactive Web-based application. WAWF provides a unidirectional input to SABRS utilizing Secure File Transfer Protocol (SFTP). WAWF does not receive data/information from SABRS” (USMC, 2015, Chapter 4, p. 33).
Mechanization of Contract Administration Services (MOCAS)	“Contract entitlement system that processes a significant dollar volume of transactions for all major DoD Components that are typically high-dollar value, complex and multiple year actions. MOCAS allows utilization of data processing equipment and high-speed digital data transmission devices permitting a greater degree of automation in the technical specialties of procurement and

System	Description
	contract administration. MOCAS is used to track CLINs, amounts invoiced, and related RA of assets and/or supplies, as well as services. MOCAS uses Electronic Data Interchange (EDI) for receipt and storage of commercial invoices, requests for progress payment, and public/cost vouchers. SABRS does not interface with MOCAS” (USMC, 2015, Chapter 4, p. 33).
Computerized Accounts Payable System-Windows (CAPS-W)	“CAPS-W is the system used to entitle contractual and miscellaneous commercial procurements. CAPS-W transmits vendor contractual information used for pre-validation of payment by DFAS. CAPS-W is owned by DFAS and is located in Indianapolis, IN” (USMC, 2015, Chapter 4, p. 33).
Defense Cash Accountability System (DCAS)	“The single cash accountability system for the DoD linking financial activities under one seamless architecture. Cash accountability is the reporting of disbursements, reimbursements, deposits, and receipts to the Treasury, as well as other transactions, which would impact the Status of Funds (SoF)” (USMC, 2015, Chapter 4, p. 33).
Electronic Document Access (EDA)	“EDA is a web-based system that provides secure online access, storage, and retrieval of contracts, contract modifications, [Government Bill of Ladings] GBLs, DFAS Transactions for Others (E110), vouchers, and Contract Deficiency” (USMC, 2015, Chapter 4, p. 33).
Purchase Card Automation System (PCAS)	“The credit card program PCAS automates transaction data updates in the appropriate subsystems in SABRS and provide program level information through the financial data elements assigned to each individual transaction. The [Agency Program Coordinator] APC coordinates with FM personnel to ensure proper construction and loading of the LOA and financial data elements required for the Marine Corps accounts when establishing AO and Card Holder accounts. PCAS is owned by the credit card program and is located in Roanoke, TX” (USMC, 2015, Chapter 4, p. 33).
Defense Civilian Payroll System (DCPS)	“Standard payroll system for use by all DoD activities paying civilian employees. The system maintains pay and leave entitlement records, deductions and withholdings, time and attendance data and other pertinent employee personnel data. It includes functions for debt collection, disbursing and collection, and reports processing and reconciliation” (USMC, 2015, Chapter 7, p. 10).

2. Funds Management

Aged Transactions are transactions that have been “dormant” in SABRS should be researched and corrected, and pose an audit risk. (USMC, 2015). MCO 7300.21B describes some common causes of aged transactions that are listed in Table 7.

Table 7. Common Causes of Aged Transactions.
Source: USMC (2015).

Category	Causes
Unliquidated Obligations (ULOs) [Outstanding Obligations]	<ol style="list-style-type: none"> 1. Items not received 2. Transaction not liquidated due to obligation mismatch 3. Accounting system or entry errors 4. Improper/lack of reconciliation with Fund/RMs [Resource Managers] who originated the transaction
Outstanding Travel Orders (OTOs)	<ol style="list-style-type: none"> 1. Traveler has not completed travel 2. GTR [Government Transportation Request] did not post due to incorrect data 3. Traveler has not submitted travel claim/settlement not in the system 4. Settlement has been submitted but did not post due to voucher error 5. Improper/lack of reconciliation with Administrative elements to verify status of personnel
Outstanding Commitments	<ol style="list-style-type: none"> 1. Requirements committed but has not turned into an obligation 2. No action taken by KO 3. Improper/lack of reconciliation with RCO to determine acquisition status of requirement by Fund/RMs
Outstanding Initiations	Usually occur at the end of the FY and are pending commitments for the upcoming FY
Outstanding MIPR/WR [Work Request] All Years	<ol style="list-style-type: none"> 1. Liquidations does not match obligation 2. Entry error 3. Bill has not been recorded in SABRS 4. Improper/lack of reconciliation between buyer and seller quarterly at a minimum
Outstanding RREs	System has recorded a refund that has not been completely processed

Ideally, the commitment, obligation, expense, and liquidation amount for a transaction all match, but occasionally, problems occur that need to be researched and corrected. Two common problems are Unmatched Disbursements (UMDs) and Negative Unliquidated Obligations (NULOs) (USMC, 2015). An unmatched disbursement is when a liquidation (payment) is made that cannot be matched to an obligation. A NULO occurs when a liquidation can be linked to an obligation but the liquidation is more than the obligated amount. UMDs need to be corrected by DFAS, however, it is the fund managers' responsibility to coordinate with DFAS and supply supporting documentation to assist in correcting the error. NULOs are the responsibility of the financial manager to correct (USMC, 2015). MCO 7300.21B describes the potential causes of abnormal transactions and are listed in Table 8.

