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NAVAL POSTGRADUATE SCHOOL Monterey, California

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THESIS

NAVAL POSTGRADUATE SCHOOL COST CENTER FINANCIAL MANAGEMENT GUIDE

by

Mike W. Sanders and David G. Mascarin

Thesis Advisor:

Glenn Eberling

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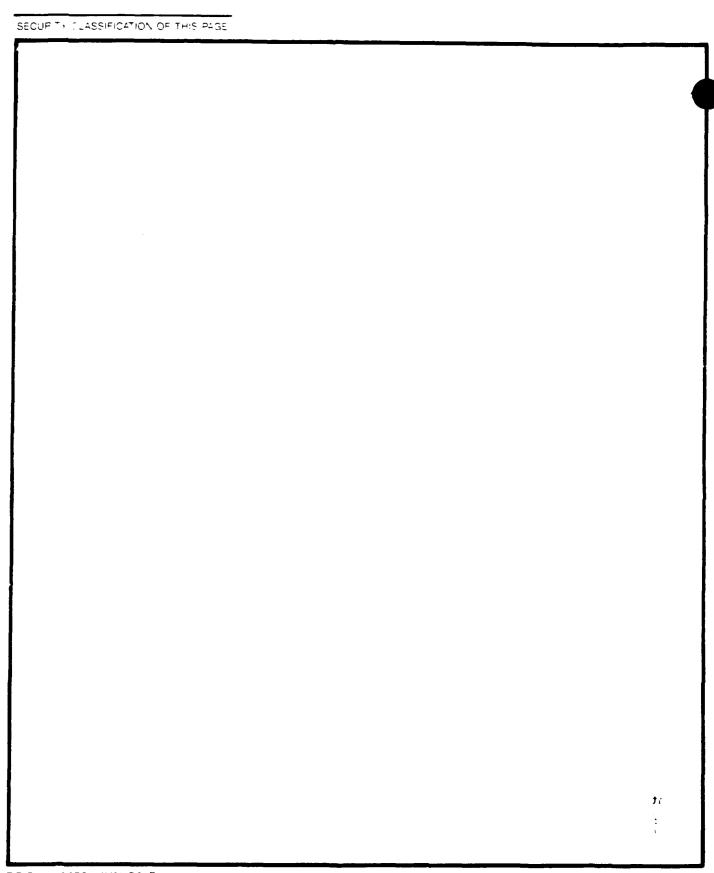
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Naval Postgraduate School Cost Center Financial Management Guide

by

Mike W. Sanders Major, United States Marine Corps M.A., Webster University

and

David G. Mascarin Lieutenant, United States Navy B.S., Glasgow College of Nautical Studies

Submitted in partial fulfillment of the requirements for the degree of

MASTER OF SCIENCE IN MANAGEMENT

from the

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Authors:

Mike W. Sanders

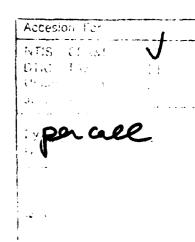
Approved By:

Eberling, Thesis Advisor

Douglas Moses, Second Reader

David R. Whipple

Dean of Administrative Science



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ABSTRACT

The purpose of this thesis is to identify the functions and responsibilities of the Naval Postgraduate School personnel who routinely manage operating and research funds; and to develop a comprehensive, entry level financial management guide to assist cost center personnel in effectively managing these financial resources.

The management guide provides an introductory background to the key financial concepts and terms associated with the Navy's Resource Management System (RMS), followed by a description of the procedures necessary to prepare the financial documents commonly used at the Naval Postgraduate School. The guide then depicts the basic flow of the School's financial documents, and concludes with recommended procedures for preparing, maintaining and reconciling sub-cost center accounting records. The guide is primarily intended for use in the cost and sub-cost centers of the Naval Postgraduate School, Monterey, California.

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I. INTRODUCTION

A. PURPOSE

The purpose of this thesis is to develop a comprehensive, entry level financial management guide to assist cost center personnel in effectively managing financial resources. The guide is intended for use in the cost and sub-cost centers of the Naval Postgraduate School (NPS), Monterey, California.

The financial management guide was developed by first identifying the functions and responsibilities of the Naval Postgraduate School personnel who routinely manage the School's funds. Once an understanding was gained of the organization and its functional requirements, a guide was prepared to present the information in a logical sequence, using a minimum of technical jargon. The guide was then reviewed for accuracy and content by the Comptroller and various cost/sub-cost center staff.

The financial management guide is primarily designed to help cost center personnel, who may have little previous exposure to Navy resource management, understand the fundamentals of the system. With this goal in mind, the question we continually asked ourselves was, "is there really a need to know?" Many aspects of the guide, therefore, have been simplified to a great extent to prevent "submerging" essential information in a "sea of unnecessary detail". Some aspects of financial management, the budgetary process - for example, have been completely excluded for this very reason. When distributed to the cost centers, the financial management

guide should permit untrained personnel to quickly assimilate the basic information necessary to effectively perform cost center financial management - whether it be document preparation for purchases, travel, training or labor, or the preparation, maintenance or reconciliation of cost center accounting ledgers. The guide should also serve as a convenient reference source for persons involved in the complexities of the Navy's Resource Management System on a daily basis.

B. BACKGROUND

Ashore Naval activities (Fund Administering Activities) are allocated funds, in the form of Allotments, in order to perform their assigned missions. The major sources of funding include Operations and Maintenance, Navy (O&M,N) for general operations, Other Procurement, Navy (OP,N) for investment type purchases, and reimbursable funding to support the specific needs of other DOD components.

Typically, Fund Administering Activities (FAA) centrally manage the obligation and expenditure of OP,N and reimbursable funds, and reallocate a portion of O&M,N funds as Operating Targets, or OPTARs, to cost centers. The cost centers, in turn, distribute the funds to their respective sub-cost centers. The Fund Administering Activity is required to budget, account, manage, and report on the use of these resources.

Research efforts at the Naval Postgraduate School, a Fund Administering

Activity, require more flexibility in the control of these funds than normally found

elsewhere. Academic departments (cost/sub-cost centers) may simultaneously engage
in several research projects requiring the use of OP,N funds for major equipment

purchases, reimbursable funds for non-Navy research, and, as of FY88, O&M,N funds for Navy sponsored research projects and routine operations.

With the large number of cost and sub-cost centers, and the myriad requirements for administrative, educational and research funding at the Naval Postgraduate School, it is imperative that the flow of financial information between department and comptroller be both accurate and timely. Failure to adequately track the status of funding commitments, obligations, receipts and expenditures results in erroneous entries in the command's official financial records, held by the Authorization Accounting Activity/ Financial Information Processing Center (AAA/FIPC). Errors in these records, as well as unreconciled differences in the "unofficial", or local memorandum accounting records held at the local level, may result in the inefficient allocation of financial resources, delays or loss of any additional funding which become available, and a violation of Federal law. For these reasons, it is imperative that cost/sub-cost centers be provided with the necessary tools to effectively exercise their fiscal responsibility.

C. RESEARCH OBJECTIVE

The impetus for the financial management guide stems from a number of findings and recommendations contained in the Naval Audit Service Audit Report of the Naval Postgraduate School dated 22 January, 1987, [Ref. 1] and the Naval Postgraduate School Internal Review Office (IRO) OPTAR Accounting Procedures Evaluation of 21 August, 1989, [Ref. 2]. Two recommendations contained in the IRO evaluation [Ref. 2] specifically addressed the following:

- That the NPS Comptroller develop a desk guide with step by step instructions on how to establish, update, reconcile and modify an OPTAR expenditure record book.
- That the NPS Comptroller provide training for new staff members in the academic departments who will be responsible for maintaining OPTAR records...

In addition to fulfilling the recommendations of the NPS Internal Review Office, and based upon our findings and those contained in Tillotson's, An Analysis of Administrative Controls for Management of Financial Resources at the Naval Postgraduate School [Ref. 3] (a thesis research project conducted concurrently with our own), it was thought usat the guide should also serve as a central means of providing information on a number of related topics, i.e., an overview of the Navy's Resource Management System, the legal implications of fund management, cost accounting and local management codes, and document routing procedures, to name but a few.

The research objective, therefore, was to develop a financial management guide to assist cost/sub-cost center personnel in understanding the fundamentals of the Resource Management System, as well as help them to effectively prepare and maintain financial records. Effective reporting and record keeping by all NPS cost centers will assist in the efficient allocation and redistribution of OPTAR and research funding.

D. RESEARCH QUESTION

The two primary research question were: To improve the accuracy and timeliness of NPS cost/sub-cost center reporting, what elements of the Resource

Management System (RMS) should be incorporated in a financial management guide? Secondly, by conducting a review of RMS policies and procedures at the Naval Postgradu & School, what recommendations for improvement could be suggested? Additional questions included:

- What are the cost center fiscal reporting requirements with respect to direct and reimbursable funding?
- What are the cost center responsibilities regarding research funds and how do they account for funds received?
- How do the flow of funds and supporting documentation occur at the Naval Postgraduate School?
- What methods are used to record financial transactions and how do cost centers recordile their financial records with Comptroller Department records?
- Which aspects of financial reporting and record keeping do cost center personnel find most difficult to prepare?

E. SCOPE, LIMITATIONS, AND ASSUMPTIONS

This thesis focuses on assessing the requirements of cost center financial reporting at the Naval Postgraduate School and preparing an informational guide to simplify the preparation of RMS financial reports and records. Management to Payroll (MTP) is centrally managed by the NPS Comptroller; therefore, with the exception of labor document preparation procedures and a brief overview of departmental responsibilities, it has been specifically excluded.

The financial management guide is intended for use by government employees who have little or no experience in managing Navy funds. The guide addresses only those areas considered essential, i.e., those areas which could impact upon a new employee's ability to effectively perform his or her job with respect to

managing financial documents or properly recording financial transactions. As with any text of this scope, it is impossible to discuss every conceivable situation which may arise, nor can words alone compensate for a lack of actual experience. The guide should, however, provide a basic understanding of the financial management process as it applies to the Naval Postgraduate School and serve as a convenient reference source while financial management experience is acquired.

F. LITERATURE REVIEW AND METHODOLOGY

Information for this thesis was obtained in two ways: a literature review of NPS Comptroller related instructions and manuals, current Naval directives and instructions, guidance prepared by other naval activities and individuals; and field research.

1. Literature Review

An extensive study of available literature was conducted using the following guidelines: the information obtained must be relevant to the needs of cost center financial managers, and the information must be sufficiently detailed to enable a user of the guide to become functionally proficient in managing cost/sub-cost center financial resources. Some digression from these guidelines was exercised in preparing the introductory chapters of the guide, simply to provide a basic understanding of the terms, organizations and processes involved in the financial system external to the Naval Postgraduate School, without inundating the reader with details of the system he or she is unlikely to encounter.

The literature review encompassed a number of manuals, reports and instructions prepared by the Naval Postgraduate School and its Comptroller

Department [Ref. 4-9]; thesis research conducted at NPS in the area of financial management [Ref. 10-13]; course and supplementary reading materials used in the NPS Financial Management curriculum [Ref. 14-17]; and Navy financial management manuals and instructions [Ref. 18-27].

2. Field Research

Interviews were considered the most practical and cost effective vehicle for collecting the views, judgments and appraisals of those involved with the preparation of cost center financial reports and records. The following organizations were interviewed:

a. Comptroller Department

Comptroller Department personnel were interviewed to determine current problems associated with the management of NPS funds and to gain an understanding of the School's system of internal controls. Persons interviewed included the Deputy Comptroller, division heads within the Comptroller Department, account and budget technicians, travel and edit clerks, and payroll personnel.

b. Research Administration Office (RAO)

Personnel within the Research Administration Office, including the Dean Of Research, were interviewed to determine their functions and responsibilities with respect to direct and reimbursably funded research projects.

c. Personnel Support Detachment (PSD)

PSD personnel were interviewed to determine their responsibilities with respect to the disbursement of funds for travel or training requirements.

d. Supply Department

Supply Department personnel provided information on the correct procedures for requisitioning and receiving goods.

e. Cost/Sub-Cost Centers

A number of cost and sub-cost center personnel, including members of the Administrative Science, Operations Research and Meteorology departments, were interviewed to determine how they routinely conducted business and to ascertain their level of understanding with respect to the Navy Resource Management System, account ledger reconciliation procedures and financial terminology.

The information obtained during our interviews, as well as that obtained during the concurrently conducted thesis mentioned earlier, was invaluable in determining the focus of the guide and the level of information necessary to meet the needs of the end user.

G. ORGANIZATION OF STUDY

Before discussing the organization of the study, an explanation of the format of the thesis is in order. As indicated in the Table of Contents, the organization of this thesis is somewhat unconventional. The reasons for this are threefold:

- The result of this thesis is a separate financial management guide. Incorporating the guide into the body of the thesis would make it difficult for the guide to be physically separated from the thesis discussion.
- The financial management guide contains its own Appendices and reference list. Placing the guide before the required thesis elements, such as the thesis List of References and Distribution List, would confuse a reader

- more than simply appending the entire financial management guide to the end of the thesis.
- The authors felt that the thesis formatting requirements, while appropriate for a conventional thesis, were not appropriate for an informational guide.

With this in mind, Section II presents the Recommendations and Conclusions of the research. The recommendations included in Section II are a response to the second primary research question identified earlier, while Appendix A, the Naval Postgraduate School Cost Center Financial Management Guide, satisfies the first primary research question. The guide provides an introductory background to the key financial terms and concepts associated with the Navy's Resource Management System (RMS), followed by a description of the procedures necessary to prepare the financial documents commonly used at the Naval Postgraduate School. The guide then depicts the basic flow of the School's financial documents, and concludes with recommended procedures for preparing, maintaining and reconciling sub-cost center accounting records. Several works have been appended to the guide, including an excellent glossary of financial terms prepared by Lieutenant Commander Daniel M. Lien, USN and a guide for preparing Personnel Request forms developed by the Civilian Personnel Department, Naval Construction Battalion Center, Port Hueneme, California.

II. RECOMMENDATIONS AND CONCLUSIONS

A. RECOMMENDATIONS

The objective of this thesis was to write a guide to standardize cost center accounting procedures and to improve the management of financial resources at the Naval Postgraduate School. During the course of our research, several areas of concern became apparent and are set forth in the following recommendations:

RECOMMENDATION 1:

The Naval Postgraduate School develop or procure a standardized automated cost center accounting program.

As shown in the management guide appended to this thesis, manually maintaining cost center accounting ledgers is a time consuming process. In an effort to cope with the School's accounting requirements, cost centers, sub-cost centers and principal investigators have resorted to purchasing a number of commercially available software packages. While helpful, these accounting programs do not provide any degree of standardization and vary greatly in user interface design, capacity and functionality.

In an effort to remedy the problem of cost center accounting standardization, the Comptroller Department has recently released an automated template for Lotus 1-2-3. While providing standardization to the Comptroller's Monthly Report, the use of a Lotus template has several key disadvantages:

• Cost - Each cost center will require a licensed copy of Lotus 1-2-3 in order to use the template.

- Training Lotus is a sophisticated program which requires a significant amount of training prior to gaining proficiency. The program is not particularly "user friendly" and watching Lotus 1-2-3 perform a series of computations using its macro functions would probably intimidate most cost center users.
- Data security Lotus does not have an autosave function to prevent accidental loss of data. Additionally, the Lotus global protect feature does not provide adequate safeguards to prevent the accidental manipulation of data or formulas. In our opinion, Lotus 1-2-3 is more appropriate for the experienced single user. Without the necessary safeguards, a number of inexperienced users using the same copy of the program will probably result in extensive data corruption to the cost centers data files and additional manhours being spent in correcting erroneous data.

As a alternative to Lotus, a relational database program should be considered. Several database programs, e.g., dBase IV, FoxPro, can be compiled, using a compiler or application generator, to create stand alone application programs. Software of this nature has several distinct advantages over Lotus 1-2-3:

- Cost By using software that can be compiled, without license restrictions, into executable programs, the School can freely distribute a locally developed database program without having to purchase numerous licensed copies of the original software package.
- Training A locally developed database program can be designed with a "user friendly" interface. Unlike Lotus, a compiled database program can be designed to be menu driven with extensive pop-up help, data, and information screens. This would allow individuals with little or no computer experience to use the program; thereby reduce training costs.
- Security A locally developed database program can be designed to eliminate user tampering; this would prevent data file corruption and increase the accuracy of input. Automatic save and backup features could also be incorporated.

A number of features considered appropriate for a "user friendly" local accounting program include:

• capable of multiple account applications.

- · allows narrative titles.
- pop-up menu selection of accounts.
- · able to track account subtotals.
- can be configured with local codes and serial numbers.
- automatically tracks the use of document serial numbers, etc.
- has several fields adaptable for cost center use, e.g., sub-account numbers for research, and budget codes.
- has pop-up selection of job order numbers for OPTAR, i.e., Software = RXXXX, Trans = EXXXXX, RegFee = QXXXXX.
- · hides unnecessary fields.
- has an account balancing capability.
- requires an explanation for changes to transaction status.
- · assigns sequential document numbers with override.
- has maintenance features, i.e., backup, and restore.
- provides an adequate audit trail.
- provides automatic save, or queries to save, upon exit.

RECOMMENDATION 2:

That NPS conduct an analysis of future information system requirements for internal financial accounting and management control systems.

The use of Lotus 1-2-3 appears to be a short term, and costly, solution to the School's need for accurate and timely accounting information. Not only will extensive training be required, but a licensed copy of the software, or corporate license, will be required for each work station. Rather than an emphasis on short term solutions, the School should evaluate its future needs, if any, for a long term solution to total system integration. In other words, does the School require a Local Area Network to tie its cost centers to the Research Accounting Office (RAO) and Comptroller Department? Could modem communications be used to access Comptroller records, in a read only mode, to update cost center records? Will the accounting software purchased now interface with the hardware or software requirements of an integrated system, and will the software purchased today satisfy the needs of tomorrow?

RECOMMENDATION 3:

The Comptroller's Monthly Report should be changed to a more readable format.

In its current form, the Comptroller's report is difficult to read and interpret. Further, since it is cumulative in nature, cost centers reconciling their accounts must review every transaction since the beginning of the fiscal year to determine if a change in transaction status or price has occurred. It is recommended that the Comptroller develop a system that readily identifies transaction adjustments or switch to an event based reporting format, i.e., report price changes, expenditures,

and cancellations as separate transactions referencing the originating document number.

RECOMMENDATION 4:

Cost/sub-cost center Funding Authorizations should include specific responsibilities and requirements for fund administration and account reconciliation.

Fund Authorizations for OPTAR, and Granting of Funding Authorizations for research accounts, do not specify basic responsibilities for fund administration or account reconciliation, nor do they clearly define any restrictions and imposed ceilings. Appropriation allotments received by the School clearly reflect restrictions on fund utilization. It would seem appropriate that cost centers be given the same guidance regarding the use of their funds. Guidance should clearly state reconciliation responsibilities, as well as those responsibilities concerning the management of research accounts.

RECOMMENDATION 5:

One assistant within each cost/sub-cost center should be assigned overall accounting responsibility.

Currently, several cost centers split accounting responsibilities along functional lines, i.e., one individual manages purchasing, another travel, and another labor. Without someone being assigned overall accounting responsibility, the reconciliation process is prone to error.

RECOMMENDATION 6:

Separation of duties.

It was noted that several cost centers have the same individual assigned the responsibilities for requisitioning, receiving, and accounting for purchases. General

guidelines for internal control procedures require the separation of accounting from the custody of assets, as well as the separation of transaction authorization from the custody of related assets.

RECOMMENDATION 7:

Standardized Accounting Terminology.

The terminology used on the Comptroller's Monthly Report is confusing and should be revised, e.g.,

- Change the title of "Other Reimbursables", shown on the monthly Reimbursables Report, to "Miscellaneous Reimbursables". This will prevent confusion with those reimbursable funds identified as "Other" than research.
- On the monthly OPTAR Report, change the column heading listed as OPTAR Auth., to OPTAR Auth. (less Travel).
- On the monthly OPTAR Report, change the column headings listed as OBL ORIG and OBL/EXP, to EST. OBL. and ACT. OBL.

RECOMMENDATION 8:

Training on accounting and reconciliation procedures should be regularly provided to cost center personnel.

While the management guide developed in this thesis should provide a solid foundation for cost center account management, the guide does not displace the need for training. The Navy's Resource Management System is complex and dynamic; local changes in policy and personnel turnover warrant training at least on a quarterly basis.

RECOMMENDATION 9:

Annually update the NPS Cost Center Financial Management Guide.

The financial management guide has been prepared using information applicable to fiscal year 1990. It is hoped that the guide will continue to serve the

needs of its users well into the future. In order for the guide to remain viable, however, it must be continually updated and enhanced. It is recommended that cost centers submit change recommendations, throughout the year, to a central point within the Comptroller Department, and that someone within the Department be assigned responsibility for the guide's maintenance. The master copy of the guide, written in Word Perfect 5.0 and contained on computer disk, has been provided to the Comptroller Department for this purpose.

B. CONCLUSIONS

The objective of this thesis was to identify the functions and responsibilities of the Naval Postgraduate School personnel who routinely manage operating and research funds; and to develop a comprehensive, entry level financial management guide to assist cost center personnel in managing their financial resources.

The authors hope that the management guide will serve as a basic training guide for NPS personnel unfamiliar with Navy accounting policies and practices, as well as a reference source for the daily management of cost center accounts.

Although much of the ground work has been laid, without continued support, time and the dynamic nature of financial management will quickly make the guide obsolete.

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APPENDIX A

NAVAL POSTGRADUATE SCHOOL COST CENTER FINANCIAL MANAGEMENT GUIDE

Naval Postgraduate School

Monterey, California

Cost Center



Financial Management Guide

Fiscal Year 1990

PREFACE

This guide is written to assist persons who are assigned the responsibility of accounting for government funds at the Naval Postgraduate School. The guide develops a framework for understanding the Navy accounting system and provides a set of standardized procedures for use in appropriated fund accounting.

This guide is divided into four major parts:

- Part I Financial Management Overview.
- Part II Document Preparation Procedures.
- Part III Document Processing.
- Part IV Accounting Procedures.

The text does not profess to be totally comprehensive; there are numerous exceptions and many special situations which, if explained in depth, would only serve to complicate matters further. The primary objective of this guide is to provide a solid basis for functioning in the Navy's financial environment. A comprehensive glossary of financial and accounting terms is contained in Appendix A. Appendix B provides a list of references which further amplify various aspects of Navy financial management.

We hope this guide will be of benefit to you. We certainly learned a great deal putting it together.

David Mascarin

Mike Sanders

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Part I

FINANCIAL MANAGEMENT OVERVIEW

CHAPTER 1

AN OVERVIEW OF THE NAVY ACCOUNTING SYSTEM

Before introducing the general concepts associated with Navy accounting, it is important to establish the reasons for exercising good accounting practices and maintaining accurate accounting records.

First, accurate accounting records assist the Naval Postgraduate School and its cost centers to stay within the spending limits set by higher authority. A violation of these limits is a serious offense and may result in stiff penalties being imposed upon those who fail to comply with federal regulations. Secondly, inaccurate accounting records may perpetuate a perception of inefficient funds management and ultimately lead to a reduction in funding. The purpose of the guide, therefore, is to provide cost centers with the information necessary to maintain accurate accounting records and effectively manage financial resources.

In this Chapter we will discuss, in general terms, the key organizations and processes involved in the Navy accounting system. First, we will look at who keeps accounting records; then, we will observe how information is captured and recorded in these records; and finally, we will examine the reconciliation process.

Who Keeps Accounting Records?

To efficiently allocate and utilize resources within the Department of the Navy, information is needed at all levels of management. Upper levels of management require information for long range decisions, while middle and lower management require information for short range decisions.

The Navy's Resource Management System (RMS) is a formal system that performs the functions of budgeting, accounting, and managing funds. This system is the source of financial management information for middle and upper levels of Navy management; while local records serve as the basis for lower management decisions and a means of ensuring that information is reported accurately into RMS.

The need for information at local and higher levels of management require at least three different sets of accounting records be maintained. The three levels of accounting records maintained for the Naval Postgraduate School are:

1. Financial Information Processing Center (FIPC). The Navy Regional Finance Center (NRFC), Washington, D.C., commonly referred to as the Authorized Accounting Activity (AAA) is NPS's Financial Information Processing Center. It is responsible for maintaining the

official/legal accounting records for NPS and for generating official accounting reports which are forwarded directly to upper levels of Navy management.

- 2. NPS Comptroller. The NPS Comptroller maintains a set of memorandum, or unofficial records. These records centralize control of NPS funds and provide a check on the official records. Information from these records provide the basis for resource management at the NPS.
- 3. Cost Center. The cost center also maintains a set of memorandum, or unofficial records. A cost center is a NPS department or organizational entity that has been delegated the authority to expend funds. Records are kept at this level to maintain a current balance, to ensure that authorized spending ceilings is not exceeded, and to verify that transactions post accurately to the Comptroller's and FIPC's records.

How Information Gets into the Accounting Records.

As we have seen, the cost center, Comptroller, and FIPC each maintain separate accounting records. Now let's examine how transactions are captured and recorded into the accounting records at each of the three levels. To understand this we must first understand the transaction cycle.

Transaction Cycle.

Each transaction goes through a relatively simple series of events called the transaction cycle. As a transaction goes through this cycle, the transaction's accounting status changes. The following events describe the transaction cycle and its relationship to the accounting status (see Figure 1.1):

- 1. The cycle begins when a need for material or service arises.
- 2. The fund manager authorizes the purchase of an item or service with a requisition. The requisition obligates the funds needed for the purchase. This Obligation is considered an Undelivered Order (UDO) until goods and services have been received.
- 3. When the item or service is received, payment is due to the supplier. The funds remain in an obligated status, but the Obligation is now classified as an Accounts Payable.
- 4. The supplier bills the government by mailing an invoice to the receiving activity. Once the invoice is certified to be proper, it is forwarded to the appropriate paying office for payment.

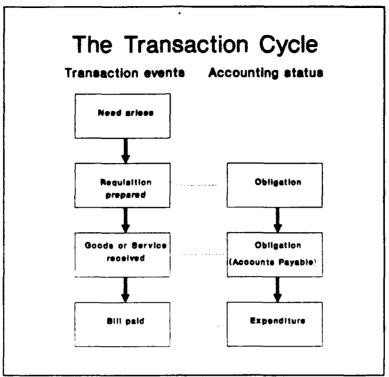


Figure 1.1 Transaction Cycle

The transaction cycle is complete when the supplier is paid and the payment information is matched with the initial obligation. The Obligation is then liquidated and the transaction is then classified as an Expenditure.

The following definitions further amplify the meaning of the transaction's accounting status:

- 1. Obligation. An obligation is a legal reservation of funds. An obligation is incurred when an order is placed, or when a contract is awarded for the delivery of goods or performance of services. An obligation legally encumbers a specific sum of money for future expenditure. Examples of obligations include the issuance of travel orders or requisitions.
- 2. Expenditure. An expenditure is the actual payment, disbursement, or transfer of funds. It represents the final stage of the transaction cycle.

Using the transaction cycle as a frame of reference, we can now examine how these events are captured and recorded by the accounting system. Figure 1.2 provides a graphical representation of how accounting information enters the Navy

accounting system. The circled letters in the diagram corresponds to the narrative below:

(A) When a requisition or set of travel orders is initiated, the transaction is entered in the cost center's ledger as an obligation.

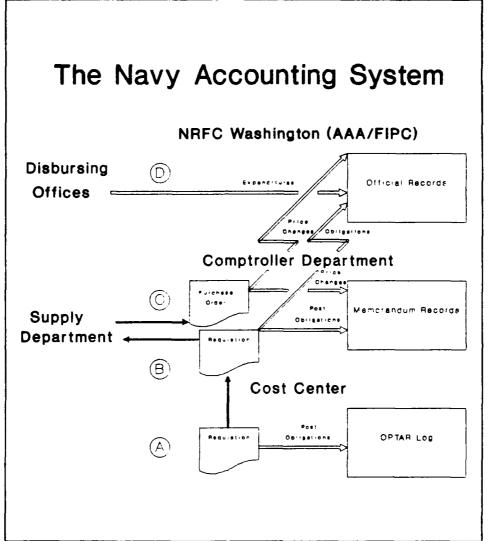


Figure 1.2 Flow of Accounting Data

(B) Requisitions and travel orders are passed to the Comptroller Department, where the transaction is entered as an obligation into both the Comptroller's memorandum records and the official records at the FIPC. Comptroller personnel enter obligations into the FIPC database through online computer terminals.

- (C) After items requested have been ordered, the Supply Department notifies the Comptroller of any price changes. This information is used to adjust the amount of the Obligation in both the Comptroller's memorandum records and the official records at the FIPC.
- (D) When a Disbursing Office (located at a FIPC or a field activity) pays a vendor's invoice or a travel claim, the information is reported electronically to the appropriate FIPC. The payment information is then electronically matched with obligations resident in the FIPC database. If the information matches, the matched obligation is liquidated and the transaction is reflected as an expenditure in the official records.

The amount of the expenditure often differs from the amount of the obligation. This is almost always the case with travel expenses, since it is difficult to predict the exact amount of the travel entitlement. The amount paid suppliers of goods and services can also differ as a result of discounts taken for early payment. Expenditure posting errors can also lead to differences in the amount obligated and expended. When the expenditure posts to the accounting records, the obligation is liquidated and replaced with the actual amount of the expenditure.

As Figure 1.2 illustrates, some events are not captured by all three levels. As a result of this inconsistency, a mechanism must exist for transmitting information and reconciling differences between the three levels. This is where the reconciliation process comes in.

The Reconciliation Process.

Much like the bank statements used to reconcile checking accounts, monthly accounting reports are used to reconcile memorandum accounting records with the official records. Each month, the FIPC produces a set of accounting reports/transaction listings reflecting the activity in the official records. The Comptroller reconciles the locally maintained memorandum records with information in these FIPC reports/transaction listings. The Comptroller subsequently issues a monthly report to cost centers from their updated accounting records, and cost centers reconcile their records from information contained in these reports.

Monthly accounting reports serve three principle functions in the reconciliation process:

First, they serve as the primary source of information for making adjustments. Referring back to Figure 1.2, we see that expenditure information is captured by the FIPC, but not by the Comptroller or cost center. We also see that price changes are reflected in the FIPC and Comptroller records, but not in those of the cost center. Monthly accounting

reports provide price change, cancellation and expenditure information to cost centers - just as bank statements provide interest earned, bank fees, or check printing charges. Expenditure information is transmitted to the Comptroller through the AAA/FIPC Monthly reports and transaction listings. Expenditures and price changes are further transmitted to individual cost centers through the Comptroller monthly reports. See (E) and (F) shown in Figure 1.3.

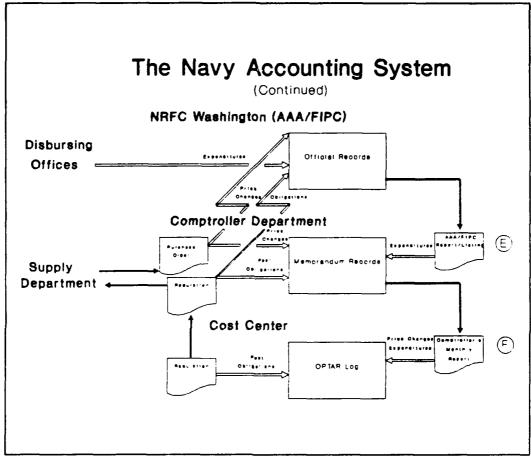


Figure 1.3 Reconciliation Process

Second, accounting reports provide a means of ensuring that obligations post to the official records accurately and in a timely manner. Just as a person balancing a bank statement expects to have outstanding checks, the cost center can expect that recent obligations will not have posted to the Comptroller or FIPC records. Obligations that do not post in a reasonable amount of time should be researched.

Third, accounting reports serve as a means of identifying erroneous transactions, e.g., charged to the wrong activity, charged to the wrong job order number, double charges or incorrect amounts. The monthly report provides the feedback necessary to catch these errors.

Summary.

To facilitate efficient use of scarce financial resources, current and accurate accounting information is required at all levels of the Department of the Navy. This requirement for information demands that accounting records be maintained at three different levels. While local accounting records provide the manager with vital real time information, they also afford a means of ensuring that transactions are reported accurately into the official records. The official records, on the other hand, provide additional information needed to update the local records. The ability to conceptualize this interdependence of accounting records and the flow of information, is essential to understanding the Navy accounting system.

CHAPTER 2

RESOURCE MANAGEMENT SYSTEM ORGANIZATION and FUNDING PROCESS OVERVIEW

RMS Organization.

Introduction.

Funds within the Department of the Navy generally flow from the Comptroller of the Navy (NAVCOMPT) to the Fund Administering Activity (Figure 2.1). The Navy's Resource Management System (RMS) is designed to account for these funds and ensure efficient allocation in support of the Navy's mission. The system also affords a means of ensuring that monies entrusted for national defense are used in the manner prescribed by Congress. The following section provides a brief summary of the various organizations involved in the funding process, and their functions as they apply to the Naval Postgraduate School.

Who Does What and Why.

Administering Office - Field Support Activity (FSA).

The Field Support Activity (OP-09BF) is the Administering Office responsible for budgeting, accounting, and reporting to the Chief of Naval Operations (CNO) on fund allocations pertaining to various naval activities, including the Naval Postgraduate School. The FSA is the <u>major claimant</u> for NPS, and as such it controls the School's "purse-strings". Funding is provided to NPS in the form of an annual allotment.

Although NPS receives an annual allotment, the funds are actually apportioned on a quarterly basis. This allows the FSA to oversee the School's rate of spending. The FSA also monitors budget execution performance at the Naval Postgraduate School by comparing the financial performance data documented in the Financial Information Processing Center's (FIPC) official financial reports, to the fiscal year budget approved for NPS. Failure by NPS to adequately manage financial resources, or the perception of such a state as indicated by inaccurate FIPC reports, could result in a redistribution of funds to other competing organizations administered by OP-09BF; e.g., the U.S. Naval Academy and Naval War College. Legal proceedings may also result if funds are not properly managed.

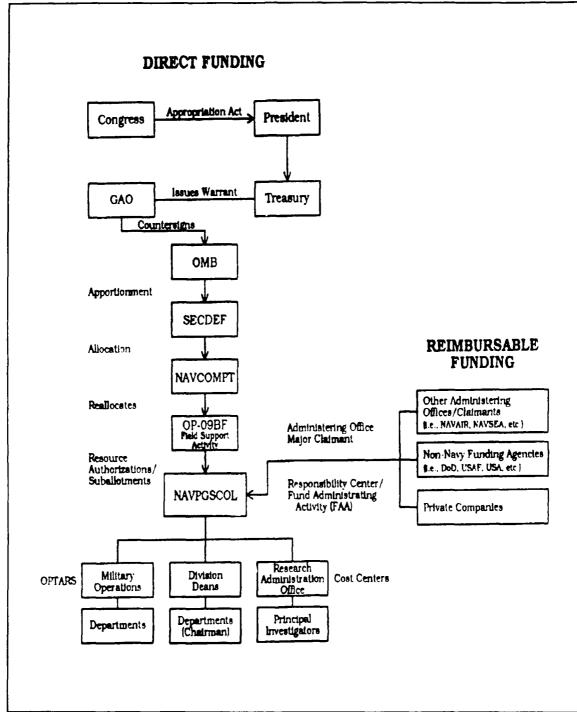


Figure 2.1 Flow of Funds

Chapter 2 RMS Organization and Funding Process Overview

Fund Administering Activity (FAA)/Responsibility Center - Naval Postgraduate School.

In RMS terminology, the Naval Postgraduate School is a Fund Administering Activity. ("Fund Administering Activity" has replaced the former RMS term, "Responsibility Center".) NPS is headed by a naval officer, the Superintendent, who is responsible for the management of the School's financial resources. As such, the Superintendent could be subject to legal proceedings/disciplinary action if federal laws, with respect to proper financial management, are violated.

In practical terms, the Superintendent delegates authority to the NPS Comptroller to manage the School's finances. As such, the Comptroller functions as "an Assistant to the Superintendent, for duties which include developing, coordinating, and maintaining an integrated staff service in the financial management area which will provide the Superintendent the factual data essential for effective management control." The duties and responsibilities of the Comptroller Department include:

- 1. Translating NPS program requirements into a financial plan.
- 2. Formulating the NPS budget.
- 3. Comparing program performance with the financial plan, and determining where reprogramming of finances may be required.
- 4. Acting as liaison with the Chief of Naval Operations/Field Support Activity (OP-09BF) and NPS's Authorizing Accounting Activity/Financial Information Processing Center (AAA/FIPC), on accounting matters relating to the School's budget and assigned funds.
- 5. Maintaining memorandum accounting ecords for all funds assigned to the Superintendent, and forwarding all obligation documents to the AAA/FIPC.
- 6. Introduction of obligation/expense transactions into the AAA/FIPC database.
- 7. Performing timekeeping and payroll functions for civilian personnel employed at NPS.

In addition to the responsibilities listed above, the Comptroller is also responsible for providing the cost centers with financial management policy guidance, disseminating information related to financial matters, and collecting and processing accounting documents.

The structure of the NPS Comptroller Department is illustrated in Appendix C - Organizational Charts.

Cost Centers/Sub Cost Centers - NPS Departments.

Cost centers/sub-cost centers are subdivisions of a Fund Administering Activity. At NPS, cost centers and sub-cost centers are those departments which receive a portion of the School's normal operating funds. These funds are known as an "Operating Target" or "OPTAR".

Note: While cost centers are headed by line managers, i.e., Director of Programs (Code 03), Director of Military Operations (Code 04), Dean of Information and Policy Sciences Code 05), Dean of Science and Engineering (Code 06); and sub-cost centers are the various departments working beneath the line managers, for simplicity both will be referred to as "cost centers".

While the Comptroller is responsible for providing the cost centers with information, guidance and administrative support; the cost centers have a reciprocal responsibility to the Comptroller to provide obligation and budgeting information. This includes submitting accurate and timely source documents for the purchase of supplies, travel, and labor; as well as reconciling cost center accounting records and providing inputs to support the School's budget plan. Cost centers must also properly manage their financial resources, and exercise controls to stay within the limits established by the Comptroller and Superintendent.

Authorization Accounting Activity/Financial Information Processing Center (AAA/FIPC) - Navy Regional Finance Center (NRFC), Washington D.C.

The Navy Regional Finance Center (NRFC), Washington, D.C., is the AAA/FIPC for the Naval Postgraduate School. The AAA/FIPC provides bill paying and accounting services, performs civilian employee payroll functions, maintains the School's financial database, and provides periodic official accounting/financial management reports to NPS and its major claimant, the FSA (OP-09BF).

Obligations incurred by NPS are entered into the Navy's official accounting system by means of computer terminals located in the offices of the NPS Comptroller. These remote terminals use a database system, known as "WESTI" (Westinghouse), to input obligations directly into the automatic data processing (ADP) hardware at the FIPC.

Chapter 2 RMS Organization and Funding Process Overview

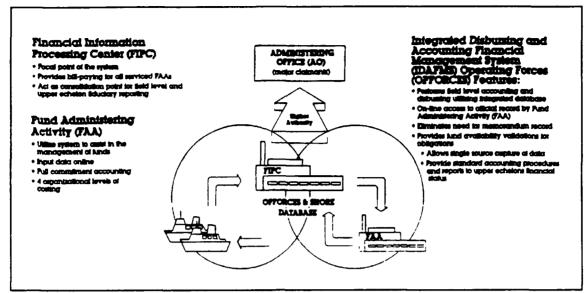


Figure 2.2 IDAFMS: Flow of Information

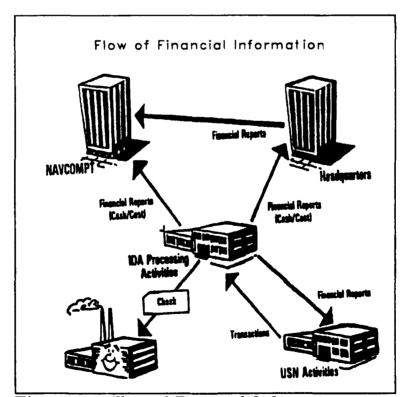


Figure 2.3 Flow of Financial Information

The concept of integrated data processing equipment tied directly to field activities by means of remote terminals, is the Integrated Disbursing and Accounting Financial Management System (IDAFMS) (Figure 2.2). It is also referred to as the Integrated Disbursing and Accounting Resource Management System (IDARMS), pronounced "Ida-Rims".

Although obligation data is entered into the FIPC's database via the School's remote terminals, the FIPC does not disburse funds to a vendor based upon this information. The invoice and supporting documentation, showing that the goods or services were ordered and received, must also be provided. Once the certified invoice arrives at the FIPC, it is validated against pre-established review criteria and, if everything is in order, a check is sent to the supplier (Figure 2.3). The accounting data on the invoice is then matched to the previously established obligation and the expenditure is recorded into the IDARMS.

A monthly series of official accounting reports and transaction listings are generated by the FIPC and sent to the NPS Comptroller. The NPS OPBUD and Reimbursable Account divisions, condense the information contained in these financial reports/listings and then distribute their own reports to the cost centers. Cost centers use the monthly NPS reports, i.e., Monthly OPTAR Report and Reimbursable Report, to reconcile their books.

The Funding Process.

Introduction.

A detailed discussion of the Department of Defense budgetary process, and its relationship to the allocation of Federal funds, is well beyond the scope of this accounting guide. A brief overview, however, should help you to understand the process by which the Navy and, ultimately, the Naval Postgraduate School receives its operating funds.

This section explains how funding requirements are determined, how the funds are provided, and the types of appropriations typically encountered at NPS.

The Big Picture - Where Does the Money Come From?

The Planning, Programming, and Budgeting System (PPBS).

The need for military programs, and the estimated funds to support them, are developed within a Department of Defense management system known as the Planning, Programming, and Budgeting System (PPBS). The PPBS is concerned primarily with the management of resources to meet strategic needs. In a

Chapter 2 RMS Organization and Funding Process Overview

"nutshell", the PPBS develops a strategy based upon the anticipated threat to national security. The strategy requirements are determined, and programs are then developed to execute the strategy and counter the threat. A budgeting process estimates the funds necessary to support the programs and submits proposals to the Secretary of Defense for approval. Approved programs from the various Service Departments, i.e., Army, Navy, and Air Force, form the DOD budget submission which is incorporated into the President's budget and presented to Congress annually.

When Congress receives the President's annual budget request. a Congressionally adopted Budget Resolution is developed, which provides Congress with fiscal guidance for the upcoming year. This fiscal guidance is used by a group of committees, known as Authorizing Committees, to legally authorize Federal programs and set maximum program spending levels. (Authorizations do not permit program spending; but authorizations must be in place before money can be appropriated for the program.) The authorizing legislation for the Department of Defense is prepared by the House and Senate Armed Services Committees.

Once programs have been

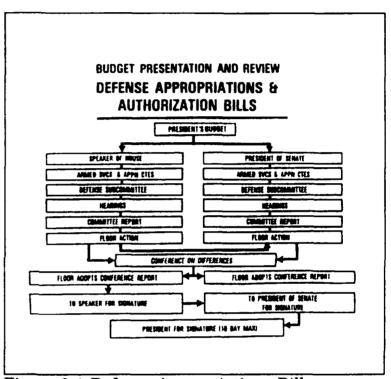


Figure 2.4 Defense Appropriations Bills

authorized, appropriation legislation for the Department of Defense is prepared by the Defense Subcommittees of the House and Senate Appropriation Committees. Appropriation legislation provides funds for Federal programs and may be less than, or equal to, the maximum amount established by the program's authorization. (Even if a program has been authorized, it cannot spend money unless the funds have been appropriated.) Appropriation legislation is signed by the President and becomes a public law (refer to Figure 2.4). When people refer to a budget as being "approved", or "passed", they are usually referring to the particular Appropriations Act. Appropriation legislation for the Department of Defense is known as the "Department of Defense Appropriations Act".

Special Situations.

Sequestration.

The Gramm-Rudman-Hollings Act of 1985 established special procedures to enforce maximum deficit amounts for fiscal years 1988 through 1993. In short, the Congressional and Administration budget offices independently estimate the deficit for the upcoming fiscal year; if the estimated deficit is expected to exceed the established maximum deficit amount by more than \$10 billion, the President must issue an order to reduce spending, or cancel budgetary resources, as required. This order would become effective on October 1, the start of the new fiscal year.

Continuing Resolution.

If Congress has not passed the Appropriations Act before the beginning of the new fiscal year, a Continuing Resolution is normally passed to provide continued funding of Federal programs until the Appropriations Act is passed. This usually entails maintaining spending levels at the previous years rates with no new program starts.

The Big Picture - Sharing the Wealth.

Once the Appropriation Act is enacted by Congress and signed by the President, <u>appropriations</u> pertaining to defense are <u>apportioned</u> to the Defense Department and then re-apportioned to the Department of the Navy. Annual appropriations are apportioned on a quarterly basis, while multi-year appropriations are apportioned on an annual basis. This allows Congress to closely track DOD spending levels.

After appropriations have been apportioned to the Secretary of the Navy, the Comptroller of the Navy (NAVCOMPT) allocates funds to major claimants, or "Administering Offices", for obligation at the field level. Allocations to the major claimants are further distributed to field activities, i.e., the FAA, as allotments. Each allotment is received by the FAA on a NAVCOMPT Form 2168-1 "Resource Authorization" (Figure 2.5).

Allotments issued to an FAA might be for a specific mission or for general operations, depending upon the allotment's specific purpose. Each allotment's funds must be separately accounted for.

The final distribution of funds is known as an Operating Target. Operating Targets redistribute the FAA's allotment to the cost centers, and provide funds for the cost centers' daily operations.

Note: Prior to fiscal year 1989, allotments were provided to obligate and expend funds for very specific functions. Funds designated for general operations were provided as Operating Budgets (OPBUD). The term Operating Budget has since been eliminated and allotments now refer to any appropriated funds distributed to a Fund Administering Activity.

Different Types of Money?

Department of the Navy Appropriations.

Congress provides appropriations to the Secretary of Defense (SECDEF) who redistributes the funds to the various Service Departments. The Department of the Navy has eleven major appropriations divided into two categories; Expense Appropriations and Investment Appropriations. The two appropriation types most likely to be encountered by NPS cost center personnel are: Operations and Maintenance, Navy (O&M,N), and Other Procurement, Navy (OPN).

Expense Type Appropriation - Operations and Maintenance, Navy (O&M,N).

Expense type appropriations finance the cost of ongoing operations; e.g., materials, base operations, civilian payroll, maintenance of property, training, service, repairs, etc. NPS uses O&M,N appropriations to finance daily operational needs and the majority of its Navy research projects.

The appropriation symbol for O&M,N funds, found on funding authorization documents and used in O&M,N accounting classification codes, is: 17_1804.

Investment Type Appropriation - Other Procurement, Navy (OPN).

Investment type appropriations provide funds for purchasing items or systems with a unit value of \$15,000 or more. If an item consists of subcomponents, and these sub-components are necessary for the item to function properly, then this would be considered a system. O&M,N funds may not be used to purchase the components of a system, where the total cost of the system would exceed \$15,000. The system must be financed with OPN funds. NPS uses OPN appropriations primarily to finance the procurement and modernization of equipment; e.g., large computer systems, vehicles, etc.

Typically, NPS cost center personnel will not be involved with OPN appropriations. They may, however, encounter OPN appropriations for large departmental purchases. The OPN appropriation symbol is: 17_1810.

Appropriated Fund Terminology.

Expense and Investment Appropriations may be further categorized into Obligational Availability Periods; with funding being provided on an incremental or fully funded basis. To better understand Navy appropriations, cost center personnel should be familiar with the following terms regarding appropriated fund status and funding time constraints:

Obligation Availability Period (OAP).

An Obligational Availability Period is a period of time allowed to obligate funds. This is very different from expending funds. For example, when an order is placed with a vendor funds are obligated; i.e., a legal obligation exists to pay the vendor when the service is provided or the item is received. After receipt of the item or service, a charge is made against available funds and the funds become expended. Therefore, as long as an order is placed during the OAP, and it conforms to Government regulations, the order is a legal obligation of funds, not an expenditure.

The Obligation Availability Period for O&M,N appropriations is generally one year. The OAP for OPN appropriations is usually three years.

