

MOS 3451, FISCAL/BUDGET TECHNICIAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3451.01.01 MAINTAIN CORRESPONDENCE FILES AND DIRECTIVES

CONDITION(S): Given file folders, labels, list of applicable standard subject identification codes, correspondence, reports, messages, records to be maintained, and the references.

STANDARD(S): To provide for storage and retrieval of information per the references.

PERFORMANCE STEPS:

1. Establish file folders by SSIC sequence.
2. Maintain correspondence files by fiscal year.
3. File messages in date time group sequence.
4. Maintain all required publications.
5. Maintain historical data files.

REFERENCE(S):

1. MCO 5210.11, Records Management Program
2. MCO P5215.17, The USMC Technical Publications System
3. SECNAVINST 5210.11, DoN Standard Subject Identification Codes
4. SECNAVINST P5216.5, DON Correspondence Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6) Req By (Pvt)

TASK: 3451.01.02 UTILIZE PERSONAL COMPUTER (PC) AND MARINE CORPS STANDARD SOFTWARE

CONDITION(S): Given a personal computer, software applications, and the

references.

STANDARD(S): To perform required operations per the references.

PERFORMANCE STEPS:

1. Boot up the PC.
2. Operate the Marine Corps standard spreadsheet application.
3. Operate Marine Corps standard data base application.
4. Operate Marine Corps standard word processing application.

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5. Operate marine Corps standard financial management software.
6. Save work as applicable.
7. Close application.

REFERENCE(S):

1. PC manufacturer's operating instructions
2. Software manufacturer's operating instructions

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

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DUTY AREA 02 - FISCAL FUNCTIONS

TASK: 3451.02.01 EMPLOY AUTOMATED ACCOUNTING SYSTEM

CONDITION(S): Given a access to automated system(s), appropriate supporting software, and the references.

STANDARD(S): To accomplish accounting functions per the references.

PERFORMANCE STEPS:

1. Access automated system.
2. Access Customer Information Control System.
3. Choose appropriate application.
4. Choose appropriate subsystem.
5. Save data as required.
6. Exit automated system.

REFERENCE(S):

1. Local standing operating procedures
2. SABRS User's Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.02 EMPLOY AUTOMATED REPORTS DISTRIBUTION SYSTEM

CONDITION(S): Given a access to automated system(s), appropriate supporting software, and the references.

STANDARD(S): To generate financial reports per the references.

PERFORMANCE STEPS:

1. Access automated reports distribution system.
2. Choose appropriate financial report.
3. Review financial report.
4. Print financial report.
5. Save data as required.
6. Exit automated system.

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REFERENCE(S):

1. Local standing operating procedures
2. Local system user's manual(s)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

TASK: 3451.02.03 MANAGE NON-MARINE CORPS APPROPRIATIONS

CONDITION(S): Given non-Marine Corps appropriations and the references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Receipt for funding documents.
2. Identify affected appropriate accounts.
3. Establish accounting/reporting procedures.
4. Close appropriations.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
3. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Sgt)

TASK: 3451.02.04 VALIDATE OUTSTANDING OBLIGATIONS/ADVANCES

CONDITION(S): Given accounting source documents, outstanding

obligations, advance listings, and the references.

STANDARD(S): To ensure only valid transactions reside in the accounting system per the references.

PERFORMANCE STEPS:

1. Review the outstanding obligations/advances listing.
2. Annotate the outstanding obligations/advances listing with appropriate action to be taken.
3. Take the required corrective action, per annotated listing.