Table 8. Common Causes of Abnormal Transactions

Category	Causes
Unmatched Disbursement (UMD)	<ol style="list-style-type: none"> 1. LOA improperly cited on supporting documentation (USMC, 2015). 2. An obligation does not exist “in the accounting system prior to submitting documents for payment” (USMC, 2015, Chapter 9, p. 13). 3. Obligation in SABRS is inactive (USMC, 2015). 4. Invalid Line of Accounting (LOA) (USMC, 2015).
Negative Unliquidated Obligation (NULO)	<ol style="list-style-type: none"> 1. Incorrect obligation amount (doesn't match supporting documentation) (USMC, 2015). 2. “Non-SPS contract modifications that require systemic obligation entry in SABRS via PR Builder” (USMC, 2015, Chapter 10, p. 11). 3. “NSN price change increase to original obligation price via GCSS-MC” (USMC, 2015, Chapter 10, p. 11). 4. “Duplicate payment posting” (USMC, 2015, Chapter 10, p. 11).

K. REPORTING

Reports can be pulled from SABRS Management Analysis Retrieval Tools System (SMARTS) or INFOPAC within SABRS. SMARTS is the official reporting system for the Marine Corps (USMC, 2015). “Data is transmitted via a virtual private network” to SMARTS daily after the accounting cycles are completed (USMC, 2015, Chapter 3, p. 9). MCO 7300.21B requires, at a minimum, the following reports be regularly pulled and monitored:

Daily Transaction Report. Review transactions that posted in the previous days cycle to ensure that amounts, financial codes, quantities, etc. are correct. If in error, a correction may be required in either the source business feeder system, a correction notice processing for a payment, or an adjustment in SABRS.

Error Transaction Report. Review transactions that apply to the BEA/BESA that have been placed in an error status by SABRS. These transactions did not pass one or more edits in SABRS, did not find a required matching transaction, or have some other issue that is keeping the transaction from processing. Review the error code assigned to the transactions and make the appropriate correction. Once corrected, the transaction will process in the next SABRS cycle. [...]

BEA/BESA Budget Execution Report. After reviewing and working the SoF report and the error report, the daily transaction report is used to determine the new available balance amounts for present or future purchases. (USMC, 2015, Chapter 10, pp. 3-4)

L. FISCAL YEAR CLOSE-OUT

Closing out the fiscal year requires due diligence from all financial managers. There are many tasks that must be completed to “ensure efficient and responsible use of financial resources” (USMC, 2015, Chapter 11, p. 3). MCO 7300.21B separates these tasks into three categories: pre-close actions, year-end procedures, and open-up actions (2015). The following list is derived from MCO 7300.21B, Chapter 11, pp. 4-9.

1. Pre-Close Actions

- “Ensure that all outstanding commitments, obligations, expenses, and liquidations are researched and reconciled” by validating the status of the

purchase order or contract (USMC, 2015, Chapter 11, p. 4). Coordination with RCO is critical to ensure that contracts are on schedule to be awarded before the end of the fiscal year. Ensure that commitments are de-committed if they are no longer valid.

- “Confirm the status of transactions identified to DFAS for further research and/or corrective action” (USMC, 2015, Chapter 11, p. 4).

2. Year-End Procedures

- “Ensure that all transactions that affect obligations, collections, expenditures and expenses are recorded prior to the closing date of 30 September of the current FY” (USMC, 2015, Chapter 11, p. 4).
- “Validate accounts receivable/payable, commitments, and undelivered orders/obligations prior to the closing date” (USMC, 2015, Chapter 11, p. 4).
- “Clear ULOs, accounts receivable, accounts payable, etc., for accounts which will expire at the close of the current FY” (USMC, 2015, Chapter 11, p. 4).
- “Obligations will be established for all UMDs, NULOs, and in-transit transactions in appropriations scheduled to close (become canceled) at the end of the current FY” (USMC, 2015, Chapter 11, p. 5).
- “Pending corrections or accounting adjustments must be identified to DFAS prior to Sept 15. Failure to correct NULOs and UMDs in the year of execution could result in a violation of section 1517 of...[Title 31, U.S.C.]” (USMC, 2015, Chapter 11, p. 5).
- Monitor reports “on a daily basis to ensure no new closing year problem disbursements are outstanding” (USMC, 2015, Chapter 11, p. 5).