Expenditure Availability Period (EAP).

Once the OAP ends, an appropriation becomes an Expired Appropriation and funds from that appropriation may no longer be obligated. Following the OAP, however, a two year Expenditure Availability Period (EAP) exists, which allows the liquidation (expenditure) of outstanding obligations. The EAP applies to all appropriations.

With respect to accounting procedures; if an OAP lasts for one year, which is generally the case for cost center funds, and the EAP lasts for another two years - then accounting ledgers must usually be maintained for a total of three years.

Lapsed Appropriation.

After the Expenditure Availability Period, the appropriation becomes a Lapsed Appropriation. Outstanding obligations from a Lapsed Appropriation may no longer be disbursed in the normal manner.

Chapter 2 RMS Organization and Funding Process Overview

Figure 2.5 NAVCOMPT Form 2168-1: Resource Authorization

Successor 'M' Account.

Obligated balances from lapsed appropriations accounts transfer/merge to the appropriations Successor "M" Account. These funds lose their fiscal year identity for expenditure purposes and remain available indefinitely. Funds which transfer to the "M" account usually result from poor accounting and reconciliation practices; where outstanding obligations have not been adequately tracked or cancellations of orders have not been reported.

Obligations transferred to the Successor "M" Account receive high level attention, as Government funds are tied up for an indefinite period of time. Consistent transfers of funds to the Successor "M" Account represent poor financial management practices, and as such, could result in the major claimant (OP-09BF) reducing NPS funding levels. Remember to track the status of your obligations and avoid the limelight!

Incremental/Fully Funded Appropriations.

An incremental appropriation means that Congress must vote each year to approve funds for a particular program. O&M,N appropriations are usually provided on an incremental (annual) basis.

Fully funded appropriations are funds appropriated during one fiscal year for a program or project expected to last for several years. OPN appropriations may be fully funded for up to three years.

Accounting Classification/Local Management Codes.

Accounting Classification and Local Management Codes are used on purchase request, obligation and expenditure documents; and provide a means of accumulating, tracking and reporting financial/accounting information by purpose and location. In other words, the codes define why money was spent and who spent it. For example; a Job Order Number, which at NPS is comprised of a five letter code, may be used to identify accrued expenses by sub-cost center, as well as provide information regarding the purpose of the obligation/expenditure.

Further information on Accounting Classification and Local Management Codes is contained in Chapter 4 - Coding Systems.

CHAPTER 3

FUND MANAGEMENT AT THE NAVAL POSTGRADUATE SCHOOL

Introduction.

Funds come to NPS in two ways: through direct appropriations and through reimbursable orders. In direct appropriation; i.e., O&M,N, OPN, etc., funds are allocated to NPS directly from the major claimant (OP-09BF). Reimbursable funds, on the other hand, might be funds originally appropriated for other Navy or government organizations, or they might be funds provided by private companies (Figure 3.2). Regardless of the source, reimbursable funds represent a lateral transfer of monies to NPS for the purpose of completing a project or service not normally funded by OP-09BF. Because of the nature of direct and reimbursable funding, each must be managed differently. This chapter provides an overview of the legal implications regarding fund management, as well as some insight into the nature and management of direct and reimbursable funds.

Legal Aspects of Fund Management.

The laws pertaining to appropriated funds are contained in a group of statutes under U.S. Code Title 31 (collectively referred to as the "Anti-Deficiency Act"); as well as U.S.C. Title 31 Sections 1301 (a) and 1517. In short, appropriations have three primary limits: purpose, time and dollar. Any violation of these limits is a serious offense. Persons violating the law could be subject to disciplinary actions, which may include suspension without pay or removal from office. Knowing, or willful, violations of Section 1517 may result in criminal penalties of a fine up to \$5,000 or imprisonment for not more than two years, or both.

The lowest level holding Title 31 responsibility is the Fund Administering Activity; e.g., the Superintendent of the Naval

LIMITS OF AN
APPROPRIATION

PURPOSE \$ LIMIT

TIME

Figure 3.1 Appropriation Limits

Postgraduate School. Operating Targets issued to departments (cost centers) do not carry direct Title 31 responsibility, as OPTARs are considered administrative limitations rather than legal limitations. This statement, however, should not be construed to mean

that cost center violations of Title 31 are inconsequential. Consistent failure of personnel to maintain their accounts within the prescribed limits is cause for disciplinary action or dismissal from office.

Violations of the Anti-Deficiency Act may occur for a variety of reasons including: accounting errors leading to actual over-obligation or over-expenditure, transferring funds between accounts, failure to post obligations to accounting records, and delays in posting transactions to the accounting records. If a violation does occur, a violation report must be forwarded to the Comptroller of the Navy. NAVCOMPT will then draft a report for transmission to the President, via the Department of Defense and Office of Management and Budget (OMB). Copies of the report are also forwar led to the President of the Senate and Speaker of the House of Representatives.

Title 31 U.S. Code Section 1301 (a).

Section 1301 (a) requires that appropriated funds be used only for purposes for which the appropriation was made. The law states, "Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law".

Currently, there is no reporting requirement for violations of Section 1301 (a); however, if funds from one appropriation account have been spent on items which should have been funded from a different appropriation, then adjustments must be made to the accounting records of both appropriations. This would entail crediting the amount of the expenditure to the appropriation account from which funds were incorrectly expended and debiting the other appropriation account by the same amount. If the adjustments result in an over-obligation or over-expenditure of an appropriation account, then a violation of Section 1517 has occurred and a violation report must then be prepared. As an example, if a computer system costing \$15,000 is purchased with O&M,N (expense type funds), rather than with OPN (investment type funds) as it should have been, a violation of Title 31 Section 1301 (a) has occurred. Adjustments must be made to the two accounts when the error is discovered, i.e., \$15,000 must be credited to the O&M,N account and \$15,000 debited against the account for OPN. If the purchase was not budgeted for, and insufficient OPN funds are available to finance the purchase, then a violation of Title 31 Section 1517 has occurred, and a violation report must be submitted.

Title 31 U.S. Code Section 1517.

Section 1517 prohibits authorizing an obligation in excess of the amount available in an appropriation (or subdivision thereof) or in excess of the amount permitted by agency regulations. This law pertains to the total obligated authority, i.e., spending limits, specified in the Resource Authorization (NAVCOMPT Form 2168-1) provided to the Naval Postgraduate School by the FSA (OP-09BF). Overobligation of reimbursable funds could result in a violation of Section 1517 in that, if the provider of the reimbursable funds refused to cover the over-obligation, NPS

would be forced to cover the over-obligation with its own direct funds. This, in turn, might force NPS to exceed its direct spending authority.

Anti-Deficiency Act: Title 31 U.S. Code Sections 1341, 1349-1350; 1512-1514, 1517-1519.

The principal provisions of the Anti-Deficiency Act are as follows (note the Anti-Deficiency Act also includes Section 1517):

- 1. Prohibits any officer or employee from making or authorizing an obligation in excess of the amount available in an appropriation.
- 2. Persons causing a violation may be subject to discipline including suspension without pay or removal from office. If the violation is done knowingly, or willfully, that person may be subject to criminal penalties of a fine up to \$5000, or imprisonment for two years, or both.
- **3.** Forbids the involvement of the Government in any contract, or obligation, to pay money in advance of an appropriation.
- 4. Requires the head of an agency to issue regulations establishing an administrative control system. The system must keep obligations within the amount of the allotment and enable the agency to fix the responsibility for making obligations in excess of the appropriated/allotted amount.

Direct Funds.

Direct appropriated funds obtained from the major claimant represent the largest source of funding available to NPS. While the majority of this money is used to finance day to day operations, a significant portion is also designated to support the School's various research efforts. NPS direct funds are categorized, therefore, as either Operating Funds (OPTAR) or Direct Funded Research (DFR).

Academic departments with approved research projects receive a Direct Funded Research and an Indirect Support account. The Direct Funded Research account is subdivided between the research projects according to their approved level of funding. The Indirect Support account is compensation to the department for providing additional support to the research projects, such as office supplies, use of equipment, and the services of support personnel.

NPS civilian labor is funded from all three pots of money; i.e., Operating Funds, Direct Research, and Indirect Support. Since accounting for civilian labor is centrally managed by the Comptroller Department, labor dollars are withheld before allocation of direct funds is made to the departments/cost centers.

The allocation and management of NPS Operating Funds, Direct Funded Research and Indirect Support funds is as follows:

1. Operating Funds. Allocation of cost center operating funds (OPTARs) is determined by the NPS Resources Planning Board, and based primarily on the requirements identified in the cost centers' budget submissions. The Comptroller allocates funds to Deans and Line Managers (cost centers), who further allocate funds to their sub-cost centers, e.g., the Dean of Information and Policy Sciences (a line manager) would reallocate funds to the Department of Computer Science, Department of Administrative Science (subcost centers), etc. The Comptroller opens individual accounts for each subcost center, and provides the sub-cost centers with an authorization indicating total funds available, quarterly allocations, and travel ceilings.

Figures 3.6 and 3.7 provide examples of cost/sub-cost center funding documents. Note that Figure 3.6 represents a reimbursable research account, while Figure 3.7 represents direct operating funds.

2. Direct Funded Research. The mission of the Naval Postgraduate School, as defined by the Secretary of the Navy, is:

"To conduct and direct the advanced education of commissioned officers and to provide such other technical and professional instruction as may be prescribed to meet the needs of the Naval Service; and in support of the foregoing, to foster and encourage a program of research in order to sustain academic excellence."

As evidenced by this statement, a strong research program is considered an indispensable component of advanced education.

In the past, teaching at NPS was funded with O&M,N monies, while research projects received financing through the reimbursable funds made available by government agencies or private sponsors. Under this method, research funding was difficult to manage administratively; accounting was extremely complex; and funding levels were inconsistent. To ensure that future research projects received consistent funding, the Secretary of the Navy directed the Chief of Naval Operations to include NPS research program requirements in the Navy budgetary process. SECNAVINST 7040.12 states, in part:

"Changes to current procedures to finance academic research at the Naval Postgraduate School are required to ensure that sufficient funding is provided, to establish increased financial control, and to ensure that the program is responsive to the needs of the Secretary of the Navy (SECNAV), Chief of Naval Operations (CNO), and Commandant of the Marine Corps (CMC). Under current procedures, academic research sponsored by DON activities is being performed by the NAVPGSCOL on a reimbursable basis. In order to remove

Chapter 3 Fund Management at NPS

the fiscal uncertainty inherent in this approach, we will begin to mission fund all such work through the school's Operation and Maintenance (O&M,N) operating budget effective FY 88. This new approach is consistent with the fact that academic research is an integral part of the academic curriculum and should therefore be funded as an element of the NAVPGSCOL's educational mission requirements. Some reimbursable activity in support of special programs and other DOD needs will be conducted... This policy will ensure that appropriate resource levels are applied in our budget in consonance with DOD directives."

Under direct funding, O&M,N funds provide the majority of support funds for Navy research projects at NPS. Both long and short range planning must be accomplished by the NPS administration, faculty, research sponsor, and major claimant (FSA/OP-09BF) to determine the size of the research program in the coming years; and the level of research which can be supported in any given year. Basically, this requires that NPS participate in the DOD budgeting process, and coordinate its research requirements with both the research sponsor, e.g., NAVAIRSYSCOM, etc., and resource sponsor/major claimant (FSA).

In order for NPS to manage its research efforts, a Letter of Intent (LOI) must be submitted by faculty members to the Research Administration Office (RAO), via the appropriate Department Chairman. The LOI, submitted in January, briefly declares faculty and department intent to submit research proposals for the upcoming fiscal year. Based on the LOIs, NPS determines the upcoming fiscal year levels of research for each research sponsor. Further information regarding the submission requirements for NPS research proposals may be found in NAVPGSCOLINST 3900.4.

As described later in this chapter, the Research Administration Office (RAO) was created to effectively manage research projects, while the Research Council was formed to review research proposals and determine appropriate allocations. When the annual appropriation for direct funded research is received by the Comptroller, the Research Council provides the RAO with approved research projects and an authorized amount of money for each project. The RAO then issues an authorization letter to the individual primarily responsible for controlling the project, known as the "Principal Investigator". This letter specifies the total funds available for the project and its quarterly allocations. As trevel expenditures for research are restricted, the authorization also contains a travel ceiling.

Accounting procedures for cost center OPTAR and direct funded research are essentially the same. OPTAR and direct funded research obligation documents, however, require the use of separate cost/sub-cost center codes and serial numbers. Appendices E through H contain cost center OPTAR and DFR codes, as well as assigned document serial numbers. Further information on coding systems is contained in Chapter 4.

Note: Prior to 1 October, 1989, the RAO maintained its own set of accounting records for research funds, and distributed a monthly accounting report on research fund status. This report was one of two research accounting reports published by the School; the other being provided by the Comptroller. Due to timing differences between the reports, and frequent adjustments to obligations, the information contained in the reports frequently did not match. This created some confusion regarding which report cost centers should use to reconcile their accounting ledgers.

Since the beginning of FY90, the RAO has ceased maintaining separate accounting records for direct or reimbursably funded research projects, and has discontinued distribution of its accounting report. Currently, the RAO screens requests to obligate research funds, approves/ disapproves the request(s), and forwards the documents to the Comptroller Department for processing.

It is anticipated that the RAO will eventually be able to directly access the Comptroller's records, via computer, which will allow the RAO to obtain current research account information. This will enable the RAO to prepare accurate research accounting reports, specifically tailored to the needs of faculty members conducting research. It is envisioned that once the RAO system is on line, the Comptroller Department will discontinue publishing its reimbursable, and direct funded research reports.

3. Indirect Support. As explained earlier, Indirect Support funds are used to compensate academic departments for the additional support provided to professors conducting research. After labor dollars for research support personnel have been withheld by the Comptroller, the remaining balance in the account is distributed to the department chairmen for miscellaneous purchases.

Reimbursable Funds.

Reimbursable funds are obtained through an agreement or contract between NPS and a sponsoring activity, and differ from funds directly appropriated to NPS. The agencies, or research sponsors, providing the funds include branches of the Department of Defense, Government Contract Operated Facilities, civilian agencies, and in some cases, private sector companies and corporations (refer to Figure 3.2). Because the funds are designated for a specific project, and do not belong to NPS, they may not be mixed with other funds, or spent on items not specifically authorized by the agreement or contract.

To ensure that reimbursable funds are accounted for properly, cost centers must maintain separate accounting records for each reimbursable account authorized.

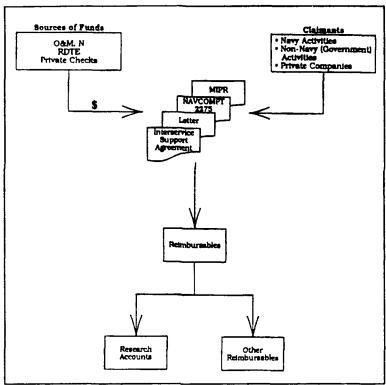


Figure 3.2 Reimbursable Funding

Additionally, the spending of reimbursable funds must be in accordance with the requirements of the sponsor's original appropriation; i.e., reimbursable money provided by an O&M,N (expense type) appropriation may not be used for purchasing investment type items. If the original appropriations Obligational Availability Period (OAP) is one year, so is the OAP for the reimbursable funds.

The Comptroller receives reimbursable funds in several forms:

- 1. NAVCOMPT Form 2275 Order For Work Or Services (for DON requests),
- 2. DD Form 448 Military Interdepartmental Purchase Request (MIPR) (for other DOD components),
- 3. check, grant, or agreement.

NAVCOMPT Form 2275 and MIPRs (Figures 3.3 and 3.4) represent 99% of the documents transmitting reimbursable funds to NPS. The expiration of reimbursable funds varies depending on the source and type of funding. In any case, the agreement or funding document will clearly outline the conditions, amounts, and duration of funding.

Following acceptance of reimbursable funds by the NPS Comptroller (Figure 3.5), a memorandum is prepared to notify the department or faculty member, that funds are available for obligation. The "Granting of Funding Authorization" memorandum (Figure 3.6) provides the accounting data and alphanumeric job order number to be used with the account.

From the standpoint of the NPS cost center, there is little difference in the make up of direct or reimbursable accounting data. The primary difference is that all reimbursable job orders numbers begin with the letter "R", and each reimbursable job order is unique to a particular reimbursable account. (The letter "R" in the 5 digit job order number is preceded by the NPS Unit Identification Code (UIC), and the last digit of the fiscal year; e.g., 622710RCVYT.) It is important to remember that reimbursable job order numbers are assigned by the Reimbursable Accounts Division on the "Granting of Funding Authorization" memorandum. Cost centers do not use the code tables provided in Appendices E through H to assign job orders to reimbursable accounts.

Since all research funds are coordinated through the RAO, which involves a different chain of accountability, reimbursable accounts may be categorized as either Research Reimbursables or Other Reimbursables:

Note: It is important to stress that all reimbursable funds received by NPS do not apply to research - many are used for other purposes; e.g., Public Works, Family Housing, etc. Because of this, NPS separates reimbursables into two categories, "Research Reimbursables" and "Other Reimbursables". While "Other Reimbursables" occasionally have labor charges, labor must be accounted for separately with each reimbursable research accounts. Separating "Research" from "Other" reimbursables allows the Comptroller to more accurately track actual labor costs against the costs submitted on the research projects Budget Page.

One additional note - Do not confuse the "Other Reimbursable" category just mentioned, which refers to all reimbursable accounts other than research, with the "Other Reimbursable" category title and cost code found on the financial reports prepared by the Reimbursables Accounting Division. This latter "Other Reimbursables" is simply a group of miscellaneous accounts which do not fall under any major heading, e.g., Public Works, Housing, etc. Codes used by the Reimbursable Accounts Division to maintain accounting ledgers for reimbursable accounts and to code monthly financial reports are:

PW - Public Works Department

FH - Family Housing

RR - Reimbursable Research

NR - Navy Research

RM - Other Reimbursable

AC - Academic Services

DR - DRMEC

PR - PERSEREC

TU - Tuition

1. Research Reimbursables. While the majority of research at NPS is directly funded through O&M,N appropriations (DFR), a significant portion of the total research budget is also financed by reimbursable funding.

Reimbursable research projects can be initiated by a sponsoring activity, or they may be initiated by a professor or department suggesting research in a particular area. In either case, the process begins with the Research Proposal (Figures 3.8, 3.9, and 3.10).

After research requirements have been established, the Principal Investigator (a faculty member responsible for the research project) prepares and submits a Budget Page (Figure 3.11). The Budget Page provides an estimate of the project's total costs. After the project is approved by the Research Council, and accepted by the sponsoring activity, the sponsoring agency will then provide the necessary funds.

Requirements are the same regardless of whether the research project is ided with DFR or Reimbursable funds.

When the Comptroller receives the research funds, an account is opened and a reimbursable research job order number assigned. The reimbursable job order number is used to account for labor, travel, and equipment purchases. Unlike OPTAR funds, where labor costs are centrally managed by the Comptroller, the Principal Investigator is responsible for managing the

labor dollars for his research project (refer to Figure 3.6). A copy of the authorizing document is forwarded through the RAO, and department Administrative Assistant, to the Principal Investigator.

2. Other Reimbursables. Other reimbursables represent all reimbursables other than research. This includes: Public Works projects, housing projects, agreements with tenant or area commands for support, tuition payments, and conference fees. When funding is received, the Comptroller assigns a job order number to the project and opens an account. Authorization to obligate funds is sent to the appropriate cost center on the "Granting of Funding Authorization" memorandum.

Key Research Personnel and Organizations.

The research process involves numerous NPS personnel. To help clarify the organizational relationships and responsibilities of the various persons and groups involved, the following information is provided:

Dean of Research.

The Dean of Research is responsible for the administration of all research at the School. The Dean coordinates liaison with various outside research agencies, coordinates faculty research initiatives, supervises the staff of the Research Administration Office, and prepares and submits budget requirements. The Dean of Research reports to the Provost/Academic Dean and serves as Chairman on the Research Council.

Research Council.

The Research Council is composed of the Dean of Research, the Provost, the Director of Programs, Division Deans, the Chairman of the Faculty Research Committee, and six faculty members. The Council reviews all research proposals submitted by the faculty and determines the following: allocation of funds to faculty members, number and assignment of supporting personnel, and amount of equipment purchases to be supported by research funds.

Research Administration Office.

The Research Administration Office monitors and administers the School's overall research program. The RAO attempts to ensure that a project's total obligations do not exceed its available funding, and that all expenditures are specified on the project's Budget Page. The RAO maintains copies of all research proposals, Budget Pages, LOIs, proposal modifications, and Granting of Funding Authorization memorandums. All documents submitted to the Comptroller to obligate research funds must first be screened by the Research Accounting Office.

Chapter 3 Fund Management at NPS

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Figure 3.3 NAVCOMPT Form 2275: Order for Work or Services

Research Sponsors.

Under direct funding, DON research sponsors are notified by NPS of their allocated share of research effort and the costs of approved proposals. The sponsors subsequently review and approve the NPS proposals they require, and then monitor the progress of those programs.

For reimbursable research, sponsors provide the funds required to accomplish the project. Following NPS acceptance of the reimbursable funds, financial responsibility for the project is transferred from the sponsor to the School. Unobligated funds may be reclaimed by the sponsor.

Principal Investigators.

Principal Investigators (PIs) are faculty members who conceptualize, plan, and coordinate a research project. The PI prepares the Research Proposal and Budget Page, and carries the primary responsibility for an approved project's financial obligations.

Chapter 3 Fund Management at NPS

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Figure 3.4 DD Form 448: Military Interdepartmental Purchase Request (MIPR)

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Figure 3.5 DD Form 448-2: Acceptance of MIPR

Chapter 3 Fund Management at NPS

NAVAL POSTERADUATE SCHOOL HONTEREY, CALIFORNIA 93943 DATE 02-Nov-89 1701804.1180 APPROPRIATION UIC CC/SCC JOB ORDER NUMBER AUTHORIZATION NUMBER 62271 NRDB : M0002490MR35008 : OPERATIONS RESEARCH MODELING OF ANTI-SATELLITE ARCHITECTURES PURPOSE : 30 SEPTEMBER 90 : 001DB-999DB / 6400 EXPIRATION DATE SERIAL NUMBER From :Superintendent (Code:002) To :PROFESSOR ROSENTHAL Code : 55RL Via :RESEARCH ADMINISTRATION via :RESCHRUT HUMINISTRATION Code : 012 Subject :Branting of Funding Authorization. Ref :(a) NAVCOMPT Manual 032002.2.B Enclosure: NAVCOMPT FORM 2275 - BASIC 1. In accordance with the provisions of reference (a) addressee is hereby granted authority to incur obligations up to the amount indicjated below. All documents should include the accounting data shown above. This does not constitute a sub-allotment of funds. Amount of this Authorization: \$50,000.00 Previous Authorizations: Total Authorizations to Date: \$50,000.00 LINDA ABAD X2357 or X3139 Point Of Contact: H. L. CLAY III, CAPT, USN, COMPTROLLER By Direction.

Figure 3.6 NPS Granting of Funding Authorization

16 Oct 89 HEHORARI OH Frem: Code 04 Code 49 Bully: TISCAL YEAR 1990 OPERATING TARGET (OPTAR) het: (a) NAVCOMPT Manual 3 Para 032002.2.b. 1. Tone 1st Quarter OPTAR is apportioned as follows: OPTAR TRAVEL TOTAL lit of a \$7,750 \$7,750 2. In accordance with reference (a), the operating target is provide for planning purposes, and the amounts shown do not constitute in ritations within the definition of 11 00 code 1917 or a small thank of runbs. However, they do constitute an appropriative allocation of funds and resources managers are constituted in the texture of the switch the computation. buy is tear at via the Comptroller. Property and the Continuing Resolution. No action will be taken to refer the continuing Resolution. No action will be taken to refer the continuing Resolution. No action will be taken to refer the continues the scope of on-going programs or to make the action as programs until the FY 90 DoD appropriation is enable. 11 1 : 002

Figure 3.7 NPS Cost Center Funding Authorization

Chapter 3 Fund Management at NPS

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                                                                             NC4 (012)
From: Superintendent, Naval Postgraduate School
To: Commander, Naval Space Command, (Attn: LT Sue Higgins),
Dahlgren, VA 22448
Subj: SUBMISSION OF RESEARCH PROPOSAL
          (a) SECNAVINST 7040.12
(b) ASN(FM) memo to NPS dated 2 Nov 88
Ref:
Encl: (1) Research Proposal by Professor R.E. Rosenthal
1. A research proposal, enclosure (1), "Operations Research Modeling of Anti-Satellite Architectures," by Professor Richard E.
Rosenthal is submitted for consideration.
2. Although some faculty and student research projects are funded
directly by NPS, the School accepts a limited amount of reimbursable funding for projects in support of sponsor requirements and the educational programs at NPS.
                                                        KNEALE T. MARSHALL
                                                        By Direction
Blind copy to:
Code 55Rl
Code 55
Code 05
Code 002
Code..012CW
Prepared by:
Research Administration Office, Code 012
20 Sep 89
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Figure 3.8 Submission of Tesearch Proposal

NAVAL POSTGRADUATE SCHOOL Monterey, California 93943 PROPOSAL FOR RESEARCH Submitted to: Commander, Naval Space Command ATTN: Lt Sue Higgins, USN Dahlgren, VA 22448 SUMMARY Operations Research Modeling of Anti-Satellite 1. Title: Architectures 2. Period of Support: 1 October 1989 to 30 September 1990 3. Total Estimated Cost: \$50,000 4. Principal Investigator: RICHARD E. ROSENTHAL Professor of Operations Research 5. Brief Description: This is a proposal to analyze the design and operation of various anti-satellite (ASAT) architectures using operations research modeling techniques, principally optimization and stochastic processes. The primary problem to be addressed in this research will be ASAT targeting. Our models will work in conjunction with U.S. SPACECOM's existing software for orbital calculations, and will be sufficiently flexible to be used not only for analyzing U.S. battle management negation needs, but also for predicting approaches that might be taken by a hostile force against U.S. space assets. 6. <u>Pecommended Approval</u>: 7. Reviewed: GILBERT T. HOWARD, Director Department of Operations Research of Research Administration 8. Approved:

Date

Figure 3.9 Proposal for Research

KNEALE T. MARSHALL, Dean of Information and Policy Sciences

Research Proposal

OPERATIONS RESEARCH MODELING OF ANTI-SATELLITE ARCHITECTURES

1. Background

This is a proposal for faculty and students of the Naval Postgraduate School (NPS) to analyze the design and operation of various anti-satellite (ASAT) architectures for the U.S. Space Command (SPACECOM). SPACECOM is a DoD joint command located in Colorado Springs, dedicated to U.S. military interests in space. The NPS Space Systems Academic Group has provided many graduates who have worked or are working for SPACECOM. This proposal involves the Operations Research Department of NPS, which has heretofore had little involvement with SPACECOM.

The focus of this proposal is on contributions to SPACECOM's ASAT interests through the use of operations research modeling techniques, principally optimization and stochastic processes. Our research will employ SPACECOM's existing software for orbital calculations, and will call upon cooperation with SPACECOM in other areas of expertise as appropriate.

The intended benefit to SPACECOM of this research is more efficient utilization of existing resources. The operations research approach involves three essential phases: the formulation of mathematical models to represent real-world decision problems, the algorithmic solution of these models, and the interpretation of these solutions in a way that leads directly to implementable and demonstratively effective decisions. This approach has yielded enormous cost savings and great improvements in other measures of effectiveness over a wide range of military and civilian applications.

2. The ASAT Targeting Application (STOMP)

The primary problem to be addressed in this research will be ASAT targeting in support of a SPACECOM research project called the Space Target Optimization Modeling Program (STOMP). The models we intend to build for this program will be sufficiently flexible to be used not only for analyzing U.S. battle management negation needs, but also for predicting approaches that might be taken by a hostile force against U.S. space assets.

An optimization modeling approach for ASAT targeting is currently under development as an NPS masters thesis by LCDR Stephen A. Tisdale [1989], with guidance and assistance from FSPACECOM. We provide a brief description of this model, and mention some areas where we propose to investigate modifications or extensions.

R.E. Rosenthal =1= September 7, 1989 (rev.)

Figure 3.10 Research Proposal (text example)

	BUDGET: ESTIMATED COSTS	
1. F	ACULTY LABOR (salary and benefits)	
Pi	rincipal Investigator Professor Rosenthal - 109 days	38,000
	TOTAL ESTIMATED LABOR COST	38,000
3. TI	RAVEL - DOMESTIC	
F	aculty: 3 visits to sponsor, 2 trips to ORSA/TIMS meetings	5,000
4. E	QUIPMENT AND SUPPLIES	
It	ems under \$15K	7,000
	TOTAL ESTIMATED NON-LABOR COST	12,000
	TOTAL	\$50,000
NOTES:		
a e	 These are estimated expenditures onletual distribution of expenditures between quipment and travel may differ from these estimated. 	n labor,
a j ti	2. Unless specifically stated to the occeptance and fiscal support of the proposal approval of the procurement of equipment as indice proposal and retention of title to that equipment as a new proposal and retention of title to that equipment as indice proposal.	ithorizes icated in
	 The labor costs include direct benefits nsurance, retirement, earned sick leave an eave. 	
R.E. Roseni	.hai ~6~ \$	eptember 7, 1989 (rev.)

Figure 3.11 Budget Page (estimated costs)

Part

DOCUMENT PREPARATION

PART II

INTRODUCTION

Part II of this guide provides information necessary to administratively prepare NPS financial documents. In the interest of completeness, procedures and examples for preparing several non-financial documents have also been included.

While it is impossible for this text to cover every conceivable situation, the explanations and examples provided should enable cost center personnel to prepare the majority of financial documents typically encountered at the Naval Postgraduate School. Chapters 4 through 9 discuss the following aspects of accounting documentation and provide samples of the various documents used to record obligations and expenditures:

Chapter 4 - Coding Systems

Chapter 5 - Purchases Document Preparation

Chapter 6 - Travel Document Preparation

Chapter 7 - Labor Document Preparation

Chapter 8 - Training Document Preparation

Chapter 9 - Reimbursable Fund Document Preparation .

Chapter 4 is devoted to DOD, DON, and NPS coding systems, and describes the various coding structures found on financial documents. The chapter begins with a brief introduction to the coding system used for appropriation documents and high level financial reporting, and concludes with a detailed explanation of NPS Accounting Classification and Local Management Codes.

Chapters 5 through 9 group the documents into several descriptive categories. Each chapter outlines the purpose for the documents, defines cost center administrative responsibilities, and illustrates procedures for document preparation.

CHAPTER 4

CODING SYSTEMS

Uniform Expense Accounting Structure.

In order to integrate programming, budgeting, accounting and reporting under the Resource Management System (RMS), a uniform system of accounting is necessary. Such a system ensures that reported information serves the need of managers; that it facilitates comparisons of accounting and budget reports; and that it aligns budgeting and accounting information with the programming needs of the Department of Defense. The accounting structure of the RMS is tied to programs established by DOD, and the President's Budget, and serves as a basis for units to report their operating expenses.

The following coding categories for spending appear on <u>funding documents</u>, i.e., appropriations, allotments, etc., as well as FIPC accounting reports (UMRs), and indicate who spent the funds and the purpose for resource use under RMS:

Budget Activity (BA). The Department of Defense Five Year Defense Plan contains eleven major programs. The major programs apply to each of the Service Departments and are identified by a code known as the Budget Activity.

Budget Activity	Major Program
1.	Strategic Forces
2.	General Purpose Forces
3.	Intelligence and Communications
4 .	Airlift and Sealift
5.	Guard and Reserve Forces
6.	Research and Development
7.	General Supply and Maintenance
8.	Training, Medical and Other General Personnel Activities
9.	Administrative and Associated Activities
10.	Support of Other Nations
11.	Special Operation Forces

The Budget Activity relates a portion of a given defense appropriation to a major program. O&M,N appropriations, for example, may be subdivided into 11 separate Budget Activities. Figure 4.1 provides an example of O&M,N appropriations for the Navy's strategic forces.

Program Element (PE). The PE is a further breakdown of the Budget Activity. It groups forces, manpower, and costs into projects, e.g., the Trident missile project, within each major program.

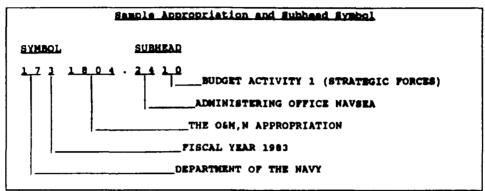


Figure 4.1 Sample Appropriation and Subhead

Unit Identification Code (UIC). A general identification code used to identify a DON unit. It is used for all reporting purposes and is not purely financial in nature. The UIC for NPS, for example, is "62271".

Activity Group/Sub-Activity Group (AG/SAG). A two character code which shows <u>principal areas</u> of financial activity; required by major claimants for the administration of funds under RMS.

Functional/Subfunctional Category (F/SFC). A two character code which indicates the <u>functions</u> being performed when resources were used. The first character of this code is the functional category, while the second character is the subfunctional category.

Cost Account Codes (CAC). A four digit alpha-numeric code which describes the F/SFC in more detail and classifies transactions according to purpose.

Expense Elements (EE). A single character code which classifies an expense by the <u>type</u> of resource being consumed.

In practice, the Comptroller Department is primarily concerned with the last four coding categories. AGs are generally used at the major claimant level, while SAGs are used at the Fund Administering Activity (NPS Comptroller) level and above.

Both the official accounting reports (FIPC UMRs) received at NPS, and the accounting reports sent out by NPS, reflect the utilization of funds by means of RMS category codes. The category codes may be presented in various formats depending upon the purpose of the report.

At NPS, the Comptroller Department prepares the "Monthly OPTAR Report" and "Reimbursable Report" for the cost centers, which indicate fund utilization primarily by means of a local coding system. The local coding system is comprise of Local Management Codes (LMCs) which, together with the codes previously mentioned, allow funds to be tracked by both location and purpose; i.e., they identify who obligated the funds and why they were expended (Figure 4.2).

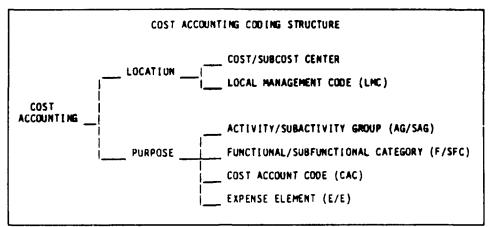


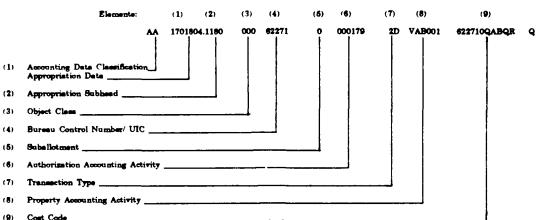
Figure 4.2 Cost Accounting Coding Structure

Cost centers and sub-cost centers at NPS do not become directly involved with preparing or reconciling RMS reports; therefore, they do not require extensive knowledge of RMS codes or reporting procedures. In fact, cost center personnel usually prepare their financial documents using "canned" accounting codes provided by the Comptroller at the beginning of each fiscal year. Personnel using these "canned" codes to enter accounting data on various obligation documents, e.g., travel orders, training documents, etc., should be aware, however, that many of these codes are actually the same RMS codes used on official accounting reports.

Accounting Classification Code.

Accounting Classification Code, often referred to as "lines of accounting data", provide a means of accumulating and reporting accounting information in a uniform manner. The code is used on all purchase request, obligation and expenditure documents. It also relates directly to many of the RMS codes previously mentioned, and allows the AAA/FIPC to furnish the Fund Administering Activity with official reports on disbursements and refunds. The complete accounting classification consists of nine coding elements; the content of each element will vary depending upon the reporting activity and its specific reporting requirements. The accounting classification used by NPS is as follows:





Elements of Accounting Classification Code.

(1&2) Accounting Data Classification (two digits alphabetic).

Accounting Data Classification codes (shown below) are used on <u>travel documents</u> to denote the purpose for travel fund expenditures. Code usage is mandatory and, while only the applicable codes need be used, the codes must be entered on the appropriate travel document in sequential order. Specific information on travel documents and code usage is contained in Chapter 6 - Travel Documents.

AA= Per Diem, POV Travel, non-GTR air travel and miscellaneous charges. Includes taxis, baggage tips and rental car (if the rental car is used in conjunction with air travel).

AB = Cost of GTR travel only.

AC= Travel Advance.

AD= Registration and Tuition fees.

Appropriation Data/Subhead (eleven digits).

The appropriation code for Navy and Marine Corps funds begins with "17" to identify the Department of the Navy. The next entry is the last digit of the fiscal year. For FY90 the entry would be, "0".

The next eight entries in Element (1) are the funding code numbers for the appropriation, together with its subhead. For NPS O&M,N (direct funds) this entry is, "1804.1180".

Example:

AA = Per diem

17 = Navy

0 = FY 1990

1804= O&M,N appropriation code

1180= Appropriation subhead

(3) Object Class and Reimbursement Source Codes (three digits).

Object Class Codes are used in reporting data whenever an analysis by object class is required. An object class is based upon the <u>nature</u> of the services, or articles for which funds are expended, as distinguished from the <u>purpose</u> for which such obligations are incurred. <u>Expense elements are not shown in this field</u>. For NPS, a class code is usually not required; therefore, the entry is "000".

(4) Bureau Control Number/UIC (five digits).

For Headquarters and centrally managed programs a Bureau Control Number is entered in Element (4). For field operating budgets, such as NPS, the activity's Unit Identification Code is entered. For NPS, the entry is "62271".

(5) Suballotment (one digit alpha/numeric).

The Suballotment code is assigned to a receiving activity if they receive regular suballotments. It is used when more than one operating budget is issued to a single UIC under the same subhead. This field does not apply to NPS; therefore, the entry is "0".

(6) Authorization Accounting Activity (six digits).

The UIC or Bureau Control Number is entered for the activity designated to perform official accounting functions. For NPS, this activity is the NRFC, Washington, D.C.; therefore, the FIPC's UIC, "000179", is entered as Element (6).

(7) Transaction Type (two digits alpha/numeric).

A Transaction Type is a designator code which identifies purchases for stores accounts, direct charges to plant property accounts, travel payments, contract payments and other charges. The following codes frequently apply:

- 2T= Repairs of material in store other than stock funds.
- 1K= Military or Civilian travel advances.
- 2D= All other transactions, except that other specific codes will be applied at time of payment in accordance with Navcompt Manual Vol II, Chapter 8, Par. 028004.

(8) Property Accounting Activity/Auxiliary Cost Code (six digits alpha/numeric).

At NPS, this element is used primarily as an auxiliary cost code. The first entry to Element (8) is the last letter of the form's "Type of Document" code. The next five entries are the form's "Assigned Serial Number". These six entries correspond to the last six digits of the form's Standard Document Number. For example, the code "VAB001" indicates that this document is the first "Claim for Reimbursement" submitted by the Comptroller Department in FY 90. Refer to appropriate appendix for the applicable type document codes and serial numbers.

Navcompt Manual Volume II states the following:

(1) General.

When this element is not for the purposes described in subparagraphs (2) through (9), this element will be available as an extension of the cost code element for other pertinent data.

(2) Stores Account.

When the transaction type code indicates a purchase for a stores account (Navy Stock Account centrally managed allotment purchases, Appropriation Purchases Account, Marine Corps Stock Fund Account, or Marine Corps Appropriation Stores Account), the unit identification code assigned to the activity designated to take up the property in the stores account will be shown as the property accounting activity. In the case of Navy Stock Account class 207 centrally managed allotment purchases, the activity to be identified will be the ship responsible for the stores account.

(3) Plant Property Account.

When the transaction type code indicates a purchase as a direct charge to the plant property account (not through a stores account), the unit identification code of the activity for which the plant property is purchased (the activity for which a Reconciliation of Plant Account (NAVCOMPT Form 167) is prepared) will be shown as the property accounting activity.

(4) Travel Order Identification.

(a) General.

For temporary additional duty travel of military members and civilian employees, identification of the travel order is accomplished on transportation requests, military transportation authorization, and travel claims by citing the TANGO or travel order number as an element of accounting data. On travel orders, transportation requests, military transportation authorizations, and travel vouchers, the TANGO or travel order number will be shown on the accounting classification line following the transaction type and preceding the cost code. For all temporary additional duty travel funded by Navy annual appropriations for fiscal year 1977 or subsequent fiscal years (including such travel of Marine Corps personnel), the last digit of the fiscal year funding the travel will be the first character of the six-character TANGO or travel order number. For example, if the appropriation chargeable is 1771804, Operation and Maintenance, Navy, the first character of the six character TANGO or travel order number will be the numeral 7. When travel is funded by Marine Corps funds, there is no restriction as to the first character of the travel order number.

(b) Exception.

An exception to subparagraph (a) applies when the travel order cites the appropriation 17-1319, Research, Development, Test, and Evaluation. Travel orders, transportation requests, military transportation authorizations, and travel vouchers citing the RDT&E appropriation will include the TANGO or travel order number in the cost code.

(5) Fleet and Security Assistance Program Requisitions.

The unit identification code of the requisitioner for procurement transactions relating to the operating forces, including ships operating under special accounting class 207 procedures, will be shown as an extension of the cost code element. The unit identification code will be preceded by R or V as applicable. For Security Assistance Program requisitions citing Foreign Military Sales (FMS) or Grant Aid (GA) appropriation (17-11X8242, Advances, Foreign Military Sales, Executive (Transfers to Navy), or 17-11-1080, Military Assistance (Transfers to Navy), the unit identification codes from the MILSTRIP requisition number will be cited.

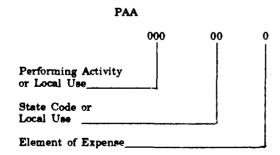
(6) Research, Development, Test, and Evaluation.

The program element and the project number will be cited for all RDT&E funded procurement transactions. Only the program element is required when the transaction pertains to material issues from the Navy Stock Fund or to civilian labor. In this instance, the program element will be shown in the first and second positions followed by four zeros.

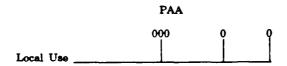
(7) Research, Development, Test, and Evaluation, Navy, FY 1981 and Subsequent Years.

The Property Accounting Activity (PAA) will be structured for FY 1981 and subsequent years as follows:

Headquarters and Centrally Managed Programs Administering Office and Operational Budget Holder (AO & OB) and Reimbursable Programs (HB OB) Levels



Field (OB) and Reimbursable Programs (FLD OB)



(8) Navy Stock Fund Budget Project.

When the Navy Stock Fund is reimbursed for an issue, the financing Navy Stock Fund two-digit budget project number will be cited in the fifth and sixth positions of the element, preceded by four zeros under the line of accounting data representing the appropriation charged. When the Navy Stock Fund is reimbursed for a cash sale in register 14 (credit to Navy Stock Fund), this element will contain a four-digit customer code followed by the Navy Stock Fund budget project number.

(9) Military Personnel, Navy Subsistence-in-Kind Program.

For subsistence-in-kind procurements from local vendors, report the Julian date of the requisition preceded by two zeros. The Julian date must be compatible to the appropriation fiscal year cited in the accounting classification code.

(9) Cost Code (twelve digits).

The Cost Code provides more detail than the information identified in the remainder of the accounting classification code. The cost code system is assigned by the accounting office (FIPC) serving the allotment holder (NPS), in collaboration with the major claimant.

The cost code used by NPS consists of twelve digits. The first six digits correspond to the NPS UIC; i.e., "62271". The next digit entered is the last number of the fiscal year; for FY 90 the entry would be "0", for FY 91 the entry would be "1", and so on.

The five digits, which follow the fiscal year entry, equate to the Job Order Number. The Job Order Number, which is further defined in the next section, consists of five entries; (1) a single digit for the expense element, (2) the first digit of the cost center code, (3) the first digit of the sub-cost center code, and (4&5) two additional digits for descriptive elements.

The final cost code entry is a single character representing the expense element. It is separated from the previous eleven cost code digits by a single space. As an example, the cost code "622710QABQR Q" represents an obligation incurred by the NPS Comptroller Department, in FY 90, for registration fees or conference costs.

Local Management Coding System.

Office Codes.

Office codes are assigned to each office within the NPS organizational structure, primarily for the purpose of routing correspondence. The coding structure provides an efficient of means of identifying departments (cost centers) and their respective division/branch offices (sub-cost centers). Office codes are not the same as cost/sub-cost center codes and must not be used for accounting data entries. Office codes may be found in Appendices E or F.

Cost Center/Sub-Cost Center Codes.

Cost center and sub-cost center codes are local management codes assigned to each department and division for the purpose of tracking financial information. With respect to NPS, the codes are assigned in collaboration with the FIPC (accounting activity) and FSA (major claimant). Cost and sub-cost center codes make up a portion of the job order number, standard document number, and accounting classification cost code, and are used on financial documents to identify obligations and expenditures by location. Ensure that the correct codes have been selected when preparing financial documents, as the NPS codes vary depending upon whether the fund source is OPTAR, Direct Funded Research or Indirect Support. Cost/Sub-cost center codes may be found in Appendices F and G.

Job Order Numbers.

O&M,N/OPTAR Funds.

The Navy uses job order codes to account for accrued expenses, by relating the job order to various categories into which expenses are classified. Job order numbers are recorded on all documents used for procurement, consumption/application, and accounting for operating funds. A job order could contain the elements shown in Figure 4.3; however, as each shore activity is unique in its mission, location, etc., the job order coding is the responsibility of the individual command, and may have greater or fewer parts than the one illustrated.

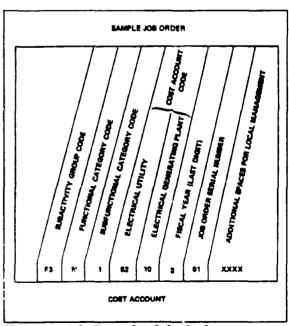


Figure 4.3 Sample Job Order

At NPS, the job order number consists of the following:

JOB ORDER NUMBERING SYSTEM

T G C G S

EXPENSE ELEMENT SUB COST CENTER ADDITIONAL DESCRIPTIVE ELEMENTS

Refer to Appendix D for the information on expense elements codes.

Reimbursable Funds.

The primary difference in accounting between Naval Postgraduate School O&M,N (direct) monies and reimbursable monies, is that accounting for reimbursable funds must be done separately for each funding document. Because of the variety of reimbursable funds received by NPS, each reimbursable account must be treated as a separate "pot of money" for accounting and billing purposes. Funding documents received by NPS are each assigned a separate job order number by the Comptroller, and each number is unique to that reimbursable account. On the other hand, the FY 90 Operating Budget of \$46,743,000 is accounted for by multiple job order numbers unique to each cost and sub-cost center, but jointly tied to the total direct funding.

Job order numbers assigned by the Comptroller for reimbursable accounts consist of a five digit alpha-numeric code, usually preceded by the NPS UIC and the last digit of the fiscal year:

The first digit of the code will always commence with the letter "R", to indicate that the funds are associated with a reimbursable account.

The next four letters are a "special code" the Comptroller assigns depending upon the reimbursable account category the funds are assigned to; i.e.,

PW - Public Works Department

FH - Family Housing

RR - Reimbursable Research

NR - Navy Research

RM - Other Reimbursable

AC - Academic Services

DR - DRMEC

PR - PERSEREC

TU - Tuition

While the codes for reimbursable accounts may not appear systematic to personnel working at the cost center level, suffice it to say that a unique job order number is assigned to each reimbursable account. The account's job order number is provided to cost centers, on a "Granting of Funding Authorization" memorandum, whenever the cost center is given authorization to obligate reimbursable funds.

Document Numbering System.

Document numbers are used to administratively track financial documents. At NPS, a document's standard document number would be assigned as shown in Figure F.1 of Appendix F.

Appendices F and G provide OPTAR and Direct Funded Research document serial numbers assigned to NPS cost/sub-cost centers. Note that the document serial numbers must be used in sequential order. The first row of serial numbers shown in the Appendices apply to all documents other than DD-1348 Milstrip Requisitions. For example, the Comptroller Department's OPTAR serial numbers commence with AB000 and progress sequentially through AB999. If more than one thousand document serial numbers are required during the fiscal year, the Comptroller OPBUD Division must be notified and a new series of document numbers will then be assigned.