- Ensure that “commitments are de-committed for all program years that will expire on 30 September of the current FY” (USMC, 2015, Chapter 11, p. 5).
- “Ensure that accounting requirements for the DCPS [Defense Civilian Payroll System] are submitted prior to 30 September so that any appropriate FY changes can be made to payroll related accounting records” (USMC, 2015, Chapter 11, p. 8).

3. Open-Up Actions

- “No later than 30 March of any FY, the Comptroller must ensure the TON [Travel Order Number] Table has been established [in SABRS] to accept the upcoming FY, if applicable. This is essential to create travel orders that cross over into the new FY” (USMC, 2015, Chapter 11, p. 9).
- “During the fourth quarter, all spending tables must be updated to establish the new-year data elements” (USMC, 2015, Chapter 11, p. 9).
- “Establish specific RONS ...for the upcoming FY in the accounting system, if applicable” (USMC, 2015, Chapter 11, p. 9).
- “Establish all RONS that have Civilian Labor costs...for the upcoming FY in the accounting system to ensure a smooth transition and posting of initial labor expenses” (USMC, 2015, Chapter 11, p. 9).

M. INTERNAL CONTROLS

1. Marine Corps Managers’ Internal Control Program (MICP)

Internal controls will help the USMC to safeguard personnel, assets, and prevent and detect errors and fraud. MCO 5200.42E states that the mission of the Marine Corps Managers’ Internal Control Program (MICP) policy is for commanders and managers at all levels to “establish and continuously maintain an active MICP which evaluates and reports on the effectiveness of internal controls throughout the organization in order to ensure

effective operations, safeguard against fraud, waste and mismanagement, and comply with laws and regulations” (USMC, 2018, p. 2).

Major assessable units (MAUs) are major commands and organizations who report directly to the HQMC MICP Coordinator. Sub-Assessable Units (SAUs) are units or organizations immediately subordinate to a MAU (USMC, 2018). A list of MAUs are shown in Figure 3.

MAUs (Command, DC, HQMC Agency)	Location	MAU/MRE Type	Remarks	
1	Installations and Logistics (DC, I&L)	HQMC	DC	
2	Manpower and Reserve Affairs (DC, M&RA)	HQMC	DC	
3	Marine Aviation (DC, AV)	HQMC	DC	
4	Plans Policies and Operations (DC, PP&O)	HQMC	DC	
5	Programs and Resources (DC, P&R)	HQMC	DC	
6	Headquarters and Service Battalion (Henderson Hall)	Arlington, VA	Command	
7	MARCENT	Tampa, FL	Command	
8	MARCORLOGCOM	Albany, GA	Command	
9	MARCORSYSCOM	Quantico, VA	Command	
10	MARFORCOM	Norfolk, VA	Command	
11	MARFORCYBER	Ft Meade, MD	Command	
12	MARFOREUR/AF	Stuttgart, Germany	Command	
13	MARFORPAC	Camp Smith, HI	Command	
14	MARFORRES	New Orleans, LA	Command	
15	MARFORSOUTH	Miami, FL	Command	
16	MARFORSTRAT	Offutt AFB, NE	Command	
17	MARSOC	Camp Lejeune, NC	Command	
18	MCCDC	Quantico, VA	Command	Includes DC, CDI
19	MCICOM	Arlington, VA	Command	Includes Marine Barracks 8th & I
20	MCRC	Quantico, VA	Command	
21	TECOM	Quantico, VA	Command	
22	Admin and Resources (A&R)	HQMC	Agency	Includes HRM
23	Chaplain of the Marine Corps (REL)	HQMC	Agency	
24	Command Control Communications and Computers (C4)	HQMC	Agency	
25	Counsel for the Commandant (CL)	HQMC	Agency	
26	Office of U.S. Marine Corps Communication (OUMCC)	HQMC	Agency	
27	Health Services (HS)	HQMC	Agency	
28	Inspector General of the Marine Corps (IGMC)	HQMC	Agency	
29	Intelligence (Intel)	HQMC	Agency	
30	Office of Legislative Affairs (OLA)	HQMC	Agency	
31	Safety Division (SD)	HQMC	Agency	
32	Staff Judge Advocate to the Commandant (SJA)	HQMC	Agency	

Figure 3. Major Assessable Units (MAUs). Source: USMC (2018).