For Direct Funded Research (DFR), a variation on the system shown in Appendix G has recently been implemented in order to separate different research accounts within the same cost/sub-cost center. For DFR accounts, the third digit of the document serial number will be a letter (vice a numeral) assigned to a specific Principal Investigator within that department. For example, a research account document serial number for Professor Smith, of the Computer Science department, might be "LAA00", vice the Computer Research departments normal serial number of "LA000". In any case, a unique range of document serial numbers will be provided to the Principal Investigator, on the "Granting of Funding Authorization" memorandum, when research funds are approved.

The second row of document serial numbers, shown in Appendices F and G, pertain to DD-1348 Milstrip Requisitions. A DD-1348's document number must always start with the UIC, followed by the julian date, and the four digit serial number. As each cost/subcost center is assigned a sequence of ten serial numbers, only ten requisitions may be made per julian day. As an example, the Comptroller Department's first requisition of the day, on January 01, 1990, would require the document number "62271 0001 0011". The document serial numbers would progress up to "0020" for each subsequent requisition. The first requisition on January 2 would read "62271 0002 0011".

CHAPTER 5

PURCHASE DOCUMENTS

Introduction.

The purchase of supplies or services involves one of several documents. The document used is dependent upon the source of supplies or services. Generally, purchases from government sources require the DD Form 1348 (DOD Single Line Item Requisition System Document), while purchases from commercial sources require the NPS Open Purchase Requisition Form. Procurement of express mail service requires a DD Form 1149 (Requisition and Invoice/Shipping Document).

The following forms are used to obligate funds:

- (1) NavCompt 2277 Voucher for Disbursement and/or Collection.
- (2) DD Form 1149 Requisition and Invoice/Shipping Document.
- (3) DD 1348 DOD Single Line Item Requisition System Document.
- (4) NPS Open Purchase Requisition Form.

Two additional forms are used to requisition items from local sources.

- (5) GPO 689-317, Office Supplies, Turn-in or Request.
- (6) NAVFAC 9-11014/8, Material Requirements/Issue Document.

References.

- (1) Supply Department's FY90 Customer Service Manual A guide for procurement and disposition of material and supplies. Provides basic information about NPS supply services and preparation of required documents.
- (2) NAVPGSCOLINST 3900.2
 Accountability of Books Purchased through Reimbursable Research Funds.
- (3) NAVPGSCOLINST 4400.1 Requisition/Receipt Procedures for Supplies.
- (4) NAVPGSCOLINST 4400.2 Policies and Procedures for Purchasing Restricted Items.
- (5) NAVPGSCOLINST 7200.1E
 Fees & Expenses to Visiting Lecturers/Consultants.
- (6) NAVPGSCOL NOTICE 7200 Fees for Guest Lectures/Consultants (Honorariums).

Document Description.

NavCompt Form 2277 Voucher for Disbursement and/or Collection. (Figures 5.1 and 5.2)

Although the NavCompt Form 2277 has many uses, it is addressed in this section for the authorization and payment of Honorariums.

Honorariums.

A Honorarium is a gratuitous payment, or fee, paid to guest lecturers or consultants for their services. Departments wishing to pay honorariums to guest lecturers must complete NavCompt Form 2277 (Figure 5.1), and a local honorarium request form (Figure 5.2). As the Comptroller authorizes all honorariums, payments should be cleared through the Comptroller prior to scheduling the guest speaker. If the honorarium involves research funding, the documents should be routed to the Comptroller, via the Research Administration Office. Approved honorariums are forwarded to the Personnel Support Detachment (PSD) for payment.

Honorariums over \$250 per day require approval of the Division Dean. Honorariums exceeding \$350 per day must be approved by the Superintendent.

DD Form 1149 Requisition and Invoice/Shipping Document. (Figure 5.3)

DD Form 1149 form is used for overnight mailing of materials from NPS.

DD Form 1348 Single Line Item Requisition. (Figures 5.4 & 5.5)

The DD Form 1348 is used to requisition and pay for supplies and equipment procured through government sources; e.g., Navy Supply System, General Services Administration (GSA), etc. When used as a requisition, each line item requires a separate form. The form may also be used to pay for items acquired through local government supply stores, like NPS Ready Supply, and NPS Office Supply Issue.

NPS Open Purchase Requisition Form. (Figure 5.6)

The Open Purchase Requisition is used to order items not available through government sources, and therefore must be procured commercially. The Purchasing Officer uses the form to prepare the DD Form 1155, Purchase Order. The Purchase Order represents a legal obligation of funds, and is mailed to the vendor by the Purchasing Office.

GPO 689-317, Office Supplies, Turn-in or Request. (Figure 5.7)

This form is used for requesting items from Office Supply Issue. The document expedites issuance of supplies and is used to subsequently bill cost centers.

NAVFAC 9-11014/8, Material Requirements/Issue Document. (Figure 5.8)

This form is a preliminary document used to request items from Ready Supply (Ready Supply is similar to a commercial "Cash and Carry" operation). When the document is received by Ready Supply, the request is filled and the requesting activity notified of the total amount. The requesting activity must then use a DD-1348 to pay for and receive the goods.

General Information.

Government regulations stipulate strict guidelines for selecting the suppliers of goods and services. The requisition documents required to order supplies or services, depend upon the source of supply.

Regulations require that the precedence, specified below, be applied in determining source of supply. In other words, the requisitioner must first check to see if items needed are available through excess property. Procuring a item commercially (open purchase) is the supply source of last resort.

- 1. DOD Excess Property
- 2. DOD Standard Stock
- 3. GSA Stores Stock
- 4. Blind/Handicapped made or Prison Industries
- 5. GSA Contracts
- 6. Commercial Source (Open purchase)

Catalogs, or a listing of supplies and services available from each of these sources, can be obtained from the Supply Department. The Supply Department screens all requisitions to ensure that the source and price are correct.

Document Preparation.

The Supply Department publishes and distributes the "Customer Service Manual", which includes purchasing guidelines and instructions for preparing purchase documents.

While this section will not duplicate the efforts of the Customer Service Manual, procedures for completing NAVCOMPT Form 2277 (Figure 5.1) have been provided. Examples of the following documents are also included:

 $\begin{tabular}{ll} \textbf{Memorandum - Payments to Visiting Lecturers/Consultants} \\ \textbf{(Figure 5.2)} \end{tabular}$

DD Form 1149, Requisition and Invoice/Shipping Document (Express Mail) (Figure 5.3)

DD 1348, DOD Single Line Item Requisition System Document. (Figures 5.4 & 5.5)

NPS Open Purchase Requisition Form. (Figure 5.6)

GPO 689-317, Office Supplies, Turn-in or Request. (Figure 5.7)

NAVFAC 9-11014/8, Material Requirements/Issue Document. (Figure 5.8)

HONORARIUMS

NAVCOMPT FORM 2277 - VOUCHER FOR DISBURSEMENT AND/OR COLLECTION

The NAVCOMPT FORM 2277 is a multi-purpose form, often used at NPS to pay Honorariums to guest speakers. Guidelines covering honorariums are contained in NAVPGSCOL Instruction 7200.1E and NAVPGSCOL Notice 7200 dated 14 April, 1989. Like any other purchase, the honorarium must be approved prior to receiving the service. The following information provides amplifying instructions for completing the form. Blocks not covered should be left blank. A sample of a completed form is shown in Figure 5.1.

BLOCK DESCRIPTION

(1) PURPOSE

Place an "X" in the DISB box to indicate the form is being used for a disbursement.

(2) DATE

Enter the date of the request. Honorariums must be authorized in advance of the service, therefore, this date must be prior the to date(s) of service in block 9B.

(3) REFERENCE DOCUMENT NO.

N62271(FY)MD (5-digit serial number) Example: N6227190MDAB001

(6) FROM:

Department Name and Address.

(8) TO:

Name, Social Security Number, and Address of the guest lecturer. The check will be made payable to the name in this block.

(9A) INVOICE OR ORDER NO.

Leave blank.

(9B) DATE OF DELIVERY/SERVICE

Enter the actual dates of the lecture.

(9C) DESCRIPTION

Enter "Honorarium for Guest Lecture".

(9D) QUANTITY

Enter the number of days for which the guest lecturer will be paid.

(9E) UNIT PRICE

Enter the daily appropriate fee in the COST block (guidelines for this are published in NAVPGSCOLINST 7200.1E and enter "DAY" in the PER block.

(9F) AMOUNT

Enter the total Honorarium in this block. It should equal the product of the price (block 9D) and quantity (block 9E).

(9H) TOTAL

Enter the sum of amounts in block 9F.

(10) TYPE OF PAYMENT OR BILL

Place an "X" in the FINAL box.

(13) ACCOUNTING CLASSIFICATION TO BE CHARGED

Enter the Accounting data (see the Coding Section) and the appropriate amount to be charged.

(16) APPROVED

Type the Comptroller's name, rank, service, current date, and title; i.e., "Comptroller".

Chapter 5 Purchase Documents

1. Purpose		2 Date		7 8	eference Docu	ment No		4 8/11	di empar		5. Voucher No.
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Figure 5.1 NAVCOMPT 2277 Voucher for Disbursement (Honorariums)

Memora	MUUM
From: To: Via:	Disbursing Section, Personnel Support Detachment Comptroller
Subj:	PAYMENTS TO VISITING LECTURERS/CONSULTANTS
Ref:	(a) NAVPGSCOLINST 7200.1E
1. Ir	accordance with reference (a), an honorarium in the amount is just and proper payment to (U.S. citizen only)
SSN	, home address , for sional services performed in the Naval Postgraduate School,
monter purpos are:	Explain in detail the purpose, and the benefit to NPB.
(ne visiting lecturer/consultant is:) not an employee of the Federal Government) not a U.S. citizen
3. V1	siting lecturer/consultant is to travel from
State	. Mode of travel (POV, Commercial Air, etc.)
	TTO will/will not be requested.
	st of ITO (not paid with fee) (Copy attached) \$
5. Pl	lease () mail check to payee's home address () hold check to be picked up for delivery to payee () other disposition of check (specify)
	Requestor
	Requestor Authorizing Fund Administrator

Figure 5.2 Payments to Visiting Lecturers/Consultants

	REQUISITION AND INVOICE/SHIPPING DOCUMENT *BEHARTHENT OF (DEFT, CODE, POC. TEL) NAVAL POSTGRADUATE SCHOOL, HONTEREY CA 93943									(THIS	DATE		N6227189RQSERIAL		
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Figure 5.3 DD Form 1149 Requisition and Invoice/Shipping Document (Express Mail)

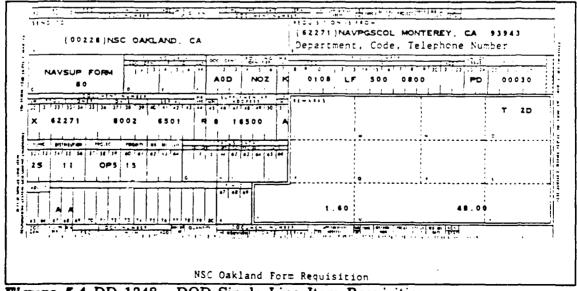


Figure 5.4 DD 1348 - DOD Single Line Item Requisition

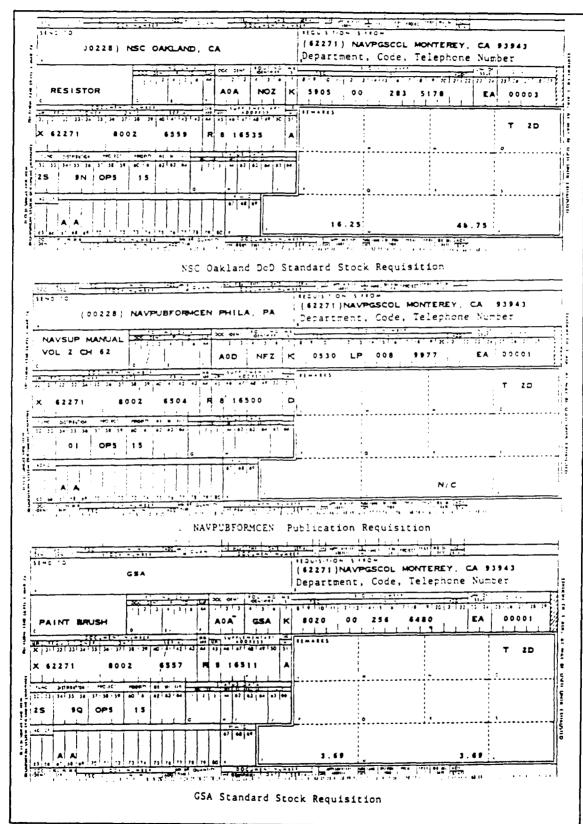


Figure 5.5 DD 1348 - DOD Single Line Item Requisition

Chapter 5 Purchase Documents

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ontact J.	Doe	Address 111 M.	Main St.		APPROVED BY	
none <u>272</u>		Anywhere, C			x I. M. Boss	
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		Phone I	Bidg 221		/Am No	
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Acct g	UIC FY	RNO.	EE	•	DOC NR	
L	62271 9#				***************************************	
					 	
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Figure 5.6 NPS Open Purchase Requisition Form

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ō:	SUPPLY DEPARTMENT, OFF	ICE SUPPLY	STOREROC	M		C# 60. "	C4#0 #0		
	ovto ev				-				QU-RED
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1	7520-00-281-5895	STAPLE	R		EA	3		2.10	6.10
2	7530-00-290-0617	PAPER,	BOND		PM	4		2.60	10.40

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Figure 5.7 GPO 689-317, Office Supplies, Turn-In or Request

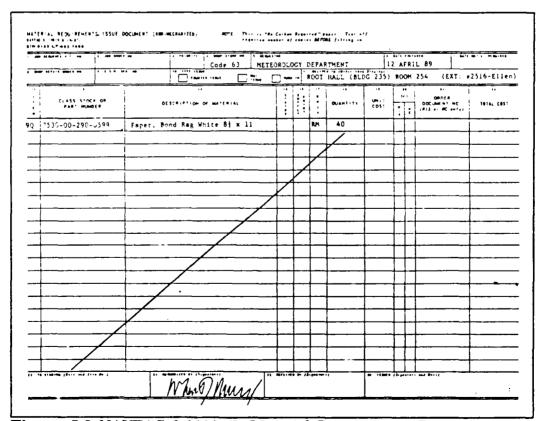


Figure 5.8 NAVFAC 9-11014/8, Material Requirements/Issue Document

CHAPTER 6

TRAVEL DOCUMENTS

Introduction.

Several documents exist which deal with the obligation and expenditure of funds for travel purposes. These include:

- (1) NAVPERS-1320 TEMADD Military Travel Order.
- (2) DD Form 1610 Civilian Travel Order.
- (3) NAVSO 4650/10 Invitational Travel Order.
- (4) Fund Cite Authorization.
- (5) SF 1164 Claim for Reimbursement for Expenditures on Official Business.
- (6) DD Form 1351-2 Travel Voucher.

In addition, several forms and messages assist in the preparation of travel documents, expedite claims for travel reimbursement or provide approval for foreign travel:

- (7) Travel Request
- (8) Travel Worksheet (worksheet titles and formats may vary from one department to another)
- (9) Passenger Reservation Request
- (10) Worksheet for Reimbursement of Travel Expenses
- (11) Visit Notification or Area Clearance Request

References.

- (1) Joint Federal Travel Regulations Sets forth Federal Travel Entitlements.
- (2) NAVPGSCOLINST 4650.4B
 Policy for Official Travel Performed By NPS Personnel.
- (3) NAVPGSCOL NOTICE 5050 of 27 April 1989 Reduction in Military and Civilian Travel Costs.
- (4) NPS Travel/Country Clearance Handbook
 Travel document preparation procedures for travel outside CONUS.

Document Description.

NAVPERS 1320/DD Form 1610 - Military/Civilian Travel Orders. (Figures 6.6, 6.7,& 6.8)

TAD Travel Orders officially authorize travel for military or civilian DOD personnel required to perform temporary duty outside of the local area. Individuals requiring travel usually provide specific travel information on the Travel Worksheet and Passenger Reservation Request. This information is then transferred to the Travel Order by the department's travel clerk.

NAVSO 4650/10 - Invitational Travel Orders (ITO). (Figures 6.9 & 6.10)

Invitational Travel Orders are issued to persons not employed by the government. For example, an ITO might be used to pay the travel expense of a visiting guest speaker. Travel advances are not authorized for this type of travel order.

Fund Cite Authorization (FCA). (Figures 6.11 & 6.12)

Fund Cite Authorizations allow NPS funds to pay the travel expenses of personnel assigned to other activities. For example, assume the Naval Postgraduate School were to invite a DOD employee to travel to Monterey and assist in a research project. NPS would send a Fund Cite Authorization to the visitor's employer, detailing the accounting data for the employer to use on the visitor's Travel Order. A budget analyst, at the Naval Postgraduate School, would enter the accounting data into the local and Navy accounting systems to record the obligation. The activity, which eventually settles the claim, enters the expenditure into the Navy accounting system using the NPS accounting data cited on the visitor's Travel Order. This records the actual travel expense against the obligation previously established.

SF 1164 - Claim for Reimbursement for Expenditures on Official Travel. (Figure 6.15)

This document is for local area travel and other routine expenses. It is used in situations when official travel orders are not required. For example, if a government vehicle was not available and someone used their private automobile for official business, this form would be submitted, in lieu of a travel voucher, to reimburse the individual for his or her out-of-pocket expenses.

DD Form 1351-2 - Travel Voucher. (Figures 6.16 & 6.17)

Travel Vouchers are submitted for the reimbursement of travel claims incident to official travel. The information provided on this form, such as actual transportation costs, lodging, and meal expense, enables the government to adequately compensate an individual for personal expenses incurred while acting in an official capacity.

Travel Request. (Figure 6.5)

In accordance with NAVPGSCOLINST 4650.4B, a "Travel Request Form" must accompany all travel orders, including Invitational Travel Orders (ITO), whether at cost or no cost to the government. This form will remain on file in the Comptroller's Office for internal/external audits. The form contains many of the same elements various departments use on their Travel Request Worksheets.

Travel Worksheet/Passenger Reservation Request/ Worksheet for Reimbursement of Travel Expenses/Visit Notification. (Figures 6.1, 6.2, 6.3, & 6.4)

The worksheets and PRR are locally developed forms which assist in the preparation of official travel documents.

A Visit Notification (Figure 6.4) or Area Clearance Request is required for travel outside of the continental United States (CONUS). The NPS Travel/Country Clearance Handbook contains information regarding the preparation of the required letters and messages. When completed, submit the message draft or letter to the Director of Programs, Administrative Officer (Code 032), via the appropriate Dean, for further routing and approval.

General Information.

In addition to the travel information provided in Part III - Document Processing; the following brief summary is provided to assist in the preparation and routing of travel documents:

Cost/Sub-Cost Centers.

- 1. The "Travel Request Form" is originated by the traveler to allow the approving official to review and certify travel, and to enable clerical personnel to complete the necessary official travel documents.
- 2. Submit one copy of the Travel Request Form, appropriate travel orders, copy of Passenger Reservation Request (if applicable) and other supporting documents as follows:
 - A. If research funds are used to support travel, submit travel orders to the Research Administration Office who will forward the orders to either:
 - (1) the mezzanine, if signatures are required at that level,

or

(2) the appropriate division in the comptroller's office (Reimbursable Division for reimbursable research; Operating Budget Division for direct funded research.)

- B. If O&M,N (OPTAR) funds are used, submit travel orders to the Operating Budget Division Edit Clerk.
- C. If reimbursable funds are used, submit travel orders to the Reimbursable Accounts Division.
- 3. When airline tickets or car rental is required, complete the Passenger Reservation Request, and forward an advance copy to the PSD Transportation Office.
- 4. All travel orders require one (1) original and at least seven (7) copies. The copies are provided to the following offices:

1 copy = department

1 copy = 002 (obligation)

1 copy = 002T (travel clerk)

1 copy = 012 (Research Admin.) if required

1 copy = SATO

2 copies = PSD (claims)

Keep in mind that the Personnel Support Detachment and NPS Comptroller do not levy these requirements without reason. Copies of vouchers, receipts and memorandums must be maintained at PSD and NPS to establish an audit trail. If a particular requirement seems unreasonable, it may be directed from a higher authority for a specific purpose.

Comptroller.

- 1. The appropriate comptroller division reviews the travel orders for correct accounting and availability of funds, and then forwards the documents to the Travel Clerk.
- 2. The Comptroller Department Travel Clerk reviews travel orders for compliance with the Joint Travel Regulations (JTRs) and submission of appropriate documentation, and then submits the paperwork to the Comptroller for signature. Travel orders that do not require tickets and/or a travel advance are then returned to the department. Travel orders requiring checks for a travel advance, airline tickets, or car rental are forwarded to the Personnel Support Detachment.

Personnel Support Detachment.

Claims and Vouchers Division.

The Claims and Vouchers Division prepares travel advance checks for pickup by the traveler or department. Advance checks will be available no earlier than three working days prior to date of departure. If advance registration fees are required, indicate on the travel order the actual date required.

Transportation Division.

The Transportation Division prepares airline tickets for pickup by the traveler or department.

Document Preparation.

This section provides the procedures and examples necessary to prepare the following travel documents:

Travel Worksheets/Passenger Reservation Request/Visit Notification (Foreign Clearance) (Figures 6.1, 6.2, 6.3 and 6.4)

Travel Request Form (Figure 6.5)

Civilian Travel- DD1610 Civilian Travel Orders (Figures 6.6 and 6.7)

Military Travel - Navpers 1320 TEMADD Travel Order (Figure 6.8)

Invitational Travel Order - NAVSO 4150/10 (Figures 6.9 and 6.10)

Fund Cite Authorizations (Figures 6.11 and 6.12)

Group Travel (cost) (Figure 6.13)

Group Travel (no-cost) (Figure 6.14)

Travel Amendments

Travel Cancellations

Local travel of less than 10 hours involving no payment of per diem - SF 1164 Claim for Reimbursement for Expenditure on Official Business (Figure 6.15)

Travel Claims - DD Form 1351-2 Travel Voucher or Subvoucher (Figures 6.16 and 6.17)

TRAVEL WORKSHEETS/PASSENGER RESERVATION REQUEST/VISIT NOTIFICATION

	TRAVEL WORKSHEET
	vel requests should be submitted at least 10 ture date; 15 days prior if you want an
Name:	Date of Request
Dates of Travel:	
Destination:	
Type of orders: Singl No Cost To Government	le / Group / Invitational (ITO) / Fund cite /
Do you plan to drive	to your destination? YES NO
!!!PLEASE DO NOT MA	KE RESERVATIONS WITH INDIVIDUAL AIRLINES!!!
F: PLEASE MAKE RESERVATI	ILL OUT ATTACHED <u>PRR</u> FORM ON RESERVATION ARE MADE
Airline Rental Car	SATO Rental Car
	on for use of TAXI/ LIMO/ POV in and around orization needed for transportation to/from
Funding: Cost Code/Jo	ob Order No.
Registration fee requ	rired? YES/NO \$(Refer to memo 9 Oct 85)
Date fee required by	
Advance required? YE	S/NO (Will be ISSUED 2 days prior to date of departure)
traveling to anothe	rnment quarters required, if available, when or government post/installation, otherwise d to indicate nonavailability.
	ual arrangements should be brought to the

Figure 6.1 Travel Worksheet

Chapter 6 Travel Documents

PSDMTRYINST 4650.1D

PASSENGER RESERVATION REQUEST (PRR)

This PRR applies to official travel for Temporary Additional Duty (TAD), Permanent Change of Station (PCS) INCONUS for Navy sponsor traveling accompanied, unaccompanied or Navy dependents traveling unaccompanied. A Ticket will not be issued without approved travel orders for members traveling on TAD/PCS orders.

Complete this form and include specific travel requirements AS SOON AS TRAVEL DATES ARE KNOWN and return to Pat.

TRAVEL REQUIREMENTS

(Name: Last, First, MI	(Rank/SSN)		(Telephone)
DESTINATION (Nearest Airport	·		
LOCATION/DATE/TIME AVAILABLE	TO DEPART:		
DATE/TIME/OF FIRST OFFICIAL :	MEETING/SEMINAR:		
LCCATION/DATE/TIME AVAILABLE	TO RETURN FROM:		<u> </u>
DATE/TIME/OF LAST OFFICIAL M	EETING/SEMINAR:		
WILL RENTAL CAR BE AUTHORIZE	D AT DESTINATION:	YES	NO
Passenger Remarks: (Addition	al Information):	•	
			
	_	(Signature)

Figure 6.2 Passenger Reservation Request

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SEP		-	1					.G (6) BUS
495					;			(8) RAIL
		-	-					
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DEP	<u>-</u>		 		ļ	1		
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ARE								
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PATE	* Please supply re ** Please supply r	celpt	s fo	r thes	se items	claimed	regardless	
	POC MILEAGE 'POV,							
	(Clvilian:		Mili	tary:				
					AMO		DATE	PLACE
- -								
	*PARKING (FOV AND/	OR RE	STAL	CAR)	(1)			
	*PASKING (FOU AND/	OR RE	NTAL	. CAR)	(1) (2,			
	*PARKING (FOU AND/	OR RE	NTAL	. CAR)	(1) (2, (3,			
	*PARKING (FOU AND/ *CAR RENTAL	OR RE	NTAL	, CAR)	(1) (2, (3,			
		OR RE	NTAL	. CAR)	(1) (2, (3, (1)			
		OR RE	NTAL	. CAR)	(1) (2, (3, (1) (2)			
	*CAR RENTAL		NTAL	. CAa)	(1) (2, (3, (1) (2) (3)			
			NTAL	. CAa)	(1) (2, (3, (1) (2) (3)			
	*CAR RENTAL		NTAL	. CAA)	(1) (2, (3, (1) (2) (3) (1)			
	*CAR RENTAL		NTAL	. CAA)	(1) (2, (3, (1) (2) (3, (1) (1) (2)			•
	*GAR PENTAL *GAS FOR RENTAL CA		NTAL	. CAR)	(1) (2) (3) (1) (2) (3) (1) (2) (2) (3)			•
	*CAR RENTAL		NTAL	. CAR)	(1) (2) (3) (1) (2) (3) (1) (2) (2) (3)			•
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Figure 6.3 Travel Expense Worksheet

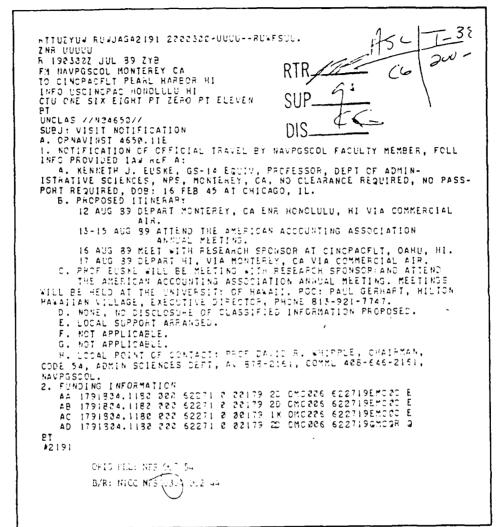


Figure 6.4 Visit Notification for Foreign Travel

NAME:

SSN:

Self Explanatory.

Self Explanatory.

DEPARTMENT:

TRAVEL REQUEST FORM

Name of the department preparing the travel orders. This applies to Invitational Travel Orders and Fund Cites, as well as Civilian and Military Travel Orders. Do not type

traveler's activity/department name on the ITO or Fund Cite.

NPS account # or other activity/university/private company.

IF NO COST TO GOVERNMENT, WHO IS FUNDING TRAVEL:

Check the space for Personal Funds or Private Company/University.

CODE:
Office Code for the department preparing the travel orders.
DATES OF TRAVEL:
Date of departure/date of return to permanent duty station, inclusive of annual leave days taken in conjunction with Temporary Duty (TDY).
ITINERARY:
Point of departure, all TDY stops and point of return.
DATE(S) OF ANNUAL LEAVE:
Self Explanatory.
PURPOSE:
Narrative description of the reason for travel.
JUSTIFICATION:
Value of travel to NPS/DOD.
FUNDING SOURCE:

SPECIFY:

If Private Company/University checked, indicate name of Private Company/University.

WILL AN HONORARIUM BE RECEIVED?

Check the space for Yes or No.

JUSTIFICATION FOR SPLIT ACCOUNTING:

Benefit of travel to each account used.

IF TRAVEL COMMENCES ON A FRIDAY OR WEEKEND DAY AND/OR RETURNS ON A MONDAY OR WEEKEND DAY, JUSTIFICATION FOR WEEKEND TRAVEL:

Self-Explanatory.

HOW IS SALARY BEING PAID WHILE ON NO COST ORDERS:

Check appropriate answer.

TRAVELER'S SIGNATURE:

If ITO or Fund Cite, leave blank.

DEPARTMENT HEAD'S SIGNATURE:

Department Head or Acting Department Head.

NAME .	SSN:
	CODE:
Justification:	
FUNDING SOURCE	
IF NO COST TO GOVERNMENT PERSONAL FUNDS: SPECIFY:	<pre>, who is funding travel: Private Company/University:</pre>
JUSTIFICATION FOR SPLIT	ACCOUNTING:
IF TRAVEL COMMENCES ON A A MONDAY OR WEEKEND DAY,	FRIDAY OR WEEKEND DAY AND/OR RETURNS ON JUSTIFICATION FOR WEEKEND TRAVEL:
	WHILE ON NO COST ORDERS: *A/L:
	TRAVELER'S SIGNATURE
(SEE REVERSE)	

Figure 6.5 Travel Request Form

CIVILIAN TRAVEL ORDER

DD-1610 REQUEST AND AUTHORIZATION FOR TDY TRAVEL OF DOD PERSONNEL

The name and phone number of person preparing the travel order should be entered at the top of document. See the example provided.

BLOCK DESCRIPTION

(1) DATE OF REQUEST

Date of preparing the travel order.

(2) NAME

Name and SSN of person traveling Indicate whether traveler is "Frequent Traveler" or "Non-Frequent Traveler".

(3) POSITION TITLE AND GRADE OR RATING

Title and GS rating/equivalency.

(4) OFFICIAL STATION

Must be "NAVAL POSTGRADUATE SCHOOL" or "NAVAL POSTGRADUATE SCHOOL with duty elsewhere".

(5) ORGANIZATIONAL ELEMENT

Name of department and office code.

(6) PHONE NUMBER

Telephone number of traveler.

(7) TYPE OF ORDERS

Single/Amendment. If an amendment to the original orders, indicate the original travel order number.

(8) SECURITY CLEARANCE

Security clearance applicable to specific trip or N/A.

(9) PURPOSE OF TDY

- (a) State "MISSION ESSENTIAL" or "ADMINISTRATIVE".
- (b) Precise narrative description of purpose for travel.
- (c) State category of travel, i.e., "Site Visit", "Information Meeting", etc., per listing provided in NAVPGSCOLINST 4650.4b

(10a) APPROX. NO. OF DAYS OF TDY

Days of official duty including travel days. Do not include leave time.

(10b) PROCEED O/A (Date)

Departure date.

(11) ITINERARY

Under Block 9 type: "Est. Date of Ret: (date)."

Enter point of departure / temporary duty location(s). Show only the locations where TDY will be performed, not the connecting points or point of return.

(12) MODE OF TRANSPORTATION

Mode of transportation must be marked. If Privately Owned Conveyance is authorized, insert rate per mile (currently \$.24) and check the appropriate box; "More Advantageous to Government" or "Mileage Reimbursement and Per Diem limited to constructive cost of common carrier transportation, etc."

(13) PER DIEM AUTHORIZED IN ACCORDANCE WITH JTR OTHER RATE OF PER DIEM (Specify)

Check one of the following:

PER DIEM AUTHORIZED IN ACCORDANCE WITH JTR

OTHER RATE OF PER DIEM - Used when traveler wishes to be reimbursed for actual expenses (all expenses must be itemized and accompanied with a receipt). Prior approval must also be obtained from the Per Diem Committee and attached to the orders.

(14) ESTIMATED COST

PER DIEM: Total number of days of TDY minus one day, times the locality Per Diem rate, plus one full day of Meals and Incidental Expenses.

Chapter 6 Travel Documents

Plus Estimate for rental car if applicable (\$30/day). Estimate for POV (\$.24/mile). Estimate for taxi (\$20/day).

TRAVEL: For GTRs only (tickets obtained through the PSD Transportation Office). If the traveler is authorized to purchase his/her own ticket, the cost of the ticket will be typed in the "PER DIEM" block and marked "Air Fare" along with the per diem estimate. For example:

<u>PER DIEM</u> \$450.00 Air Fare \$180.00 per Diem

OTHER: Registration/tuition fee only.

(15) ADVANCE AUTHORIZED

Leave blank.

(16) REMARKS

All authorizations should be stated in this block, e.g., rental car, registration/tuition fees, POV, taxi, etc.

(17) REQUESTING OFFICIAL

Traveler or traveler's first line supervisor, where applicable.

(18) APPROVING OFFICIAL

Refer to enclosure (1) of NAVPGSCOLINST 4650.4B.

(19) ACCTG. CITATION

AA - Per Diem

AB - GTR Travel

AC - Advance

AD - Registration/Tuition

)If all four lines of
)accounting are required,
)type the Advance line (AC)
)in Block 16 - Remarks.

(20) ORDER AUTHORIZING OFFICIAL

Leave blank.

(21) DATE ISSUED

Leave blank.

(22) TRAVEL ORDER NUMBER

N62271(FY)TO (5-digit serial number) Example: N6227190TOAB001

If a travel advance is authorized, the travel orders must be received by PSD at least five working days prior to date of departure or a memo must be attached stating the reason for the late submission.

If travel orders are for foreign travel (this includes Hawaii & Canada), a copy of the Country Clearance Request/Message should be attached. Country clearance is the responsibility of the approving official. The traveler should not commence travel without country clearance!

Chapter 6 Travel Documents

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Figure 6.6 DD Form 1610 DOD Civilian Personnel Travel Order

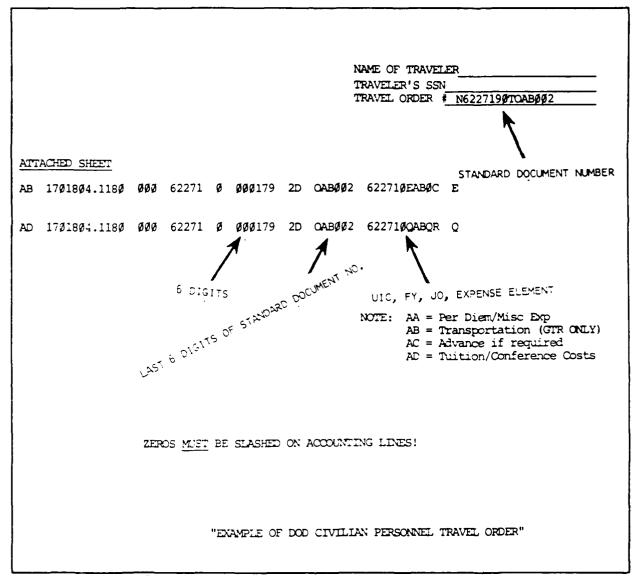


Figure 6.7 DOD Civilian Personnel Travel Order Continuation Sheet

MILITARY TRAVEL

NAVPERS 1320 / TEMADD TRAVEL ORDER

(To be used for active duty members assigned to NPS.)

The name and phone number of the person preparing the travel order should be entered at the top of the document. See the example provided.

(1) FROM:

SUPERINTENDENT, NAVAL POSTGRADUATE SCHOOL, MONTEREY CA 93943

(2) STANDARD DOCUMENT NUMBER:

N62271(FY)TO(5-digit serial number) Example: N6227190TOAB001

(3) TO:

Name, rank and branch of service of person traveling. If leave is authorized, a leave statement should appear in this block.

Specify "FREQUENT" or "NON-FREQUENT TRAVELER".

(4) TANGO NO.

TO(5-digit serial number) Example: TOAB001

(5) SSN/DESIGNATOR

Social Security Number

(6) DATE

Date the travel order is prepared.

(7) **REF** (A)

This block should be used to reference another command's accounting data, when that command's funds are being used to finance the travel. EXAMPLE: "ACCOUNTING DATA RECEIVED 1 OCT FROM NAVOCSYSCMD, MR. GLENN E. EBERLING, AV# 878-2357."

(8) INDIVIDUAL TRAVEL / GROUP TRAVEL

Check the appropriate box.

(9) PROCEED ON OR ABOUT

Date of departure.

(10) AUTHORIZED PROCEED ON OR ABOUT

No entry required.

(11) APPROXIMATE NUMBER OF DAYS

Estimated number of days on TDY (leave days should not be included).

(12) ESTIMATED DATE OF RETURN

Date of return to permanent duty station (include any days of leave authorized).

(13) ITINERARY

Point of departure; residence, i.e. Salinas, Pacific Grove, etc. or NPS, if applicable.

Temporary duty location(s). TDY locations only; connecting points not required.

Point of return.

(14) TEMADD/TEMADDCOM/TEMADDINS

Check TEMADD.

(15) REASON FOR TRAVEL

- (A) Enter "MISSION ESSENTIAL" or "ADMINISTRATIVE".
- (B) Enter a precise narrative description of the reason for travel.
- (C) State category of travel, i.e., "Site Visit", "Information Meeting", etc., per NAVPGSCOLINST 4650.4B.

(16) AUTHORIZED VISIT SUCH ADDITIONAL PLACES AS MAY BE NECESSARY

This box applies to the local commuting area of a TAD location.

(17) FISCAL ACCOUNTING DATA CLASSIFICATION

AA - Per Diem) If all four lines of accounting
AB - GTR Travel) are required, type advance line AC
AC - Advance) in Block 21 - Additional
AD - Registration/Tuition) Comments and Instructions.

(18) ESTIMATED COST

Transportation - For GTR only.

Per Diem - Per diem rate for TAD area x number of days of TAD, plus one day per diem for travel time.

Plus: Estimate for rental car (\$30/day)

Estimate for taxi (\$20/day)

Estimate for POV transportation (\$.24/mile)

Misc. Exp. - Registration fees only.

(19) CUSTOMER IDENTIFICATION CODE

Not used by NPS.

(20) ITEM:

Use applicable item number(s) provided in the "Order Supplementary Items" section shown on the reverse side of the NAVPERS 1320 TEMADD Travel Order. Attach a supplementary sheet of items to the travel order per NAVPGSCOLINST 4235.2 CH-1 dtd 22 December 1986 (Order Supplementary Orders). Ensure Item 38, submission of travel claims, is annotated on all travel orders.

(21) ADDITIONAL COMMENTS AND INSTRUCTIONS

All	authorizations	not covered in Block #20.	Approval line for Dept. Head,
i.e.	APPROVED:	.(Code)	-

(22) SECURITY CLEARANCE

If applicable.

(23) AUTHENTICATING SIGNATURE

Leave blank. This must be signed by the Comptroller or designated Comptroller staff.

(24) TRANSPORTATION REQUEST/ MAC TRANSPORTATION AUTHORIZATION FURNISHED:

Leave blank.

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Figure 6.8 NAVPERS 1320 Military Personnel TEMADD Travel Order

NAVSO 4650/10 INVITATIONAL TRAVEL ORDER

(To be used for non-government travelers and international students.)

Indicate the name and telephone number of the typist in the upper right hand corner of the ITO. Submit the original ITO, with the Travel Request Form, to the appropriate approving authority.

TRAVEL ORDER NO.

N62271(FY)TO(5-digit serial no. EXAMPLE: N6227190TOAB001

PART 1.

(1) NAME

Full name and social security number of traveler.

DATE APPROVED

Date order prepared.

HOME ADDRESS

Traveler's Home Address.

BUSINESS ADDRESS

Full business name and address.

NAME AND LOCATION OF ACTIVITY ISSUING INVITATION

Enter "Naval Postgraduate School, Monterey, CA 93943".

FROM

Point where travel is to begin.

PROCEED ON OR ABOUT (Date)

Date travel is to begin.

TO

Place of duty. May not always be Monterey.

FOR APPROXIMATELY

Number of days authorized.

FOR THE PURPOSE OF

Indicate whether "Mission Essential" or "Administrative" and provide a concise description of the reason for travel.

Indicate all authorizations, i.e., rental car, commercial lodging, etc. Estimated costs must be broken down by per diem, rental car, registration fee, and travel cost (if GTR is to be issued).

Enter the phrase "EST. DATE OF RETURN: (Date)".

Provide signature lines for the Department Chairman, Research Administration (if research funds are to be used), and Fund Administrator.

Indicate on the document that travel advances are not authorized for ITOs and provide information regarding travel claim submissions.

UPON COMPLETION RETURN TO

Point where travel is to be completed.

PARTS 2, 3 & 4

(2,3,&4)

No entries.

PART 5

(5) PER DIEM

Per Diem cost for TDY location.

PART 6

(6) TRANSPORTATION REQUEST NUMBERS:

Not required.

PART 7

(7) EXPENSES IN THIS ORDER ARE CHARGEABLE TO:

Enter accounting data.

PART 8

(8) THE TRAVEL AUTHORIZED HEREIN HAS BEEN DETERMINED TO BE IN THE PUBLIC INTEREST

Signature of respective Chairman/Dean or Curricular Officer, if the traveler is an international student.

FOR THE SECRETARY OF THE NAVY

Enter "By Direction of Superintendent". Leave sufficient space for the signature of the Comptroller or designated Comptroller staff.

NOTE ONLY THE ORIGINAL ITO WITH SUPPORTING DOCUMENTS NEED BE SUBMITTED.

HIVITATIONAL TRAVEL ORDER	
5'N 0101-LF-903-6312	RAVEL ONGER NO N6227190TOAE
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S SADORE SO	TANDARD DOCUMENT NUMBER
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O Desimation	FOR APPROXIMATELY
	5
FOR THE PURPOSE OF JELEN I PAPPINE FOR SHAPE PIRE A BUTCHIED.	of Return 21 OCT. 89
(State in detail the purpose of invitation, and if OB funds are us the benefit to NPS.)	sed,
Code	912
(If resear	ch funds are involved.
December 2 December 2	
Recommand Approval Cha	irman, Dept. of
	irman, Dept. of
2. Authority is granted for the performance of the above travel by commercial aircraft, rail, bus. Covernment operated ver mobile. You are advised that the policy of the Department of Defense requires that in using commorcial aircraft, accommissivic which will permit satisfactory accomplishment of the mission of the traveler. 3. If the above trave is performed by common carrier you will be provided Government Transportation Requests to exchain Transportation Requests are not provided you, you may travel by common carrier at personal expense. Reimbursement for too not of the following call the least costily scheduled air service or the lowest cost class of accommodations available at the time reservations were made, (c) accommodation taxes paid at personal expense are also reimbursable. If travel is performed by privately owned automobile, you mileage rate, and for bridge, ferry, tunnel, and other highway tolls incurred while in a travel status under this order infaccord.	increase, Dept. of
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Figure 6.9 NAVSO 4650/10 Invitational Travel Order

Chapter 6 Travel Documents

NAVSO 4850/10 (REV. 8-72)		
	DEPARTMENT OF THE NAVY INVITATIONAL TRAVEL ORDER	TRANSI OF AREA
5'N 0101-LF-903-63'2		TRAVEL OF DER NO N6227190TOABOD1
Mr. Tom Jones		1 October 1989
HOME ADDRESS 1597 Oak Willow Drive, Oakdal	e N1 03305	
BUSINESS ADDRESS	2, 113 113303	
Rand Corporation, 1829 Dover,	Oakdale, NJ 03305	
Naval Postgraduate School, Mc	nterey, CA 93943	
FROM Thrust where their degree		PROCEED ON OF ABOUT Date.
Oakdale, New Jersey		20 October 1989
10 Detrivation		FOR APPROVALLE Y
Monterey, CA		5 0248
FOR THE PURPOSE OF I CAN'S HOUSE IN MICH MISS WEST AND		EST. DATE OF RET: 24 Oct 89
(State in detail the purpose viewing prospective faculty m Estimated Cost: Per Diem \$4	embers, it should be sta 55.00	ted as the purpose.)
GTR	10.00	Code 012 (If research funds are used)
Total \$9	63.00	(It research tunds are used)
ADVANCES ARE NOT AUTHORIZED O	N ITO'S	Recommend Approval Chairman, Code
WITHIN 5 DAYS OF COMPLETION O OFFICE OR NOTIFY COMPTROLLER UPON COMPLET DA RETURN TO ANALUMATE MADE SEGME Oakdale, New Jersey	•	L SUBMIT TRAVEL CLAIM TO COMPTROLLER BMITTED.
mobile. You are advised that the policy of the Department service which will permit set sfactorly accomplishment of it. 3. If the above travel is performed by common carrierly Transportation Requests are not provided you you may to one of the following (a), the least costly scheduled air the rail fare and a lower berth or the lowest first class rail portation taxes paid at personal expense are also reimbinities are and other high Volume 2. The total reimbursement for travel performed including per diem. You will keep a record of speedomote. 4. Receipts and ticket stubs will be required to substantial.	ent of Defense requires that in using commercing mission of the traveler ou will be provided Government Transportatio ravel by common carrier at personal expense. If service or the lowest cost class of accommodation available at the time reservation proble. If travel is performed by privately ow way tolls incurred while in a travel status under by privately owned automobile will be immitted to readings and expenditures for to is for use in the your claim for cost of transportation and suite your claim for cost of transportation and suite.	innment operated vehicle or aircraft or privately owned auto- ice parcraft accommodations selected will be the least costly. In Requests to exchange for carrier tickets, if practicable — if Reimbursement for the cost of transportation will be limited ions available at the tirrie reservations were made. (b) Lost of not were made. (c) actual cost of commercia businer. Transming automobile, you will be reimbursed at the appropriate in this under inflaccordance with the Joint Travel Regulations, of to the cost of travel by the usual mode of common carrier submitting your travel expense voucher. Disisterice for items in excess of \$15.00. Receipts should also into will be submitted with your claim for reinbursement of
B PER DIEM IN IOU OF SCIUM MONITORISES B 92 00 RATE E. TRANSPORTATION REQUEST NUMBERS 7. EXPENSES IN THIS ORDER ARE CHARGEABLE TO	enses a per diam rate is authorized in accordance with JTR is	ors C8100 7 and C8101 2s an appropriate
		-
8 The travel authorized harrow has been determined to be in the public interest	FOR THE SECRETARY OF THE NAVY (Se	nature and trix of authors me officiali
	By Direction of the	e Superintendent

Figure 6.10 NAVSO 4650/10 Invitational Travel Order

FUND CITE AUTHORIZATIONS

Form letters for civilian and military travelers are available from the Travel Desk in the Comptroller's office. Submit the original Fund Cite with the Travel Request Form. Include the name and telephone number of the typist in the upper right hand corner of the Travel Request Form.

FROM:

Standard Entry.

TO:

Name & address of the agency to which the traveler is assigned.

SUBJ:

Standard Entry.

REF:

Standard Entry.

PART 1

Name/SSN:

Self Explanatory.

Title/Grade:

Enter military rank or civilian title/wage grade.

AV and/or COM Phone No.:

AUTOVON or Commercial telephone number.

From / To / Return to:

Point of departure; residence, i.e., Salinas, Pacific Grove, etc. or NPS, if applicable.

Temporary duty location(s). TDY locations only; connecting points not required.

Point of return.

Date(s) of Travel:

Indicate departure date through date of return.

Purpose:

Enter "MISSION ESSENTIAL" or "ADMINISTRATIVE". Enter a precise narrative description of the reason for travel. State category of travel, i.e., "Site Visit", "Information Meeting", etc. per NAVPGSCOLINST 4650.4B.

Chapter 6 Travel Documents

PART 2

2. "Travel orders are to be issued with a date of _____. Reference (a)..."

Enter the effective date of the obligation in the space provided.

PART 3

3. Standard Entry.

NOTE FUND CITES MUST BE SIGNED BY THE COMPTROLLER OR DESIGNATED COMPTROLLER STAFF. SIGNED ORDERS WILL BE RETURNED TO ORIGINATING DEPARTMENT FOR MAILING/FAXING TO THE TRAVELER'S ACTIVITY. THE ORDER ORIGINATING DEPARTMENT IS RESPONSIBLE FOR OBTAINING TRAVEL ORDERS, GTR ITINERARY AND SETTLEMENT VOUCHERS FOR COMPTROLLER FILES.