With respect to personnel, MCO 5200.42E puts forth the following guidelines:

- "Commanders, or an authorized designee, shall appoint in writing an MICP Coordinator and Alternate" (USMC, 2018, p. 3).
- The MICP Coordinator and Alternate " should be limited to a military or Government employee due to the inherently governmental nature of the work" (USMC, 2018, p. 3).

- "The MICP Coordinator and Alternate will provide oversight of the organization's MICP and coordinate requirements in accordance with" MCO 5200.42E (USMC, 2018, p. 3).
- "MICP Coordinators and Alternates at all Command levels shall complete the MICP training within 30 days of appointment. Training is available by accessing the My Navy Portal, (<http://my.navy.mil/>), and click on MNP Log in" (USMC, 2018, p. 3).
- "MICP Coordinators and Alternates shall provide training to subordinate MICP personnel responsible for the internal control program and its reporting requirements" (USMC, 2018, p. 4).

Although reporting on the efficacy of internal controls is an annual requirement of the MICP, it should be a continual process and is a critical step toward receiving a clean audit opinion. Financial managers play a significant role in ensuring funds are safeguarded against fraud, waste, and abuse. Financial managers should assess their local processes and determine which areas are most at risk for fraud or error to occur, and implement controls to minimize those risks. MCO 7300.21B recommends that the following list of internal controls be implemented to "ensure accurate recording and reporting of financial information" (USMC, 2015, Chapter 3, p. 23).

Ensure compliance with...[OMB Circular A-123] and other approved federal guidelines.

Ensure compliance to all Federal appropriation language.

Ensure all business processes / practices conform to approved documentation.

Ensure all transactions are properly documented.

Ensure documentation and record retention requirements cited in...[General Records Schedule 1.1: Financial Management and Reporting Records, National Archives and Records Administration (NARA) General Records Schedules (GRS)] are met.

Ensure all worksheet and supporting documentation must be maintained per the record retention policies, and be available upon request.

Ensure any and all deficiencies within the documentation are identified and properly reported.

Ensure roles and responsibilities are documented and all staff is trained and acknowledge their respective roles and responsibilities regarding USMC FM.

Ensure separation of duties among key functions, such as making purchases, authorizing purchases, payments, certifying funding, reviewing, and auditing.

Ensure funds are available and are the correct fund type.

Ensure all reconciliations are performed and properly documented.

Ensure funds are available for all PRs [Purchase Requests].

Ensure obligation is properly recorded in SABRS prior to reconciliation and disbursement.

Ensure all commitment, obligation, expense, and liquidation amounts are properly reconciled with source business feeder systems.

Ensure unauthorized commitments are ratified.

Ensure appropriate authorization controls are established.

Ensure transactions are properly documented. Ensure spending limits are strictly controlled. Ensure violations of these limits will be enforced.

Ensure proper internal controls exist for all purchases, including purchases under the micro-purchase threshold.

Ensure that amounts obligated are accurately calculated and recorded.

Ensure all transaction reports are disseminated to the appropriate personnel. (USMC, 2015, Chapter 3, pp. 23-24)

More information on establishing an internal control program can be found in the GAO Green Book, “Standards for Internal Control in the Federal Government” (GAO, 2014).

2. Internal Controls for ServMart Cards

The ServMart card is used at the ServMart stores and Shop Stores on Marine Corps installations to purchase common commercial items such as office supplies and cleaning

supplies (USMC, 2015). Each ServMart card contains key information that links the unit with the card and transfers the financial information of the transaction to SABRS for processing. Table 9 contains internal controls that should be implemented for management of the ServMart card. It is reproduced from MCO 7300.21B, Table 4-2.

Table 9. ServMart Key Process/Management Control Measures.
Source: USMC (2015).

Key Process/Management Control Measures	
Fund Manager and Card Holder appointed in writing	ServMart cards are issued only to authorized personnel
Ensure that appropriate approval process occurs prior to making ServMart purchases	Data elements for the ServMart card are properly updated in SABRS Table 0F2
Ensure proper posting of Provider's D7A transactions occur in SABRS after purchases occur (will occur within 2 SABRS cycles)	Ensure proper posting of Interdepartmental Bill (IDB) transaction to liquidate B7A commitment, obligation, and expense record in SABRS

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APPENDIX B. TRAINING REQUIREMENTS

A. DOD FINANCIAL MANAGEMENT (FM) CERTIFICATION

The following individuals shall be enrolled in the DoD FM certification program:

- DoD civilian employees in the 05XX occupational series
- DoD civilians not in the 05XX occupational series who perform financial management tasks
- Military members with a Finance or Comptroller Specialty
- Military members in any occupational series that perform financial management functions (Undersecretary of Defense (Comptroller) [USD(C)] (2016)).