DEPARTMENT OF THE NAVY

NAVAL POSTGRADUATE SCHOOL MONTEREY CA 93943-5000

NC4 (002)

From: Superintendent, Naval Postgraduate School To:

Subj: FUND CITE AUTHORIZATION FOR CIVILIAN EMPLOYEE

Ref: (a) NAVPGSCOLINST 4650.4B CH-1

1. You are hereby authorized to cite the following accounting data for the official travel of:

Name/SSN:
Title/Grade:
AV and/or COM Phone No.:
From / To / Return to:
Date(s) of Travel:
Purpose:

			AUTHORI	MONTA			
APPROPRIATION AND SUBMEAD	OBJECT CLASS	BUREAU CONTROL NUMBER	SUB AUTH	AUTHORIZATION ACCOUNTING ACTIVITY	TYPE	TRAVE_ORDER /Tango/NO	COST CODE
						 	
							
			: -				
					- 1	ATE ISSUED	
	ESTIM	ATED CO	<u>sts</u>		ļ	RAVEL ORDER NU	MBER
$ \begin{array}{rcl} AB &=& Tr \\ AC &=& AG \end{array} $	ransport dvance - egistrat	ation (Advanc	GTR (e Aut :	Rental): Only) thorized:	\$ \$ YES \$	5 NO	- - -

- 2. Travel orders are to be issued with a date of
 Reference (a) requires that a claim be submitted within five
 days after return of travel. It is requested that two (2)
 copies of the travel order be forwarded to the Superintendent,
 Attn: Code 002T, Naval Postgraduate School, Monterey, CA 93943
 PRIOR to date of travel and one copy of the paid voucher plus GTR
 itinerary be forwarded immediately upon settlement of claim.
- 3. Point of contact at the Naval Postgraduate School is Travel Clerk, AV 878-2843/COM 408-646-2843.

By direction

Figure 6.11 Fund Cite Authorization for Civilian Employee



DEPARTMENT OF THE NAVY

NAVAL POSTGRADUATE SCHOOL MONTEREY, CA 93943-5000

NC4 (002)

From: Superintendent, Naval Postgraduate School To:

Subj: FUND CITE AUTHORIZATION FOR MILITARY MEMBER

Ref: (a) NAVPGSCOLINST 4650.4B CH-1

1. You are hereby authorized to cite the following accounting data for the official travel of:

Name/SSN: Title/Grade: AV and/or COM Phone No.: From / To / Return to: Date(s) of Travel: Purpose:

Standard Document No. APPROPRIATION OBJECT BUICONT SYMBOL AND SUB HEAD CLASS NUMBER ... (2) (3) (4) AUTHORIZED TYPE PROPERTY COST CODE ACCTG ACTY ACCTG ACTY NUMBER (7) (7 SYM) 14 SYM) | (3 SYM) 15 SYM1 (I SYM. IS SYMI 12 5YM1 IS SYMI 112 SYM

ESTIMATED COSTS

AA = Per Diem (Incls. Car Rental): \$
AB = Transportation (GTR Only) \$
\$
AC = Advance - Advance Authorized: YES NO
AD = Registration Fee: \$
TOTAL: \$

- 2. Travel orders are to be issued with a date of ... Reference (a) requires that a claim be submitted within five days after return of travel. It is requested that two (2) copies of the travel order be forwarded to the Superintendent, Attn: Code 002T, Naval Postgraduate School, Monterey, CA 93943 PRIOR to date of travel and one copy of the paid voucher plus GTR itinerary be forwarded immediately upon settlement of claim.
- 3. Point of contact at the Naval Postgraduate School is Travel Clerk, AV 878-2843/COM 408-646-2843.

By direction

Figure 6.12 Fund Cite Authorization for Military Member

GROUP TRAVEL (COST)

If a single DD-1320 TEMADD Travel Order is to be used for group travel, submit the following documents to the Comptroller's office for processing:

- Travel Request Form (Name: Per Attached List).
- Original set of travel orders (see sample).
- List of all persons included in the group travel (two complete copies of the list).
- One copy of the Supplementary Item Sheet.
- A Passenger Reservation Request, if applicable.

In addition to the package mentioned above, <u>for each traveler</u> submit the following for the Comptroller's signature:

- 3 photocopies of the group travel order with 1 copy stamped 'ORIGINAL". Write or type the traveler's name and travel order number (Tango Number) in the upper right hand corner of each of the three travel order copies.
- 3 copies of the page from the group's list of names which contains the individual traveler's name. Use an asterisk or arrow to distinguish the individual concerned from the other names provided on the list.

When the copies have been signed by the Comptroller, they will be returned to the originating office for issue to group travel members.

EXAMPLE OF LIST OF NAMES FOR COST GROUP ORDERS

SSN:_____

A separate accounting line and serial number is required for each individual traveler.

(Accounting Citation) Example: AA 1701804.1180 000 62271 0 000179 :	(Estimated Cost)				
BALLINGER, CYNTHIA J., LT/USN (Accounting Citation)	SSN:(Estimated Cost)				
CAMERON, CHARLES B., LT/USN (Accounting Citation)	SSN:(Estimated Cost)				

ANDERSON, DAVID M., LT/USN

Chapter 6 Travel Documents

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Figure 6.13 Group Travel Orders (Cost)

GROUP TRAVEL (NO COST)

For group travel at no cost to the government, forward the following documents to the Comptroller Department for processing:

- Original set of group travel orders (see sample).
- 2 copies of group's list of names.
- 1 copy of the Travel Request Form.

EXAMPLE OF LIST OF NAMES FOR NO COST GROUP ORDERS

ANDERSON, DAVID M., LT/USN	SSN:
BALLINGER, CYNTHIA J., LT/USN	SSN:
CAMERON, CHARLES B., LT/USN	SSN:
DEE, SUZANNE M., LT/USN	SSN:
ETTER, RAYMOND W., 1LT/USMC	SSN:

Chapter 6 Travel Documents

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Figure 6.14 Group Travel Orders (No Cost)

AMENDMENTS TO TRAVEL ORDERS

Travel orders may be amended either by (1) memorandum or (2) Amended Travel Orders.

(1) Memorandum:

If there is no change to the estimated cost of the original order, a memorandum will suffice. Be sure to attach a copy of the original travel order to the memo.

EXAMPLE:

From:

Chairman, Code xx

To:

OIC, PSD

Via:

Comptroller, Code 002

SUB.I:

Amendment to Travel Order

Ref:(a)

Standard Document No.

Name of Traveler Dates of Travel

1. Description of change.

(i.e. travel dates, authorizing leave at TDY point, etc.)

(2) Amended Travel Orders:

Amended Travel Orders are required for amendments that increase or decrease the estimated amount on the original orders.

Only the amount of the increase/decrease should be reflected on the amendment, supported by an appropriate line of accounting data (AA if per diem, AB if transportation, etc). Estimated costs appearing on the original orders will not be repeated on the amendment; i.e., if the original orders show an amount in the Transportation Block, and this amount is not being changed, it should not appear on the amendment.

The "total" amount shown on the amendment will reflect the total indicated on the original order plus or minus the increase/decrease.

Clearly define the reason for the amendment in the remarks section.

EXAMPLE

Orders are amended to:

Include another stop in the itinerary.

Authorize rental car.

Increase amount of registration.

Etc.

Chapter 6 Travel Documents

Travel orders are to be completed as follows:

DD-FORM 1610 Civilian Travel Orders.

Complete blocks 1-11. Any changes to these blocks must be reflected on the amendment. If there are no changes, the same information must be repeated. Block 7 will read "AMENDMENT TO N622719xTOxxxxx."

NAVPERS 1320 Military Travel Orders.

Complete blocks 1-15. Any changes to these blocks must be reflected on the amendment. If there are no changes, the same information will be repeated. Block 2 will read "AMENDMENT TO N622719xTOxxxxx."

NAVSO 4650/10 Invitational Travel Orders.

Complete blocks 2-11. Any changes to these blocks must be reflected on the amendment. If there are no changes, the same information will be repeated. Block 2 will read "AMENDMENT TO N622719xTOxxxxx."

CANCELLATIONS

It is the responsibility of the department originating the travel orders, to notify the following offices when the orders have been cancelled:

- 1. Comptroller Department, in all instances.
- 2. Personnel Support Detachment, when a travel advance or airline tickets have been requested.
- 3. Research Administration Office, when research funds are involved.

With per diem only requests, send the original travel orders and a cancellation memo to the Comptroller Travel Clerk (Code 002T). Forward a copy of each document to Research Administration, if research funds have been obligated.

When airline tickets and/or a travel advance have been requested, send the original documents and an additional copy of the cancellation memo to Code 002T, via the PSD Travel/Transportation Supervisor. Forward copies of the documents to the Research Administration Office, if research funds have been obligated.

EXAMPLE

From:

Department

To:

002T

Via:

PSD Travel/Transportation Supervisor

SUBJ:

CANCELLATION OF TRAVEL ORDER

Ref:(a)

Standard Document Number

Name of Traveler Date(s) of Travel

Copy to Code 012 when research funds are involved.

If a travel advance check or airline ticket has already been picked up, it must be returned with the cancellation memo and original travel orders to the PSD Travel/Transportation Supervisor.

If a check for advance travel has already been cashed, a check in the amount of the advance, made out to the "Treasurer of the United States", must be submitted to the PSD Travel/Transportation Supervisor, together with the original orders and cancellation memorandum.

LOCAL TRAVEL OF LESS THAN 10 HOURS INVOLVING NO PAYMENT OF PER DIEM

For local area travel involving:

- 1. a privately owned vehicle (POV),
- 2. total travel time (including stopover) less than 10 hours,
- 3. and no payment of per diem;

Reimbursement of mileage expense and associated fees, i.e., toll bridges, parking, etc., may be claimed on a SF-1164 Claim for Reimbursement. The mileage rate for local travel (effective 9/17/89) is \$0.24.

The following counties are defined as "local travel":

Alameda Contra Costa Monterey San Benito Santa Clara Santa Cruz San Francisco

Verbal authorization, from officials designated in NAVPGSCOLINST 4650.4B, is required prior to commencement of travel.

The first choice of all official travel must be by government vehicle. No later than one working day prior to commencing travel, the traveler must contact the motor pool and request a vehicle reservation. Non-availability of a government vehicle is justification for privately owned vehicle reimbursement. Cite the date and time of the phone call to the motor pool, as well as the purpose of the trip, on the SF-1164 (see sample).

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Figure 6.15 SF 1164 Claim for Reimbursement for Expenditures on Official Business

TRAVEL CLAIMS DD-FORM 1351-2 TRAVEL VOUCHER OR SUB-VOUCHER

Travel claims must be submitted to the Comptroller's office, Code 002T, within five calendar days following completion of travel.

It is preferred that claims be typed; if handwritten, use black, or blue ink, and press hard enough to ensure that all copies are legible. Staple all required documents to the travel claim form. It is the traveler's responsibility to ensure the completeness of the travel claim.

The following is a list of items required for travel reimbursement:

DD-FORM 1351-2 Travel Claim.

- Original and two (2) copies of travel orders with legible signatures.
- Original and one (1) copy of all receipts, i.e., rental car, gas receipts for rental cars, iodging, and any other expenses of \$25.00 or more. Do not include charge card receipts.
- Original and one copy of official GTR endorsement. These are attached to original orders when ticketed by the PSD Transportation Office do not detach them from the original orders. Return all unused airline tickets for a refund with the white passenger coupon and an additional copy of the orders for proper credit.
- Original and two (2) copies of all endorsements, i.e., government quarters, etc. Note: Regarding ITOs, an endorsement from the billeting officer must be on the original orders certifying the availability/non-availability of government quarters.
- Original and 1 copy of lost receipt statement, if applicable.
- Block 9 of the DD 1351-2: owner/operator must be checked to receive POV mileage.
- Official phone calls must be listed as official and highlighted for the Comptroller's signature.

The "Brief Sheet for Military/Civilian Travellers on Official Orders", is attached to all travel orders by the Personnel Support Detachment and provides guidelines to be followed in preparing a travel claim. The following guidance will assist in completing the DD Form 1351-2 (refer to Figures 6.15 and 6.16):

A. Check Mailing Address.

Home address (be sure to include zip code); Department Code/SMC, NPS, Monterey, CA 93943

B. Prior Travel Payments or Advances.

Include all advances received.

C. Itinerary.

The itinerary on the claim must be in agreement with the itinerary on the orders, i.e., those locations marked "TD" (temporary duty) under "Reason For Stop" must appear in the itinerary on the travel order.

Show hours and dates for all authorized stops, including stops that required a change in mode of travel. This does not include brief stops at airports to change planes.

Complete "Mode of Travel" and "Reason for Stop" blocks. Abbreviations are shown in 25a and 25b on the reverse side of the claim form. The following is a listing of commonly used codes:

- PA Private Automobile.
- TP Commercial air obtained from PSD Transportation.
- CP Commercial air purchased at own expense (must be authorized in advance via memo to PSD).
- GP Government transportation, i.e., scheduled military flights.

D. Reimbursable Expenses.

List all expenses incurred that do not involve lodging and meals. Only the expenses authorized on the travel orders will be reimbursed, e.g., registration fee, rental car and gas, taxi, etc.

E. Long distance telephone calls.

Indicate the dollar amount claimed and highlight it for the Comptroller's signature. The claim must be substantiated by a statement indicating that the call(s) were for official business. The call(s) origin and destination, date, and cost must be clearly indicated.

F. GTR.

Ensure that the GTR cost, as shown on the GTR endorsement attached to the orders, is entered in this block.

Chapter 6 Travel Documents

G. POC Travel.

The "OWNER/OPERATOR" block must be checked to receive POV mileage (includes automobile, motorcycle, plane, etc.).

H. Signature of Claimant.

Must be signed and dated.

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Figure 6.16 DD Form 1351-2 CONUS Travel Claim

Chapter 6 Travel Documents

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Figure 6.17 DD Form 1351-2 OUT-CONUS Travel Claim

CHAPTER 7

LABOR DOCUMENTS

Introduction.

Cost centers use several forms to document and approve labor. These include:

- (1) NDW-NRFC 7410/17 Time Card.
- (2) NDW-NRFC 7410/17A Labor Card.
- (3) NDW-NRFC 12600/1 T&A Overtime Certification Authorization.
- (4) NAVEXOS-4377 Overtime Request and Authorization.
- (5) Bi-Weekly Report of Hours Worked.
- (6) SF-71 Application for Leave.
- (7) Faculty Employment Certification Memo. Faculty Employment Certification Letter.
- (8) SF-50 Notification of Personnel Action.
- (9) SF-52 Request for Personnel Action.

References.

- (1) NRFCWASHINST 7410.3A Recording and Reporting Attendance/Leave of Civilian Employees.
- (2) Department of the Navy, Office of Civilian Personnel Management; Managing To Payroll Desk Guide.
- (3) SECNAVINST 12510.9
 Delegation of Position Classification Authority and Position
 Management Responsibility Consistent with Payroll Management.

Document Description.

NDW-NRFC 7410/17 Time Card. (Figures 7.1 through 7.24

The NRFC 7410/17 is the official document for reporting and recording the attendance and leave taken by civilian employees.

NDW-NRFC 7410/17A Labor Card. (Figure 7.2)

The labor card is used to report labor exceptions and work performed under other job order numbers. Most employees perform their routine work under a specific job order number. If they are required to perform work which is not routine, let's say they are temporarily reassigned to another department, then a labor card must be submitted showing the number of hours worked under the different job order number. Notice that

the labor card has a provision for several job order numbers, while the time card does not.

NDW-NRFC 12600/1 T&A/Overtime Certification Authorization. (Figure 7.25)

This form is used for submitting the names of persons authorized to approve and certify Time Cards, Labor Cards and Overtime Requests. Authorization authority must be on file at the FIPC before personnel can approve or certify these documents.

NAVEXOS 4377 Overtime Request and Authorization. (Figures 7.26 & 7.27)

This form is used to authorize overtime for NPS employees. The form must be submitted to the Payroll and Timekeeping Division prior to overtime work actually being performed. Justification must also be provided for overtime labor.

Bi-Weekly Report of Hours Worked. (Figure 7.28)

The Bi-Weekly Report of Hours Worked is an internal memo used by employees to indicate the hours worked during a particular pay period. The report is submitted to the department timekeeper, who uses the information to prepare the time and labor cards.

SF-71 Application for Leave. (Figures 7.29 & 7.30)

The Application for Leave is used when an employee requests leave, or when leave was taken and the employee was unable to initial the T&A Card beforehand. For sick leave exceeding three days, a supporting statement from the attending physician must be attached to the SF-71. If the SF-71 and statement are not submitted by the individual concerned within two pay periods following the sick leave, a supplemental T&A Card must be submitted to the FIPC (NRFC), changing Sick Leave to Annual Leave or Leave Without Pay (LWOP).

Faculty Employment Certification Memo/ Faculty Employment Certification Letter. (Figures 7.31 & 7.32)

This document is prepared by each department and indicates the number of hours department faculty members work during a particular pay period. The form also documents whether hours worked should be charged to direct funds, direct funded research, or reimbursable research accounts. The completed memo is sent to the Academic Planning Department, who prepare a Faculty Employment Certification Letter. (The Faculty Employment Certification Letter consolidates the information provided on the memo). The letter, together with the departmental memos, is then forwarded to the Payroll and Timekeeping Division where it is used to prepare labor cards for each faculty member. When the faculty labor cards are completed, the letter and labor cards are mailed to the FIPC for settlement.

SF-50 Notification of Personnel Action/ SF-52 Request for Personnel Action. (Figures 7.33, 7.34, & 7.35)

A Notification of Personnel Action (SF-50) is the official document used to record new employee hires, promotions, grade increases, transfers, resignations, or any action that would change a payroll status. The SF-50 also notes the employees' annual salary for all GS, GM, and faculty; and the hourly wage rate for WG employees.

A Request for Personnel Action (SF-52) is an internal personnel action form submitted by the departments, via the Comptroller, to the Civilian Personnel Office (CPO) to generate an official Standard Form 50.

If an employee experiences a change in employment status, a Standard Form 52 is submitted to the CPO to update official (FIPC) and local employment records. The Payroll and Timekeeping Division check for sufficient line manager funds to accommodate the change in payroll status. The Comptroller initials each SF-52 before it goes to the CPO.

General Information.

Timekeeper Responsibilities.

- 1. After receipt, review all preprinted Time Cards for accuracy.
- 2. Ensure all new employees have a Time Card (note: it takes two pay periods to receive a preprinted card for new employees).
- 3. Do not leave cards in an open area.
- 4. Record time and attendance on the Time Cards (and Labor Cards when required) for assigned employees. You may have each employee maintain an individual time sheet, then transfer the information to the original Time Card or maintain the original Time Cards on a daily basis, whichever is preferred.
- 5. Record entries on Time Cards in black ink only.
- 6. Erroneous entries on Time Cards must be corrected by drawing a red line through the incorrect entry and then writing in the correct entry. Do not obliterate the original entry. Under no circumstances must erasures, white-out, correction tape/fluids be used on this document.
- 7. Time Cards must be signed only by those individuals authorized to certify Time Cards. Under no circumstance is a facsimile signature stamp permitted.
- 8. Ensure all entries for pay and leave are recorded correctly.
- 9. Account for all leave, overtime, and compensation (comp) time, and verify the cards

with the original requests/supporting documents.

- 10. Clip required supporting documentation to the Time Card and hand carry them to the Timekeeping Division by the required deadline.
- 11. Serve as a liaison for your departments pay problems; provide a copy of the employee's Time Card and Leave and Earnings Statement (LES) for the pay period in question. Write a brief note describing the problem.
- 12. If an employee is having problems with any of the items listed below, have the employee go to Civilian Personnel Office (CPO) and obtain a copy of the document pertaining to that item. The employee must bring the document and his/her most recent LES to the Timekeeping Division, where an attempt will be made to rectify the pay problem. The Timekeeping Division does not maintain copies of the forms listed below. The only documents received by the Timekeeping Division from the CPO are the employee's Standard Form 50 Personnel Action.

Address Changes
W-4 Changes
Direct Deposit Forms
Life Insurance/Health Insurance Status
Allotments
Bonds
Charity Donations
Retirement Forms (info)
Union Dues

Note: If an employee has not received his/her LES, the department timekeeper must request a duplicate no later than Thursday or Friday (10:00 am) of the pay week. The employees name, ID number, and home address must be provided.

Document Preparation.

The majority of NPS timekeeping and payroll documents are relatively straight forward to complete, with most of the entries being self-explanatory in nature. This section provides examples and guidance for the following documents (Time and Labor Card codes may be found in Appendix H):

Time Card - Required Entries (Figure 7.1)

Time and Labor Card - Example (Figure 7.2)

Time Card - New Employee (Figure 7.3)

Time Card - Separated Employee (Figure 7.4)

Time Card - Part Time and Intermittent Schedules (Figure 7.5)

Time Card - Regular and Flextime Schedules (Figure 7.6)

Time Card - Holiday Leave (Figure 7.7)

Time Card - Comparison of Regular to Supplemental (Figure 7.8)

Time Card - Traumatic Injury (Figure 7.9)

Time Card - Annual Leave (Figure 7.10)

Time Card - Sick Leave (Figure 7.11)

Time Card - Advanced Annual Leave and Advanced Sick Leave (Figure 7.12)

Time Card - Compensatory Time (Figure 7.13)

Time Card - Military Leave Standard Form 71 Application for Leave (Figure 7.14)

Time Card - Court Leave Standard Form 71 Application for Leave Court Summons Certification of Jury Duty Payment for Jury Duty and Personal Check for Excess Per Diem (Figures 7.15, 7.16, & 7.17)

Time Card - Leave without Pay (LWOP) (Figure 7.18)

Time Card - Overtime (Figure 7.19)

Time Card - Environmental Premium (Figure 7.20)

Time Card - Holiday Work (Figure 7.21)

Time Card - Sunday Work (Figure 7.22)

Time Card - Night Differential (Figure 7.23)

Time Card - Fire fighters (Figure 7.24)

NDW-NRFC 12600/1 T&A/Overtime Certification Authorization: (Figure 7.25)

NAVEXOS 4377 Overtime Request and Authorization: (Figures 7.26 & 7.27)

Bi-Weekly Report of Hours Worked (Figure 7.28)

SF-71 Application for Leave: (Figures 7.29 & 7.30)

Faculty Employment Certification Memo/ Faculty Employment Certification Letter: (Figures 7.31 & 7.32)

SF-50 Notification of Personnel Action/ SF-52 Request for Personnel Action: (Figures 7.33, 7.34, & 7.35)

Note: The NPS Civilian Personnel Office is currently developing a handbook for preparing the SF 52 - Request for Personnel Action. Appendix I, a SF 52 guide prepared for Point Hueneme, should be of some benefit in the interim.

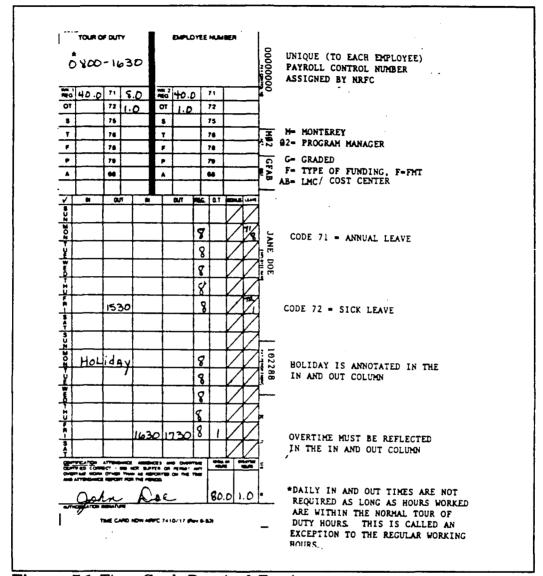


Figure 7.1 Time Card: Required Entries

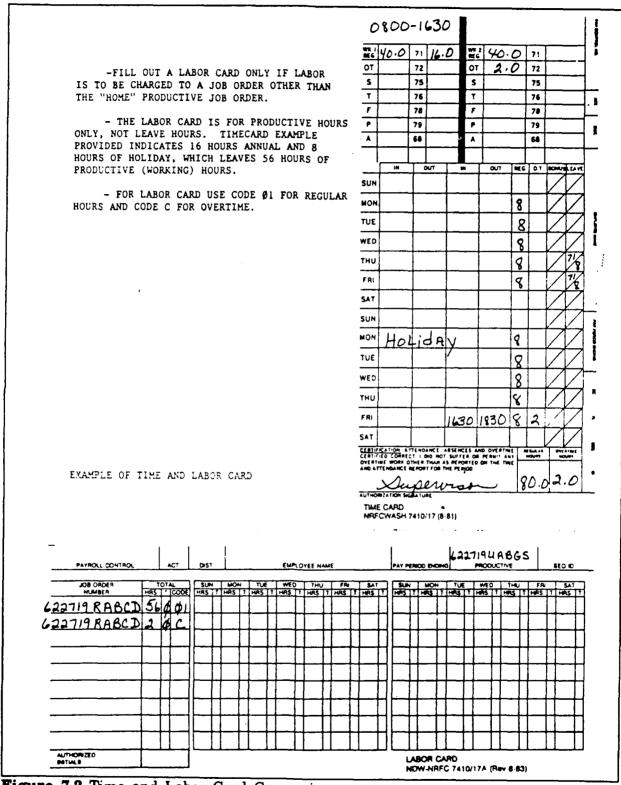


Figure 7.2 Time and Labor Card Comparison

Chapter 7 Labor Documents

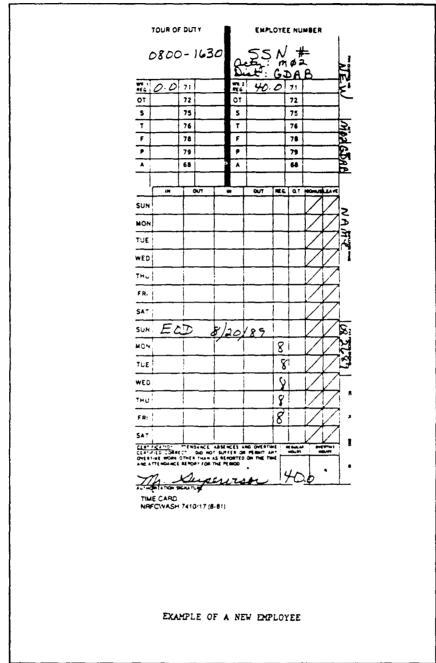


Figure 7.3 Time Card: New Employee

Part II Document Preparation

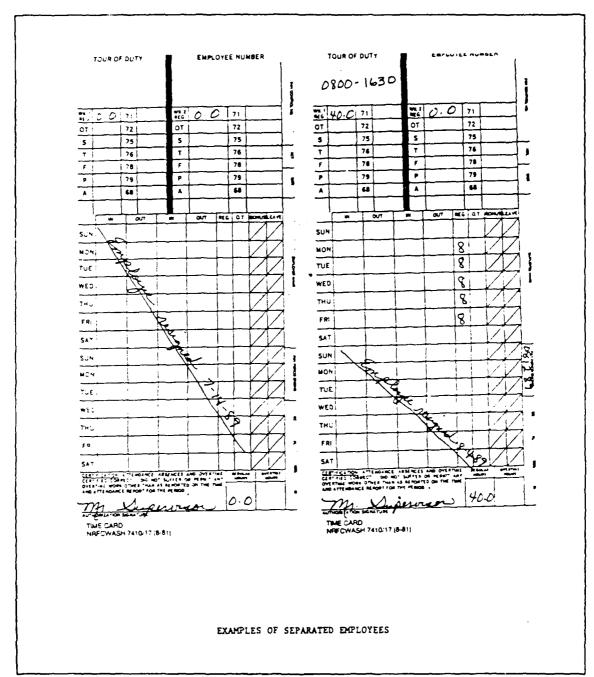


Figure 7.4 Time Cards: Separated Employees

Chapter 7 Labor Documents

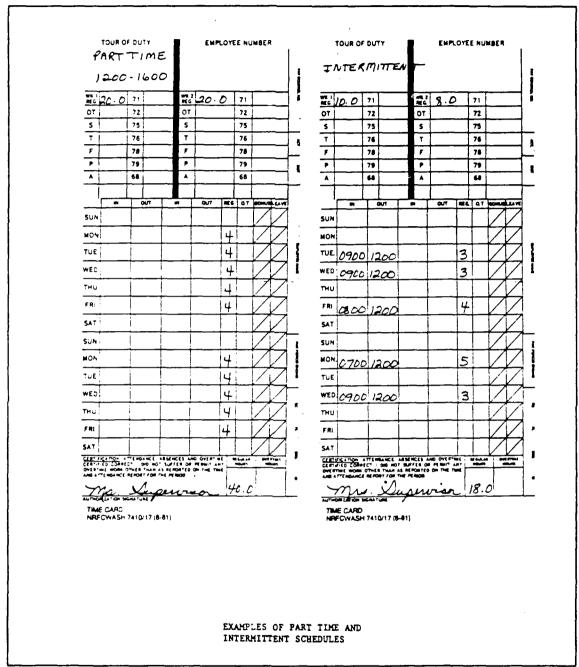


Figure 7.5 Time Cards: Part Time and Intermittent Schedules

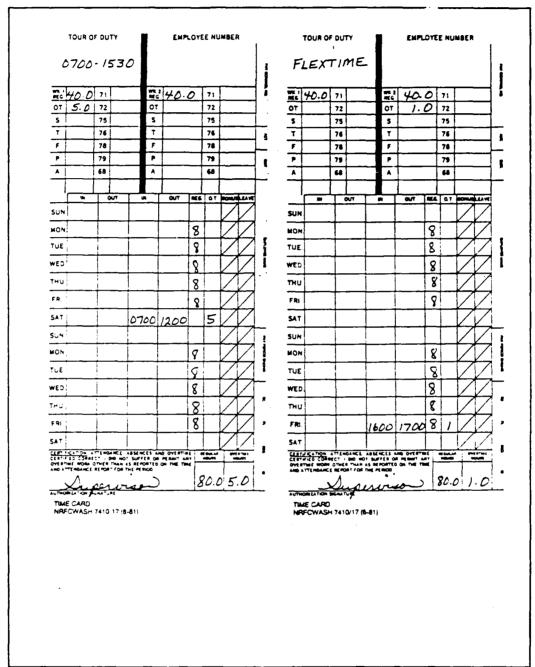


Figure 7.6 Time Cards: Regular and Flextime Schedules

Chapter 7 Labor Documents

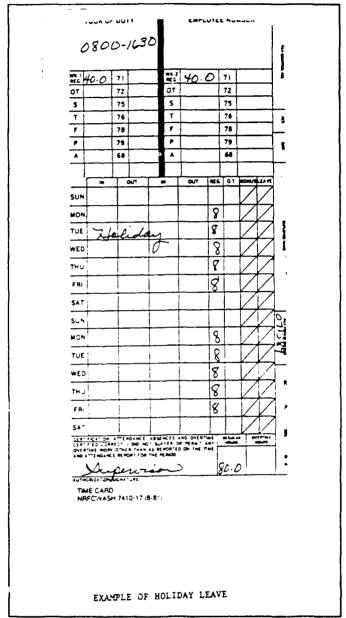


Figure 7.7 Time Card: Holiday Leave

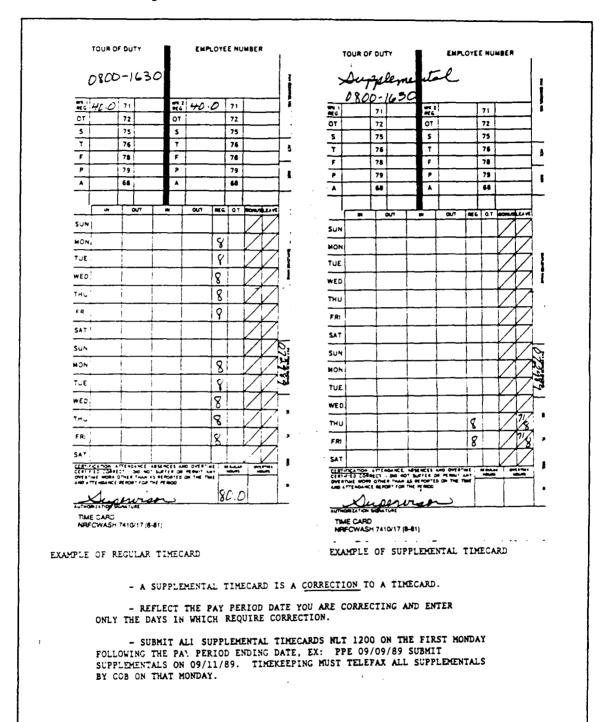
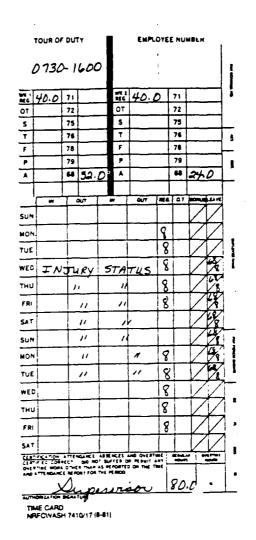


Figure 7.8 Time Cards: Regular and Supplemental

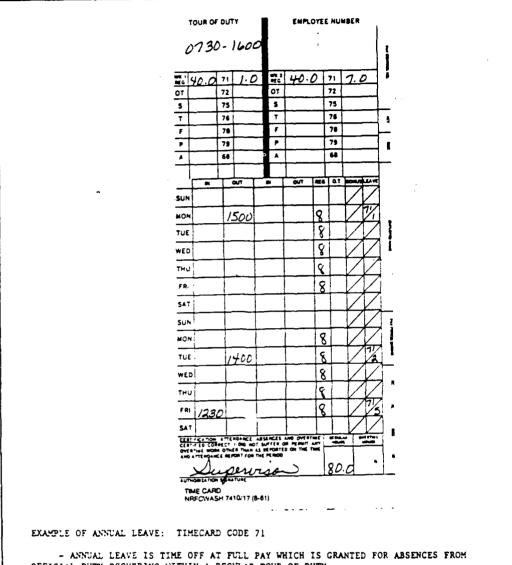


EXAMPLE OF TRAUMATIC INJURY: (INJURY STATUS) TIMECARD CODE IS 68

- TRAUMATIC INJURY IS BASED ON A 45 CALENDAR DAYS ENTITLEMENT PER INJURY. IF SATURDAY AND SUNDAY FALL WITHIN THE PERIOD OF ABSENCE, THEY ARE COUNTED AS PART OF THE 45 CALENDAR DAYS.
 - THE DAY OF INJURY IS NOT CHARGED OR CHARGED TO ADMINISTRATIVE LEAVE.
- A COPY OF THE CA-1 FORM (PROCESSED IN CPO) MUST BE SUBMITTED WITH THE FIRST TIMECARD SUBMITTED REPORTING THE INJURY.

Figure 7.9 Time Card: Traumatic Injury

Part II Document Preparation



- OFFICIAL DUTY OCCURRING WITHIN A REGULAR TOUR OF DUTY.
- ANNUAL LEAVE MUST BE INITIALED BY EMPLOYEE ON THE TIMECARD OR AN APPROVED SF-71 (APPLICATION FOR LEAVE) MUST BE SUBMITTED.
 - ANNUAL LEAVE IS CHARGED IN WHOLE HOURS.

Figure 7.10 Time Card: Annual Leave

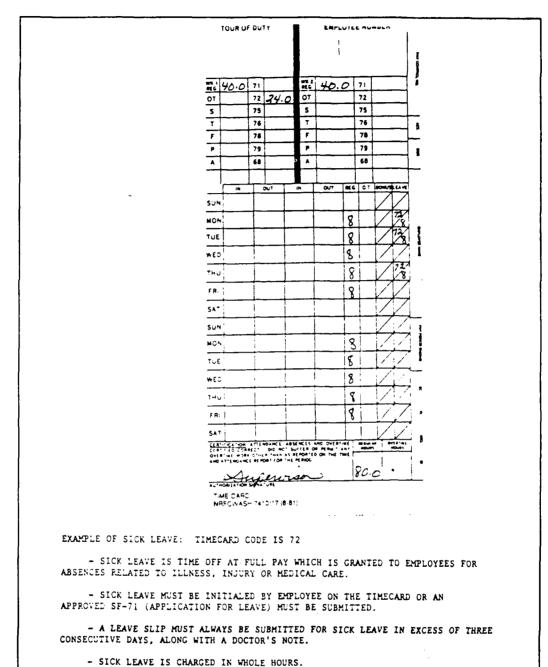


Figure 7.11 Time Card: Sick Leave

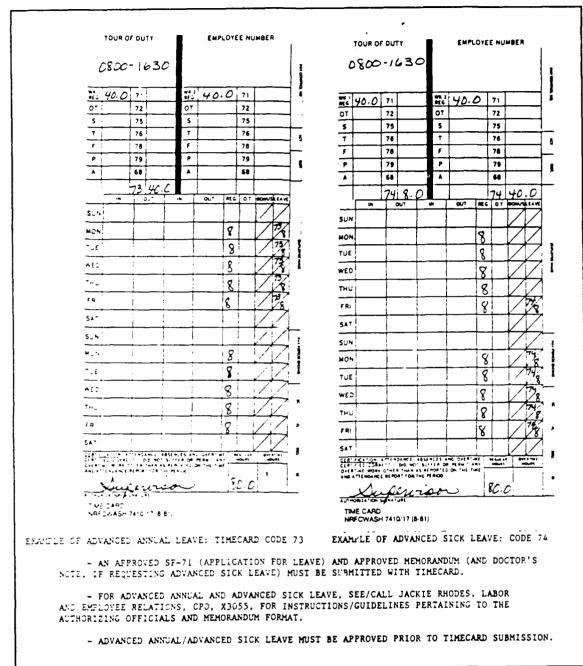
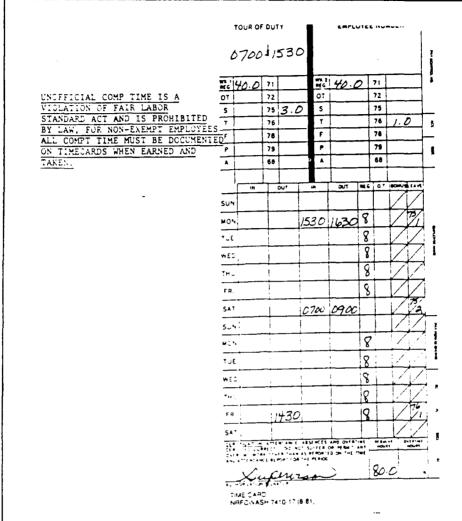


Figure 7.12 Time Cards: Advanced Annual & Advanced Sick Leave



COMPENSATORY TIME: TIMECARD CODES 75-EARNED and 76-USED

- COMPENSATORY TIME IS APPROVED ADDITIONAL WORK TIME FOR WHICH NO PAY IS RECEIVED. IT IS CREDITED TO A SPECIAL LEAVE-TYPE ACCOUNT FOR THE EMPLOYEE'S FUTURE USE.
- THE SAME LIMITATIONS WHICH APPLY TO OVERTIME ALSO APPLY TO COMPENSATORY TIME. AN APPROVED OVERTIME/COMPENSATORY TIME AUTHORIZATION FORM (NAVCOMPT 2282) MUST BE SUBMITTED. (EXAMPLE ON PAGE 15).
- THE MAXIMUM AMOUNT OF COMPENSATORY TIME THAT AN EMPLOYEE MAY ACCUMULATE IS 80 HOURS. BALANCES OVER 80 HOURS CONVERT TO OVERTIME WITHIN THE PAYROLL PROCESSING.
- COMPENSATORY TIME USED MUST BE INITIALED BY EMPLOYEE OR AN APPROVED SF-71 MUST BE SUBMITTED.
 - COMPENSATORY TIME EARNED AND USED IS CHARGED IN WHOLE HOURS.

Figure 7.13 Time Card: Compensatory Time

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Figure 7.14 Time Card: Military Leave, SF 71: Application for Leave

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- TO BE GRANTED COURT LEAVE, AN EMPLOYEE	A		68		A			68	
MUST SUBMIT A TRUE COPY OF SUMMONS FOR JURY OR							Д,		
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Figure 7.15 Time Card: Court Leave, SF 71: Application for Leave

Example of Strangers

SUPERIOR COURT OF CALIFORNIA COUNTY OF HONTEREY 240 Church St., Room 320 Salinas, CA 93901



10: Jane Ese

3107 SEACREST AV #A3

ALAM CARLSON
EXECUTIVE OFFICER/JURY COMMISSIONER
PHONE: 755-5061

TRIAL JURY SUMMONS

TOU ARE HEREDI ORDERED TO AFFEAR AT 8:30 A.M. ON AT THE SALINAS WOHAN'S CLUD, 215 LINCOLN STREET, SALINAS (ACROSS FROM THE SALINAS CITY HALL), TO SERVE AS A TRIAL JUROR FOR THE SUPERIOR COURT AND HUNICIFAL COURT.

If you believe you are legally entitled to be excused from jury duty or would like a postronement, please contact the Jury Commissioner's Office at the Courthouse in person or by telephone at 755-5061 prior to the Friday before the date given above.

An orientation regarding jury service will begin at the time indicated above, so jurors are asked to arrive promptly. In deciding when to leave home, please remember that it may take some time to find parking.

FAILURE TO AFFEAR MAY RESULT IN YOUR BEING CITED FOR CONTEMPT OF COURT AND A POSSIBLE FINE OF \$250.

BY ORDER OF THE COURT.

Alan Carlson Executive Officer/Jury Commissioner Superior Court

JUROR'S TEMPORARY PARKING PERMIT

COUNTY OF MONTEREY

MAR 17 1989

PLEASE PLACE ON DASHBOARD

This permit allows you to park in county parking lots only (see map on reverse side). You may park in "B" permit spaces or 2-hour visitor spaces in the county lots. The permit is NOI valid for 30-minute, car pool, handicapped, "A" "C" or "E" permit areas, or red zones in the county lots. THE PERMIT IS NOI VALID IN CITY PARKING LOTS or in 2-hour, 1-hour, green, red, yellow or handicap zones on city streets. If the county on the street in a space where there are no time limits or

Figure 7.16 Court Summons

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Figure 7.17 Jury Duty Payment Voucher & Per Diem Reimbursement Check

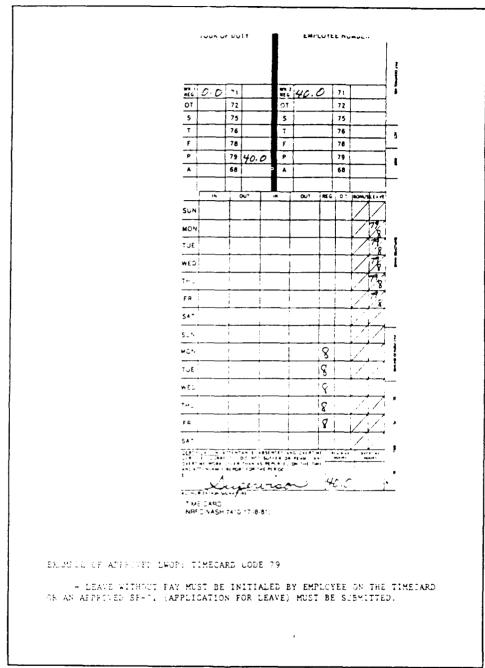


Figure 7.18 Time Card: Leave Without Pay (LWOP)

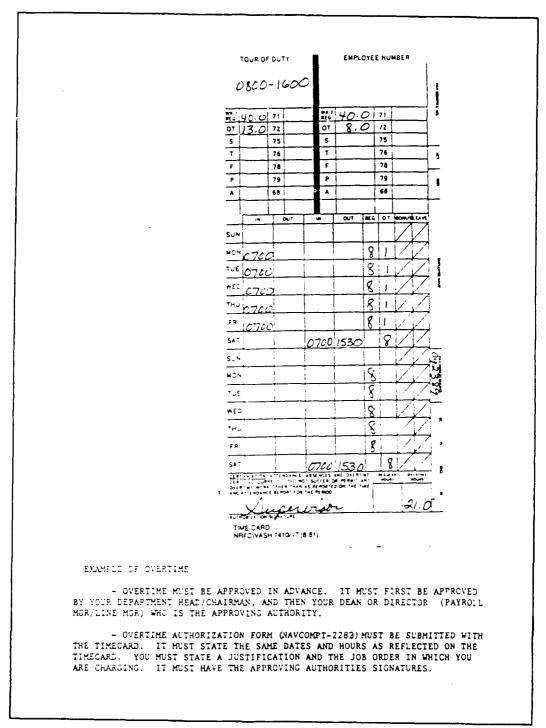


Figure 7.19 Time Card: Overtime

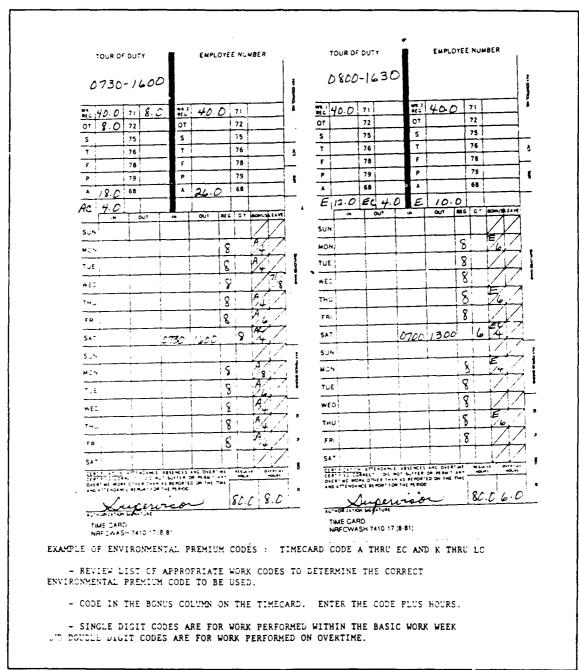


Figure 7.20 Time Cards: Environmental Premium Codes

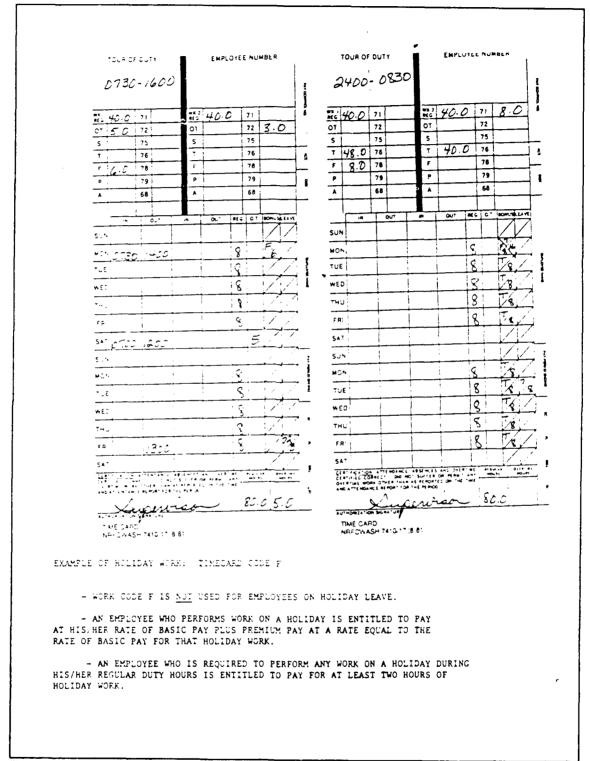


Figure 7.21 Time Cards: Holiday Work

Part II Document Preparation

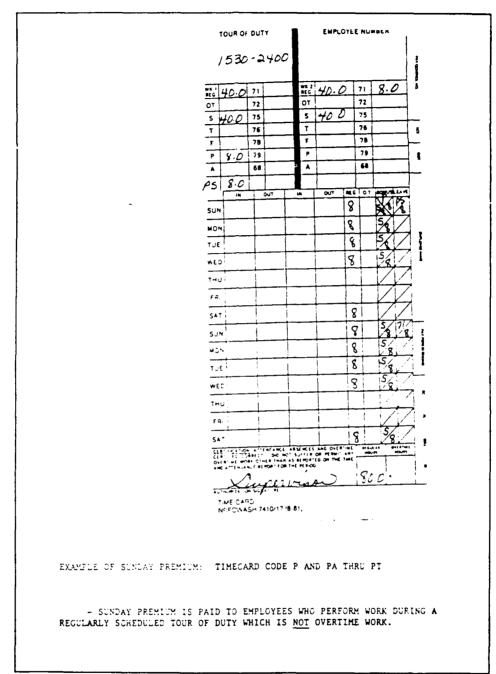


Figure 7.22 Time Card: Sunday Premium

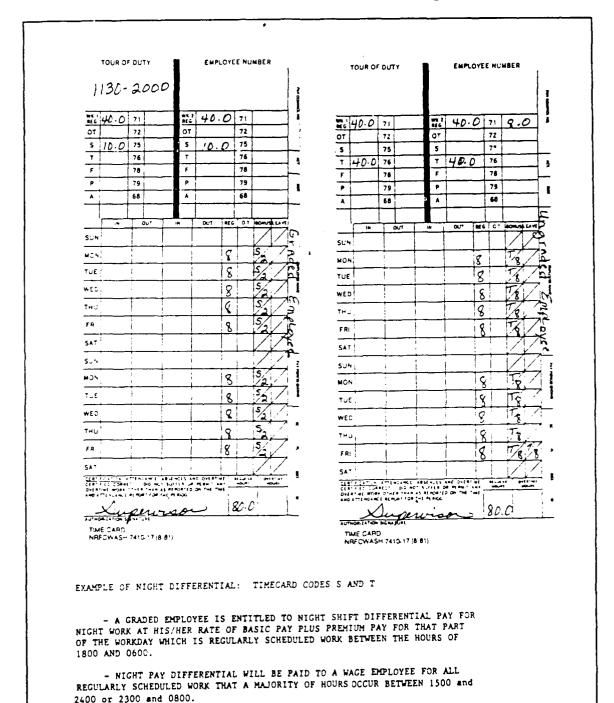


Figure 7.23 Time Cards: Night Differential

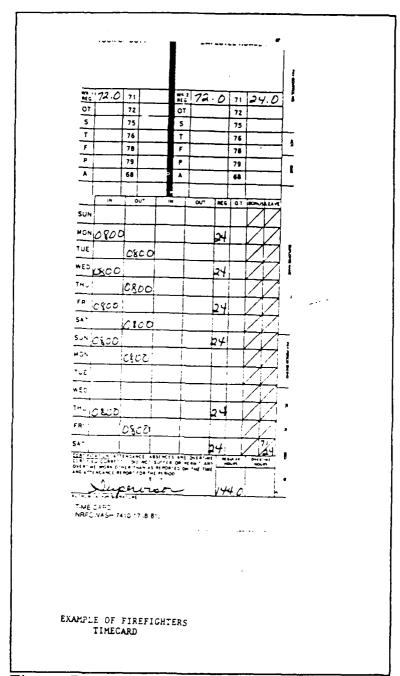


Figure 7.24 Time Card: Fire fighter

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Figure 7.25 T&A/Overtime Certification Authorization

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Figure 7.26 Overtime/Compensatory Time, Request and Authorization (Compensatory Time)

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Figure 7.27 Overtime/Compensatory Time, Request and Authorization (Overtime)

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Encl:	(1) (2)	Sick/A Overti	Annual Le lme/Compe	eave Re ensator	quests y Time Rep	ports		
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Figure 7.28 Bi-Weekly Report of Hours Worked

INSTRUCTIONS Please complete Items :-8 after reading the Privacy Act 1. Name (Print or type—Last, First, M.I. 3. Organizational Unit 5. Thereby request 'If more than one box is checked, explain in Item 6. Remarks:	4-4		below.	2. Employee	I.D. Number	
3. Organizational Unit 5. Thereby request '(f more than one box is checked, explain in Them 6. Remarks' Remarks'				2. Employee	I.D. Number	
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5. Thereby request if more than one box is checked, explain in Isem 6. Remarks:				L		
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evailable for use during the leave year.)	6. Rome	4.				
Such Lagra, Complete reverse side of forms						
Leave Without Pay.						
Companietory Time.	7. Emple	you , Seg	netvre			B Date
Other (Specify						
OFFICIAL ACTION	ON A	PLICAT	ION			-
Approved Disappreved (If disapproved, give reason, If ennual leave initials action to reschedule.)	Signatur	Akauai Beligia	isair app ir for um	num! may am es during the hour	reed the amount pear:	Date -Mark /a- Tee
NSN 734C-0	0_753_5	067				·
Please detach this notice	before i	abmittu	y SF 7 1.			
PRIVACY AC	T STAT	EMEN	T			
Section 6311 of Title 5 to the U.S. Code authorizes collectic is by management and your payroli office to approve an information may be. To the Department of Labor whe connected injury or illness, to a State unemployment. Insurance or Health Benefits carriers regarding a claim; your agency becomes aware of a violation or possible vio conducting an investigation on you for employment or see	n processor comper to a Fee lation	d your maing i mation deral, S of civil	use of a claim office tate, or or crim	leave Add. for compe- regarding a local law er inal law; to	tional diaclination reg claim, to inforcement; a Federal:	osures of the arding a job Federal Life agency when agency when

Figure 7.29 SF 71: Application for Leave (Front)

			your agents requires such term its or please had on in this partion of the form may be grounds in
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General Accounting Offic General Accounting Offic General Services Adminis Where the employee ide suthorized by Executive Number, is voluntary, but If your agency uses the in	ener e when the information is stration in connection with intification number is your Order 9397. Furnishing the failure to do so may result	required for evalua ta responsibilities for Social Security Ni e information on the in discipproval of the a form for purposes	Date Manih Dev Years ition of leave administration, and to the records management umber, collection of this information is form, including your Social Securit

Figure 7.30 SF 71: Application for Leave (Reverse)

MEMORANDUM						
From: Cnairman,						
To: Comptroller (002)	-					
Via: Director of Academic Planning (
Subj: CERTIFICATION OF CIVILIAN FACULT	ſΥ					
1. I hereby certify that the faculty I	isted be	low were	in an h	ourly wo	rk-pay	
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Figure 7.31 Certification of Civilian Faculty



DEPARTMENT OF THE NAVY
NAVAL POSTGRADUATE SCHOOL
MONTERET, CALIFORNIA 93943 5100

0 G SEP 1983 IN MEPLY METER 10 12000/1 FACULTY NPS (013)

From: Superintendent, Naval Postgraduate School, Monterey, Ca. To: Commanding Officer, Naval Regional Finance Center, Washington, D.C.