The three levels of FM certification based on position and rank are shown in Table 10.

Table 10. Rank-Specific DoD FM Certification Level.
Adapted from USMC (2016).

Grade	FM Certification Level
GS-11/below/equivalent	1
GS-12/14/equivalent	2
GS-13/14/supervisory/equivalent	3
GS-15/above/equivalent	3
All 0505 series	3
O-1/O-3 3404 FM Officer	2
O-4/O-5 3404 FM Officer	3
O-6/above 8041/3404 Col, Ground	3
WO-1/CWO5* 3402 Finance Officer	2
WO-1/CWO2 3408 FM Resource Officer	2
CWO3/CWO5 3408 FM Resource Officer	3
E1/E5 3432 Finance Technician	1
E6/E9* 3432 Finance Technician	2
E1/E4 3451 FM Resource Analyst	1
E5/E6 3451 FM Resource Analyst	2
E7/E9 3451 FM Resource Analyst	3

The initial FM certification and continuing education and training requirements for Level 1 are shown in Table 11.

Table 11. DoD FM Certification Requirements for Level 1.
Adapted from USD(C) (2016).

FM Competencies	Proficiency Level	Course Hours
Financial Management Systems	1	6
Decision Support	1	4
Fundamentals and Operations of Primary Track <i>(Accounting or Audit or Budget or Finance or Military and Civilian Pay)</i>	1	6
Leadership Competencies		
<i>Lead Self Level</i>		
Flexibility	Integrity/Honesty	Interpersonal Skills
Continual Learning	Written Communication	Service Motivation
Computer Literacy	Resilience	Technical Credibility
Customer Service	Problem Solving	
Oral Communication	Mission Orientation	6
Other Required Courses		
Introduction to DoD	Audit Readiness	Auditing
Accounting	Fiscal Law	Analysis/Decision Support
Finance	Ethics	Acquisition/Contracting
Budget	PPBE	Cost Analysis
		24
Total Course Hours		46
Experience		
<i>At least 2 years of DoD FM experience</i>		2 Yrs
Continuing Education and Training (CETS)		40 Hrs / 2 Yrs

The initial FM certification and continuing education and training requirements for Level 2 are shown in Table 12.

Table 12. DoD FM Certification Requirements for Level 2. Adapted from USD(C) (2016).

FM Competencies	Proficiency Level	Course Hours
Financial Management Systems	3	8
Decision Support	3	8
Accounting Analysis OR Financial Management Analysis	3	10
Budget Formulation, Justification and Presentation OR Budget Execution	3	10
Concepts, Policies and Principles of Primary Track <i>(Accounting or Audit or Budget or Finance or Commercial Pay or Payroll)</i>	3	10
Fundamentals and Operations of Alternate Track <i>(Accounting or Audit or Budget or Finance or Military and Civilian Pay)</i>	1	6
Leadership Competencies		
<i>Lead Teams/Projects Level</i>		
Team Building	Accountability	Decisiveness
Influencing/Negotiating	DoD Mission and Culture	
		10
Other Required Courses		
Audit Readiness	Ethics	Fiscal Law
		9
Total Course Hours		71
Experience		
<i>At least 4 years of FM experience, with 2 years in DoD FM</i>		4 Yrs
Continuing Education and Training (CETS)		60 Hrs / 2 Yrs

The initial FM certification and continuing education and training requirements for Level 3 are shown in Table 13.

Table 13. DoD FM Certification Level 3 Requirements.
Adapted from USD(C) (2016).