Sub5: CERTIFICATION OF EMPLOYMENT OF CIVILIAN FACULTY

Encl: (1) Court Leave Documentation for Professor Rudolph Panholzer

- (2) Military Leave Documentation for Professor Darnell M. Whitt
- (3) Court Leave Documentation for Professor Anthony λ_{\star} Atchley

1. I hereby certify that the members of the civilian faculty whose names are listed below were in a work-pay status during that period of 0800 27 August 1989 through 1630 9 September 1989:

Employee #	<u>Dist</u> Code	<u>Name</u>	Hrs. Worked	<u>LV/LWOP</u>
Activity M12				
0000174923	G7B1	Wu, C. T.	8 C	G
3300114935	GDC1	Danielson, D.	8 0	С
	GCC1	Franke, R.	80	С
3305174938	GZCI	Jayachan ran, T.	80	G
3300174939	GZ C1	Hefner, K.	80	0
3300174943	GICI	Scandrett, C.	8 C	0
0000114946	Sid.	Goldstein, A.		C
3301174952	G201	Modre, T.	8 0	C
3300174956	GZD1	Solnick, L.	80	56 S
		Evered, R.	80 °	C
3300174967	GZD1	McCaffery, J.	80	0
3300174969		San Miguel, J.	8 0	0
3300174974	GID1	Thomas, K.	80	Č
3301174979	GED1	Schneidewind, N.	80	24 A
3300174980			8 C	72 A
3300174982	GZD1	Zviran, M.	80	0
3300175630	G2D1	Roberts, B.	80	40 A
3300175635	GZD1	Jee, M.	0	BOLWOP
3300174991	GZE1	Lawphongpanich, S.	6.8	C
3300174994	GZE1	Rosenthal, R.	80	O
3300174997	GZE1	Rockower, E.	80	0
3300174999	GZE1	Bailey, M.	0.8	0
3300175006	GZEl	Sovereign, M.	80	0
3300175011	GZE1	Woods, W.	80	С
3300175013	GZE1	Forrest, R.	80	0

Figure 7.32 Certification of Employment of Civilian Faculty

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Agency Code NV11	2098	08-30-89	MANUC	SCOL MON	TEREY	* L	

Figure 7.33 SF 50B: Notification of Personnel Action

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Figure 7.34 SF 52: Request for Personnel Action (Front)

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PART E-Employee Resignation/Retire		Potencia	
ou are requested to furnish a specific reason nd a forwarding address. Your reason may b sparding your re-employment in the Federal elemine your eleming the unemployment co- log address will be used primarily to mailyour avelor any pay or compensation to which you has information is requested under authority tie 5 U.S. Code. Sections 301 and 3301 authority	e considered in any future decision is service and may also be used to impensation benefits. Your forward-topies of any documents you should out are entitled of sections 301, 3301, and 8506 of	regulations with regard to employmen records, while section 850 requires ministron of Federal service to the Se tion with administration of unemplo. The furnishing of this information is result in your not receiving 11 your	voluntary, however, failure to provide it m copies of those documents you should hav our and (3) any unemployment compensation
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Figure 7.35 SF 52: Request for Personnel Action (Reverse)

CHAPTER 8

TRAINING DOCUMENTS

Introduction.

This section describes the procedures and documents used by NPS to account for civilian training. The documents include:

- (1) DD Form 1556 Request, Authorization, Agreement, Certification of Training and Reimbursement
- (2) NAVSO 12410/63 Continuation Sheet for DD Form 1556
- (3) Tentative Approval for Training Requests
- (4) Memorandum Waiver for Temporary and Intermittent Employees for Training in Non-Government Facilities
- (5) Sole Source Justification
- (6) Documentation of Cost Comparison for Training Sources (Non-Government Sources)
- (7) Memorandum Further Information Requested on DD Form 1556 for (fill in name)
- (8) Memorandum Approval/Payment/Evaluation of Civilian Employee Training
- (9) Memorandum Certification of Receipt of Training
- (10) Requests for Advance Registration Fees

References.

(1) NAVPGSCOLINST 12410.1E

Training and Development of Civilian Empioners.

Document Description.

DD Form 1556 Request, Authorization, Agreement, Certification of Training and Reimbursement.

(Figure 8.1)

A DD Form 1556 "Request, Authorization, Agreement, Certification of Training and

Reimbursement" is required whenever an appropriated fund civilian employee plans to attend training on government time or at government expense.

NAVSO 12410/63 Continuation Sheet for DD Form 1556. (Figure 8.2)

The NAVSO 12410/63 is used when more than one employee in a department is being nominated to attend the same course. The form is available from the Civilian Personnel Office (CPO) Training Officer. Only items 1, 2, 16b and 18a need to be filled in.

Military attendees and other personnel who are not handled by the NPS CPO; i.e., ROICC, Navy Exchange, and contract employees, should be shown on a separate Continuation Sheet. The NPS CPO handles employees from NPS, FNOC, NEPRF, DRMEC, PERSEREC and NOCD.

Tentative Approval For Training Requests. (Figure 8.3)

This form is used when a training source requires commitment on short notice or prior to routing the DD Form 1556 through the CPO. Contact the CPO Training Director to obtain tentative approval and have the information required on this form available when you call.

Memorandum - Waiver For Temporary and Intermittent Employees for Training in Non-Government Facilities. (Figure 8.4)

This form is used when the training source is a non-government agency, and the training is to be provided for a temporary, part-time, or intermittent employee.

Sole Source Justification. (Figure 8.5)

This form must be submitted when a non-government training source is the only source known to exist which can provide the training; and where the combination of direct and indirect department costs exceed \$2000 per training occurrence.

Documentation of Cost - Comparison for Training Sources (Non-Covernment Sources).
(Figure 8.6)

This form must be submitted when a non-government training source is one of several sources which can provide the training; and where the combination of direct and indirect department costs exceed \$2000 per training occurrence.

Memorandum - Further Information Requested on DD FORM 1556 For... (Figure 8.7)

This memorandum is used when more information or corrections to the DD Form

1556 are needed. The original DD Form 1556 will be returned to the originating department with this memorandum attached.

Memorandum - Approval/Payment/Evaluation of Civilian Employee Training. (Figure 8.8)

This memorandum is used to indicate approval of the DD Form 1556 training request, and to provide guidance regarding course scheduling and payment. The form will be attached to the original DD Form 1556 and returned to the department originating the request.

Memorandum - Certification of Receipt of Training. (Figure 8.9)

The Certification of Receipt of Training is used when a course is to be paid by the billing/invoice method. After the invoice for training services has been received by the department, this document must be completed and returned to the Comptroller (Code 002) along with the invoice. A copy of the form must also be sent to the Training Director (Code 00411).

Requests for Advance Registration Fees for Training Less Than 10 Hours Duration.

(Figure 8.10, 8.11, & 8.12)

Requests for advance registration fees for classes which provide less than 10 hours training may be submitted as outlined in Figure 8.10. Examples of the required documents (SF-1164 and NAVCOMPT Form 2277) are provided in Figures 8.11 and 8.12.

General Information.

The following summary outlines the responsibilities associated with scheduling and paying for civilian training courses, and provides guidance in the preparation and routing of training documents. Additional information may be found in NAVPGSCOL Instruction 12410.1E.

Requesting Department.

- 1. A DD Form 1556 "Request, Authorization, Agreement, Certification of Training and Reimbursement" is required whenever an appropriated fund civilian employee plans to attend training on government time or at government expense.
- 2. The employee's department should complete (type) the 10-part carbon DD Form 1556. A marked copy of a DD Form 1556 is shown in Figure 8.1. The requesting department need not fill in the items which have been marked out.
- 3. If more than one employee in a department is nominated for the same course, use NAVSO Form 12410/63, "Continuation Sheet; Request Authorization, Agreement, Certification and Reimbursement, DD 1556" (Figure 8.2). The form is available from the Civilian Personnel Office (CPO) Training Officer. Only items 1, 2, 16b and 18a need to be filled in.

Military attendees and other personnel who are not handled by the NPS CPO, i.e., ROICC, Navy Exchange, and contract employees, should be shown on a separate Continuation Sheet. The NPS CPO is responsible for personnel employed by NPS, FNOC, NEPRF, DRMEC, PERSEREC and NOCD.

- 4. The DD Form 1556 should be received by the Training Director no later than 5 working days prior to the scheduled training; or ten working days if travel orders (DD 1610) are attached. If the training source requires a commitment on short notice, or before the DD Form 1556 can be routed through the CPO, contact the CPO Training Director to obtain tentative approval. You should have the information on the "Tentative Approval for Training Requests" (Figure 8.3) available when you call.
- 5. Ensure training events receive prior approval through the chain of command and the CPO Training Director. Making a commitment to the party providing the training, prior of receiving official approval, may be designated as an "unauthorized obligation" and may not be paid with government funds.
- 6. When the training is being held on-site by the NPS CPO, or the employee is taking an academic course at NPS, a DD Form 1556 is not required.
- 7. If a training course is not sponsored by the NPS CPO or announced in the CPO Training Bulletin, the requesting department must provide a brochure or memo describing the course. This requirement does not apply to NPS academic courses.
- 8. If a course exceeds 80 hours in length and is provided by a non-government source, the trainee must read, understand, date and sign Items 38 and 39 of Section E (Trainee Agreement/Certification); located on the reverse side of Copy 1 DD Form 1556.
- 9. If the training source is a non-government agency and training is to be provided for a temporary, part-time, or intermittent employee, attach a completed copy of the memorandum, "Waiver for Temporary and Intermittent Employees for Training in Non-Government Facilities" (Figure 8.4).
- 10. When a non-government training source is used and the combination of direct (tuition) and indirect (per diem, travel, etc.) department costs exceed \$2000 per training occurrence (not per individual employee), the following procedures apply:
 - A. If only one source is known to exist which can provide this training, complete the "Memorandum for Sole Source Justification" (Figure 8.5) and attach it to the DD Form 1556.
 - B. If several sources are known, complete the "Documentation of Cost Comparison for Training Sources (Non-Government)" (Figure 8.6) and attach it to the DD Form 1556.
- 11. Departments must forward all copies of the DD Form 1556 and any other attachments, i.e., DD 1610s (Travel Orders), NAVCOMPT 2277s (Disbursement/Collection Voucher), to the CPO Training Director (Code 00411). If research funds are involved, ensure the documents are routed through Research Administration (Code 012) for approval.

- 12. Notify the CPO Training Director when employees are unable to attend scheduled courses, when dates of attendance have changed, or if the course is canceled.
- 13. If the course is disapproved, or if more information or corrections to the DD Form 1556 are needed, the original DD form 1556 will be returned to the originating department with a cover memorandum entitled, "Further Information Requested on DD Form For ______" (refer to Figure 8.7).
- 14. Following approval of the DD Form 1556, the CPO Training Director will forward Copy 9 (Evaluation of Training) of DD Form 1556, along with a cover memo, to the originating department. The cover memo, "Approval/ Payment/ Evaluation of Civilian Employee Training" (Figure 8.8), outlines the departments responsibilities regarding course scheduling and vendor payment.

If the course is to be paid by the billing/invoice method, the following procedures apply:

- A. A copy of the DD Form 1556 and a memorandum entitled "Certification of Receipt of Training" (Figure 8.9) will be returned to the department for use when the vendor's invoice is actually received.
- **B.** The completed "Certification of Receipt of Training" memo is to be returned to the Comptroller Department (Code 002) along with the invoice.
- C. The department supervisor must ensure that the employee completes the front and back of DD Form 1556 Copy 9. The supervisor must also complete the appropriate portions on the back of the DD Form 1556 and return it to the CPO Training Director (Code 00411) within ten working days of course completion. A copy of the completed, "Certification of Receipt of Training" form should also be forwarded to Code 00411.

Civilian Personnel Office Training Director.

- 1. The Training Director is responsible for reviewing all civilian training requests, determining if regulatory requirements are met, and approving or disapproving attendance at the proposed training.
- 2. When approved training requires an expenditure of government funds, the Training Director will forward Copy 6 (green copy) of the DD Form 1556, along with the DD Form 1610 (Travel Order) if applicable, to the Comptroller Department for processing.
- 3. The Evaluation section of the DD Form 1556, Copy 9 (white), is returned to the requesting department to inform them of the Training Director's approval or disapproval. If the course will be paid via billing procedures, the Training Director will forward the following documents to the requesting department, along with Copy 9 of DD Form 1556:
 - (a) A cover memo entitled, "Approval/Payment/Evaluation of Civilian Employee Training" (Figure 8.8).

- (b) A photo-copy of the original DD Form 1556.
- (c) A "Certification of Receipt of Training" memo (Figure 8.9).
- 4. If applicable, Copies 3,4, and 5 (yellow) of DD Form 1556 will be forwarded to the recommended training source to nominate/schedule employee attendance.

Comptroller Department.

- 1. The Comptroller Department must obtain an approved DD Form 1556 Copy 6, before obligating funds for the training of appropriated fund civilian employees.
- 2. The Comptroller Department will forward the approved DD Form 1610 (Travel Order) to PSD if travel advances and transportation arrangements need to be made.

Document Preparation.

This section provides detailed procedures for completing DD Form 1556, "Request, Authorization, Agreement, Certification of Training and Reimbursement", as well as examples of the forms previously discussed in this Chapter. The sample documents include:

DD Form 1556 Request, Authorization, Agreement, Certification of Training and Reimbursement (Figure 8.1)

NAVSO 12410/63 Continuation Sheet for DD Form 1556 (Figure 8.2)

Tentative Approval For Training Requests (Figure 8.3)

Memorandum - Waiver For Temporary and Intermittent Employees for Training in Non-Government Facilities (Figure 8.4)

Sole Source Justification (Figure 8.5)

Documentation of Cost - Comparison for Training Sources (Non-Government Sources)
(Figure 8.6)

Memorandum - Further Information Requested on DD FORM 1556 For... (Figure 8.7)

Memorandum - Approval/Payment/Evaluation of Civilian Employee Training (Figure 8.8)

Memorandum - Certification of Receipt of Training (Figure 8.9)

Requests for Advance Registration Fees for Training Less Than 10 Hours Duration (Figure $8.10,\ 8.11,\ \&\ 8.12$)

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DD FORM 1556

REQUEST, AUTHORIZATION, AGREEMENT, CERTIFICATION OF TRAINING AND REIMBURSEMENT

Areas marked out on the sample DD Form 1556 (Figures 8.1 and 8.2) need not be completed by the cost center. Leave Blank Any Item Not Covered In This Guide.

Item Number/Letter Title Standard Document Number: B: Self Explanatory SECTION A - EMPLOYEE INFORMATION: 1. Applicant's Name. 2. 1st Five Letters of Last Name. 3. Social Security Number. 7. Office Telephone. 8. Official Title: The title on employee's position description. 10. Pay Plan/Series/Grade/Step: Pay Plan: GS or WG or AD (faculty). Occupational Series: 4 digits. Grade: 2 digits. Step: 2 digits. 11. Organization Name: Department Name and Code. 12. Organizational Mailing Address: Entire 3-line address. 16. Handicapped or Disabled? SECTION B - TRAINING COURSE DATA: 17. Course Title: Spell out the complete course title.

Chapter 8 Training Documents

18.	Training Objectives: Brief explanation of how the course will improve the ability of the employee to perform the duties of the current position or the relationship of the course to the employee's formal training plan.
19.a.	Name of Training Source: Provide the title of the organization producing the course.
19.b.	Name/Mailing Address of Source: Complete name, address, and zip code of the training source. (NOTE: This may be a different address than the address of *source* in 19.a.).
19.c.	Location of Training Site: Enter the location only if different from the mailing address in number 19b. If it is a correspondence course, type "Correspondence Course."
20.a.	Purpose: Enter the code that best describes the purpose of the training.
	 Mission or Program Change. Adjust to New Technology. New Work Assignment. Improve Present Performance. Meet Future Staffing Needs (for a specific, established, and FORMAL training program or agreement). Develop Unavailable Skills.
20.h.	Priority (Enter ONE code):
	1: Essential: Required by law or regulation or to prevent an adverse effect on the mission.
	2: Needed: Necessary to replace losses through attrition.
	3: Helpful: For an employee currently performing at an acceptable level in this area, but who would benefit from further training.

Reason for Selection of Source: Pick one code to show the

Unique Capability of Source.

Not available in Government.

reason why the source was selected.

Location.

1: 2:

3:

4:

5:

Quality of Training. Most Cost Effective.

20.i.

6: Incidental to procurement of equipment.

7: Timeliness.

21.a/b/c.

Course Hours: Do not include travel time; enter 4 digits, if none, enter 0000. (e.g. one day course is 0008).

22.b.

Catalog/Course Number: Leave blank if not available.

23.a.& b.

Training Period Start/Complete: USE NUMBERS ONLY to show YYMMDD. Do not include travel time. Leave blank for correspondence courses.

SECTION C - COST INFORMATION:

24.

If there are neither DIRECT (tuition) nor INDIRECT (travel or per diem) costs, mark an "X" and skip to Section D: Number 32.

25.a.

Tuition Cost: Tuition charge or the registration fee.

NOTE: If the course has DIRECT COSTS (tuition), several methods may be used to arrange for payment:

(A) ADVANCE ON DD FORM 1610: If the employee is traveling out of the Monterey area on travel orders and the course must be paid in advance, obligate the funds on a DD Form 1610 (Travel Order). Enter the estimated cost under "Other" in Block #14 of the DD Form 1610 and request an advance of tuition fees in Block #16.

The attendee may collect the advance fee earlier than the three days before travel normally required by PSD. If the training source has a deadline for fees and requires that they be paid prior to the course, note that date as a NLT date for payment of the advance in Block #16 of the DD Form 1610. (NOTE: PSD requires at least 5 working days to process an advance.)

A DD Form 1556 must still be submitted, however, a note should be made under Item #27 that, "Direct costs for the course will be obligated and paid as advance on DD 1610".

(B) ADVANCE ON NAVCOMPT FORM 2277: If an employee needs an advance to attend a course

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being given in the local area, complete a NAVCOMPT 2277 and attach it to the DD Form 1556. The original NAVCOMPT 2277 is sent to the Comptroller Department for processing. In Item #27 of the DD Form 1556 enter, "Direct costs to be paid as an advance on NAVCOMPT Form 2277".

- (C) EMPLOYEE PAYS AND IS REIMBURSED: If an employee wants to pay the fee out of personal funds and claim reimbursement within five days following completion of the course, submit the DD Form 1556, but note in Item #27 that, "Employee will pay fee and claim for reimbursement on SF 1164". In this case, funds are obligated and submitted for payment at the same time on the SF 1164. A separate SF 1164 and DD Form 1556 must be completed for EACH person using this method; the DD Form 1556 Continuation Sheet (NAVSO 12410/63) may not be used.
- (D) INVOICE: If the course will be paid by invoice, obligate the funds on a DD 1556 and forward the document to the Training Director (Code 00411). Once the course is approved, the Training Director will forward the following documents to the originating department:
- * A photocopy of the original DD Form 1556
- * Copy 9 of DD Form 1556
- * "Certification of Receipt of Training" memo.
- * "Approval/Payment/Evaluation of Civilian Employee Training" memo.

When the invoice arrives, attach the photocopy of the DD Form 1556 and the "Certification of Receipt of Training" and forward them to the Comptroller (Code 002) for payment. Also forward a copy of the Certification Memo to Code 00411. <u>Use this method for attendance at all Government training.</u>

Books, Material, Other Costs: Books and materials, or other incidental costs directly associated with the class or course.

Total Direct Costs: Estimated direct costs; totals of items 25 a and b. If no cost, leave blank.

25.b.

25.c.

26.a.

26.b.

26.c.

27.

NOTE: Any INDIRECT costs (travel, per diem, taxis, rental car, accommodations, etc.) will be obligated/advanced on a DD Form 1610 (Travel Order) and settled on a DD 1351-2 within five working days of completing travel. NOTE: PSD requires at least 5 working days to process a Travel Advance.

Travel Cost: Enter only cost of Government Travel Request (GTR) here. If another means of transportation is used or the employee uses a POV (privately owned vehicle), include the estimated travel costs in Item #26b with the per diem costs.

Per Diem/Other Costs: Enter the total of all indirect costs except GTR (see Item #26a), e.g., per diem, POV travel, taxis, rental car, etc.

Total of Indirect Costs: Total of Items #26a and #26b.

Accounting Data: If the direct costs are obligated as an advance payment on a DD Form 1610, type "Tuition will be paid as an Advance on DD Form 1610".

If direct costs are obligated and paid on SF 1164, type "Tuition will be paid by employee from personal funds and claimed for reimbursement on SF 1164".

If direct costs are paid as an advance on NAVCOMPT Form 2277, type "Direct costs will be paid as an advance on NAVCOMPT 2277".

If costs are obligated on DD Form 1556 and paid by invoice, fill in this item using the appropriate accounting data.

Total of Direct and Indirect Costs: Actual or estimated total of all costs of training.

Job Order Number: Complete regardless of the method of payment.

SECTION D - APPROVAL/CONCURRENCE/CERTIFICATION:

Signature of Supervisor: Signature of nominee's immediate supervisor indicates approval for attendance and CERTIFICATION that requested training is JOB-

32.

30.

31.

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RELATED. Type the name, title, phone number, date and provide the signature of the supervisor.

33. Training Officer: Please type in:

a: Clark, Elizabeth H.

b: AVN 878-3052/(408)6464-3052

c: Training Director

Authorizing Official: To be signed by a Department Head, which is defined as an official who reports directly to the Superintendent, Provost, or a Payroll Manager. Enter (type) the name, title, phone number, date, and provide the signature of the official.

Billing Instructions: FNOC and NEPRF use organizational address; NPS departments use own code.

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Figure 8.1 DD Form 1556: Request, Authorization, Agreement, Certification of Training and Reimbursement

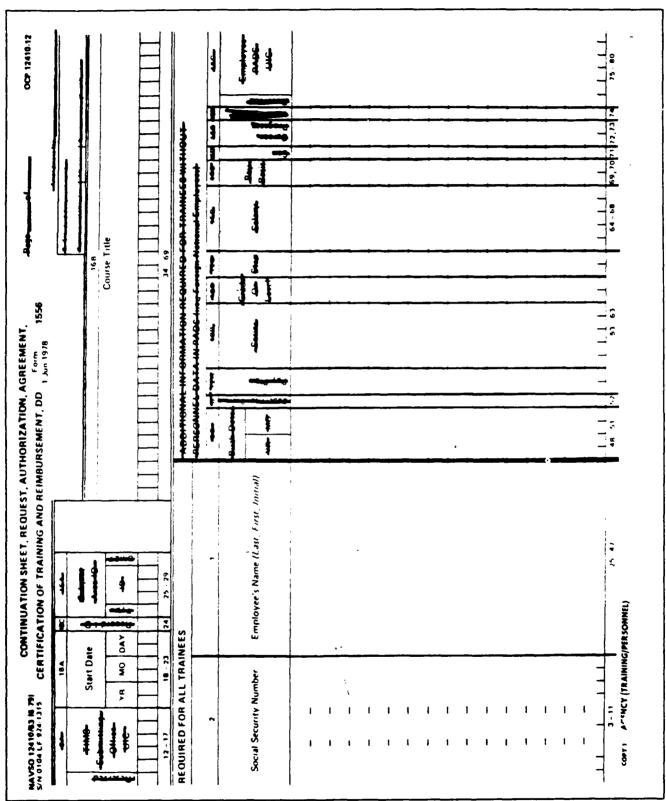


Figure 8.2 NAVSO 12410/63 Continuation Sheet, Request, Authorization, Agreement, Certification of Training and Reimbursement, DD Form 1556

TENTATIVE APPROVAL FOR TRAINING REQUESTS PPLOTE: GRADE AND SERIES: TITLE: DEPARTMENT/CODE: PERM FT PT INTERMITTENT STATUS: TENP NAME /PHONE OF CALLER: TITLE OF COURSE: SOURCE OF TRAINING: GOVERNMENT NON-GOVERNMENT DIFECT COSTS: DELIFECT COSTS: METHOD OF PARMENT OF DIRECT COCTS: DD 1556 DD 1610 ADVANCE SF 1164 LOCATION OF COURSE: ADDRESS OF SOURCE: DATE OF COURSE: HAVE RESERVATIONS ALREADY BEEN: MADE WITH SOURCE?

IF YES: REMIND RE UNAUTHORIZED OBLIGATION

IF NO: OKED TO MAKE RESERVATIONS? YES NO AFE RESEARCH FUNDS BEING USED? IF YES: REMIND TO PROCESS THRU CODE 012 BEFORE HERE IF TRAVEL ORDERS ARE USED, SEND WITH DD 1556 GET DO 1556/DD 1610 TO ME AT LEAST 7 WORKING DAYS PRIOR TO COURSE (TIME FOR ME AND PSD) SEND COPY OF COURSE BROCHURE WITH DD 1556 OR MEMO STATING COURSE CONTENT

Figure 8.3 Tentative Approval for Training Requests

								DEPA MEMO			OF 1	THE	NAVY
DATE:													
FROM:													
TO:	Traini	ng Off	lcer,	Civili	an P	erso	nnel	otti	.ce				
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Figure 8.4 Waiver for Temporary and Intermittent Employees for Training in Non-Government Facilities

	216/144A (Rev. B-81) P-LF-062 2320 DEPARTMENT OF THE NAVY Memorandum
u	
	Training Director, Civilian Personnel Office
ı	SOLE SOURCE JUSTIFICATION
	1. To the best of my knowledge, this source either manufactures the equipment or product the employee will be trained in the use of or is the only provider of this training I am aware of. I have made an honest effort to locate other sources for this training, but have not found any appropriate other sources.
	Employee Attending:
	Name of Course:
	Dates of Course:
	Source of Training:
	Address of Source:
	Reason for Attendance at Training:
	Diago Minio Dono and
	(Mame, Title, Date and Signature of Supervisor Selecting Training)

Figure 8.5 Sole Source Justification

Chapter 8 Training Documents

Figure 8.6 Comparison of Cost - Comparison for Training Sources (Non-Government Sources)

	116/144A (Rev. 8-81) -LF-052-2320 DEPARTMENT OF THE NAVY Memorandun
DATE:	
FROM.	Training Director, Civilian Personnel Office
то	
SUBJ.	FURTHER INFORMATION REQUESTED ON DD FORM 1556 FOR
Ref:	(a) CPI 410 (b) NAVPGSCOLINST 12410.1D
Encl:	(1) DD Form 1556 on
	1. The following information/clarification is requested in order to process enclosure (1):
	Name and full address of training source (item 15a)
	Location of training (item 15b)
	Full title of course (item 16b)
	Dates of course (items 18a and b)
	Course description (memo or brochure form)
	Course hours (items 19a, b, and c)
	Purpose of training (item 20, part 1, a)
	Priority of training (item 20, part 1, e)
	Total direct costs of training (item 21a)
	Tuition cost per person (item 21b)
	Funding authorization (accounting line) (item 21e)
	Indirect costs information (items 25a-d)
	Supervisor's certification (name, signature, and date) (item 26)
	Authorizing official's certification (name, signature, date, and approval) (item 29)
	Sole source justification or cost comparison (since source is non-government and total direct and indirect combined costs are over \$500.)

Figure 8.7 Memorandum - Further Information Requested on DD Form 1556...

MIDERARIEUM Date:

From: Training Director, Civilian Personnel Office

subj: APPROVAL/PAYMENT/EVALUATION OF CIVILIAN EMPLOYED TRAINING

Encl: (1) Certification of Receipt of Training Memo

- (2) Photo-copy of DD Form 1556 (3) Copy 9 of DD Form 1556
- The training requested on the attached DD Form 1556 in item 16b has been approved. If the employee does not attend the training, the dates of attendance are changed, or the training is canceled, please notify me.
- The below-checked paragraphs apply regarding enrollment:

Please contact the source via the phone to formally enroll the employee. Enrollment copies of the DD Form 1556 have been sent to the source for confirmation/enrollment, but may not be processed in time to ensure the employee space in the course.

The training source will send the employee a confirmation letter detailing time and location of the course.

The below-checked paragraph applies regarding payment;

A copy of the DD Form 1556 has been forwarded to Code 202 to obligate the direct cost of this training. The source will bill the employee's department directly for this course. When the invoice is received, complete enclosure (1), attach the invoice and enclosure (2), and forward them directly to Code 001. Also forward a copy of enclosure (1) to Code 00411.

A copy of the DD Form 1556 has been forwarded with the DD Form 1610 (Travel Orders) to Code 302 for obligation of funds and payment of advance for course cost.

Fayment for this course has already been made by the employee. Ince the employee has completed the course, the employee should complete a SF 1164, attach enclosure (2) and forward the package to Code 202 for processing and reimbursement of the training cost.

- 4. When the employee has completed the training, please ensure that both the employee portions (Bottom of front and top of back of form) and the supervisory portion (bottom of back of form) of enclosure (3) have been completed and return the form to Code 03411 within one month.
- If you have any further questions regarding this matter, please contact me at extension 305

Figure 8.8 Approval/Payment/Evaluation of Civilian Employee Training

Part II Document Preparation

MEMORANDUM	
From: To: Code 002	
SUBJ: CERTIFICATION OF RECEIPT OF TRAINING	
1. The attached invoice, number	, from
(Name of Organization Providing Training)	is for the training
attended by (Name of Employee Who Atter ed)	
on, as indicated on the (Dates of Training)	attached photo-copy
of the DD Form 1556.	
2. As the supervisor of the attendee,	-
training billed on the attached invoice was a	received.
Name, Sign Title of S	ature, Date, and upervisor

Figure 8.9 Memorandum - Certification of Receipt of Training

MEMORANDUM

From: Comptroller To: Distribution

Subj: REQUEST FOR ADVANCE REGISTRATION FEES

Encl: (1) Sample of completed NAVCOMPT Form 2277 - Voucher for Disbursement and/or Collection

(2) Sample of completed SF 1164 - Claim for Reimbursement for Expenditures on Official Business

- 1. Advance registration fees for local workshops, seminars, classes, etc., of less than ten hours duration and involving only registration and no per diem are currently being obtained by completing a travel order form and subsequent travel claim/voucher to offset fund obligation. Technically, requirements for advance registration fees of this nature are not travel related.
- 2. Requests for advance registration fees meeting the requirements outlined above will be made as follows:
- a. Submit a completed NAVCOMPT Form 2277, Voucher for Disbursement and/or Collection, per encl (1), with two copies of Form DD 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement) to Comptroller, Code 002.
 - b. Pick up check at PSD 3 days prior to required date.
- 3. Liquidation of the advance will be accomplished by submitting a completed SF 1164, Claim for Reimbursement, per encl (2), with an original and one copy of paid receipt and certification of course completion (or letter from Civilian Personnel Office) to Comptroller, Code 002.
- 4. Settlement of advance against Form 2277 will be monitored the same as an advance on a travel order.

H. L. CLAY III

Distribution:
NAVPGSCOLINST 5605.2M List 1
(Less B-12, C-6, F-5, F-6, F-9, F-11 thru F-13)

Figure 8.10 Memorandum - Request for Advance Registration Fees

Part II Document Preparation

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Figure 8.11 NAVCOMPT Form 2277: Advance Registration Fees

Chapter 8 Training Documents

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Figure 8.12 SF 1164: Advance Registration Fees

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CHAPTER 9

DOCUMENT PREPARATION WITH REIMBURSABLE FUNDS

General Information.

There is little difference in the make up of accounting data on documents for direct and reimbursable funds. The primary difference is that all reimbursable job order numbers begin with the letter "R" to distinguish them from direct funds.

The job order number for a reimbursable account (assigned by the Comptroller) may be found on the "Granting of Funding Authorization" (Figure 3.6), which is sent to the cost center when authorization to obligate reimbursable funds is approved.

Figure 9.1 through 9.7 provide representative samples of documents using reimbursable fund account data.

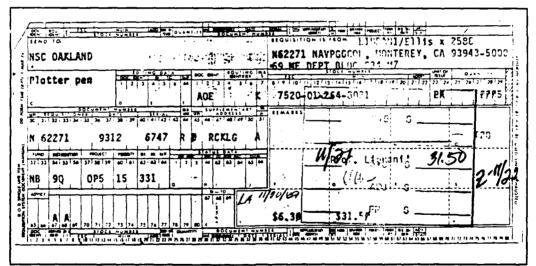


Figure 9.1 DD Form 1348 Requisition (Reimbursable Funds)

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Figure 9.2 DD Form 1610 DOD Civilian Personnel Travel Orders (Reimbursable Funds)

Chapter 9 Document Preparation with Reimbursable Funds

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Figure 9.3 DD Form 1155 - Order for Supplies or Services (Reimbursable Funds)

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Figure 9.4 NPS Open Purchase Requisition Form (Reimbursable Funds)

Chapter 9 Document Preparation with Reimbursable Funds

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Part II Document Preparation

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Figure 9.6 NAVSO 4650/10 - Invitational Travel Order (Reimbursable Funds)

Chapter 9 Document Preparation with Reimbursable Funds

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Figure 9.7 SF 1164 - Claim for Reimbursement (Reimbursable Funds)

PART

DOCUMENT PROCESSING

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PART III

INTRODUCTION

The Chapters contained in Part III - Document Processing, outline the typical document flow and processing procedures associated with NPS financial transactions. Narrative descriptions and flow diagrams illustrate the typical transaction cycles for the three major document categories; i.e., purchase, travel, and labor.

While training documents represent a large document category, the processing procedures for training documents are analogous to those used for purchase and travel documents. For this reason, the processing procedures for training documents have not been covered in a separate chapter; representative procedures for travel and purchase documents should be substituted, as appropriate, wherever training documents are involved.

Part III - Document Processing, is divided into three chapters:

Chapter 10 - Purchase Document Processing

Chapter 11 - Travel Document Processing

Chapter 12 - Labor Document Processing

The following symbols are used on the document flow charts contained in Part III - Chapters 10, 11 and 12:

	Connector	\bigvee	Storage
\Diamond	Decision		Off Page Connector
	Document		Computer Display
	Manual Process		Computer Input
	Process		Terminator
	Computer Disk Storage		Communications
	Card		

CHAPTER 10

PURCHASE DOCUMENT PROCESSING

Introduction.

Chapter 10 outlines the responsibilities of the various departments and individuals involved in processing purchase type documents. The information is presented in sequential order; from origination of the purchase document, through the receipt of goods and invoice payment.

Figure 10.1 depicts the flow of information for purchases of both government and commercial items.

Responsibilities and Document Flow.

Originator.

When professors and other department personnel need items or services, they prepare a departmental form or memorandum. As a minimum, the memorandum should include:

- 1. Complete description of the item or service.
- 2. Price.
- 3. Source.
- 4. Funds to be used for the purchase.

The memorandum is given to the department's Administrative Assistant for preparation of a requisition (NPS Open Purchase Requisition or DD Form 1348).

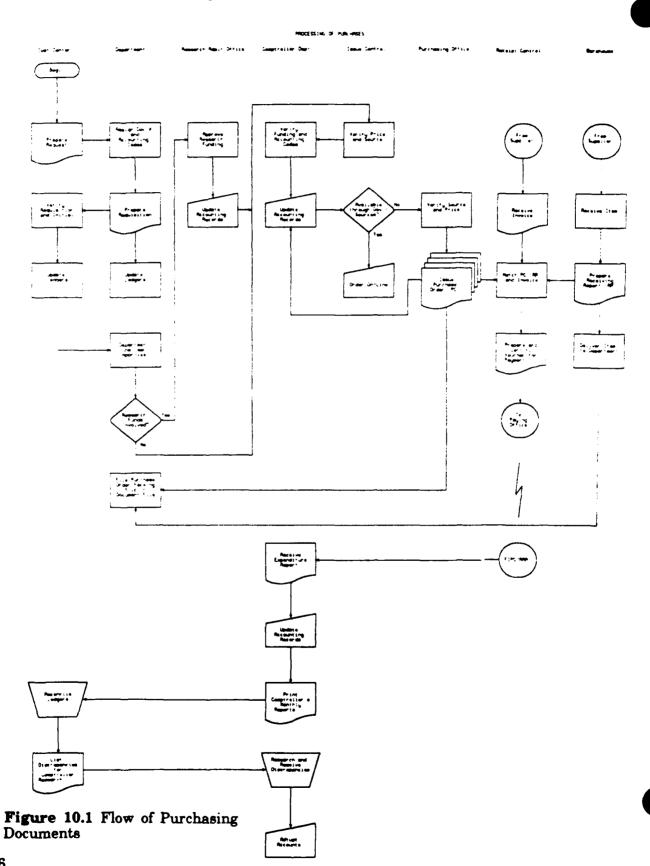
After the department Administrative Assistant prepares the requisition, it is returned to the originator for initialing. The requisition is then signed by the Department Chairman.

For purchases made from commercial sources, the originator or department receives a copy of the DD Form 1155 (Purchase Order) from the Purchasing Officer, after the requisition is processed. For purchases from government sources, the originator does not receive any information, unless the item is placed on back order or until the item is actually received.

The Administrative Assistant contacts the originator when the item is received by the department and requests that it be picked up.

The final source of information on the transaction appears on the Comptroller's monthly report. The report shows the amount paid to the vendor and is likely to be different from the amount obligated. This is a result of price changes, differing freight estimates, or discounts offered for early payment.

Part III Document Processing



Entries should be made in account ledgers for all transactions and the balance should be reconciled with the Comptroller's monthly report. Part IV (Accounting Procedures) of this guide contains ledger and reconciliation procedures.

Department Administrative Assistant (AA).

The department Administrative Assistant prepares the requisition from the originator's memorandum. The department AA assigns proper accounting codes and document numbers, and updates the department's accounting records. The requisition is then returned to the originator for his approval and initials.

After the originator initials the requisition, it is signed by the Department Chairman. All requisitions funded by research funds must be routed through the RAO, otherwise they go directly to the Issue Control Office in the Supply Department.

Research Administration Office (RAO).

The Research Administration Office (RAO) is responsible for the overall management of research financing at NPS. This office ensures items ordered are budgeted for and within the project's guidelines.

Issue Control, Supply Department.

Issue Control screens the requisition for price accuracy, economy of source, and compliance with applicable regulations. It also notifies departments of any significant price change to the requisitioned items.

Comptroller.

The Edit Clerk reviews the requisition for proper accounting codes and ensures that sufficient funds are available in the account. The requisition is then passed to the Budget Analyst, who updates the local memorandum and "official" records to reflect the obligation.

The Supply Department notifies the Comptroller of any subsequent price change on the items ordered. Comptroller records are adjusted, but this information is usually not transmitted to the cost center until the Comptroller's monthly report is received.

The Comptroller also receives payment information from various paying offices. Changes in the transaction's payment status and amount are reported to the cost center through the monthly report.

Issue Control, Supply Department.

Issue Control processes requisitions for government items. The majority of requisitions enter the Navy Supply System via on-line computer terminals. Copies of the DD Form 1348 are then sent to the Receiving Branch.

Open Purchase Requisitions are forwarded to the Purchasing Office for processing.

Part III Document Processing

Purchasing Office, Supply Department.

The Purchasing Office issues a purchase order from information supplied on the Open Purchase Requisition form. Distribution is made to the commercial supplier, originating department, Comptroller, Receipt Control, and Receiving Branch.

Receiving Branch, Supply Department.

When the Receiving Branch receive their copy of the Purchase Order or DD Form 1348, the form is filed by the expected delivery date of the requisitioned items. When the items arrive, they are inspected and a receiving report is prepared. The receiving report is then forwarded to Receipt Control. The Receiving Branch warehouse personnel deliver the items to the ordering department.

Receipt Control, Supply Department.

Receipt Control is responsible for ensuring that all purchase requirements have been met. They receive a copy of the purchase order from the Purchasing Branch, a receiving report from the Receiving Branch, and an invoice from the supplier. When all required documentation has been received, a voucher is prepared and certified, and then forwarded to the paying office for payment.

Paying Office.

Bills are paid by one of five different paying offices. When a bill is paid, the amount may differ from the amount on the purchase order. This is due to differing freight charges, or discounts for early payment. The final expenditure information makes its way back to the Comptroller, via the Navy accounting system. This information is transmitted to the cost center through the Comptroller's monthly report.

Exceptions.

- 1. Partial Shipments. Special attention is required when a partial shipment is received and the supplier either cancels or back orders remaining items.
- 2. Office Supply Issue. When items are procured from the Office Supply Issue Room, the following procedures apply:
 - (a) The Administrative Assistant lists the office supplies needed by the department on the Office Supplies Request Form (GPO 689-317).

 The form is then taken to the issue room, where the items are issued, if available.
 - (b) Office Supply Issue accumulates the request forms, consolidates the information, and bills the departments on a monthly basis for the cost of the items issued.
 - (c) Upon receipt of the bill, the cost center prepares a DD Form 1348 and forwards it to the Comptroller Department (via the RAO, if research funds apply). The Comptroller checks for errors in the accounting codes and ensures that the account has sufficient funds available for the purchase. The DD Form 1348 is then forwarded to the Supply Department for processing.

- (d) Once the DD Form 1348 has been processed through the supply system, the expenditure of funds is reflected in Comptroller's monthly report.
- 3. Ready Supply Store. When items are procured from the NPS Ready Supply Store, the following procedures apply:
 - (a) The Administrative Assistant lists the items needed by the department on the Material Requirements/Issue Document (NAVFAC 9-11014/8). The form is sent directly to the Ready Supply Store.
 - (b) When the order is filled by Ready Supply, the Administrative Assistance is notified, usually by telephone, of the order's total cost. A DD Form 1348 is then prepared by the department.
 - (c) Once the DD Form 1348 is completed, it is walked through the Comptroller Department (and RAO, if research funds apply) for approval. Following approval by the Comptroller, the DD Form 1348 is hand carried to the Ready Supply Store and exchanged for the items requested.

4. Express Mail.

Departments requiring an express shipment must prepare a DD Form 1149. The DD Form 1149 should be walked through the Comptroller Department for approval. The package and DD Form 1149 must then be delivered to the Freight Branch, no later than 1400 on the day of shipment. Again, if research funds are involved, the transaction must be authorized by the RAO.