FM Competencies	Proficiency Level	Course Hours
Financial Management Systems	5	4
Decision Support	5	10
Accounting Analysis AND Financial Management Analysis	5	12
Budget Formulation, Justification and Presentation AND Budget Execution	5	12
Advanced Financial Management	5	12
Concepts, Policies and Principles of Primary Track <i>(Accounting or Audit or Budget or Finance or Commercial Pay or Payroll)</i>	3	10
Leadership Competencies		
<i>Lead People, Lead Organizations/Programs, or Lead the Institution Level</i>		12
Other Required Courses		
Audit Readiness	Ethics	Fiscal Law Courses
		9
Total Course Hours		81
Experience		
<i>At least 8 years of FM experience, with 2 years in DoD FM</i>		
<i>At least one 3-month Developmental Assignment</i>		8 Yrs
Continuing Education and Training (CETS)		80 Hrs / 2 Yrs

B. FISCAL LAW TRAINING

The DoD FMR requires that all “key fund control personnel receive appropriations law training at least every three years, maintain the documents that identify key fund control personnel, and maintain documents that confirm completion of the appropriations law training” (Department of Defense [DoD], 2015, Volume 14, Chapter 2, p. 8). Examples of key fund control personnel include resource managers, fund holders, funds certifying officials, and authorizing officials. Videos, web-based courses or handbooks may be used for this training. (DoD, 2015).

C. DEFENSE TRAVEL SYSTEM

Financial management personnel may be assigned various roles in the Defense Travel System (DTS) approval routing chain for travel authorizations and vouchers. MCO 4650.39A requires that the training requirements in Table 14 “be completed for each DTS role. All training is required within three months of appointment and repeated annually (refresher)” (USMC, 2014b, Chapter 5, p.1).

The annual refresher training can be completed using either the USMC DTS Curriculum "Travel Regulations Training" or the "Travel Policies" web-based training on Defense Travel Management Office (DTMO) Travel Explorer (TraX) website (USMC, 2014b).

Table 14. Training Requirements for DTS Roles.
Adapted from USMC (2014b).

Role	Training Requirements	Source
Lead Defense Travel Administrator (LDTA)	LDTA Training	USMC DTS Curriculum
	ODTA Training	USMC DTS Curriculum
	AO Training	USMC DTS Curriculum
	COL Training	TraX
	Travel Regulations Training	USMC DTS Curriculum
	DMM Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Organizational Defense Travel Administrator (ODTA)	ODTA Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
	AO Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Finance Defense Travel Administrator (FDTA)	FDTA Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
Authorizing Official (AO)/Certifying Official (CO)	AO Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
	COL Training	TraX
Non-DTS Entry Agent (NDEA)	Travel Regulations Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Self-Authorizing Official (SAO)	AO Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
	COL Training	TraX
Routing Official	Travel Regulations Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Post Payment Review (PPR) Official	AO Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Debt Management Monitor (DMM)	DMM Training	USMC DTS Curriculum
	Travel Regulations Training	USMC DTS Curriculum
	DTS Traveler Training	USMC DTS Curriculum
Traveler	DTS Traveler Training	USMC DTS Curriculum

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APPENDIX C. ONLINE FINANCIAL MANAGEMENT RESOURCES

Resource	Website
DoD FM Online	https://FMOnline.ousdc.osd.mil
DoD Financial Management Regulations	https://comptroller.defense.gov/FMR.aspx
Under Secretary of Defense (Comptroller)	https://comptroller.defense.gov/
Defense Finance and Accounting System	https://www.dfas.mil/
Office of Management and Budget	https://www.whitehouse.gov/omb/
GAO Red Book (Principles of Federal Appropriations Law)	https://www.gao.gov/legal/appropriations-law-decisions/red-book
Defense Acquisition University	https://www.dau.mil/
Congress	https://www.congress.gov/
Dept of the Navy Budget Materials	http://www.secnav.navy.mil/fmc/fmb/Pages/Fiscal-Year-2018.aspx
Assistant Secretary of the Navy Financial Management and Comptroller ASN(FMC)	http://www.secnav.navy.mil/fmc/Pages/home.aspx
American Society of Military Comptrollers	https://asmconline.org/
SABRS Manuals (P&R SharePoint)	https://ehqmc.usmc.mil/org/pr/fiscalops/accounting/policy/Marine%20Corps%20Orders%20MCOs/Forms/AllItems.aspx
House Committee on Appropriations	https://appropriations.house.gov/
Senate Committee on Appropriations	https://www.appropriations.senate.gov/
Congressional Budget Office	https://www.cbo.gov/
Marine Corps Publications Electronic Library	https://www.marines.mil/News/Publications/MCPPEL/
United States Code	http://uscode.house.gov/
Journal of Government Financial Management	https://www.agacgfm.org/Research-Publications/Journal-of-Government-Financial-Management.aspx
Marine Corps Gazette	https://www.mca-marines.org/gazette
GAO Green Book (Standards for Internal Controls)	https://www.gao.gov/assets/670/665712.pdf

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APPENDIX D. GLOSSARY OF FINANCIAL MANAGEMENT TERMS

The definitions in this glossary are taken from the Marine Corps Financial Management Standard Operating Procedure Manual, MCO 7300.21B, of 18 May 2015. Text in brackets represents the author's additions.

ACCOUNTING CLASSIFICATION CODE (AAC). The ACC, commonly referred to as LOA [Line of Accounting], identifies who is spending the funds, who is performing the accounting, the appropriation to be charged, and the FY. [...]

ACCOUNTING CLASSIFICATION REFERENCE NUMBER (ACRN). A two-digit, alphanumeric code (excluding alpha I's, O's, and "FR" reserved for freight or transportation charges) that uniquely identifies a LOA [...].

ACCRUAL ACCOUNTING. The method of accounting whereby... costs are accounted for in the fiscal period during which the benefits are received [...].

ACTIVITY ADDRESS CODE (AAC). A six-position code assigned to identify specific units, activities, or organizations authorized to direct, ship, or receive material, documentation, or billing. The first position of the code is the service assignment code (M for the Marine Corps); the other five positions identify the units, activities, or organizations within the service specified by the service assignment code.

ALLOTMENT. The authority, expressed in terms of a specific amount of funds granted to a commander by the Commandant, to obligate and expend funds for a particular purpose. Obligation and expenditure of the funds may not exceed the amount specified in the allotment [...].

ALLOTMENT RECIPIENT IDENTIFIER (ARI). A 6-digit, alphanumeric code that identifies the installation/activity receiving funds from the Major Command Recipient. [...].

APPORTIONMENT. A determination by the OMB as to the amount of obligations which may be incurred during a specified period under an appropriation, contract authorization, other statutory authorizations, or a combination thereof. [...].

APPROPRIATION SYMBOL (APPN). A seven-digit, alphanumeric code assigned by the Treasury to uniquely identify a congressionally approved appropriation that is being charged by the source transaction. The APPN is comprised of a two-digit, numeric department code; a one-digit, numeric FY code (i.e., the last digit of the FY); and the four-digit, numeric Treasury symbol. [(i.e. The APPN for DON, FY19 O&M,MC appropriation is 1791106)].

AUTHORIZED ACCOUNTING ACTIVITY (AAA). A six-digit code used to identify the activity responsible and authorized to perform accounting functions for the Fund Holder.

BONA FIDE NEEDS RULE. A FY appropriation may be obligated only to meet a legitimate, or bona fide, need arising in, or in some cases arising prior to but continuing to exist in, the FY for which the appropriation was made.

BUDGET. A A plan of financial operations showing in dollars the estimates of funds needed to carry out the assigned mission, or missions, over a specified period of time.

BUDGET EXECUTION ACTIVITY (BEA). BEAs are subdivisions of WCIs. Legal responsibility for the proper management of the funds is retained by the OPBUD or SUBOPBUD holder. An example of a BEA is a battalion within a division.

BUDGET EXECUTION SUB-ACTIVITY (BESA). BESAs are subdivisions of BEAs. BESAs are established whenever detailed identification of costs below the BEA is desired. An example would be assigning companies (i.e., the BESA) within a battalion (i.e., the BEA) to collect detailed costs of operating each company so the battalion can manage funds more effectively.

BUREAU CONTROL NUMBER (BCN). A 5-digit numeric field used to identify the holder of the funds or OPBUD. For allotment holders, the first two alphanumeric digits of the BCN are the BP and the last three numeric digits are the allotment holder.

COMMITMENT. firm administrative reservation of funds, based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. [...].

COST ACCOUNT CODE (CAC). CACs are four-digit codes used to classify financial transactions according to their “purpose” and are also used to uniformly identify the contents of management reporting requirements. [...]

DATA ELEMENTS. A collection of data elements that serve as a key to collect and classify funds by the type of funds used and the purpose for which they were executed. Formerly, Financial Information Pointer (FIP).

DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS). DFAS is the official accounting firm for the DoD. DFAS has functional responsibility for DoD finance and accounting policies, procedures, standards, systems, and operations.

DISBURSEMENT. Payment for goods or services received. [...].

FUND CODE (FC). This is a two-digit code used to identify the appropriation, subhead, BA/BSA group, and PEN.

FUNDING FUNCTION. A 2- to 8-digit, alphanumeric field that is used to identify the purpose for which funds are intended. [For the 1106 (O&M,MC) appropriation, the funding function 1A4A identifies Expeditionary Forces Base Support].