5. Honorariums.

Honorariums are gratuitous payments made to visiting lecturers or consultants to compensate them for their time and preparation. Departments wishing to pay honorariums to guest lecturers must complete NavCompt Form 2277 and a local honorarium request form. As the Comptroller authorizes all honorariums, payments must be cleared through the Comptroller prior to scheduling the guest speaker. If the honorarium involves research funding, the documents should be routed to the Comptroller, via the Research Administration Office. Approved honorariums are forwarded to the Personnel Support Detachment (PSD) for payment.

Honorariums over \$250 per day require approval of the Division Dean. Honorariums exceeding \$350 per day must be approved by the Superintendent.

CHAPTER 11

TRAVEL DOCUMENT PROCESSING

Introduction.

Chapter 11 outlines the responsibilities of individuals and departments involved in processing travel documents. The information is presented sequentially; from initiation of the travel request to submission of the travel claim for reimbursement of the travel expenses. Routing procedures for travel documents funded by OPTAR, research accounts, or reimbursable funds are each addressed, with Figures 11.1a and 11.1b depicting the appropriate flow of information. Figure 11.2 depicts the flow of documents for travel reimbursement.

Responsibilities and Document Flow.

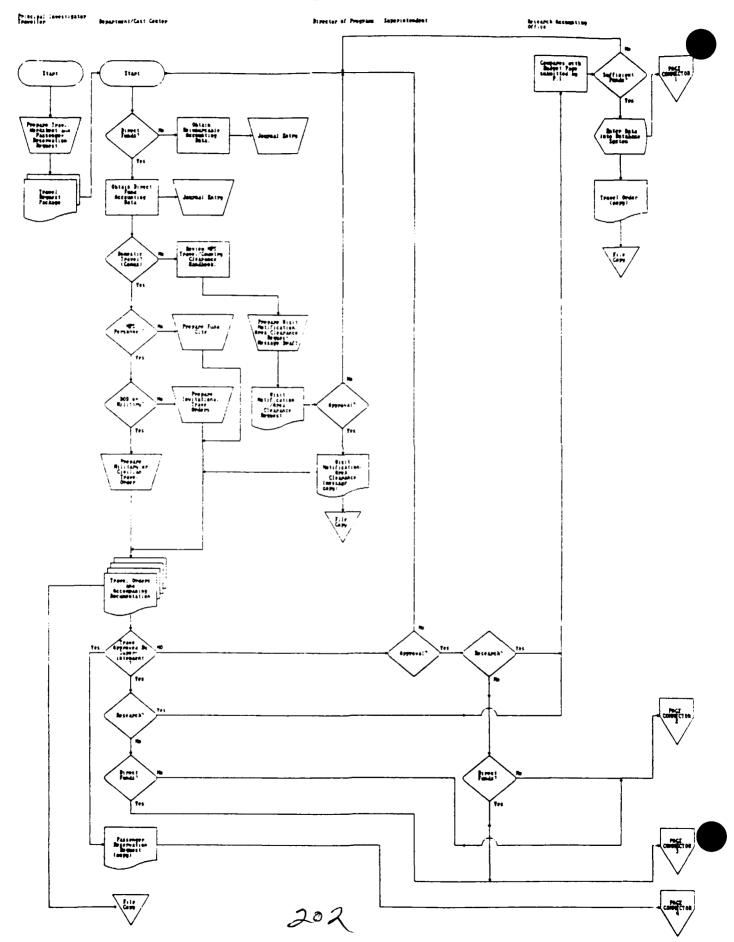
Principal Investigator/Person Requesting Travel.

An individual requesting official travel, or reimbursement for authorized travel expenses, normally obtains the Travel Worksheet, Passenger Reservation Request and Worksheet for Reimbursement of Travel Expenses from the department Travel Clerk. When completed, the forms are returned to the department Travel Clerk for further processing.

Department Administrative Assistant/Travel Clerk.

The department Travel Clerk is responsible for preparing the individual's official travel documents and accounting for the travel funds obligated and expended. This entails the following general processes:

- 1. Transferring information from the travel worksheets onto the official travel documents.
- 2. Recording the correct accounting data onto the travel documents. Cost estimates for travel are exactly that an estimate. Departments usually maintain a file of the per diem and lodging rates applicable to various regions of the country. Typically, you would estimate one day's per diem for round trip airline travel, with the remaining per diem based on the length of the visit.
- 3. Completing any supplementary paperwork required, i.e., PRR, Visit
 Notification, Area Clearances, and attaching this documentation to the Travel
 Order. Submit an advance copy of the PRR to the Personnel Support Detachment
 (PSD) Transportation Office to expedite airline reservations. PSD will not prepare a
 Government Transportation Request (GTR) for airline tickets until they receive the
 original Travel Order.



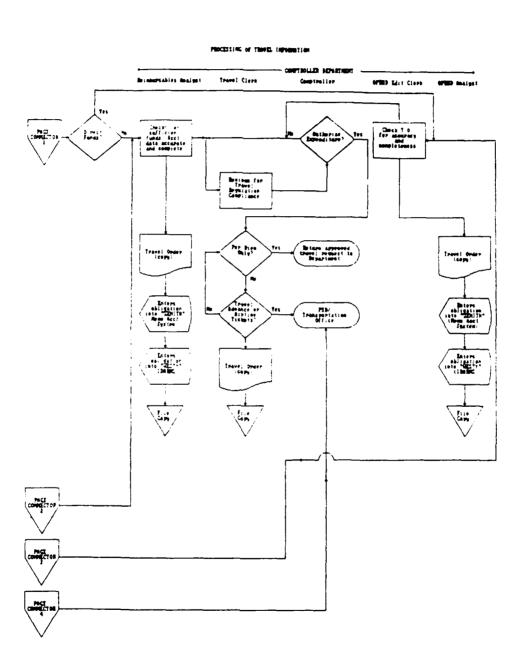


Figure 11.1A Flow of Travel Documents (previous page)
Figure 11.1B Flow of Travel Documents (continued)

Part III Document Processing

Prepare a Visit Notification or Area Clearance Request for travel outside of the continental United States (CONUS). The NPS Travel/Country Clearance Handbook contains information regarding the preparation of the required letters and messages. When completed, submit the message draft or letter to the Director of Programs, Administrative Officer (Code 032), via the appropriate Dean, for further routing and approval.

4. Ensuring the Department Chairman and Superintendent approve the requested travel before forwarding the documents for further processing. The appropriate Division Dean must approve personal travel requested by the Department Chairman.

NAVPGSCOLNOTE 5050 dated 27 April, 1989 requires the Superintendent's approval for <u>all</u> routine travel on official business. Departments usually submit their upcoming quarterly travel requirements to the Superintendent during the last week of each month. Emergent requirements are handled on a case by case basis.

- 5. Submitting the travel documents to the appropriate office for further processing and approval. Submit travel documents to the RAO, or appropriate comptroller division, at least 10 days prior to the date of travel. Travel requested in support of research must be forwarded to the Research Administration Office. For Other Reimbursable or OPTAR accounts, submit the documents to the Reimbursable Accounting or OPBUD Divisions, as appropriate.
- 6. Entering travel cost data into the proper accounting ledgers. Departments should enter the initial cost data into their ledgers and then reconcile the books when the travel claim is settled. Part IV of this guide provides further information on ledger accounting and reconciliation procedures.
- 7. Preparing and submitting Travel Vouchers or Claims for Reimbursement of Expenses on Official Business. Individuals requiring reimbursement for travel expenses will normally provide the necessary information on locally produced worksheets. Submit travel claims to the Comparoller Department Travel Clerk within 5 working days of travel completion.

Research Administration Office (RAO).

The RAO is responsible for tracking the obligation and expenditure of funds pertaining to research accounts. The Research Administrative Assistant inspects the travel package submitted for discrepancies, and compares the travel funds requested with estimates provided on the Budget Page. (The Budget Page is a detailed estimate, submitted earlier by the Principal Investigator, of the research project's costs.) A copy of the order is then given to the RAO Data Entry Clerk, who enters administrative data into the RAO database system and places the copy on file.

If financing of the research project is provided by direct funds, the Travel Order is routed to the Edit Clerk in the OPBUD Division. For reimbursable research, the travel documents are forwarded to the Account Analyst in the Reimbursable Accounts Division.

Comptroller Department.

OPBUD Division - Edit Clerk.

The Edit Clerk screens all travel funding involving direct research or OPTAR funds. The OB SCC Balance Report is used to check the accuracy of the accounting data on the travel document and to ensure that sufficient funds are available. If funds are available, a copy of the Travel Order is pulled for the Account Analyst, the orders are date stamped and initialed, and the original is forwarded to the Comptroller Department Travel Clerk.

OPBUD Division - Account Analyst.

The Account Analyst receives a screened copy of the travel documents from the Edit Clerk and enters the accounting data into the "ZENITH" (local memorandum database) and "WESTI" (official IDARMS database) systems as an obligation. The Travel Order copy is then placed on file.

When travel is completed and the travel claim settled, the analyst receives a "settlement package" from the Travel Clerk, containing one or more of the following documents: a GTR Itinerary (for airline ticket purchases), a TAD Travel Advance Voucher Summary, a Travel Voucher Summary (claim settlement) and a Collection Voucher (a return of funds from the traveler when an advance exceeds the actual cost of travel). The information provided on these documents is entered into the "ZENITH" system to reconcile the local accounts and record the expense. The obligation recorded in the official "WESTI" is also updated to reflect the actual settlement amount.

Reimbursable Accounts Division - Account Analyst.

The Account Analyst receives the Travel Order from either the RAO, for reimbursable research funds, or directly from the requesting activity, when "other reimbursable" accounts are involved. The Travel Order is screened for the correct accounting entries and then checked against the "ZENITH" database system to ensure that funds are available in the account. If the account has sufficient funds, the analyst retains a copy of the orders and enters the information into the "ZENITH" and "WESTI" database systems as an obligation. The original documents are then forwarded to the Travel Clerk.

When travel is completed and the travel claim settled, the Travel Clerk forwards a "settlement package" to the analyst, indicating the actual amounts expended. The analyst enters the information into the "ZENITH" database to record the expense and reconcile the local records.

Travel Clerk.

The Comptroller Department Travel Clerk is located in the office of the Reimbursable Accounts Division. Depending upon the source of financing, the Travel Clerk receives the Travel Order from either the OPBUD Edit Clerk or Reimbursable Account Analyst. The Travel Clerk screens the paperwork for compliance with the Joint

Part III Document Processing

Federal Travel Regulations (JFTRs) and ensures the correct accounting data is entered on the Travel Order. If the documents are in order, the Travel Clerk forwards them to the Comptroller for authorization to expend the funds. If any irregularities exist, the Travel Clerk contacts the department or individual concerned to remedy the matter.

Once the Comptroller authorizes the expenditure and returns the travel documents, the Travel Clerk removes two copies and routes the original. as necessary. For travel not requiring advance per diem or airline tickets, the Travel Clerk returns the approved Travel Order to the appropriate department. When a travel advance or airline ticket is requested, the Travel Clerk sends the original documents to the Personnel Support Detachment (PSD) for further processing.

Travel claims must be submitted to the Travel Clerk within 5 working days after travel completion. The Travel Clerk records the claim in a logbook, compares it with the travel documents on file, reviews the claim for completeness, retains a copy and forwards the original to the PSD Claims and Vouchers Division for settlement. When the claim is settled, the Travel Clerk receives several settlement documents from PSD indicating the actual settlement amounts. The Travel Clerk accumulates these documents into a "settlement package" and then delivers them to the appropriate analyst for reconciliation of the account.

Personnel Support Detachment (PSD).

PSD issues travel advances and Government Transportation Requests used for airline tickets, and makes final settlement on travel claims. For a travel advance, the Travel Clerk forwards the original Travel Order to PSD Claims and Vouchers. PSD issues a check for the amount requested and endorses the Travel Order. For airline ticket requests, the Travel Clerk sends the original Travel Order to the PSD Transportation Office for further processing.

Upon completion of travel and receipt of the travel claim, the Travel Clerk forwards the paperwork to PSD for final settlement. PSD computes the amount of reimbursement required and adjusts it for any travel advances made or transportation provided. The final settlement check, original Travel Order and copy of the paid travel claim are then returned to the department or individual.

The Comptroller Department Travel Clerk is furnished with copies of the settlement documents. These are used to close out the Travel Clerk's file and are then forwarded to the appropriate analyst for reconciliation of the local memorandum accounting records.

NOTE: Some departments require that checks for travel reimbursement be sent directly to the department. This allows the department's Travel Clerk to reconcile the ledgers soon after travel is completed. Other departments do not have this requirement and rely entirely on the Comptroller reports to reconcile their books.

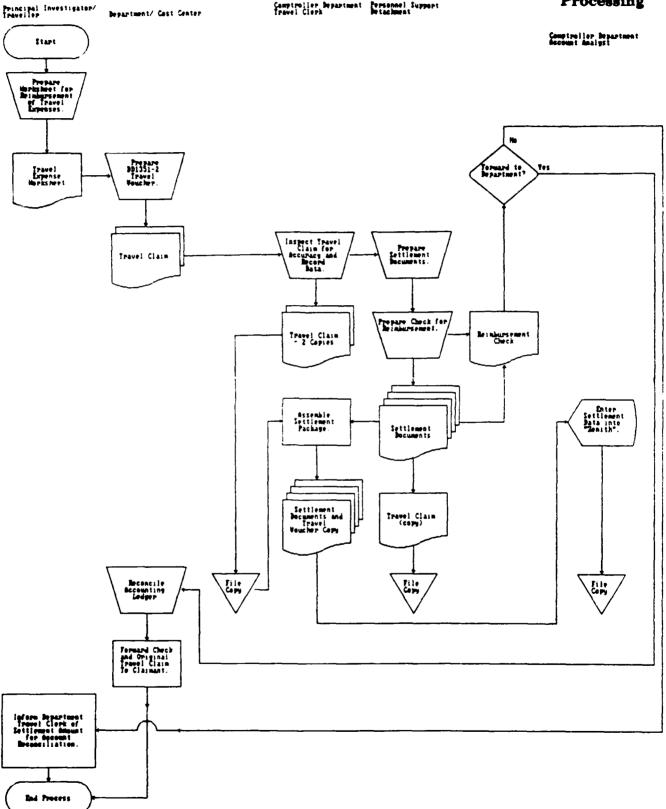


Figure 11.2 Flow of Documents for Reimbursement of Travel Expenses

CHAPTER 12

Labor Document Processing

Introduction.

Chapter 12 outlines the responsibilities and procedures for individuals and departments handling labor related documents. As in Chapters 10 and 11, the information is presented sequentially; starting with the submission of the Personnel Requests and concluding with disbursement of the employee's paycheck. Figure 12.1 depicts the flow of information for labor and timekeeping documents.

Responsibilities and Document Flow.

Civilian Personnel Office (CPO).

The payroll cycle is initiated by a Notification of Personnel Action (SF-50) from the Civilian Personnel Office (CPO). The CPO mails the SF-50 to the FIPC for entry into the official accounting records and to the NPS Payroll and Timekeeping Division for the local memorandum records.

Comptroller Department - Payroll and Timekeeping Division.

The Payroll and Timekeeping Division coordinate the submission of time and labor distribution information (except for the Public Works Department) to the Financial Information Processing Center (FIPC), Washington, D.C. The division maintains the local labor memorandum accounting system and prepares payroll cost reports. Staff support (Government Service/Wage Grade personnel) payroll and labor costs are accumulated on time and labor cards. Faculty payroll costs are accumulated on a Faculty Certification Letter. The Letter consists of labor information condensed from the Faculty Employment Certification Memos, submitted by each department.

When Payroll and Timekeeping receive the SF-50 from the CPO, the information is entered into the local labor memorandum accounting system to generate the Staffing Report and Payroll Checklist. The Staffing Report is used for employment projection and budgeting. The Payroll Checklist lists all employees based on funding and home job order number.

The Payroll Checklist also serves as a check for newly reported personnel and for employees who have resigned. If a new employee is on the checklist and time and labor cards for the individual are not submitted, Payroll and Timekeeping contact the department and request that the necessary cards be forwarded for processing. If an employee resigns and time and labor cards are not submitted, the department responsible is asked to complete a Request for Personnel Action (SF-52) to close out the former employee's account.

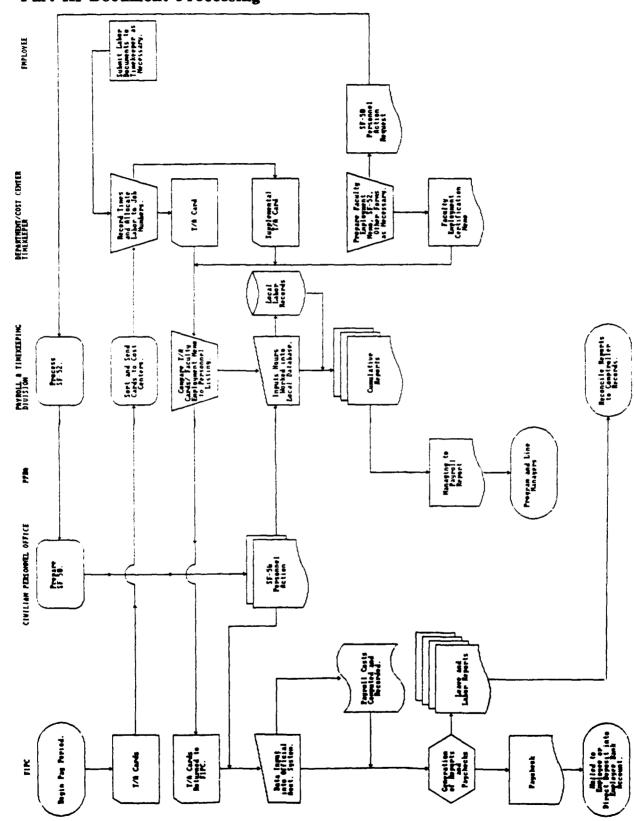


Figure 12.1 Flow of Labor Documents

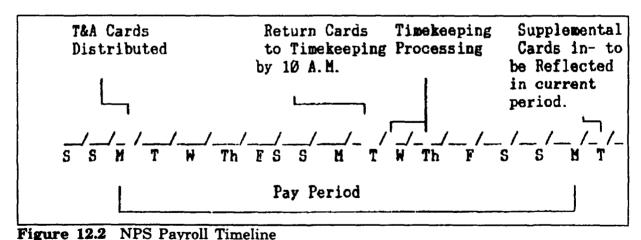
PROCESSING OF LABOR/PRYBOLL INFORMATION

Time Cards sent from the FIPC to NPS are compared with the names of employees listed on Payroll Checklist. The cards are separated by department distribution codes and sent to the departments by guard mail, or alternatively, department timekeepers may pick them up. Several blank time and labor cards, for new employees, are included in the FIPC's mailing. When the time and labor cards return from each department, they are screened for proper completion. This includes a check for correct signatures and overtime authorization procedures. Payroll and Timekeeping compare the documents to the Payroll Checklist to ensure that all time and labor cards are accounted for and then enter the labor data into the local memorandum system. In the meantime, all the time and labor cards are sent, via express mail, to the FIPC.

Timekeeper.

Cost and sub-cost center labor data is accumulated by department timekeepers. The designated timekeeper is responsible for filling out time and labor cards, supplemental time cards and any other applicable labor documents, and returning them to the Payroll and Timekeeping Division. Faculty Employment Certification Memos are forwarded to the Academic Planning Department for further processing. The payroll time period is two weeks. Time and labor cards arrive on a Friday and must be returned to Payroll and Timekeeping on the second Monday of the pay period, completely filled out for the two week period. This necessitates estimating the last six days of the pay period.

A supplemental time card is submitted in the next pay period, to correct incorrect entries made in the previous pay period, e.g., unanticipated sick or annual leave. If supplemental cards are submitted by the first Monday of the new pay period, the corrections will be reflected in the employees next pay check. Otherwise, corrections will be noted in the next pay period. The following time line illustrates key events in the NPS payroll cycle:



Planning and Program Budget Analyst (PPBA).

Several cumulative reports are generated by the Payroll and Timekeeping Division from locally held labor accounting records. The cumulative reports list the dollar amounts expended

Part III Document Processing

on labor and the bottom line totals remaining in each resource account, i.e., Direct, Indirect and Reimbursable. The cumulative reports are sent to the Planning & Program Budget Analyst (PPBA) who uses the information to generate the Managing to Payroll Report. This report is used by NPS Line Managers to manage their payroll.

Financial Information Processing Center (FIPC).

At the beginning of each pay period, the FIPC (NRFC) mails all time and labor cards to the Naval Postgraduate School Payroll and Timekeeping Division.

When the completed time/labor cards and Faculty Certification Letter are returned to the FIPC, the data is manually key punched into the IDARMS and the official payroll costs are computed and recorded. (The Payroll and Timekeeping Division at NPS can only access the IDARMS to correct labor hours and job order numbers). The FIPC then issues a paycheck, which is mailed to the employee or electronically deposited into the employee's bank account.

The FIPC also publishes monthly NAVCOMPT accounting reports (Uniform Management Reports) which the Comptroller Department use to reconcile the School's financial records.

V

ACCOUNTING PROCEDURES

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PART IV

INTRODUCTION

Part IV of this guide provides information necessary to maintain and reconcile cost center accounting records. Due to the diversity of automated ledgers used at NPS, this part focuses on a manual ledger system. The procedures used with manual ledgers differ somewhat from those used for automated ledgers; However, many of the basic concepts and techniques of a manual ledger system can be applied to an automated system.

Part IV is divided into the three chapters:

Chapter 13 - General Accounting Information

Chapter 14 - Cost Center Accounting and Bookkeeping Procedures

Chapter 15 - Understanding the NPS Comptroller Monthly Report

Chapter 13 presents the basic framework of the Navy accounting system. It isolates the dimensions of the system, and when combined with the overview presented in Chapter 1, provides a solid foundation for understanding Navy accounting principles. Chapter 14 develops a standardized method for maintaining accounting ledgers and files. It sets forth procedures for handling price changes, reconciling account ledgers, and closing out records. Chapter 15 provides a detailed description of the Comptroller's reports and explains how to interpret them. The objective of Part IV is to provide documented procedures to assist personnel in maintaining cost center accounting records.

CHAPTER 13

GENERAL ACCOUNTING INFORMATION

Introduction.

The accounting procedures used by the Navy to account for cost center funds are quite different from the "double entry" accounting procedures used by private industry. In fact, the procedures employed by cost centers closely resemble those used in keeping a personal checking account. To properly account for funds, a clear understanding of how the Navy accounting system works is required. Many of these concepts have been discussed in previous chapters, but are reiterated here to build a foundation for applying the accounting procedures at the cost center level.

RMS Accounting Concepts.

Accounts.

The basic component of accounting - is the account. Accounts are the building blocks of the accounting system and the principle means through which the Navy controls funds. They serve as a mechanism for transmitting funds designated for a particular purpose, i.e., operations, research, etc., to a specific responsible unit or person. They also serve as a record, or register, for accumulating cost information and establishing accountability. Figure 13.1 provides some examples of the typical cost center accounts used at the Naval Postgraduate School.

Account	Cost Center	Purpose
Operating funds (OPTAR)	Academic Department	Cost of normal operation
Indirect Support	Academic Department	Indirect support of resear
Direct Funded Research (DFR)	Principal Investigator	Approved research project
Reimburgable Research	Principal Investigator	Sponsored research project

Figure 13.1 Typical NPS Accounts

Travel Ceiling.

A ceiling is a limit placed on the amount of money that may be spent on a specific expense category. It serves as a means of controlling costs. Most of the accounts at the Naval Postgraduate School have a ceiling on travel expenses. These ceilings are

Part IV Accounting Procedures

expressed in the cost center's fund authorization, and authorize a specific amount of money for travel. While the amount authorized for travel <u>cannot be exceeded</u>, the funds authorized for travel may be used for other purposes; as long as the total account authorization is not exceeded.

For a cost center to comply with the restrictions, travel expenses must be clearly defined. Travel expenses include: transportation and per diem expenses, and reimbursements for the use of a privately owned vehicles while conducting official business. Registration fees, even if authorized by travel orders, are <u>not</u> considered travel expenses. The Navy accounting system identifies travel expenses with expense element "E" in the cost code.

Accounting Period.

The accounting period for the federal government is a fiscal year. The government's fiscal year begins on October 1 each year and ends on September 30 the following year. The fiscal year is designated by the last two digits of the year in which it ends. For example, the period October 1, 1989 through September 30, 1990 is fiscal year 90 or "FY90".

Funds directly appropriated to the Naval Postgraduate School are usually allocated quarterly and expire at the end of the fiscal year. Reimbursable funds, on the other hand, may be allocated in a lump sum and expire at times other than the end of the fiscal year, depending upon the source of funds and the conditions of the funding agreement. Despite these differences, the fiscal year is used as the accounting period for reimbursable funds. The reimbursable funds that do not expire at the end of the fiscal year may be carried forward, as a new account, into the next fiscal year.

Transactions.

A transaction is the smallest identifiable element recorded into the accounting system. Transactions accumulate in the accounting system to provide cost information and account balances. In the Navy accounting system, a transaction is represented by the single line of accounting classification data (accounting codes) cited on a document. A set of travel orders, for instance, uses a separate line of accounting code to account for each category of expense, i.e., per diem, transportation, and registration fees. The line of accounting classification code for each expense category is considered, therefore, as a separate transaction for accounting purposes.

In order to track transactions through the accounting system, we must have a means of identifying them. A checking account uses check numbers to identify check transactions. The Navy accounting system uses a document number, plus an Accounting Classification Reference Number (ACRN), if necessary, to identify individual transactions. When a single document has more than one line of accounting classification data, ACRNs, i.e., AA, AB, etc., are assigned to distinguish between each line of classification data. See Chapter 4 - Coding Systems, for further information.

Accounting Records.

The FIPC, Washington, D.C., maintains the "official" accounting records for NPS, while the NPS Comptroller and individual cost centers maintain the local memorandum (unofficial) records. The memorandum records provide local management information, while serving as a check on the official records.

Flow of Accounting Data.

The flow of accounting data for any transaction begins with the obligation of funds by the cost center. It continues until the obligation is liquidated (either through the expenditure of funds or cancellation of the obligation) and reflected correctly in all three accounting records, i.e., FIPC, Comptroller, and cost center. Understanding this flow is essential in accounting for Navy funds. Chapter 1 provides a overview of the flow of accounting data in the Navy's accounting system.

It is important to remember that the amount obligated by the cost center, in most instances, is an estimate which is subject to change. The source for identifying these changes is the Comptroller's monthly accounting report.

Summary.

The purpose of this Chapter was to build upon the general information provided in Chapter 1 and to expand upon some essential elements of the accounting system. To recount the main points in this Chapter;

- 1. The accounting system consists of a collection of individual accounts used to distribute fund authority and accumulate transaction information. Accounts may be restricted by administrative controls, such as ceilings on travel expenses and time constraints.
- 2. Transactions accumulate in the accounting system to provide cost information and account balances. Document numbers and ACRNs are used to trace individual transactions through the accounting process.

CHAPTER 14

COST CENTER ACCOUNTING and BOOKKEEPING PROCEDURES

Introduction.

This Chapter describes a standardized method of accounting for cost center funds. A blueprint for a manual bookkeeping system is provided, which details the procedures necessary to maintain cost center ledgers and accounting files.

Cost Center Accounting Records.

Cost centers maintain accounting records to provide current information for making local management decisions. They also provide a means of ensuring that transactions are timely and accurately reported into the official accounting records. To meet these requirements, accounting records must:

- 1. Provide an accurate account balance.
- 2. Provide a means of monitoring compliance with travel ceilings.
- 3. Provide a simple method of identifying transactions which are delinquent in posting to the official records.

Accounting records must be designed to ensure that transactions are properly recorded and to reduce the possibility of duplicate ledger entries. The accounting ledgers must furnish an easy method for accommodating the frequent changes which occur in transaction amounts, as well as provide an audit trail which would lead to the source of these changes.

Manual Ledger System.

The suggested design for the manual ledger system involves dividing the account into subaccounts, or sections. That is, the account is split into travel and purchase sections to allow for monitoring of travel ceiling compliance. If a reimbursable account is involved, a section for labor may be required, as well. See Figure 14.1.

To simplify the assignment of document numbers and to ensure that all transactions are entered into the ledger, it is suggested that a separate ledger page be maintained for each document type. For example, the account would have a page for Open Purchase Requisitions ("RQ" series), Standard Stock Requisitions ("julian date serial number" series), and Travel Orders ("TO" series). Low volume document types,

Part IV Accounting Procedures

such as Claims for Reimbursement ("RV" series), Honorariums ("MD" series) and civilian training ("TG" series) could be combined on a single miscellaneous page, so long as sequential document numbers can be readily accounted for. Finally, there should be a fund authorization page and transaction adjustments page within each section.

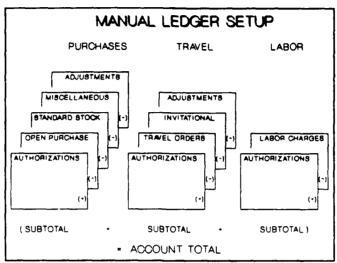


Figure 14.1 Manual Ledger Setup

Determining an account balance, under this configuration, requires that the balance of each transaction and section adjustments page be subtracted from the balance on the fund authorization page. Balances can be obtained for each section, as well as for the total account. It may be desirable to maintain a memo sheet, in the front of the ledger, to periodically record the account's balance.

Column Setup.

Figure 14.2 depicts the column setup for a manual accounting ledger sheet. The columns are designed to provide a current balance for the page, as well as an audit trail. Furthermore, the columns allow easy identification of transactions that do not post to the official records within a reasonable amount of time. Column entries are described as follows:

Date. The date column is used for recording the date of the ledger entry.

Document Number. The document number column is used to record the document number. Document numbers should be sequential, as a single ledger sheet is used by each document type, i.e., "RQ", "TO", etc. The document number will include an ACRN, if more than one transaction appears on a single document.

Job Order. The job order number is recorded in this column to ensure that it posts correctly to the monthly Comptroller reports. For reimbursable accounts, enter the expense element only.

			REC	CORD OF						
ACCOUNT								ME PALI	N-000#s	
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Figure 14.2 Ledger Sheet (Sample)

Description. A verbal description of the transaction. The descriptions most commonly used by NPS cost centers are, "traveler/destination" for travel orders and "vendor/product" for requisitions.

Status. The status columns permit transactions to be tracked and readily identify transactions requiring follow-up action. The "OBL" column is used to record the date the obligation appears on the Comptroller's report. The "REC'D" column is used to record the date goods and services are actual received, or the date a traveler submits a claim for reimbursement. The "F/E" column is used for recording the date the final expenditure appears on the Comptroller's report.

Reference. This column is used to cross-reference adjusting entries and make explanatory comments. Some suggested abbreviations are:

PC: Price Change CANX: Cancellation

MOD: Modification of Travel Orders

DISC: Discount

Adjustments. The Adjustments column is used to record an adjustment made to the original obligation amount. The amounts in this column should be preceded by a plus or minus sign to indicate a increase or decrease in the obligated amount.

Amount. This column is used to record the original amount of the obligation. In many cases, the actual amount of the transaction will differ from the original obligated amount. These differences are reconciled through separate adjusting entries, as will be explained later in the section on reconciliation procedures.

Balance. This column is used to maintain the cumulative balance of a particular transaction type, i.e., "RQ", "TO", etc. It does not represent the account's balance.

Filing System.

Accounting files consists of all source documents and reports used to reconcile the cost center's account(s). The files provide an audit trail and substantiate all ledger entries. Used in the configuration described below, these files provide a convenient method for monitoring the status of outstanding orders and travel claims. Figure 14.3 illustrates the suggested file organization.

- 1. Authorization file. The authorization file contains all authorization letters and adjustments for the account. For reimbursable accounts, the file should include copies of agreements, contracts, and funding documents. For research accounts, the file should include a copy of the approved research proposal and current budget page.
- 2. Document files. The document files consist of the documents that support each transaction. The following document files should be maintained:
 - a. Pending file. This file contains copies of the obligation or cancellation documents submitted, but not reflected on the Comptroller's monthly report.
 - b. Undelivered Orders (UDO) file. This file contains copies of documents which support the transactions appearing on the Comptroller's monthly report but for which payment is not due, i.e., requisitions for goods that have not been received or travel orders for which the traveler has not submitted a claim.
 - c. Accounts Payable (A/P) file. The A/P file contains copies of the obligation documents for which payment is due, i.e., requisitions for goods received, travel orders for which claims have been submitted.
 - d. Final Expenditure (F/E) file. When an obligation is finalized, either by cancelling the transaction or by satisfying the obligation through the expenditure of funds, copies of the obligating document are placed in the F/E file. The F/E file is a "completed file". Documents should be filed in document number sequence.

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3. Reports file. This file contains copies of the Comptroller's monthly report, along with annotations made during the reconciliation process. If local ledgers are automated, a copy of the local ledger sheet used for reconciling should be included.

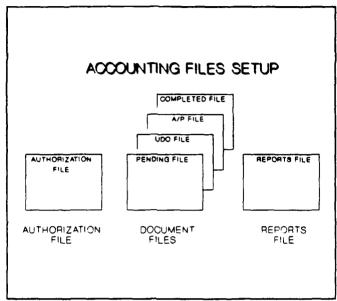


Figure 14.3 Organization of Accounting Files

Generally, all documents that support a transaction accumulate into a package, i.e., purchase requisition, purchase order, and packing slip, and flow through the document files as follows:

Purchases.

The obligation document (requisition) is prepared and an accounting entry is made in the account ledger. A copy of the requisition is placed in the pending file. When a copy of the purchase order is received, it is stapled to the file copy of the requisition and returned to the pending file. The documents remain in the pending folder until the transaction appears on the Comptroller's monthly report. The documents are then moved to the UDO (Undelivered Order) file. When the goods ordered are received, a copy of the packing slip is attached to the originating documents and an annotation is made on the face of the originating documents, indicating the date goods were received. The document package is now placed in the A/P (Accounts Payable) file. When the transaction finally appears as an expenditure for the full amount of the transaction, the package is moved to the F/E (Final Expenditure) file.

Travel.

When a travel order is issued, an accounting entry is made in the account ledger for the estimated travel cost. A copy of the travel order is filed in the pending file, until the obligation appears on the Comptroller's monthly report. The travel order is then

moved to the UDO file. When the traveler completes the travel and submits a travel claim for reimbursement, the date the claim was submitted should be annotated on the travel order. The travel order is then moved to the A/P file. Travel claims are usually paid by PSD and checks are often routed through the traveler's department. In such cases, the cost center may wish to make an account adjustment and annotate the date paid on the travel order. However, the travel order should remain in the A/P file until it appears as an expenditure on the Comptroller's report.

Labor.

Cost centers that have reimbursable accounts are responsible for ensuring that appropriate labor charges are made to reimbursable accounts. When labor cards or faculty labor certifications are submitted, the cost center should compute the appropriate labor charges, by using the acceleration rate (rate used to add fringe benefits), and make an accounting entry to the reimbursable account. A sheet of paper with labor calculations should be filed in the pending file until charges appear on the Comptroller's report. When labor charges appear on the Comptroller's report, the amounts should be verified and the computations moved to the F/E file.

Bookkeeping Procedures.

Now that we have developed a standard format for manual accounting ledgers, and a method for maintaining accounting files, we will use the suggested ledger and filing system to develop a set of standardize accounting procedures. The procedures fall into three categories: (1) Regular or daily procedures, (2) Monthly reconciliation procedures, and (3) Year-end or close-out procedures.

Regular or Daily Procedures.

These procedures primarily involve recording transactions as they occur. The cost center will make the following entries as transactions originate and file the source documents in the document files according to the procedures outlined below.

1. Authorizations. When a quarterly authorization letter or a letter modifying the quarterly authorization is received, the cost center will record the amount of the authorization on the "authorization" pages of the account ledger, i.e., purchase authorization page, travel authorization page, and labor authorization page. The authorization documents are then filed in the Authorization file.

Care should be taken to ensure that modifications reflected a negative amount when they decrease an authorization. Sample entries are illustrated in Figure 14.4.

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Figure 14.4 Authorization Entry

2. Obligations. When a requisition or a set of travel orders is initiated, the cost center should record the obligation on the appropriate page of the ledger. Remember, that a document can represent more than one transaction, and each line of accounting data must be treated as a separate transaction. Registration fees on travel orders are considered a purchase rather than a travel expense and ,therefore, should be entered on the miscellaneous ledger page of the purchases section. Also, if the cost center is submitting labor cards or faculty labor certifications to charge a reimbursable account for labor, an obligating entry should be made to the labor page of the reimbursable account ledger.

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Figure 14.5 Obligation Entries

For some obligations, such as honorariums, reimbursement for expenses (SF-1164), and Ready Supply Store bills, the goods and services have already been received at the time of obligation. In such cases, the date of the obligation should be entered in the "REC'D" (received) block. Figure 14.5 provides a sample of these entries.

Copies of the obligating document (requisitions, travel orders) should be filed in the Pending file.

- 3. Amendment of Travel Orders. When travel orders are amended, and result in a increase or a decrease in the amount of the obligation, adjustment and reference entries should be made to the ledger as follows (refer to Figure 14.6):
 - a. Adjusting Entry. Make a adjusting entry on the adjustments page of the ledger's travel section. A reduction in the amount of the obligation must be preceded by a minus sign.
 - b. Reference Entry. In the "REFERENCE" block of the original obligating entry, enter the word "AMENDMENT", the date of the modification, and the line number of the adjusting entry (taken from the adjustment page). The amount of the adjustment should be indicated in the "ADJ" column and preceded by a plus or minus sign.

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Figure 14.6 Amendment Entry

4. Receipt of goods or services. When goods and services are received or when a traveler submits a travel claim, the date of receipt ,or the date of submission, is recorded in the "REC'D" block of the original obligation entry (Figure 14.7). This date should also be annotated on the file copy of the obligation document. A receipt document, such as a packing slip, should be stapled to the requisition. If the obligation has appeared on the Comptroller monthly report, the document should be moved from the UDO file into the A/P file. However, if the obligation has not appeared on the monthly report, it should be retained in the pending file until it does appears.

There are occasions when only a portion of the goods ordered are actually received, known as a "partial shipment". In these instances, the "REC'D" block should be divided in half and the date of receipt entered in one half of the block. After annotating the date and quantities received and attaching any shipping documents, the file copy of the obligating document should be returned to the UDO or Pending file, as appropriate.

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Figure 14.7 Receipt of Goods Entry

- 5. Cancellations. Occasionally, the cost center will cancel a set of travel orders, or receive a cancelled requisition or purchase order from the Supply Department. In these situations, reversing and reference entries should be made to the ledger as follows (Figure 14.8):
 - a. Reversing Entry. Make a reversing entry on the adjustments page of the travel or requisition section, as appropriate. The amount should be preceded by a minus sign to indicate that it is negative.
 - b. Reference Entry. Enter "CANX", the date of the cancellation and the line number (from the adjustments page) of the reversing entry in the "REFERENCE" block of the original obligating entry. The amount of the cancellation should be precede by a minus sign in the ADJ column.

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Figure 14.8 Cancellation Entry

To cancel airline tickets, the cost center must contact the PSD Transportation Office. To cancel the obligation of funds, the cost center must forward the original travel orders, along with a cancellation memorandum, to the Comptroller Department. (These actions are explained further in Chapter 6 - Travel Document Preparation.) A copy of the cancelled requisition, purchase order, or cancellation memorandum should be filed in the pending file until it appears on the monthly Comptroller's report.

- 6. Partial Cancellations. In some instances, a supplier may no longer carry or be able to supply all items ordered. When this occurs, the Supply Department uses a copy of the requisition (DD Form 1348) or a modification of the purchase order (DD Form 1155) to notify the cost center and Comptroller of the cancellation. Adjusting and reference entries should be made to the ledger as follows (Figure 14.9):
 - a. Adjusting Entry. Make an adjusting entry on the adjustments page of the requisition section. The amount of the adjustment should be preceded by a minus sign.
 - b. Reference Entry. Enter the abbreviation "P/CANX", the date of the cancellation and the line number of the adjusting entry (taken from the adjustments page) in the "REFERENCE" block of the original obligating entry. The amount of the adjustment should be preceded by a minus sign in the "ADJ" column.

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Figure 14.9 Partial Cancellation Entry

Monthly Reconciliation Procedures.

The monthly reconciliation process brings the cost center's local memorandum records into agreement with the official records. While the cost center does not receive a monthly report produced directly from the official records, it does receive the NPS Comptroller's report, which is representative of the official records.

In order to reconcile using the Comptroller's monthly report, personnel must know how to read and interpret the report. Chapter 16 covers this topic in detail. The Comptroller's "Monthly OPTAR Report" and "Reimbursable Report" are produced around

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the 3rd of each month. Upon receipt of the report, cost centers must reconcile their local ledgers. The reconciliation process can be broken into five phases:

- 1. Reconciling the authorizations.
- 2. Reconciling the transactions.
- 3. Reconciling the account balance.
- 4. Posting adjusting entries.
- 5. Taking necessary follow-up action.
- 1. Reconciling the authorizations. Compare the authorized amounts for travel, OPTAR (purchases), and labor (if applicable) to the authorization balances in the local ledger. If a difference exists, verify the validity of the local ledgers using the fund authorization letters and make the necessary adjustments. If differences still exist, the analyst named on the report should be contacted to resolve the discrepancy. Missing authorization letters must be obtained from the cognizant Line Manager (Dean) or the RAO. If Comptroller records are in error, a memorandum citing the phone conversation should be sent to the Comptroller, via the Line Manager or the RAO, to ensure correction of the error.
- 2. Reconciling the transactions. Reconciling transactions is the most tedious phase in the reconciliation process. Before you begin the process of reconciling individual transactions, you must first create adjustment columns on the Comptroller's monthly report. Draw two columns down the right side of the report, labeling one "+" (plus) and the other "-" (minus), as shown in Figure 14.10.

The reconciliation of transactions entails conducting several simultaneous processes for each transaction: (a) verifying the correct posting of the job order number, (b) updating the accounting status on the ledger and in the document files, and (c) identifying and explaining any differences in the amounts reflected in the local ledgers and monthly reports.

Beginning with the first transaction on the Comptroller's report, match the document number and ACRN (if applicable) on the report to the transaction with the same document number and ACRN in the local ledger. The following steps must be completed for each transaction and applied consistently:

- a. Verify the Job Order Number. Ensure the job order number is posted correctly. (This is not required for reimbursable fund accounts.) The job order number identifies various expense categories and is used by the Navy's cost accounting system.
- b. Update the Transaction Status. Determine the accounting status of the transaction from the Comptroller's report, and update the status on the ledger and in document files.

- (1) When an obligation or cancellation appears on the report for the first time, the file copy of the source document should be taken from the pending file and placed in the appropriate file, i.e., UDO file, A/P file, or F/E file. The date of the report should be recorded in the "OBL" block of the transaction's original ledger entry.
- (2) When a final expenditure appears on the report, file documentation should be moved into the F/E file. The date of the report should be entered in the "F/E" block of the transaction's original ledger entry.
- (3) When a partial payment or an unresearched expenditure difference appears on the report, the document should remain in the UDO or A/P file, as appropriate. A note should be made in the Remarks block of the transaction's original ledger entry, indicating the date of report and amount of the expenditure. The "F/E" block should remain open until the final payment is made or the difference is resolved on a subsequent report.
- c. Reconcile differences. Compare the sum of the amounts in the "AMOUNT" and "ADJ" blocks of the ledger to the amount in the "OBL/EXP" block of the Comptroller's report. If a variation exists, an acceptable explanation for the difference must be determined. In most instances, these differences can be explained by one of the following:
- 3. Reconciling the account balance. After all differences have been explained and determined to be either an "adjustment to the local ledger" or a "discrepancy in the Comptroller's records", the next phase of the reconciliation process can be performed as follows:
 - Determine the monetary adjustments required for the local a. ledger. This involves determining the amount of adjustment required to each section of the local ledger, i.e., purchases, travel, or labor. In the adjustment columns of the Comptroller's report, each category of adjustment must be distinguished by some method. A simple means to distinguish between adjustments, is to draw circles around travel amounts, boxes around labor amounts, and leave purchase amounts unmarked. To determine the total travel adjustment, add all circled amounts in the plus column and subtract all circled amounts in the minus column. The resulting figure should be recorded at the bottom of the columns and labeled travel adjustment. Repeat this procedure for labor (boxed) and purchases (not marked). To check the accuracy of these figures, sum the total travel, labor, and purchase adjustments and compare the result with the sum of the adjustments obtained by totaling the amounts in both columns.
 - b. Determine the adjusted total for the Comptroller's report.

 Adjust the totals on the report for discrepancies detected in the Comptroller's records.

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Figure 14.10 Reconciliation Adjustments

- c. Determine the amount of unposted transactions. This is analogous to determining the dollar amount of outstanding checks when balancing a checkbook. In each section of the local ledger, sum the amounts of the transactions that have not posted to the Comptroller's report. Obligations should be enter as positive and cancellations as negative. These transactions are identified by scanning the "OBL" column. If the "OBL" is blank, the transaction has not appeared on the Comptroller's report. These transactions should correspond to the documents that remain in the pending file.
- d. Balance each section of the ledger. For each section of the local ledger, take the balance of the section and add or subtract the corresponding adjustment from the adjustment columns on the Comptroller's report. Care should be taken that the adjustment is made in the right direction, i.e., a positive adjustment is a reduction in the account balance. Next, take the adjusted balance from the Comptroller's report and subtract the amount oftotals are the same for all outstanding documents determined in subparagraph 4 above. If both of these l purchases, travel, and labor, the account is in balance. If the account does not balance, an error was made.
- 4. Posting adjusting entries. Once the account is balanced, the adjustments may be "batch" posted to the local ledger. Entries should be made to the adjustment pages of the purchase, travel, and labor sections of the local ledger. Individual reference entries should be made to the original ledger entries of each transaction that made up the total adjustment. Sample entries are shown in Figure 14.11.

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Figure 14.11 "Batch Adjustment" Entries

- 5. Taking necessary follow-up action. The final steps in the reconciliation process involve the following:
 - a. Send a memorandum to the Comptroller Department indicating the discrepancies detected in the Comptroller's report. The memorandum usually

Chapter 14 Cost Center Accounting and Bookkeeping Procedures

references the phone conversation with the analyst and is sent to ensure that corrective action is taken.

- b. Take the following actions to identify delinquent transactions:

 (1) Delinquent Obligations. Scan the "OBL" column of the local ledger for transactions which have not posted. Examine the date of the transaction to determine if it is delinquent. If the transaction should have posted, the reasons for it not posting should be researched.
 - (2) Delinquent Orders. Delinquent orders are goods and services that have been ordered, but have not been received within a reasonable amount of time. Although the status of orders should be monitored on a routine basis, the reconciliation process presents an excellent opportunity to identify and research these items. Identify delinquent orders by scanning the "REC'D" block.
 - (3) Delinquent Expenditures. Delinquent expenditures are transactions involving goods received which have not been paid for within a reasonable amount of time. The government usually pays invoices approximately 30 days after the receipt of goods. Allowing for this 30 day period and the cutoff date of the monthly accounting report, any purchases that appear delinquent might warrant research, especially for high dollar amounts. Identify delinquent expenditures by scanning the "F/E" and "REC'D" columns of the local ledger.

Year-end/Closeout Procedures.

Perhaps the most critical time to have an accurate account balance is near the end of the fiscal year. Because funds are about to expire, a cost center must be careful not to over-obligate funds or let unused funds go to waste. The following procedures will help to ensure the most efficient use of funds near the end of the fiscal year:

- 1. Validate Undelivered Orders (UDO). The UDO file should be reviewed near the end of the fiscal year. Contact the vendor and/or the Supply Department to determine if the goods have been shipped or if the order has been cancelled. If the vendor is unable to deliver the goods, notify the Supply Department to cancel the order and re-obligate the funds. Any orders cancelled after the fund authority expires cannot be re-obligated.
- 2. Monitor Travel Obligations. During the last quarter of the fiscal year, estimates for travel orders should be closely monitored. Estimated travel costs are normally "ballpark" figures, which may vary considerably from the actual settlement amounts. Near the end of the fiscal year, this variance may result in an over or under obligation of funds. Cost centers, therefore, should improve their efforts during this period to more accurately estimate travel costs.
- 3. Reconcile Records. Records should be reconciled every month. Near the end of the fiscal year, the Comptroller Department is occupied in closing out the School's accounts; providing assistance to the cost centers in resolving account

discrepancies which occurred earlier in the year is highly unlikely. In other words, don't wait until the end of the fiscal year to reconcile your books!

Closeout Procedures.

While accounting records are usually maintained for a 36 month period, after the year-end report in October, the Comptroller ceases to provide monthly accounting reports for any previous fiscal year's accounts. Without these reports the cost centers can no longer verify the expenditure of funds. Cost centers, however, may still monitor their outstanding orders and should continue to maintain their UDO files until all outstanding orders have been delivered. As discussed in Chapter 3 funds that remain in an obligated status after the two year expenditure availability period lapsed into the "M" account and remain in suspense until obligated. Having funds lapse is frowned upon and cost centers should make every effort to have goods delivered and expended to preclude prior year funds from lapsing.

CHAPTER 15

UNDERSTANDING the COMPTROLLER'S MONTHLY REPORT

Introduction.

The Comptroller Department produces a monthly report which reflects the financial information contained in the official records held by the Navy Regional Finance Center, Washington, D.C. The report is usually produced by the 3rd of each month and distributed to the cost centers for the reconciliation of local memorandum accounting records. This Chapter provides a detailed explanation of how to interpret the information contained in the report.

How to Read the Comptroller's Monthly Report.

Due to differences in accounting procedures between reimbursable and OPTAR accounts, the Comptroller's monthly report is produced in one of two formats; the Monthly OPTAR Report or the Reimbursable Report.

Report Title	Accounts involved
Monthly OPTAR Report	Department Operating Funds (OPTAR) Indirect Cost Account Direct Funded Research (DFR) Chair Account (Honorary position)
Reimbursable Report	Reimbursable Research Accounts Other Reimbursable Accounts

Some cost centers may have accounts that require personnel to be familiar with both report formats; others will require familiarity with only one. Both formats are similar; the major difference being the incorporation of labor costs into reimbursable accounts. The following paragraphs explain how to read each of these reports.

Monthly OPTAR Report.

The Monthly OPTAR Report, illustrated in Figure 15.1, can be divided into three basic parts: account identification, account status, and transaction information.

1. <u>Account Identification</u>. The upper left portion of the report provides basic identifying information, i.e., the account holder, the location of account holder, authorized serial and document numbers, and the assigned budget analyst.

2. Account Status. The account status, located in the upper right portion of the report, shows the funds authorized, funds obligated and the remaining, or unobligated, balance in the account. As funds spent on travel are restricted, the account is subdivided into travel and OPTAR (other than travel) amounts.

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Figure 15.1 Monthly OPTAR Report

3. <u>Transaction Information</u>. The transaction information section provides detailed accounting information on transactions that have posted to the Comptroller's records. Transactions are sorted on the report by document number and grouped by document type, e.g., "RQ" for open purchases, "TO" for travel orders, etc.

The contents in each column of the report are described below:

COLUMN TITLE	COLUMN CONTENTS
DOC#	This column reflects the document number and Accounting Classification Reference Number (ACRN) used to identify each transaction.
JO#	This column reflects the Job Order Number used by the accounting system to identify the category of expense.

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PURCHASE ORDER This column is used to provide a description of the transaction. For open purchase transactions, it reflects the purchase order number. For other transactions, it indicates the source of supply or the name of the traveler.

T/C

This column identifies the status of the transaction. The codes are:

CO /= Cancelled Order

540 = Obligation

510 = Obligation (Accounts Payable)

610 = Final Expenditure

TRAVEL ORIG AMT

This column is used to record the original estimate of travel cost. The amounts are adjusted to reflect amendments to the original orders. The amounts do not change, however, as a result of cancelling the original orders or for differences in the amount of final expenditure.

TRAVEL OBL/EXP

This column is a <u>calculation</u> column. The figures represent the amounts actually being charged against the account and sum to the total travel obligated. The amounts are adjusted for amendments, cancellations, and final expenditure differences.

OPTAR ORIG AMT This column is used to record the amount of the original purchase obligation. Amounts in this column retain their integrity, that is, amounts do not change as a result of subsequent information, such as, price changes, cancellations, or final expenditure differences.

OPTAR OBL/EXP This column is a <u>calculation</u> column. The figures represent the amounts actually being charged against the account and sum to the total OPTAR obligated. The amounts are adjusted for price changes, cancellations, and final expenditure differences.

EXPENDED AMOUNT

The figures in this column represent funds paid, disbursed, or transferred.

For any transaction, if an amount in this column equals an amount in one of the "OBL/EXP" columns, then the transaction is a final expenditure, that is, "paid in full".

If the amount in this column is less than the amount in the "OBL/EXP" column, then the payment is a partial payment and the transaction remains in an obligated status.

If the amount in this column exceeds the "OBL/EXP" amount, it is considered an over-expenditure and is pending research by the Comptroller Department. The amount in the "OBL/EXP" column will remain as an obligation, until the Comptroller makes an adjustment to either the "OBL/EXP" amount or the "EXPENDED AMOUNT".

UNPAID BALANCE The amount in this column is the difference between the "OBL/EXP" amount and the "EXPENDED AMOUNT".

Reimbursable Report.

Like the Monthly OPTAR Report, the Reimbursable Report can be divided into three basic parts: account identification, account status, and transaction information. The Reimbursable Report is depicted in Figure 15.2.

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Figure 15.2 Reimbursables Report

1. <u>Account Identification</u>. The upper left portion of the report provides basic identifying information, i.e., the job order number, the account holder, the location of account holder, the purpose of the account and the assigned budget analyst. It is important to note the expiration date, which may or may not correspond to the end of the fiscal year.

- 2. <u>Account Status</u>. The account status, located in the upper right portion of the report, shows funds authorized, funds obligated, and the remaining, or unobligated, balance in the account. Since reimbursable accounts may be charged with labor costs, and may contain a travel ceiling, they are divided into three authorized amounts; labor, travel and OPTAR.
- 3. <u>Transaction Information</u>. The transaction information section provides detailed accounting information on transactions that have posted to the Comptroller's records. Transactions are sorted on the report, by document number, and grouped by document type, e.g., "RQ" for open purchases, "TO" for travel orders, etc.

The contents in each column of the report are described below:

COLUMN TITLE	COLUMN CONTENTS
DOC# ACCRN	This column reflects the document number and Accounting Classification Reference Number (ACRN) used to identify each transaction.
P.O.#/DOV#	This column is used to provide a description of the transaction. For open purchase transactions, it reflects the purchase order number. For other transactions, it indicates the source of supply, the name of the traveler or the pay period ended.
LABOR OBL/EXP	This column is a <u>calculation</u> column. It is used to record the labor charges computed using the appropriate acceleration rate. These expenses should be considered a final expenditure. If they are erroneous, contact the budget analyst. The amounts sum to the "LABOR CHARGED TO DATE" amount in the account status section.
TRAVEL ORIG AMT	This column is used to record the original estimate of travel cost. The amounts are adjusted to reflect amendments to the original orders. The amounts do not change, however, as a result of cancelling the poriginal orders or for differences in the amount of final expenditure.
TRAVEL OBL/EXP	This column is a <u>calculation</u> column. The figures represent the amounts actually being charged against the account and sum to the total travel obligated. The amounts are adjusted for amendments, cancellations, and final expenditure differences.

OPTAR ORIG AMT This column is used to record the amount of the original purchase obligation. Amounts in this column retain their integrity, that is, amounts do not change as a result of subsequent information, such as, price changes, cancellations, or final expenditure differences.

OPTAR OBL/EXP

This column is a <u>calculation</u> column. The figures represent the amounts actually being charged against the account and sum to the total OPTAR obligated. The amounts are adjusted for price changes, cancellations, and final expenditure differences.

EXPENDED AMOUNT

The figures in this column represent funds paid, disbursed or transferred, for TRAVEL and OPTAR transactions only. Labor costs post to the "LABOR OBL/EXP" column as a final expenditure and are not reflected in this column.

For any transaction, if an amount in this column equals an amount in the "TRAVEL OBL/EXP" or "OPTAR OBL/EXP" columns, then the transaction is a final expenditure, that is, "paid in full".

If the amount in this column is less than the amount in either the "TRAVEL OBL/EXP" or "OPTAR OBL/EXP" columns, then the payment is a partial payment and the transaction remains in a obligated status.

If the amount in this column exceeds the amount in either the "TRAVEL OBL/EXP" or "OPTAR OBL/EXP" columns, it is considered an over-expenditure and is pending research by the Comptroller Department. The amount in the "TRAVEL OBL/EXP" and "OPTAR OBL/EXP" columns will remain as obligations, until the Comptroller makes the necessary adjustments.

UNPAID BALANCE The amount in this column is the difference between the amounts in the respective "OBL/EXP" columns (excluding LABOR) and the "EXPENDED AMOUNT".

Interpreting the Comptroller's Monthly Report.

To interpret the Comptroller's Monthly Report, an understanding of how information is entered into the report is required. The most important thing in interpreting the report, is that the "OBL/EXP" block is the actual amount being charged against the account. To understand and interpret the report, familiarity with the

Chapter 15 Understanding NPS Comptroller Monthly Reports

functions of three columns is necessary; the "ORIG" column (whether Travel or OPTAR), the "OBL/EXP" column, and the "EXPENDED" column.

The Comptroller enters an initial obligation into the "ORIG" column and the "OBL/EXP" column. It is entered in the "ORIG" column to record the original amount of the obligation. The figures in this column do not change, except in the case of an amendment to travel orders where the obligation is adjusted for the amount of the amendment. The obligation is entered in the "OBL/EXP" column to charge the account, as this is a calculation column.

Any subsequent change to an obligation, such as a price change, is recorded in the "OBL/EXP" column. The amount in the "ORIG" column retains its integrity, i.e., it is not changed.

Expenditures post to the "EXPENDED" column of the Comptroller's report. If the amount entered in the "EXPENDED" column agrees with the "OBL/EXP" column, then the transaction is a final expenditure. However, if the amount entered in the "EXPENDED" column does not agree with the "OBL/EXP" column, then an expenditure difference exists. Expenditure differences are common for travel transactions, due to the difficulty in estimating actual travel expenses. Expenditure differences for purchases, are usually the result of discounts offered by the supplier for early payment. The Comptroller researches expenditure differences that exceed \$10. If the expenditure difference is less than \$10, or if it is greater than \$10 and the Comptroller determines the differences to be valid, then the "OBL/EXP" is adjusted to agree with the "EXPENDED" amount.

Some examples of amounts that might appear on the Comptroller's report (and their interpretation) are shown in the table below:

ORIG	OBL/EXP	EXPEND	EDPROBABLE EXPLANATION
100.00	100.00		Obligation
100.00	95.00		Price change - \$5.00, account charged \$95.00
100.00	100.00	54.00	Partial payment; unresearched expenditure difference, account charged \$100.00
100.00	100.00	129.00	Unresearched expenditure difference, account charged \$100.00
100.00	98.00	98.00	Discount of 2%, final expenditure, account charged \$98.00
100.00	134.00	134.00	Researched expenditure difference, account charged \$134.00

APPENDIX A

Glossary

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ACCELERATED LABOR RATE - Labor expense recorded in such a manner that as an employee works one straight time hour, the expense will equal the employee's actual wage, plus an "acceleration" percentage to cover the cost of anticipated leave and fringe benefits.

ACCOUNTING CLASSIFICATION - A code used to provide a uniform system of accumulating and reporting information related to public voucher disbursements/refunds.

ACCOUNTS PAYABLE - Amounts due the public, or other U.S. Government agencies, for material and service received, wages earned, and fringe benefits unpaid. This may include amounts billed, or billable, under contracts for progress payments, earnings of contractors held back, or amounts due upon actual deliveries of goods and services.

ACCOUNTS RECEIVABLE - Amounts due from debtors on open accounts. Under appropriated funds, amounts due from debtors for reimbursements earned or for appropriation refunds dee.

ACCRUAL ACCOUNTING - Accrual accounting recognizes, in the books and records of account, the significant and accountable aspects of financial transactions, or events, as they occur. Under this basis, the accounting system provides a current systematic record of changes in assets, liabilities and sources of funds resulting from the incurrence of obligations and costs and expenses, the earning of revenues, the receipts and disbursement of cash, and other financial transactions.

ACTIVITY/SUBACTIVITY GROUP (AG/SAG) - Basic purpose for which an activity proposes to spend money (i.e., Station Operations, F3).

ADMINISTERING OFFICE (Major Claimant) - The office, bureau, systems command, or headquarters assigned responsibility for budgeting, accounting, reporting, and controlling obligations and assigned expenditures for programs financed under appropriation(s) or subdivisions of an appropriation. The responsibility is assigned by the "Responsible Office."

ADMINISTRATIVE LIMITATION - A limitation imposed within an administrative agency upon the use of an appropriation or other fund having the same effect as a fund subdivision in the control of obligations and expenditures.

AGENCY - Any department, office, commission, authority, administration, board, Government-owned corporation, or other independent establishment of any branch of the Government of the United States.

ALLOCATION - An authorization, by a designated official of a component of the Department of Defense, making funds available within a prescribed amount to an operating agency for the purpose of making allotments (i.e., the first subdivision of an apportionment).

ALLOTMENT - The authority, expressed in terms of a specific amount of funds, granted by competent authority to commit, obligate and expend funds for a particular purpose. Funds designated for general operations were previously provided as Operating Budgets

(OPBUD). The term Operating Budget has been eliminated and allotments now refer to any appropriated funds distributed to a Fund Administering Activity

Each allotment's funds must be separately accounted for. Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and the purpose for which the authorization is made must be adhered to. All allotments must be accounted for until the appropriation lapses, or until all obligations are liquidated, whichever occurs first.

ANNUAL/ONE YEAR APPROPRIATION - An appropriation available for incurring obligations only during the fiscal year specified in the Appropriation Act.

ANTI-DEFICIENCY ACT, 31 UNITED STATES CODE 1341, 49-50; 1512-14, 17-19 (formerly part of Section 3679, Revised Statutes) - The salient features of this Act include:

- (1) Prohibitions against authorizing or incurring obligations or expenditures in excess of amounts apportioned by the Office of Management and Budget or in excess of amounts permitted by agency regulations;
- (2) Establishment of procedures for determining the responsibility for violations and for reporting violations to the President, through the Office of Management and Budget, and to the Congress;
- (3) Provisions for penalties that may include removal from office, a \$5,000 fine, or imprisonment for two years; and
- (4) Requirements for the apportionment of appropriations, funds or contract authority.

APPEAL - Alternative term for reclama; usually used in communications with congressional committees.

APPORTIONMENT - A determination made by the Office of Management and Budget, which limits the amount of obligations or expenditures which may be incurred during a specified time period (normally by fiscal year quarters for O&M,N funds). An apportionment may limit all obligations to be incurred during the specified period or it may limit obligations to be incurred for a specific activity, function, project, object, or a combination thereof.

APPROPRIATION - A part of an appropriation act providing a specific amount of funds to be used for designated purposes. Appropriations are divided into budget activities and further divided into subactivities, programs, projects and elements of expense.

APPROPRIATION ACT - An act under the jurisdiction of an appropriations committee, which provides funds for federal programs. There are 13 regular appropriation acts. Congress also passes supplemental appropriation acts when required.

APPROPRIATION LIMITATION - A statutory limitation within an appropriation which cannot be exceeded by incurring obligations or expenditures.

APPROVED PROGRAMS - Resources or data reflected in the latest Five Year Defense Program (FYDP).

ASSETS - Anything owned having monetary value. Property, both real and personal, including notes, accounts, and accrued earnings or revenues receivable; and cash or its equivalent.

AUDIT - The systematic examination of records and documents to determine:

- (1) Adequacy and effectiveness of budgeting, accounting, financial and related policies and procedures;
- (2) Compliance with applicable statutes, regulations, policies and prescribed procedures;
- (3) Reliability, accuracy and completeness of financial and administrative records and reports; and
- (4) The extent to which funds and other resources are properly protected and effectively used.

AUTHORIZATION - Basic substantive legislation enacted by Congress that sets up, or continues, the legal operation of a federal program or agency. Such legislation is normally a prerequisite for subsequent appropriations, but does not usually provide budget authority.

AUTHORIZATION ACCOUNTING ACTIVITY - An activity designated by the Comptroller of the Navy to perform accounting for another shore activity.

BALANCED BUDGET - A budget in which receipts are equal to or greater than outlays.

BASE YEAR - Fiscal year basis of cost estimates.

BUDGET - A plan of operations for a fiscal period in terms of:

- (1) Estimated costs, obligations and expenditures;
- (2) Source of funds for financing including anticipated reimbursements and other resources; and
- (3) History and workload data for the projected programs and activities.

BUDGET AMENDMENT - A proposal submitted to the Congress by the President after his formal budget transmittal, but prior to completion of appropriation action by the Congress, that revises his previous budget request.

BUDGET AUTHORITY - Authority provided by law to enter into obligations which generally result in immediate or future outlays of Government funds. The basic forms of budget authority are: appropriations, contract authority and borrowing authority.

BUDGET CALL - Budget planning guidance provided from higher authority, down the chain of command.

BUDGET DEFICIT - The amount by which the Government's budget outlays exceed its budget receipts for any given period. Deficits are financed primarily by borrowing from the public.

BUDGET EXECUTION - The accomplishment of the plan prepared during budget formulation. It is the process established to achieve the most effective, efficient, and economical use of financial resources in carrying out the program for which the funds were approved.

BUDGET FORMULATION - A process which incorporates those actions performed in the development, review, justification and presentation of budget estimates.

BUDGET PROJECTS - Commodity groups for navy stock fund material.

BUDGET REQUEST - The actual budget that is submitted up the, chain of command.

BUDGET SURPLUS (+) OR DEFICIT (-) - The difference between budget receipts and outlays.

BUDGET YEAR - The year following the current fiscal year for which the budget estimate is prepared. For example, if the current fiscal year is Fiscal Year 1989, the budget year would be Fiscal Year 1990.

CEILING - A maximum amount of an appropriation imposed by Congress which is designated for a specific purpose, (i.e., travel funding).

CIVIL SERVICE - The term commonly used to describe service performed for the federal government by employed civilians who have competitively attained their positions and who may gain tenure by continuing satisfactory performance.

CIVILIAN PERSONNEL CEILING - Maximum number of civilians which may be employed full-time as determined by appropriate authority. The full-time equivalent of part-time employment, expressed in man-months, is included in the ceiling.

CLOSED APPROPRIATION ACCOUNT - An appropriation account, the balance of which has been transferred to the Successor "M" Account or to surplus. The appropriation recorded in the account is lapsed.

COMMITMENT - A firm administrative reservation of funds based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority if it is not already obligated. Commitments are not required under O&M appropriations.

COMMON SERVICE - Nonreimbursable service that has been directed or agreed upon between or among DOD components at the department level.

COMMON USE FACILITY - A building or structure in which space is used concurrently by both supplier and receiver.

CONCURRENT RESOLUTION ON THE BUDGET - A resolution passed by both Houses of Congress, but not requiring the signature of the President; sets forth, reaffirms or revises specified congressional budget totals, for the federal government, for a fiscal year.

CONGRESSIONAL BUDGET - The budget as set forth by Congress in a concurrent resolution on the budget. These resolutions include:

- (1) The appropriate level of total budget outlays and total new budget authority;
- (2) An estimate of budget outlays and new budget authority for each major functional category; for contingencies, and for other categories;
- (3) The amount of the surplus or deficit in the budget (if any);
- (4) The recommended level of federal revenues; and
- (5) The appropriate level of the public debt.

CONSIGNMENTS (PREVIOUSLY UNFILLED REQUISITIONS) - The Request for Contractual Procurement (NAVCOMPT Form 2276) which does not obligate the requestor's funds until the copy of the procurement document is received.

CONSOLIDATED GUIDANCE - Annual guidance issued by the Secretary of Defense which provides policy guidance, specific programming guidance and fiscal constraints that must be observed by the military departments, defense agencies, and the Joint Chiefs of Staff in the formulation of force structures and five year defense programs, and by the Secretary of Defense staff in reviewing proposed programs.

CONTINUING OR NO-YEAR APPROPRIATION - An appropriation which is available for incurring obligations for an indefinite period of time. Revolving funds are included in this classification.

CONTINUING RESOLUTION - Congressional action to provide budget authority for specific ongoing activities when the regular fiscal year Appropriation Act has not been enacted by the beginning of the fiscal year. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations and is sometimes based on the rate of spending of the prior year.

CONTROL NUMBERS - Planning limits provided by a major claimant or a local comptroller to a subordinate activity or department, providing an estimate of the next year's resources.

COST ACCOUNT - Accounts established to classify transactions, according to the purpose of the transactions. Cost account codes are also used to identify uniformly the contents of management reports.

COST ACCOUNT CODES (CAC) - An accounting classification which states specific aspects of functions (i.e., Purchased Electricity [8350]).

COST ACCOUNTING - Provides information as to who has spent resources and for what purpose.

COST-BASED BUDGET - A budget based on the cost of goods and services actually to be received during a given period whether paid for before the end of the period or not. Not to be confused with an expenditure-based budget, which is based on the cost of goods and services received and actually paid for.

COST CENTER - A cost center is a subdivision of a field activity or a fund administering activity. An individual cost center is a group of homogenous service functions, processes, machines, product lines, professional and/or technical skills, etc. It is an organizational entity for which identification of costs is desired and which is amenable to cost control through one responsible supervisor.

CROSS SERVICE - Support performed by one activity for which payment is required from the activity receiving the support.

CURRENT YEAR - The fiscal year in progress.

DEFERRAL OF BUDGET AUTHORITY - An action of the President that temporarily withholds, delays or precludes the obligation or expenditure of budget authority. A deferral must be reported by the President to Congress in a deferral message. The deferral can be overturned if either house passes a resolution disapproving it. A deferral may not extend beyond the end of the fiscal year in which the message reporting it is transmitted to Congress.

DEFICIENCY APPROPRIATION - An act passed after a fiscal year has expired, to increase funds available so that the appropriation has a positive balance, and can lapse to the successor, or "M" account.

DEOBLIGATION - A downward adjustment of previously recorded obligations. This may be attributable to cancellation of a project or contract, price revisions or corrections of amounts previously recorded as obligations.

DEPARTMENT OF THE NAVY FIVE-YEAR PROGRAM (DNFYP) - The Navy's official programming document, this publication consists of volumes or booklets and displays the Navy's portion of the Five-Year Defense Program (FYDP). SECDEF approved forces, manpower and financial data are given for each Navy Program Element for the current, budget and program years.

DIRECT COSTS - Direct costs are cost incurred directly for and are readily identifiable to specific work or work assignments.

DIRECT REIMBURSABLE - One of two types of Reimbursable Work Orders (RWOs) which become part of an activity's gross operating budget. This type includes RWOs for nonrecurring products, or services which are not part of providing for the activity's mission, and for which no regular work units are budgeted. The exact cost of the product service will be charged to the RWO from the receiving activity.

DISBURSEMENTS - In budgetary usage, gross disbursements represent the amount of checks issued, cash or other payment made less refunds received. Net disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided.

DOD PLANNING/PROGRAMMING/BUDGETING SYSTEM (PPBS) - An integrated system for the establishment, maintenance and revision of the FYDP and the DOD budget.

ECONOMY ACT ORDER - An order executed for materials, work or services to be furnished by one activity for another under the authority and limitations of the Economy Act (31 U.S. Code 1535).

EXECUTION - The operation of carrying out a program as contained in the approved budget. Often referred to as "Budget Execution."

EXPENDITURE - A charge against available funds. It is evidenced by voucher, claim, or other document approved by competent authority. Expenditure represents the actual payment of funds.

EXPENDITURE AVAILABILITY PERIOD - The expenditure availability period begins upon completion of the obligational availability period. It lasts two years, during which the accounting records must be maintained and no new obligations may be created.

EXPENSES - Costs of operation and maintenance of activities on the accrual accounting basis. Expenses include, but are not limited to, the cost of:

- (1) civilian personnel services;
- (2) military personnel services;
- (3) supplies and material consumed or applied;
- (4) travel and transportation of personnel;
- (5) rental of facilities and equipment;
- (6) equipment (having a value of less than \$15,000) and
- (7) services received (purchased utilities, leased communications, printing and reproduction, and other). The cost of minor construction of a value of \$200,000 or less is included as an expense.

EXPENSE ELEMENT - An expense element identifies the type of resource being consumed in the functional/subfunctional category or program element. These are listed and defined by NAVCOMPT Manual, Volume 2.

EXPENSE LIMITATION - The financial authority issued by a claimant to an intermediate level of command is an expense limitation. Amounts therein are available for issuance of operating budgets to fund administering activity.

EXPENSE TYPE APPROPRIATIONS - Appropriations that finance the cost of ongoing operations. Within DOD they are normally broken down into two main subcategories: operations and maintenance, and military personnel.

EXPIRED APPROPRIATION - An appropriation which is no longer available for obligation, but is still available for disbursement to liquidate existing obligation.

FENCES - Explicit limitations (ceilings and floors) on uses of funds provided in the appropriation act by Congress.

FINANCIAL INFORMATION PROCESSING CENTER (FIPC) - A financial services organization whose mission is to provide authorization accounting and reporting for: operating budgets and allotments, commercial bill paying, disbursing, civilian payroll, plant property accounting and financial reporting of cash transactions for customer activities.

FISCAL YEAR (FY) - Accounting period beginning 1 October and ending 30 September of the following year. The fiscal year is designated by the calendar year in which it ends. Fiscal Year 1990 begins on 1 October 1989 and ends 30 September 1990.

FISCAL POLICY - Federal policies on taxes, spending and debt management, intended to promote the nation's goals, particularly with respect to employment, gross national product, inflation and balance of payments. The budget process is a major vehicle for determining and implementing fiscal policy.

FIVE-YEAR DEFENSE PROGRAM (FYDP) - The FYDP summarizes all approved programs of the entire Department of Defense. Resources or inputs required for five years are combined with military outputs of programs for the same period. The FYDP is expressed in terms of programs, program elements and resource categories.

- 1. Mission Operations
- 2. Administration
- 3. Supply Operations
- 4. Maintenance of Material
- 5. Property Disposal
- 6. Medical Operations
- 7. Base Services
- 8. Maintenance of Real Property
- 9. Utility Operations
- 10. Other Engineering Support
- 11. Minor Construction
- 12. Personal Support

FIXED PRICE (FP) - A dollar amount upon which two government activities agree that a service will cost. Once agree, the service must be provided by the servicing activity at that price regardless of what it costs the servicing activity to perform the service. The purpose of such pricing is to reduce accounting costs. Such prices should not be based upon "ball park estimates," only upon knowledge of the total job. A form of fixed price is a unit rate per hour, day or month charged for Materials Handling Equipment (MHE) or service. Such unit rates are computed at least semi-annually upon a basis of actual cost. It may be a Reimbursable Work Order (RWO) accepted for a stated amount to be billed upon completion of the RWO. Expenses incurred in excess of, or for less than, the agreed amount will constitute a gain or loss to the performing Expense Operating Budget.

FLOOR - A minimum amount of an appropriation imposed by Congress which is designated for a specific purpose, (i.e., Maintenance of Real Property).

FRINGE BENEFITS (FRINGE) - The cost of the government's share of a civilian employee's retirement, life insurance, health insurance, social security, and thrift savings plans.

FUNCTIONAL CLASSIFICATION - A system of classifying budget resources by major purpose so that budget authority, outlays and credit activities can be related in terms of the national needs being addressed (e.g., national defense, health) regardless of the agency administering the program. A function may be divided into two or more subfunctions, depending upon the complexity of the national need addressed by that function.

FUNCTIONAL MANAGER - A person (manager) responsible for a specific area, such as Financial Inventory, Stock Material Sales, Housing and Utility Costs, Flying Hour Costs, Ship Overhaul, Steaming Hour Reports, et

FUNCTIONAL/SUBFUNCTIONAL CATEGORY (F/SFC) - Subfunctional categories are more detailed grouping within the functional category grouping. They are used to accumulate expenses separately for various functions encompassed by a single functional category. Combined they provide a classification which states what functions will be performed (i.e., Administration [D1]).

FUND ADMINISTERING ACTIVITY (FAA) - Refer to Responsibility Center.

FUND AVAILABILITY - The amount of obligational authority in a fund or fund subdivision.

FUND SUBDIVISION - A segment of an appropriation or other fund, created by funding action as an administrative means of controlling obligations and expenditures within an agency.

FUNDED REIMBURSEMENT - A reimbursement in which the performing activity receives a written order.

GENERAL EXPENSES - Costs incurred by general cost centers which are not incurred for, and are not readily identifiable with, specific direct job orders and which are not included in the indirect expense of the direct cost centers.

GENERAL LEDGER - The general ledger is the book of accounts in which all accounting entries are ultimately summarized. It is maintained by an authorization accounting activity for each operating budget/allotment holder. It is designed so that summary reports of all financial transactions can be readily prepared for management.

GROSS ADJUSTED OBLIGATIONS - The sum of all liquidated and unliquidated obligations.

GROSS DISBURSEMENTS - Represents the amount of checks issued, cash or other payments made, less funds received.

HOST ACTIVITY - The activity that provides facilities to another activity and may supply services.

IMPOUNDMENT - Any action or inaction by an officer or employee of the Federal Government that precludes the obligation or expenditure of budget authority provided by the Congress.

IMPREST FUND - Fixed amount of cash used to make minor expenditures for local commercial purposes. Payments from the fund are reimbursed from time to time to maintain a fixed amount in the fund.

INCREMENTAL FUNDING - Providing budget authority for those obligations which are expected to be incurred in a given fiscal year.

INDIRECT EXPENSE - Indirect expenses are costs incurred by direct cost centers which are not incurred directly for and are not readily identifiable with specific job orders established for the accomplishment of assigned work.

INDUSTRIAL FUND - A revolving fund established at industrial type activities, where products or services are provided to external users. The purpose of the fund is to provide a more effective means of controlling costs; establish a flexible means for financing, budgeting and accounting; encourage the creation of buyer-seller relationships; place budgeting and accounting on a more commercial basis; and encourage cross-servicing between military departments. Charges to the fund are made for procurement of materials, services and labor. The fund is reimbursed by proceeds from the sale of products and services.

INDUSTRIAL PLANT EQUIPMENT - Equipment with a value of at least \$5,000 that cuts, abrades, bends or otherwise reshapes or reforms materials.

INPUT BUDGETING - A budgetary method which focuses on the cost of the objects or inputs.

INTEGRATED DISBURSING AND ACCOUNTING (IDA) - Processing system designed to improve the Navy's current accounting and disbursing systems. The IDA system incorporates the use of integrated data bases for concurrent accounting and expensing transactions.

INTERNAL AUDIT - The independent appraisal activity within an organization for the review of the accounting, financial, and related operations as a basis for protective and constructive services to management.

INTERSERVICE SUPPORT - Support provided by one Federal Agency, or subdivision thereof, to another Federal Agency, or subdivision thereof, when at least one of the participating agencies or subdivisions is the Department of Defense, or a DOD component.

INTRASERVICE SUPPORT - Action on the part of one activity to provide support to another activity within the same DOD component or other federal agency.

INVESTMENT-TYPE APPROPRIATIONS - Appropriations for investment type items as opposed to ongoing operations. The investment category is essentially split into two areas: procurement and military construction.

INVOICE - This term includes contractor requests for payment, travel claims and other miscellaneous vouchers.

INVOICE CERTIFICATION - Invoice certification (also called receipt certification) is a statement placed on an invoice, or a receiving document related to an invoice, certifying that the goods or services were received.

JOB ORDER - Two definitions are used:

- (1) A formal instruction to perform certain work according to specifications, estimates, etc.;
- (2) Descriptive of a cost system whereby costs are accumulated by job orders.

JOINT USE FACILITY - A separate building or structure that is occupied jointly, when specific space has been designated for the sole use of each of the occupants.

LABOR DISTRIBUTION - The vehicle which transfers the actual cost of labor to the job order cost accounting system.

LABOR DISTRIBUTION CARD - A card which identifies hours spent day by day for each job order applicable to their effort.

LAPSED APPROPRIATION - An appropriation whose undisbursed balance is no longer available for disbursement, as the two year expenditure availability period has ended.

LIABILITIES - Amounts of money owed to others for goods and services received, or for assets acquired. Liabilities include accrued amounts earned, but not yet due for payment, and progress payments due to contractors.

LIMITATION - A statutory restriction within an appropriation, or other authorization, or fund which establishes the maximum amount which may be used for specific purposes.

LIQUIDATED OBLIGATION - An obligation that is matched with an expenditure.

MAJOR CLAIMANT/SUBCLAIMANT (Administering Office) - A major claimant is a bureau/office/command/headquarters which is designated as an administering office under the Operation and Maintenance appropriations in NAVCOMPT Manual, Volume 2, Chapter 2. Navy major claimants receive appropriated allocations directly from the Chief of Naval Operations Fiscal Management Division (OP-82). Subclaimants are bureaus/offices/ commands designated as administering office which receive a subclaimant allocation from a major claimant.

MARK - Decision by line item indicating a change (usually a decrease) in a budget request.

MEMORANDUM ACCOUNT - An account, usually stated in financial terms, but not always a part of the basic double-entry system of accounts, used for obtaining data required for control, reporting or other purposes.

MIDYEAR REVIEW OF THE BUDGET - A budget execution review to determine the adequacy of present funding levels, to update unfunded requirements to the next level in the financial chain-of-command, and to update the budget submission being prepared for delivery to Congress.

MILSTRIP/MILSTRAP - The Military Standard Requisitioning and Issue Procedures (MILSTRIP) system provides a standardized language of codes and coding techniques, and a standard set of forms for requisitioning and issue transactions.

The Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP) system provides uniform procedures, codes and documents for use in transmitting receipt, issue, and adjustment data between inventory managers and stock points in support of supply and financial management.

MINOR NEW CONSTRUCTION - Describes construction costing from \$1 to \$200,000; however, construction projects costing from \$25,000 to \$200,000 can only be processed as Minor Construction if so urgently required that authorization and funding cannot possibly be delayed for a regular Military Construction (MILCON) program. Projects costing \$1 to \$25,000 are always funded by the Navy appropriation for Operation and Maintenance. Projects costing over \$25,000 up to \$200,000 will be funded by Navy appropriations for Military Construction.

MINOR PROPERTY - Navy personal property acquired for immediate use, and having a unit cost of less than \$5,000.

MULTI-YEAR APPROPRIATIONS - Appropriations available for incurring obligations for a definite period in excess of one fiscal year.

NAVY INDUSTRIAL FUND - A revolving industrial fund which finances industrial and commercial type activities, that produce and furnish goods or render services to other activities on a reimbursable basis.

NAVY STOCK FUND - A revolving fund that finances inventory for issues to fleet and shore units, and is reimbursed by its customers for issues made.

NEW OBLIGATIONAL AUTHORITY (NOA) - Authority to incur obligations becoming newly available for a given fiscal year, authorized by current and prior actions of the Congress.

NONAPPROPRIATED FUNDS - Monies derived from sources other than Congressional Appropriations, primarily from the sale of goods and services to DOD military and civilian personnel and their dependents. Used to support or provide essential morale, welfare,

recreational and certain religious and education programs. Another distinguishing characteristic of these funds is the fact that no accountability for them exists in the fiscal records of the Treasury of the United States.

OBJECT CLASSIFICATION - A uniform classification identifying the transactions of the federal government by the nature of the goods or services purchased (i.e., personnel compensation, supplies and materials, equipment), without regard to the agency involved or the purpose of the programs for which they are used.

OBLIGATION - A duty to make a future payment of money. The duty is incurred as soon as an order is placed, or a contract is awarded for the delivery of goods and the performance of services. It is not necessary that goods actually be delivered, or services actually be performed, before the obligation is created; neither is it necessary that a bill, or invoice, be received first. The placement of an order is sufficient. An obligation legally encumbers a specified sum of money which will require outlay(s) or expenditure(s) in the future.

OBLIGATION AVAILABILITY PERIOD - Appropriations have a specific obligational availability period, or duration, which can be grouped as either annual or multi-year. Generally, the duration of this period is consistent with the funding characteristics of the appropriation.

OBLIGATIONAL ACCOUNTING - A method of keeping track of the cumulative total of resources for which authority to spend has been passed for a particular fiscal year.

OBLIGATIONAL AUTHORITY - Three definitions may apply:

- An authorization by Act of Congress to procure goods and services within a specified anyount by appropriation or other authorization.
- (2) The administrative extension of such authority, as by apportionment or funding.
- (3) The amount of authority so granted.

OFFICE OF MANAGEMENT AND BUDGET (OMB) - Established as the Bureau of Budget by the Budget and Accounting Act of 1921; renamed in 1970. Major functions include:

- (1) Assist the President in preparation of the budget and the formulation of the fiscal program;
- (2) Supervise and control the administration of the budget; and
- (3) Aid the President to bring about more efficient and economical conduct of government service.

OFFSETTING COLLECTIONS - Moneys received by the government, as a result of business-type transactions with the public (sale of goods and services), or as a result of a payment from one government account to another. Such collections are netted in determining budget outlays.

OFFSETTING RECEIPTS - All collections deposited into receipt accounts that are offset against budget authority and outlays, rather than reflected as budget receipts in

computing budget totals. Under current budgetary usage, cash collections not deposited into receipt accounts (such as revolving fund receipts and reimbursements) are deducted from outlays at the account level. These transactions are offsetting collections, but are not classified as "offsetting receipts."

OPEN APPROPRIATION ACCOUNT - An appropriation account, the balance of which has not been carried to the successor account, or to surplus. The appropriation recorded in the account may be unexpired or expired.

OPERATING AND SUPPORT COSTS - Those recurring costs associated with operating, modifying, maintaining, supplying, and supporting a weapon/support system in the DOD inventory.

OPERATING BUDGET (OB) - An operating budget is the annual budget of an activity stated in terms of subactivity group codes, functional/subfunctional categories and cost accounts. It contains estimates of the total value of resources required for the performance of the mission, including reimbursable work or services for others. It also includes estimates of workload in terms of total work units identified by cost accounts. The term "Operating Budget" is now obsolete - refer to "Allotment"

OPERATING BUDGET PLAN - An estimate of monetary needs for a fiscal year, developed by cost center managers and the activity comptroller by accounting group and subaccounting group.

OPERATING TARGET (OPTAR) - An administrative, rather that legal, limitation on expenditures provided to an afloat operating unit or department ashore.

OPERATION AND MAINTENANCE, NAVY (O&M,N) - An appropriation of funds from Congress intended to finance the basic day-to-day operation of the fleet, and principal shore activities of the Navy, issued to Operating Budget (OB) holders for normal expenses incurred in operating and maintaining an activity.

ORDERING ACTIVITY - An activity which originates a requisition, or order, for procurement, production, or performance of work or services by another activity.

OTHER PROCUREMENT, NAVY (OPN) - An appropriation of funds established for the financing of specialized systems, programs, or activities not funded by O&M,N. OPN funds are investment type appropriations used for the purchase of major end items of equipment or other end items of equipment with a <u>unit value of \$15,000 or more</u>.

OUTLAYS - Checks issued, interest accrued on the public debt, or other payments, net of refunds and reimbursements. Total budget outlays consist of the sum of the outlays from appropriations and funds in the budget, less receipts.

PAST YEAR - The fiscal year immediately preceding the current year; the last completed fiscal year.

PERFORMANCE BUDGET - A budget which focuses attention upon the general character, and relative importance, of the work to be done by taking as its basis the

estimated cost of programs, functions, and projects designed to accomplish the mission. For example, the cost of a function; that is, operating a rifle range, communications center, motor pool, etc.; versus the cost of "things"; that is, supplies, equipment, personnel services, etc.

PERFORMING ACTIVITY - An activity which is responsible for performing work or services, including the production of material and/or the procurement of goods and services from other contractors and activities.

PLANNING ESTIMATE/OPERATING TARGET (OPTAR) HOLDER - A planning estimate/OPTAR Holder is a person granted administrative control of a designated amount of funds. Planning estimates/OPTARs are issued by operating budget/ allotment holders to departments, divisions, etc., within a fund administering activity.

PLANT PROPERTY - Navy owned/controlled real and personal property, of a capital nature, with a value exceeding \$5,000. Plant property is located in naval shore establishments.

PRESIDENT'S BUDGET - The budget for a particular fiscal year; transmitted to the Congress, by the President, in accordance with the Budget and Accounting Act of 1921, as amended.

PRINCIPAL ITEMS - A relatively small number of very high cost major end items, which are procured through investment appropriations and normally managed by a hardware command. Principal items are normally issued to Navy end users without charge.

PROGRAM - A combination of program elements designed to express the accomplishment of a definite objective, or plan. Programs are aggregations of program elements, and, in turn, aggregate to the total FYDP.

PROGRAM COST CATEGORIES -

- (1) Research and Development Those program costs primarily associated with Research and Development efforts,
 including the development of a new, or improved, capability to the point where it is
 ready for operational use. These costs include equipment costs funded under the
 RDT&E appropriations and related Military Construction appropriation costs. They
 exclude costs which appear in the Military Personnel, Operation and Maintenance
 and Procurement Appropriations.
- (2) Investment Those program costs required beyond the development phase to introduce into operational use a new capability; to procure initial, additional, or replacement equipment for operational forces; or to provide for major modifications of an existing capability. They include Procurement and Military Construction appropriation costs, and exclude RDT&E, Military Personnel, and Operation and Maintenance appropriation costs.

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(3) Operating Those program costs necessary to operate and maintain the capability. These costs include Military Personnel and Maintenance

PROGRAM DECISION MEMORANDUM (PDM) - A document which provides decisions of the Secretary of Defense on POMS and the JPAM.

PROGRAM ELEMENT - A description of a mission by the identification of the organizational entities, and resources needed to perform the assigned mission. Resources consist of forces, manpower, material quantities, and costs, as applicable. The Program Element is the basic building block for the FYDP.

PROGRAM OBJECTIVES MEMORANDUM (POM) - A memorandum in prescribed format, submitted to the Secretary of Defense by the secretary of a military department or the director of defense agency, which recommends the total resource requirements within the parameters of the published Secretary of Defense fiscal guidance.

PROGRAMMING COST - Cost data for making program decisions. Programming costs are based on sets of factors which will provide consistent cost data under the same, or similar, circumstances, and which are directly related to the explicit elements of the program decision.

PROJECT - A planned undertaking having a finite beginning and ending; involving definition, development, production and logistic support of a major weapon or weapon support system or systems. A project may be the whole or part of a program. A Designated Project is a project which, because of its importance or critical nature, has been selected for intensified project management.

PROJECT MANAGER - The individual responsible for executing an approved project, within well-defined boundaries of time, resource, and performance requirements.

PROJECT ORDER - A specific, definite, and certain order between Navy activities for work or manufacture of supplies, material or equipment; which, for the purpose of obligation, assumes the characteristics of orders or contracts placed with commercial enterprises.

PROMPT PAYMENT ACT - Legislation that requires the Federal Government to pay interest on late payments made on contracts and purchase orders.

REAPPORTIONMENT - A revision of an annual "apportionment" during the fiscal year, either upwards or downwards.

REAPPROPRIATION - Congressional action to restore the obligational availability, whether for the same or different purposes, of all or part of the unobligated portion of budget authority in an expired account. Obligational availability in a current account may also be extended by a subsequent appropriation act.

RECEIVABLES - A collective term used to describe amounts due or to become due from others, usually within a relatively short time.

RESCISSION - A legislative action which cancels budget authority previously provided by Congress.

RECLAMA - A formal appeal in the DON/DOD decision-making process through which an issue that has been disapproved (in whole or part) may be resubmitted for further consideration.

RECONCILIATION - A process in which Congress includes a budget resolution "reconciliation instructions" to specific committees, directing them to report legislation which changes existing laws; usually for the purpose of decreasing spending or increasing revenues by a specified amount by a certain date. The reported legislation is then considered as a single "reconciliation bill."

REFUNDS - Recoveries of excess payments which are for credit to an appropriation or fund account. These items, such as the recovery of a salary overpayment or a return of the unused portion of a travel advance, will not be included as reimbursements, but will be treated as reductions of disbursements. Refunds will also include credits to an appropriation, or fund account, due to accounting adjustment relating to obligations or disbursements, where such procedure is permitted by law or regulations.

REIMBURSABLE EXPENDITURE - An expenditure made for another agency, fund, or appropriation, or for a private individual, firm or corporation, which subsequently will be recovered.

REIMBURSABLE OPTAR - Funds provided by a tenant to a host command in return for the host's providing specified and mutually agreed upon services.

REIMBURSABLE WORK ORDER (RWO) - A request to provide a product, or service, to the requestor which may entail expenditure of labor, material, services or subcontractual support to fulfill the request, and with funds coming from outside the activity's allotment.

REIMBURSEMENTS - Amounts received by an activity for the cost of material, work, or services furnished to others, for credit to an appropriation or other fund account.

REPROGRAMMING - The transfer of funds between programs of an appropriation; a shifting of funds from the original purpose for which they were justified by Congress.

REQUEST FOR CONTRACTUAL PROCUREMENT - A reimbursable order normally used to provide funds for direct citation on contracts or requisitions. These citations are of the requestor's fund, vice those of the performing contracting activity.

RESCISSION BILL - A bill, or joint resolution, that provides for cancellation, in whole or in part, of budget authority previously granted by the Congress.

RESOURCE AUTHORIZATION - Title of the Funding Document NAVCOMPT 2168-1, NAVCOMPT 372, etc., authorizing Obligation and/or Expense/Military Services Authority (funds).

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RESOURCE MANAGEMENT SYSTEM (RMS) - The formalized system by which the Navy tracks and accounts for financial resources provided to, and employed by, Navy ashore commands within the Operations and Maintenance Appropriation.

RESOURCES - Resources consist of military and civilian personnel, material on hand and on order, and the entitlement to procure or use material, utilities and services.

RESPONSIBLE OFFICE - The office, bureau, systems command, or Headquarters, U.S. Marine Corps which has assigned the responsibility for overall management for all programs financed by an appropriation. The Director, CNO Fiscal Management Division (OP-82) is the responsible office for all Navy appropriations, except RDT&E,N appropriation. The Headquarters, U.S. Marine Corps is the responsible office for all Marine Corps appropriations. The Assistant Secretary of the Navy (Research, Engineering Systems) is the responsible office for RDT&E,N.

RESPONSIBILITY CENTER - An activity listed in the Standard Navy Distribution List. Several activities may be combined in one responsibility center when the individual activities are considered small enough to justify the combination, or when operational requirements make the combination necessary. Although the term "Responsibility Center" has recently been replaced by the term "Fund Administering Activity", it is still frequently found in naval directives.

RETAIL STOCK - Control of requirements for this material is determined by the local retail stock point based upon guidance from the Fleet Material Support Office. (Material is pulled to the stock point.)

REVENUES - Money collected by the federal government as duties, taxes, or as premiums from social insurance programs.

REVOLVING FUND - A fund established to finance a cycle of operations, in which reimbursements and collections are returned for reuse in a manner that will maintain the principal of the fund; (e.g., working capital funds, industrial fund).

SECONDARY ITEMS - DON stock fund material, a large quantity of which are relatively inexpensive. Items include consumables, repair parts, and depot repairables.

SEQUESTRATION - The automatic process of reducing federal outlays, invoked through the Office of Management and Budget and the General Accounting Office, when the Congress and the President are unable to enact appropriation acts that meet the Gramm-Rudman-Hollings mandated deficit levels.

SERVICES REQUEST - An order for services to be performed; issued by one activity, organization, or private party, to another. Documents utilized for this purpose are the Order for Work and Services (NAVCOMPT Form 2275), Requisition (DD Form 1345), and Request for Issue or Turn-in (DD Form 1150). The accepted order is the basic source of authority to incur costs and perform work.

SNAPSHOT - The estimate of the projected deficit for the upcoming fiscal year; made by the Congressional Budget Office and the Office of Management and Budget, on August 15 each year, under the provisions of the Gramm-Rudman-Hollings Act.

SOLE USE FACILITY - A building or structure that is designated for the exclusive use of the receiver. Identifiable costs are reimbursable.

SPECIFIC JOB ORDER - A job order established for the accomplishment of specified work, with an estimated completion date, and for which summarization of cost incurred is desired upon completion.