JOB ORDER NUMBER/LOCALUSE (JNLU) CODE. This is a four-digit, alphanumeric code that serves the dual purpose of tracking work performed by facilities through the job number and tracking individual activities through the local use code.

MAJOR COMMAND RECIPIENT IDENTIFIER (MRI). A 6-digit, alphanumeric field that identifies the Major Command Recipient that receives its funds directly from HQMC. [...].

MILITARY PERSONNEL, MARINE CORPS (MPMC). MPMC is an annual appropriation that provides for the pay, allowances, clothing, subsistence, and PCS movements.

MILITARY STANDARD REQUISITIONING AND ISSUE PROCEDURES (MILSTRIP) DOCUMENT NUMBER. A 14-digit MILSTRIP document number is assigned to requisitions processed through a government source of supply and for open purchase requisitions.

NONAPPROPRIATED FUNDS (NAF). Funds other than those appropriated by Congress, which are established by competent authority for the welfare, comfort and/or recreation of military personnel or civilian employees. Examples are Marine Corps exchanges, clubs and messes, recreation, and civilian cafeterias.

OBJECT CODE/SUB-OBJECT CLASS CODE (OC/SOCC). A four-digit code that classifies financial transactions in terms of the nature of the services or articles for which obligations are incurred. The first two digits identify the OC (i.e., the type of expense being incurred such as supplies, equipment, Civilian Labor, etc.) and the last two digits define the Sub-object Class (i.e., the source or specific nature of the services ordered such as “supplies are ordered from Army Stock items,” “fuel being purchased is diesel,” etc.).

OBLIGATION. An obligation is a firm, legally binding agreement between parties for the acquisition of goods or services. [...].

OPERATION AND MAINTENANCE, MARINE CORPS (O&M,MC). This appropriation provides funds to finance the costs of O&M of each USMC activity, exclusive of military personnel costs. It is used to buy from the stock fund, purchase utilities, make open market purchases, and finance TDY.

OPERATION AND MAINTENANCE, MARINE CORPS RESERVE (O&M,MCR). Used for the same kinds of things for Reserve units as the O&M,MC appropriation provides for Regular Marine Corps activity.

REIMBURSABLE BILLING CODE (RBC). This is a one-digit code that is locally assigned for billing purposes used to identify the category of work or services provided and the LOA data to a reimbursable customer based on the RON assigned. [...].

REIMBURSABLE ORDER NUMBER. This is a three-digit, alphanumeric code that is locally assigned to identify a specific request for reimbursable work that has been accepted. [...].

RESERVE PERSONNEL, MARINE CORPS (RPMC). An annual appropriation that provides for the pay, allowance, clothing, subsistence, per diem, travel and other related costs for Reserve Personnel of the Marine Corps.

SOURCE DOCUMENTS. Source documents are the evidence of initial input into the accounting process and serve as objective evidence of a transaction. They serve as part of the audit trail should an activity or organization need to prove that a transaction occurred. [...].

SPECIAL INTEREST CODE (SIC). A 3-digit, alphanumeric code that identifies specific functions within the budgetary sub-division field (i.e., MCCS, Health Care, etc.) or other unprogrammed, highly visible issues (i.e., Desert Shield/Desert Storm). [...].

STANDARD DOCUMENT NUMBER (SDN). The SDN is a 15-digit document number used for all source documents not processed through the supply system.

SUBALLOTMENT RECIPIENT IDENTIFIER (SRI). A 6-digit, alphanumeric field that identifies the installation or activity receiving funds from the Allotment Recipient Command.

SUBHEAD. A four-digit, alphanumeric code that represents the administering office and the budget program that funds are executed under... The last digit of the subhead is always zero for the O&M,MC appropriation.

TEMPORARY DUTY (TDY). TDY is when a traveler is ordered to accomplish a mission at a location that is outside their normal place of duty (i.e., outside 50 miles). [...].

UNIT IDENTIFICATION CODE (UIC). five-character, alphanumeric code used to identify organizational entities within the DON (e.g., 00146 is MCAS, Cherry Point, North Carolina). The UIC of each OPBUD holder is identified in the BCN block of the ACC.

UNIT OF ISSUE. A two-digit abbreviation of the standard item measurement as indicated in the applicable catalog or stock list (e.g., EA, LB, FT, etc.).

UNOBLIGATED BALANCE. The difference between the amount authorized and the amount obligated.

WORK CENTER IDENTIFIER (WCI). A 6-digit, alphanumeric field that identifies a subdivision of a Suballotment Recipient from which funds are received.

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