SPENDING PLAN - A fund administering activity's documented budget execution plan detailing how it intends to spend that fiscal year's funds.

STABILIZED RATES - Rate stabilization is the development and utilization of predetermined rates for billing customers for work.

STANDARD DOCUMENT NUMBER - A 15 character number assigned to each document; prepared and processed as inputs to the financial system. The first six positions represent the unit identification code (UIC) of the issuing activity.

STANDING JOB ORDER - A job order established to provide for services in connection with the maintenance and operation of the activity during a specified period.

STORES ACCOUNT - An account reflecting the cost and/or the quantity of supplies on hand, and available for issue.

SUBHEAD - A four digit numerical, or alpha-numeric number, identifying the first level subdivision of an appropriation; used primarily for administration, accounting and control of an appropriation.

SUCCESSOR 'M' ACCOUNT - Upon lapse of annual and multiple-year appropriations, the obligated, but unexpended, balances merge/transfer into the Appropriations Successor "M" Account.

SUPPLEMENTAL APPROPRIATION - An appropriation enacted as an addition to a regular annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates, for programs or activities which are too urgent to be postponed until the next regular appropriation.

SUPPORTING ACTIVITY - An activity that provides only services to another activity.

SURCHARGE - A specified percentage of costs added to the regular charges on a customer's bill. Normally the customer is a government department outside the Department of Defense, a foreign government, or private party.

SURPLUS - The amount by which revenues exceed outlays.

Glossary

TENANT ACTIVITY - An activity that uses facilities and receives support from another activity.

TOTAL OBLIGATIONAL AUTHORITY (TOA) - TOA is the total amount of funds available for programming in a given year, regardless of the year the funds are appropriated, obligated or expended. TOA includes new obligational authority; unprogrammed or reprogrammed obligational authority from prior years; reimbursements not used for replacement of inventory in kind; advance funding for programs to be financed in the future; and unobligated balances transferred from other appropriations.

TRANSACTION (FINANCIAL) - The conduct of business involving the participation of two or more parties, for the purpose of exchanging goods, or services, for money or other considerations. A transaction is comprised of various stages before completion. The function of an accounting system is to identify, classify and record transactions.

TRANSFERRING - Moving funds between appropriations; requires prior approval from Congress.

UNDELIVERED ORDERS - An undelivered order is any document, meeting the criteria of an obligation, issued for material or services that have not as yet been received by the ordering activity. It includes material requisitions (also applicable to reimbursable orders) issued for material to be delivered from a stock funded inventory; purchase orders issued which cite annual appropriations; and overhead materials requisitions issued by modified industrial activities whose operations are principally financed by reimbursable orders.

UNDISTRIBUTED DISBURSEMENTS - Disbursements not processed by the authorization accounting activity against obligation records.

UNFUNDED REIMBURSEMENTS - Unfunded reimbursements result when work, or services, are provided without a specific order. Reimbursement for user charges (i.e., commissary surcharge) and jury duty fees, are examples.

UNFUNDED REQUIREMENTS - Those programs and functions which cannot be performed within the constraints of the funding control numbers assigned to an activity.

UNIFORM CHART OF EXPENSE ACCOUNTS - The Uniform Chart of Expense Accounts provides a basis for classifying, and charging, all expenses to the Navy for doing business. It facilitates comparisons and combinations of budget and accounting reports, and brings budgeting and accounting information into line with the programming part of the FYDP.

UNLIQUIDATED OBLIGATIONS - Outstanding obligations with no matching expenditures.

UNMATCHED DISBURSEMENTS - Disbursements that cannot be matched to existing obligations.

VOUCHER - Any document which is evidence of a transaction, showing the nature, and amount, of the transaction. It usually indicates the accounts in which the transaction is to be recorded.

VOUCHER NUMBER - A serial number assigned to a voucher used to make payments to a contractor for delivery of supplies, or performance of a service.

WARRANT - An official document issued by the Secretary of the Treasury, and countersigned by the Comptroller General of the United States, by which monies are authorized to be withdrawn from the Treasury. Warrants are issued after appropriations, and similar congressional authority, have been enacted.

WHOLESALE STOCK - Stock requirements and availability is determined by the appropriate wholesale Navy inventory control point. (Material is pushed to the stock point by the appropriate inventory control point.)

WORK MEASUREMENT - The process of establishing performance standards in terms of hours per work unit. Some of the principal techniques used are: stopwatch observations; synthesis of predetermined standards; work sampling; and statistical inference from historical data. The principal purpose of the standards is to compare the work performed with the manhours expended. Such information may be used for personnel planning, work scheduling, budget justification, and cost control.

WORK UNIT - Work units are measures of output that express volume of work; conversely, manhours and dollars are measures of input required to produce work units or perform work.

WORKING CAPITAL FUND - A revolving fund used as a source of financing for work that will be paid for by the customer after the completion of the job.

WORK-IN-PROCESS ACCOUNT - Temporary investment of cost into customer requested work which, as yet, is unbilled.

YEAR-TO-DATE (YTD) - Cumulative totals lodged against job orders, or cost accounts, from the beginning of the fiscal year to current date.

ZERO BASED BUDGETING (ZBB) - A systematic process in which management undertakes the careful examination of the basis for allocating resources, in conjunction with the formulation of budget requests and program planning. Generally, ZBB involves displaying budget requests across varying performance levels and priorities.

APPENDIX B

List of References

269/270

DIRECTIVE	<u>DATE</u>	DESCRIPTION
ACCOUNTING:		
NAVPGSCOLINST 4235.2	25 Sep 86	Management and Financial Control Procedures For NPS Operating Funds.
NAVPGSCOLINST 3900.1	13 Oct 83	Administration and Management of Research Reimbursables Received at NPS.
NAVPGSCOLINST 3900.2	8 Dec 83	Chair Professorships
NAVPGSCOLINST 3900.4	11 Mar 87	Management of Research at NPS Under Direct Funding.
NAVPGSCOLINST 4235.2	25 Sep 86	Management and Financial Control Procedures for NPS Operating Funds.
PURCHASES:		
Supply Department's FY90 Customer Service Manual		A guide for procurement and disposition of material and supplies. Provides basic information about NPS supply services and preparation of required documents.
NAVPGSCOLINST 3900.2	8 Dec 83	Accountability of Books Purchased through Reimbursable Research Funds.
NAVPGSCOLINST 4400.1	6 Dec 83	Requisition/Receipt Procedures for Supplies.
NAVPGSCOLINST 4400.2	11 Jan 89	Policies and Procedures for Purchasing Restricted Items.
NAVPGSCOLINST 7200.1E	15 Apr 83	Fees & Expenses to Visiting Lecturers/Consultants.
NAVPGSCOL NOTICE 7200	14 Apr 89	Fees for Guest Lectures/Consultants (Honorariums).

List of References

DIRECTIVE	DATE	DESCRIPTION
TRAVEL:		
Joint Federal Travel Regulations		Sets forth Federal Travel Entitlements.
NAVPGSCOLINST 4650.4B	22 May 87	Policy for Official Travel Performed By NPS Personnel.
NAVPGSCOL NOTICE 5050	27 Apr 89	Reduction in Military and Civilian Travel Costs.
NPS Travel/Country Clearance Handbook		Document preparation procedures for travel outside CONUS.
LABOR:		
NRFCWASHINST 7410.3A	30 Dec 83	Recording and Reporting Attendance/Leave of Civilian Employees.
Department of the Navy, Office of Civilian Personnel Management	Sep 86	Managing To Payroll Desk Guide.
SECNAVINST 12510.9	26 Aug 86	Delegation of Position Classification Authority and Position Management Responsibility Consistent with Payroll Management.
TRAINING:		
NAVPGSCOLINST 12410.1E	1 Jul 86	Training and Development of Civilian Employees.

APPENDIX C

Organizational Charts

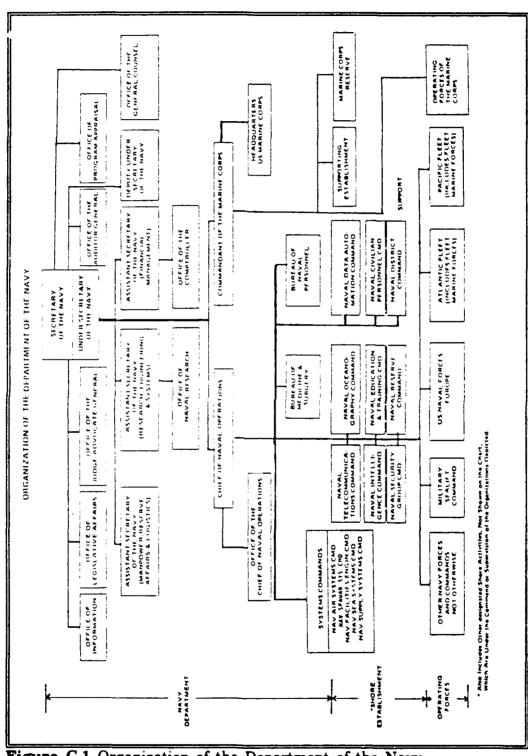


Figure C.1 Organization of the Department of the Navy

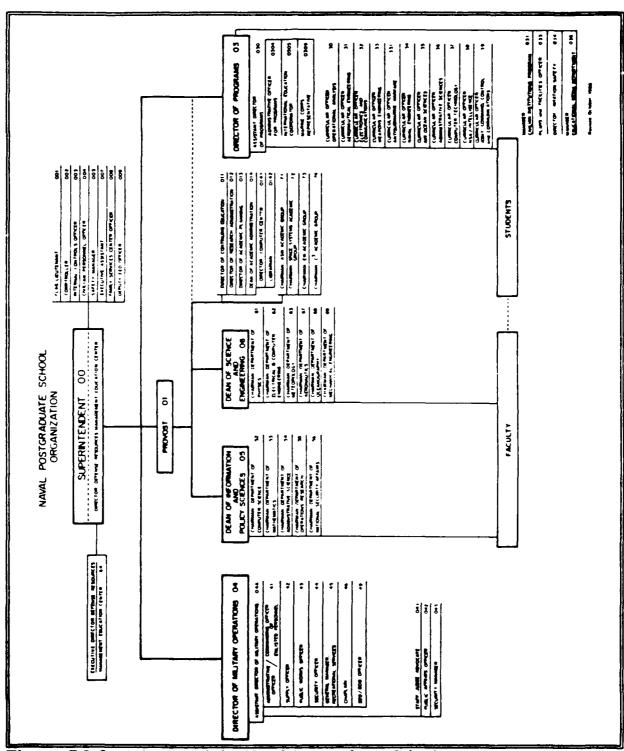


Figure C.2 Organization of the Naval Postgraduate School

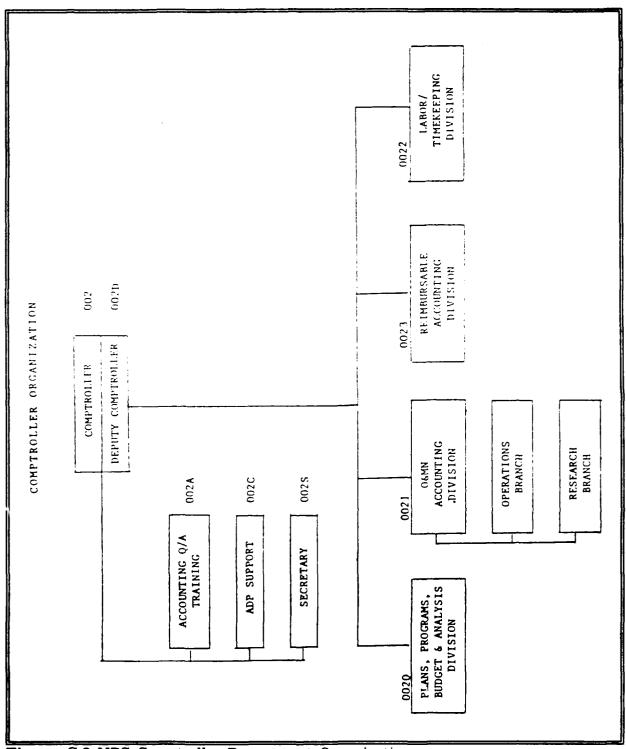


Figure C.3 NPS Comptroller Department Organization

APPENDIX D

Job Order Numbers and Expense Element Codes

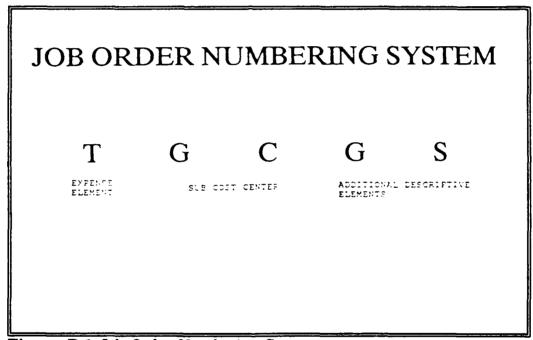


Figure D.1 Job Order Numbering System

```
LMC:_____
                                              SERIAL *:____
                               STANDARD STOCK SERIAL #:
COST
ACCT
                    CIVILIAN TRAVEL
          E_ _ OC
          E_ _ OM
                    MILITARY TRAVEL
         E_ _ EP
                    CIVILIAN FCS TRAVEL
                    INVITATIONAL TRAVEL ORDERS
         E_ _ TT
____
                    RENTAL/LEASE OF VEHICLES
         E_ _ MR
                    TRANSFORTATION OF THINGS
          L_ _ 00
____
          L_ _ HG
                    MOVEMENT OF HOUSEHOLD GOODS (FOS MOVES ONLY:
----
          M_ _ 00
                    EQUIPMENT RENTAL/LEASE
189B
          P_ _ MM
                    MAINTENANCE MINOR PROPERTY
                    MAINTENANCE ADF MINOR FROFERTY
<u>1 F.S.B.</u>
          F_ _ MD
<u>1893</u>
          F_ _ FM
                    MAINTENANCE FLANT PROFERTY
<u>1890</u>
          P_ _ PD
                    MAINTENANCE ADP PLANT PROFERTY
          Q_ _ 00
                    TRAINING COST
          Q_ _ DP
                    ADP CONTRACTS
          Q_ _ QR
                    REGISTRATION FEES/CONFERENCE COSTS
          Q_ _ QH
                    HONORARIUMS
____
          Q_ _ QS
                    FURCHASE SERVICES, OTHER
          T_ _ 00
                    CONSUMABLE SUFFLIES (NOT ADF, RSS, GSA CR NEC)
          T_ _ PP
                    ADP SUPPLIES
          T_ _ GS
                    GSA SUFFLIES
____
          T_ _ NS
                    NAVY STOCK SUFFLIES (1.e., RSS AND NSC)
____
          U_ _QT
                    60 DAYS TEMPORARY QUARTERS SUBISTENCE (FCS)
                    REAL ESTATE EXPENSES (CIVILIAN FCS MOVES)
          U_ _ RE
____
                    MINOR PROPERTY ACQUISITION (NOT ADF OR GSA)
<u>1880</u>
          W_ _ MA
                    GSA MINOR PROFERTY ACQUISITION
          EM _ W
<u>lkeo</u>
          W_ _ MD
                    ADF MINOR PROPERTY ACQUISITION
1R80
          W_ _ FA
                    PLANT PROPERTY ACQUISITION (NOT ADP OR GSA)
IRGA
          W_ _ PD
                    ADP PLANT PROFERTY ACQUISITION
1R9A
          W_ _ PG
1 R 9 A
                    GSA PLANT PROPERTY ACQUISITION
          Y_ _ 00
                    COMMERCIAL FRINTING
```

Figure D.2 FY 90 Operating Budget Job Orders

Code	Description		
A	Military Personnel-Includes the cost of the services of active force military personnel computed at the standard rates. Excludes the cost of trainees and unassigned personnel.		
В	Military Trainees—Includes the standard rate cost of officers, cadets, midahipmen and enlisted personnel (including recruits) undergoing permanent change-of station training at a service or civilian school, training center, industrial concern, or similar organization, and who are assigned to student detachments (for workload purpose, work units will include all students, regardless of source) (for use only by the Bureau of Naval Personnel and Headquarters, U.S. Marint Corps)		
С	Military Personnel Unassigned—Includes the standard rate cost of patients prisoners, and other military personnel not identifiable with a specific function and not otherwise accounted for, such as personnel AWOL or missing for 30 days or more and personnel awaiting separation or duty assignment regardless of where located (for use only by the Bureau of Naval Personnel and Headquarters U.S. Marine Corps).		
D	Purchased Equipment Maintenance (Intra-DOD)—Includes cost of purchased maintenance, overhauls, restricted and technical availabilities of ships, overhauls and progressive aircraft reworks (PAR's), and rework and repair of equipment vehicles, and tanks when purchased from organizations within the Department of Defense.		
E	Travel of Personnel-Includes the cost of travel and transportation of personnel a defined for object class 21. Includes transportation such as commercial transportation charges, rental of passenger-carrying vehicles, mileage allowances and tolls, subsistence for travelers such as per diem allowances, and incidental travel expenses such as baggage transfer and telephone expenses. Also includes per diem allowances of a civilian traveler and immediate family and round trip expenses of transportation to seek permanent residence quarters incident to permanent transfer or reemployment. Travel costs will be costed to the cost account for which the travel is performed (see par. 075164 for funding polic concerning permanent change-of-station (PCS) expenses).		
F	Transportation of Things, Military Airlift Command-Includes the cost of transportation of things as defined for object class 22 when shipment is made via Militar Airlift Command.		
C	Transportation of Things, Commercial Air-Includes the cost of transportation of things as defined for object class 22 when shipment is made via commercial air Excludes shipments made via contract hire aircraft (QUICKTRANS).		
H	Transportation of Things, Military Scalift Command-Includes the cost of transportation of things as defined for object class 22 when shipment is via MSC.		
J	Transportation of Things, Inland Transportation—includes the cost of transportation of things as defined for object class 22 when inland shipment is via rail truck, or other inland transportation.		
K	Transportation of Things, QUICKTRANS—Includes the cost of transportation of things as defined for object class 22 when shipment is via commercial contract hire aircraft.		

Figure D.3 Expense Element Codes

	EXPENSE ELEMENT CODES
Code	Description
L	Transportation of Things, Other—Includes the cost of transportation of things as defined for object class 22 when shipment is not covered by one of the types of shipment described for expense element codes F through K
M	Utilities and Rents—Includes the cost of heat, power, water, gas, electricity and other utility services except transportation and communication services. Includes the cost of rents of land, structures, and equipment (other than transportation equipment). Corresponds to the utilities and rents portion of object class 23.
N	Communications—Includes the cost of communications as defined for that portion of object class 23 identified as communications services. Includes charges for the transmission of messages from place to place, contractual telephone and teletype service, postage (other than parcel post), rental of post office boxes, and telephone installation charges.
O	Service Transfers, Unfunded—This element of expense will be used to accumulate the unfunded (military personnel services) charges and credity made within the same operating budget. Includes charges and credity resulting from functional category transfers, cost center transfers, and overhead application or distribution. The net total of this element of expense for the operating budget will be zero. A worksheet should be prepared to ensure that the benefiting job orders and expense element code O are charged and offset by credits to the applicable job order and expense element code O. The net result by "expense element" will be zero.
P	Purchased Equipment Maintenance (Commercial)—Includes cost of purchased maintenance, overhauls, restricted and technical availabilities of ships; overhauls and progressive aircraft reworks (PAR's); and rework and repair of equipment, vehicles, and tanks when purchased from comnected sources or organizations outside the Department of Defense.
Ç	Purchased Services, Other—Includes the cost of other services as defined for object class 25 except for purchased equipment maintenance as prescribed in expense element code P. Also includes storage of household goods includent to permanent transfer or reemployment.
R	Aircraft POI—Includes the cost of propulsion petroleum and interrelated additives and lubricants consumed by aircraft in flight operations (excludes POI consumed during maintenance).
5	Ship POL—Includes the cost of propulsion petroleum and interrelated additives and hibricants consumed by ships and service craft assigned to ships.
★T	Supplies—Includes the cost of all other consumable items as defined in object class 26, supplies and material (see par. 026002) except for those included in expense elements R, S, and V for fuel. Also included is aircraft POL consumed during maintenance and the cost of O&M funded end items of equipment having a useful life of less than 1 year. (To be effective through 30 March 1985).
★T	Supplies—Includes the cost of all consumable items as defined for object class 26 (also includes aircraft POL consumed during maintenance and the cost of O&M funded end items of equipment having a useful life of less (han I year) except those included under expense ele. onts R, S, and

Figure D.4 Expense Element Codes (con't)

	EXPENSE ELEMENT CODES
Code	Description
v	includes estate costs, subsistence of traveler and immediate family while occupying temporary quarters, and allowance for miscellaneous moving expenses incident to permanent transfer or reemployment. Other POL—Includes the cost of petroleum, oil and lubricants used for other than alreaft or ship propulsion, such as fuel used in heating, generating power, making artificial gas, operating motor vehicles, operating powered materials hundling equipment, labor-saving devices, and service craft assigned to commands and staffs, special combat forces and shore stations.
★ W	FY 1988—Rquipment. Includes the cost of end-items of equipment defined in object class 31, Equipment (par. 026002) purchased with O&M funds. Includes plant property classes 3 and 4 (equipment and industrial plant equipment respectively) with a unit cost between \$5,000 and \$14,999.99, and those items costing in excess of \$15,000 which qualify for O&M financing (Navy Stock Account issues or standard items; i.e., items listed in the Management List—Navy, not carried but authorized for local purchase). Also includes minor property with a unit value of less than \$5,000 and other plant property equipment items listed in pars. 036301-4 or 036401-2 excluded from plant property reporting.
	FY 1987—Equipment. Includes the cost of end-items of equipment defined in object class 31 Equipment (par. 026002) purchased with O&M funds. Includes minor property with a unit cost of less than \$5,000 and other plant property equipment items listed in pars. 036301-4 or 036401-2 excluded from plant property reporting. Also includes those items costing in excess of \$5,000 which qualify for O&M financing (Navy Stock Account issues or standard items; i.e., items listed in the Management List—Navy, not carried but authorized for local purchase). FY 1986—Equipment. Includes the cost of end-items of equipment defined in object class 31 Equipment (par. 026002) purchased with O&M funds.
	Includes plant property classes 3 and 4 (equipment and industrial plant equipment respectively) with a unit cost between \$1,000 and \$2,999.99, and those hems costing in excess of \$3,000 which qualify for O&M financing (Navy Stock Account issues or standard items; i.e., items listed in the Management List—Navy, not carried but authorized for local purchase). Also includes minor property with a unit value of less than \$1,000 and other plant property equipment Items listed in pars. 036301-4 or 036401-2 excluded from plant property reporting.
х	Other Expense—Includes the cost of types of resources not otherwise provided for, such as investments and loans, grants, subsidies, and contributions, insurance claims and indemnities, interest and dividends, payments in lieu of taxes, incentive awards for military personnel, and other insignificant costs, i.e., costs which do not exceed one-tenth of I percent of the total activity budget, or \$500, whichever is greater.
Y	Printing and Reproduction—Includes the cost of confractual printing and reproduction work (such as work done on printing presses, lithographing, and other duplicating), related binding operations, photostating, blueprinting, photography, and microfilming.

Figure D.5 Expense Element Codes (con't)

Job Order Numbers/ Expense Element Codes

EXPENSE ELEMENT CODES Code Description Z Service Transfers, Funded-This element of expense will be used to accumulate the funded (other than military personnel services) charges and credits made within the same operating budget. Includes charges and credits resulting from functional category transfers, cost center transfers, and overhead applications or distributions. The net total of the element of expense for the operating budget will be zero. A worksheet should be prepared to ensure that the benefiting job orders and expense element code Z are charged and offset by credits to the applicable job order and expense element code Z. The net result by "expense element" will be zero. Aviation Depot Level Repairables (AVDLR)—Includes the cost of all NSA 78 Cog Aviation Depot Level Repairable (AVDLR) material. (To be effeetive beginning 1 April 1985).

Figure D.6 Expense Element Codes (con't)

APPENDIX E

Cost Center/Sub-Cost Center OPTAR Codes

Cost Center/Sub-Cost Center OPTAR Codes

CODE	COST CENTER	SUB-COST CENTER	DEFT	<u> </u>	SFC
001	0.2	A A	SUPERINTENDENT	MΖ	8 A
002	0.5	AB	COMPTROLLER	FF	D 1
004	0.5	AC	CIVPERS	FF	D 1
005	0.2	A E	SAFETY	FF	D 1
006	0.2	A F	JAG	FF	D:
009	0.5	k G	EEC	FK	31
003	0.5	Αċ	INTCONTECL	FF	51
007	C 5	AK	EXEC ASST	FF	DI
002:	C Z	á.L	STAFF PCS	FF	5:
034M	C 2	A S	FUIGHT SUBSECT	MZ	A 9
0.1	0:	BA	PROVOST	MZ	3 A
- C . A	0.1	B:	MISS POS	M2	ΑE
014	14	C A	DEAN ACAD	MZ	6 A
0141	14	CB	COMP CIP .	11.2	V 1
0.42	14	50	LIBRARY	11.7	A E
1427	1.4	CD	INSTR TV	ΜZ	SA
0146	14	CE	MANG INFO SYS	N :2	A 5
03	C 3	DA	DIR PROG	мc	 8 A
034	03	DC	AVIATION SAFETY	ΜZ	ΑŦ
036	03	DD	EMD	ΜZ	A 6
036P	0 3	DE	PRINT	MZ	A 8
30 '	0 3	DF	OPS RES	MZ	A S
3 1	03	DG	AERO	MZ	A 8
32	(3	DH	EE/CE	MZ	48

Figure E.1 Cost/Sub-Cost Center OPTAR Codes

Cost Center/Sub-Cost Center OPTAR Codes

CODE	COST_CENTER	SUB-COST CENTER	DEFT	<u>242</u>	SFC
33	03	DJ	WEAPONS	MZ	A 8
331	0 3	DK	ASW	MZ	3 A
34	03	DL	NAV ENG	MZ	8 A
35	03	DM	AIR OCEAN	MZ	A 8
36	0 3	DN	ADMIN SCIENCE	MZ	A 8
37	03	DP	COMP TECH	MZ	A S
3.5	0.3	DÇ	INTELL	MZ	A 8
397	С 3	DX	C3 TRAVEL	MZ	8 A
3.9	€ 3	DR	C 3	MZ	3 A
0305	0.3	C T	INTNL	MC	A 8
CBI	0.3	D∵	TEXTECCKS	MZ	3 A
031	3 Å	DB	CIV INST	MZ	A B
03:2	3 A	DS	LAW PROG	нz	A B
037	3.4	DV	VGEP	ма	AΒ
Ç 4	C 4	ΕA	MIL CPS	FF	D 1
<u>,</u> 1	9.4	£C	ADMIN .	FF	D 1
- 2	Ç 4	E D	SUPPLY	FG	E 1
425	0.4	EE	EDF	FΚ	S 1
421:	O 4	EF	MAT DIV	FJ	Εl
44	04	EΗ	POLICE	FV	L 1
46	04	E J	CHAPLAINS	FK	S 1
47	0 4	ΕK	FAM SVCS	FK	S 1
451	04	EL	OPEN MESS	FL	S 1
45 <i>2</i>	0 4	EM	REC	FL	S 1
49	C 4	EH	UPH	FJ	SI
452C	04	ER	CHILDCARE	FL	S 1

Figure E.2 Cost Center/Sub-Cost Center OPTAR Codes (con't)

Cost Center/Sub-Cost Center OPTAR Codes

CODE	COST_CENTER	SUB-COST CENTER	<u>DEPT</u>	SAG	<u>sfc</u>
44 F	04	E S	FIRE	FD	D 1
C4F	0.4	εT	BASE PCS	FF	1.0
43A	4 A	FA	COMM/PHONES	FN	L1
43B	4 A	FB	TRANS	FR	L7
43D	4 A	FD	UTILITIES	FC	N T
43E	4 A	FΞ	ENG SUFPORT	Fρ	P:
43K	4 A	FK	AUDIC	MΖ	A 5
048	4 A	FL	BCAT	FL	S 1
43C	48	FC	MAINTENANCE MI	F A	M 1
4 3 F	43	F ?	conct at	FS	÷ ;
	4 C	Fä	MAINT M2	FÁ	M 2
433	40	£Û	CONST RZ	FB	R 2
	C 5	Si	DEAN INFO	MΖ	3 A
5 2	0.5	GE	COMP SCIENCE	MZ	A 8
5 3	05	GC	MATH	ΜZ	A 8
54	C 5	GD	ADMIN SCIENCE	MZ	A 3
55	05	GE	OPS NOSEARCH	MZ	A 8
56	05	GF	NSA	MZ	A 8
011	05	GH	DEAN ED	ΜZ	A 8
71	05	GJ	ASW ACAD	MZ	a 8
73	05	GK	EW ACAD	MZ	A 8
74	05	GL	C3 ACAD	МZ	A 8
06	06	£Α	DEAN SCIENCE	MΖ	A 8

Figure E.3 Cost Center/Sub-Cost Center OPTAR Codes (con't)

Cost Center/Sub-Cost Center OPTAR Codes

∑ <u>E</u>	COST CENTER	SUB-COST_CENTER	<u>DEPT</u>	SAG	SF
6:	06	HВ	PHYSICS	ΜZ	A
6 2	0 6	нс	ECE	MZ	A
6 3	06	НD	METEOROLOGY	MZ	A
67	06	HE	AERO	MZ	A
6.8	06	НF	OCEAN	ΜZ	A
6 9	0.6	нз	MECH ENG	MZ	A
012	0.6	нн	RES ADMIN	ΜZ	A
72	çε	нJ	SPACE	MZ	A
064	0 €	нР	PCS CS/WG	MZ	A
		FMT-FOREIGN MILITA	RY TRAINING		
305A	FI	KA	FMT SUPPORT	M2	D
3.1	FT	КВ	FMT BOS	FF	D
0021	FT	кс	FMT TEXTS	FF	D
03F!!	F.T.	KD	FMT TRAVEL	1:2	D
45 1F	FI	КΞ	FMT COM "O"	FL	D
0 4	FΤ	EF	FMT NILOP	FF	D
4 3	FT	КG	FMT PW	FD	D

Figure E.4 Cost Center/Sub-Cost Center OPTAR Codes (con't)

APPENDIX F

Sub-Cost Center
OPTAR
Document Serial Numbers

Figure F.1 Standard Document Serial Numbers

Sub-Cost Center OPTAR Document Serial Numbers

	FY90 OB					
	OFFICE CODES, SUB COST CENTER	, DOCUMENT SERI	AL NUMBERS			
CODE	OFFICE/DEPARTMENT	SUB COST _CENTER	DOCUMENT SERIAL NUMBERS			
001	Superintendent/Aide	AA	AAØØ-AA999 0000-0010			
002	Comptroller	AB	ABØØØ-AB999 0011-0020			
004	Civilian Personnel	AD	AD606-AD999 0021-0030			
005	Safety Office	ΑE	AEØØØ-AE999 0031-0040			
006	JAG	AF	AFØØØ-AF999 0041-0050			
009	EEO Office	AG	AGØØ-AG999 0051-0060			
003	Internal Controls	AJ	АЈ¢¢¢-АЈ999 0061-0070			
007	Executive Assistant	AK	ак∮¢ф-ак999 0071-0080			
0021	Staff PCS	AL	AL¢¢6-AL999 0081-0090			
034M	Flight Surgeon	AN	ANØØØ-AN999 0091-0100			
004	FECA	AP .	APØØØ-AP999 0101-0110			
01	Provost's Office	ВА	BAØØØ-BA999 0111-0120			
01B	First Duty PCS	ВВ	BBØØØ-BB999 0121-0130			
01A	Faculty PCS	ВР	BP dø Ø-BP999 0131-0140			
014	Dean of Academic Admin	CA	CAØØØ-CA999 0141-0150			
0141	Computer Center	СВ	СВФФФ-СВ999 0151-0160			

Figure F.2 Sub-Cost Center OPTAR Document Serial Numbers

Sub-Cost Center OPTAR Document Serial Numbers

CODE	OFFICE/DEPARTMENT	SUB COST CENTER	DOCUMENT SERIAL NUMBERS
0142	Library	CC	ccøøø-cc999 0161-0170
0142T	Library-Inst. TV	CD	CDØØØ-CD999 0171-0180
0146	Management Infor. Sys	CE	CEØØØ-CE999 0181-0190
014A	014 PCS Moves (GS/WG only)	CF	CFØØØ-CF999 0191-0200
03	Director of Programs	DA	DAØØØ-DA999 0201-0210
031	Civ Inst	DB	DBØØØ-DB999 0211-0220
034	Aviation Safety	DC	DCØØØ-DC999 0221-0230
036	EMD	סס	DDØØØ-DD999 0231-0240
036P	Print Plant	DE	DE ¢¢ ¢-DE999 0241-0250
30	OR/SA Program	DF	DFØØØ-DF999 0251-0260
31	Aero Program	DG	DG ØØØ -DG999 0261-0270
32	EE/CE Program	DH	DH¢¢¢-DH999 . 0271-0280
33	Weapons Eng Program	Ŋ	ದ್ರಾರ್ಥಿಥ-ದ್ವಾ೨೨೨ 0281-0290
331	ASW Program	DK	ДКØØØ-ДК999 0291-0300
34	Naval Eng Program	DL	DLØØØ-DL999 0301-0310
35	Air/Ocean Sys Program	DM	DM¢⊄¢-DM999 0311-0320
36	Admin Sci Program	DN	DNØØØ-DN999 0321-0330

Figure F.3 Sub-Cost Center OPTAR Document Serial Numbers (con't)

Sub-Cost Center OPTAR Document Serial Numbers

CODE	OFFICE/DEPARTMENT	SUB COST _CENTER	DOCUMENT SERIAL NUMBERS
37	Computer Tech Program	DP	DPØ6Ø-DP999 0331-0340
38	Naval Intel/NSA Program	DQ	DQ\$\$\$-DQ999 0341-0350
39	C3 Program	DR	DRØØØ-DR999 0351-0360
39T	C3 Travel	DX	DXØØØ-DX999 0361-0370
031L	Law Program	DS	DSØØØ-DS999 0371-0380
0305	Int'l Ed Coord	DT	DTØØØ-DT999 0381-0390
03T	Text Books	DU	DUddd-DU999 0391-0400
03V	VEGEP	DV	DVØØ-DV999 0401-0410
03A	03 PCS Moves (only GS)	DY	DY000-DY999 0411-0420
04	Director of Mil. Ops.	EA	EA¢¢¢-EA999 0421-0430
41	Admin/Central Files	EC	ECØØØ-EC999 0431-0440
42	Supply	ED .	ED###-ED999 0441-0450
42E	EDF	EE	EE666-EE999 0451-0460
42M	Material Div-RSS/HHG	EF	EF###-EF999 0461-0470
44	Physical Security	EH	ЕНØØØ-ЕН999 0471-0480
46	Chaplains	EJ	ЕЈ¢¢¢−ЕЈ999 0481-0490
47	Family Services	EK	EKØØØ-EK999 0491-0500

Figure F.4 Sub-Cost Center OPTAR Document Serial Numbers (con't)

Sub-Cost Center OPTAR Document Serial Numbers

	CODE	OFFICE/DEPARTMENT	SUB COST CENTER	DOCUMENT SERIAL NUMBERS
	451	Open Mess	EL	ELØØØ-EL999 0501-0510
	452	Recreation Dept	ЕМ	ЕМФФ-ЕМ999 0511-0520
	49	UPH Office	EN	EN øø- EN999 0521-0530
	4 52C	Child Care Center	ER	ERØØØ-ER999 0531-0540
	44F	Fire Department	ES	ESØØØ-ES999 0541-0550
	04G	GYM	EU	EUØØØ-EU999 0551-0560
	041	Intramurals	EV	EVØØØ-EV999 0561-0570
	04B	BOAT	EW	EW ¢ øø-EW999 0571-0580
	04F	Base OPS (PCS only)	ET	ETdd6-ET999 0581-0590
	43A	Telephone (L1)	FA	FAØØØ-FA999 1521-1570
	43B	Transportation (L7)	FB	FBØØØ-FB999 1571-1620
	43C	Maintenance (M1)	FC .	FCÓØØ-FC999 1621-1720
	43D	Utilities (N1)	FD	FDØØØ-FD999 1721-1770
	43E	Engineering Support (P1)	FE	FE¢¢¢-FE999 1771-1820
	43F	Minor Construction (R1)	FF	FFØØØ-FF999 1821-1930
	43H	Maintenance (M2)	FH	ГН ∮ ∮∮-ГН999
	43J	Minor Construction (R2)	FJ	FJØØØ-FJ999
R				

Figure F.5 Sub-Cost Center OPTAR Document Serial Numbers (con't)

Sub-Cost Center OPTAR Document Serial Numbers

		SUB	COST DOCUMENT	
COD	E OFFICE/DEPARTMEN			
43K	Audio Visual	FK	FK606-FK999 1931-1980	
43L	Hazardous Mat.	PL	FLØØØ-FL999 1981-2090	
05	Dean of Info & P	ol Sci GA	GAØØØ-GA999 0591-0600	
52	Computer Sci Dep	t GB	GBØØØ-GB999 0601-0610	
53	Math Dept	GC	GC###-GC999 0611-0620	
54	Admin Sci Dept	GD	GDØØØ-GD999 0621-0630	
55	Ops Research Dep	t GE	GE ØØ Ø-GE999 0631-0640	
56	NSA Dept	GF	GFØØØ-GF999 0641-0650	
011	Dean of Edu. Dev	. GH	Gн∮∮∮-Gн999 0651-0660	
71	ASW Acad Group	GJ	СЈ∮∮∮-СЈ999 0661-0670	
73	EW Acad Group	GK	GKØØØ-GK999 0671-0680	
74	C3 Acad Group	GL	GLØØØ-GL999 . 0681-0690	
05A	PM05 PCS(GS/WG o	nly) GM	GMØØØ-GM999 0691-0700	
06	Dean of Science/	Eng HA	на∮∮∮-на999 0701-0710	
61	Physics Dept	нв	нв¢ф⊄-нв999 0711-0720	
62	Elec/Comp Eng De	pt HC	нсøøø-нсэээ 0721-0730	
63	Metorology Dept	но	HDØØØ-HD999 0731-0740	

Figure F.6 Sub-Cost Center OPTAR Document Serial Numbers (con't)

CODE	OFFICE/DEPARTMENT	SUB COST CENTER	DOCUMENT SERIAL NUMBERS
67	Aeronautics Dept	HE	HEØØØ-HE999 0741-0750
68	Oceanography Dept	нғ	н г ффо-н г 999 0751-0760
69	Mechanical Eng Dept	HG	HGØØØ-HG999 0761-0770
012	Research Admin	нн	нн∳∮∮-нн999 0771-0780
72	Space Sys Acad Group	ш	н л ффф-н л 999 0781-0790
06A	PM06 PCS (GS/WF only)	нр	HP ddd-HP 999 07 91- 0800

Figure F.7 Sub-Cost Center OPTAR Document Serial Numbers (con't)

Sub-Cost Center OPTAR Document Serial Numbers

	"OTHER"		
CODE	OFFICE/DEPARTMENT	SUB COST CENTER	DOCUMENT SERIAL NUMBER
64	DRMEC OB (65522)	JA	Ja¢¢¢-Ja999 2991-3025
0021	DRMEC/Compt. (Utilities) (Telephone)	J4 J4	J4ØØØ-J4699 J47ØØ-J4999
64	DRMEC FMT (65522)	JВ	JB∮∮∮-JB999 3041-3090
	DRMEC FMT (Utilities) (Telephone)	Ј6 Ј6	J6ØØD-J6699 J67 Ø Ø-J6999
65	PERSEREC OB (68872)	JE	JEØØØ-JE999 3141-3220
0021	PERSEREC/Compt. (Utilities (Telephone) J3) J3	J3ØØØ-J3699 J3700-J3999
042	PAO (External-1190)	JC	JCØØØ-JC999 3341-3360
0020	OPN		
0021	Official Representation Fu	nd	
0021	O&MN IPA Costs		
0023	Research Reimbursable	•	
0023	Other Reimbursable		
0023	DMDC		
0023	Reimbursable Tuition		
0021	DRMEC IMET (65522)		
0021	NPS IMET EE (62271)		

Figure F.8 Sub-Cost Center OPTAR Document Serial Numbers (con't)

APPENDIX G

Cost Center/Sub-Cost Center
Direct Funded Research Codes
&
Document Serial Numbers

303/304

		DFR	,		
COST CENTER	SUB-COST CENTER	CODE-DEPT	SAG	<u>sf</u> c	SERIAL #'s
		INDIRECT			•
ND	LZ	52 - COMPUTER SCIENCE	MZ	XY	LZ000-LZ999 5873-5876
ND	MZ	53 - MATH	MZ	XY	MZ000-MZ999 5877-5880
CM	NZ	54 - ADMIN SCIENCE	MZ	XY	NZOOO-NZ999 5881-5884
ND	P2	55 - OPS RESEARCH	MZ	XY	PZ000-PZ999 5885-5888
ND	QZ	56 - NSA	MZ	XY	QZ000-QZ999 5889-5892
ND	RZ	61 - PHYSICS	MZ	XY	RZ000-RZ999 5893-5896
ND	ST	62 - ECE	MZ	XY	SZ000 - SZ999 5897 - 5900
ND	TZ	63 - METEOROLOGY	MZ	XY	TZ000-TZ999 5901-5904
ND	UZ	67 - AERO	MZ	XY	UZ000-UZ999 5905-5908
ND	VZ	68 - OCEAN	MZ	XY	VZ000-VZ999 5909-5912
ND	WZ	69 - MECH ENGINEERING	MZ	XY ·	WZ000-WZ999 5913-5916
ND	XZ	71 - ASW ACAD	MZ	XY	XZ000-XZ999 5917-5920
ND	YZ	72 - SPACE	MZ	XY	YZ000-YZ999 5921-5924
ND	ZY	73 - EW ACAD	MZ	XY	ZY000-ZY999 5925-5928
ND	zx	74 - C3 ACAD	MZ	XY	ZX000-ZX999 5929-5932

Figure G.1 DFR Codes & Document Serial Numbers

DFR Codes and Document Serial Numbers

1COST CENTER	SUB-COST CENTER	CODE-DEPT	SAG	SPC	SERIAL #'S
ND	ZW	012 - RESEARCH ADMIN	MZ	XY	ZW000 - ZW999 5933 - 5936
		CHAIRS			
CR	01	52 - GRACE HOPPER	MZ	ΧΥ	01000-01999 5817-5820
CR	02	54 - ELSTER-MPTA	MZ	XY	02000-02999 5821-5824
CR	03	55 - COMP SYS	MZ	XY	03000-03999 5825-5828
CR	04	55 - TACTICAL ANALYSIS	MZ	XY	04000-04999 5829-5832
CR	0.5	55 - APPLIED SCIENCE SYS	MZ	XY	05000-05999 5833-5836
CR	06	61 - UNDERWATER ACCOUSTICS	MZ	XY	06000-06999 5837-5840
CR	07	62 - ELEC/ENGR	MZ	XY	07000-07999 5841-5844
CR	08	63 - RENARD	MZ	XY	08000-08999 5845-5848
CR	09	68 - HANNAH/MC & G	MZ	XY	09000-09999 5849-5852
CR	10	68 - NAV OCEAN	MZ	XY ·	10000-10999 5853-5856
CR	11	68 - ARTIC MARINE	MZ	ХY	11000-11999 5857-5860
CR	12	69 - MC & G HYDROGRAPHY	MZ	XY	12000-12999 5861-5864
CR	13	73 - ELECTRONICS	MZ	ΧΥ	13000-13999 5865-5868
CR	14	74 - JOINT C3	MZ	XY	14000-14999 5869-5872

Figure G.2 DFR Codes & Document Serial Numbers (con't)

COST CENTER	SUB-COST CENTER	CODE-DEPT	SAG	SPC	SERIAL #'S
		PROJECTS			
12	LA	52 - COMP SCIENCE	MZ	Хү	LA000-LAZ99 4376-4468
12	MA	53 - MATH	MZ	ХY	MA000-MAZ99 4469-4560
12	NA	54 - ADMIN SCIENCE	MZ	ХҮ	NA000-NAZ99 4561-4652
12	PA	55 - OPS RESEARCH	MZ	ХҮ	PA000-PAZ99 4653-4744
12	QA	56 - NSA	MZ	XY	QA000-QAZ99 4745-4836
12	RA	61 - PHYSICS	MZ	ХY	RA000-RAZ99 4837-4988
12	SA	62 - ECE	MZ	XY	SA000-SAZ99 4989-5172
12	TA	63 - METEOROLOGY	MZ	XY	TA000-TAZ99 5173-5272
12	UA	67 - AERO	MZ	XY	UA000-UAZ99 5273-5364
12	VA	68 - OCEAN	MZ	XY	VA000-VAZ99 5365-5548
12	WA	69 - MECH ENGINEERING	MZ	ХY	WA000-WAZ99 5549-5640
12	XA	71 - ASW ACAD	MZ	XY	XA000-XAZ99 5641-5684
12	YA	72 - SPACE	MZ	XY	YA000-YAZ99 5685-5732
12	ZA	73 - EW ACAD	нz	XY	ZA000-ZAZ99 5733-5756
12	Z 3	74 - C3 ACAD	MZ	ХY	ZB000-ZBZ99 5757-5816
12	2 Z	012 - RESEARCH	MZ	XY	ZZ000 - ZZ999 5937 - 5944

Figure G.3 DFR Codes & Document Serial Numbers (con't)

APPENDIX H

Time and Labor Codes

	LIST OF WORK CODES	
	CODES USED ON TIME CARDS ONLY	
CODE	DESCRIPTION	
68	Traumatic Injury	
71	Annual Leave	
72	Sick Leave	
73	Advance Annual Leave	
74	Advance Sick Leave	
75	Compensatory Time Barned	
76	Compensatory Time Taken	
77	Military Leave	
78	Court Leave; Administrative Leave	
79	Approved Leave Without Pay (LWOP)	
8 0	Absence Without Leave (AWOL)	
81	Nonpay Status (Employee receiving Bureau of Employee's Compensation (BEC)	
82	Suspension	
83	Purlough	

Figure H.1 Time Card Work Codes

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CODES USED ON LABOR CARDS ONLY

#1 Regular Hours

C Overtime
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Figure H.2 Labor Card Work Codes

Time and Labor Card Codes

	COORD LICTO ON MIND CARDO AND LARGE COORD
	CODES USED ON TIME CARDS AND LABOR CARDS
A	Dirty Work, Cold Work, or Hot Work performed within Basic Workweek
AC	Dirty Work, Cold Work, or Hot Work performed on Overtime
В	High Work performed within Basic Workweek
BC	High Work performed on Overtime
D	Work at Extreme Heights (100 or more feet and on Open Structures, such as tower, smokestacks, etc.) performed within Basic Workweek
∞	Work at Extreme Heights performed on Overtime
E	Fibrous Glasswork - Welding performed within Basic Workweek
EC	Fibrous Glasswork - Welding performed on Overtime
F	Holiday Work
к	High Degree Hazard Poison work performed within Basic Workweek
кс	High Degree Hazard Poison work performed on Overtime
L	Duty Aboard Surface Craft - Ground Work beneath Hovering Helicopter performed within Basic Workweek
ıc	Duty Aboard Surface Craft - Ground Work beneath Hovering Helicopter performed on Overtime
P	Sunday Premium for Graded Employees; or Total hours worked on Sunday by Ungraded Employees
PA	Dirty Work, Cold Work, or Hot Work performed on Sunday within Basic Workweek by Ungraded Employee
РВ	High Work performed on Sunday within Basic Workweek by Ungraded Employee
PK	High Degree Hazard Poison Work performed on Sunday within Basic Workweek by Ungraded Employee
PS	Second Shift Work performed on Sunday within Basic Workweek by Ungraded Employee
PT	Third Shift Work performed on Sunday within Basic Workweek by Ungraded Employee
RL	Restored Annual Leave used
S	Second Shift Work performed within Basic Workweek or on Overtime by Graded Employee; or Second Shift Work performed within Basic Workweek by Ungraded Employees
T	Third Shift Work performed within Basic Workweek or on Overtime by Graded Employees; or Third Shift Work performed within Basic Workweek by Ungraded Employees

Figure H.3 Time & Labor Card Work Codes