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4. Submit the completed outstanding obligations/advances listing and supporting documents to the appropriate activities.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume III
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

4. MCO P7300.20, SABRS Financial Procedures Manual

5. MCO P7300.8, USMC Financial Accounting Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.05 MANAGE MARINE CORPS ALLOTMENTS

CONDITION(S): Given Marine Corps allotments and the references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Receipt for funding document.
2. Identify affected appropriations accounts.
3. Establish accounting procedures.
4. Close appropriation.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPM)
2. NAVCOMPT Manual, Volume II
3. NAVCOMPT Manual, Volume V
4. DOD FMR, VOL. 1, General Financial Management Information,
Systems, and
Requirements
5. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
6. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
7. DOD FMR, VOL. 2, Budget Formulation and Presentation
8. DOD FMR, VOL. 3, Budget Execution - Availability and Use of
Budgetary
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9. DOD FMR, VOL. 4, Accounting Policy and Procedures
10. DOD FMR, VOL. 6, Reporting Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Sgt)

TASK: 3451.02.06 CONSTRUCT ACCOUNTING/APPROPRIATION DATA

CONDITION(S): Given a requirement to construct accounting/appropriation data and the references.

STANDARD(S): To ensure funds are obligated against the proper appropriation per the references.

PERFORMANCE STEPS:

1. Determine the correct appropriation to be used.
2. Construct the line of appropriation data utilizing the correct data for each element.
3. Construct a Financial Information Pointer.

4. Construct a document number.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS Data Directory
4. SABRS User's Manual
5. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements
6. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
7. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
8. DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations
9. DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources
10. DOD FMR, VOL. 4, Accounting Policy and Procedures
11. DOD FMR, VOL. 6, Reporting Policy and Procedures
12. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures

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13. MCO 7301R.65, Fund Code System
14. MCO P7300.20, SABRS Financial Procedures Manual
15. MCO P7300.8, USMC Financial Accounting Manual

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (6) Req
By (Pvt)

TASK: 3451.02.07 PROCESS SOURCE DOCUMENTS

CONDITION(S): Given source documents, access to an automated accounting system, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Receive the source documents.
2. Verify the essential accounting information on the supporting documentation is correct.
3. Select the appropriate Document Identifier Code.
4. Input the source documents into the automated accounting system.
5. Verify output for accuracy.
6. Provide technical assistance to external agencies.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III

3. SABRS User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements
6. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
7. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
8. DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations
9. DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources

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10. DOD FMR, VOL. 4, Accounting Policy and Procedures
11. DOD FMR, VOL. 6, Reporting Policy and Procedures
12. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures
13. MCO P4200.15, USMC Purchasing Procedures Manual
14. MCO P7300.20, SABRS Financial Procedures Manual

15. MCO P7300.8, USMC Financial Accounting Manual

16. UM 4400-124, FMF SASSY Using Unit Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.08 PREPARE AN EXPENDITURE/COLLECTION SOURCE DOCUMENT

CONDITION(S): Given the requirement to prepare an
expenditure/collection source
document and the references.

STANDARD(S): To meet standards of accuracy per the references prior to
certification
and payment.

PERFORMANCE STEPS:

1. Verify the obligate/receipt document.
2. Determine the appropriate action required.
3. Verify or construct the line of appropriation data and financial
information
pointer.
4. Prepare the appropriate expenditure/collection source document.
5. Prepare certification statement, if applicable.
6. Submit the expenditure/collection source document to the
certifying officer for
signature.
7. Forward the certified expenditure/collection source document to
disbursing for
payment.
8. Provide technical assistance to external agencies.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III

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3. DOD FMR, VOL. 1, General Financial Management Information,
Systems, and
Requirements
4. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
5. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
6. DOD FMR, VOL. 14, Administrative Control of Funds and
Antideficiency Act
Violations
7. DOD FMR, VOL. 3, Budget Execution - Availability and Use of
Budgetary
Resources
8. DOD FMR, VOL. 4, Accounting Policy and Procedures
9. DOD FMR, VOL. 5, Disbursing Policy and Procedures
10. DOD FMR, VOL. 6, Reporting Policy and Procedures
11. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures
12. MCO P4200.15, USMC Purchasing Procedures Manual
13. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.09 RECONCILE ERROR LOG

CONDITION(S): Given an error log, automated accounting system, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Identify the error for each transaction.
2. Correct the error.
3. Verify the correction on the next accounting cycle.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCO P7300.20, SABRS Financial Procedures Manual

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INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

TASK: 3451.02.10 PROCESS A DISBURSING NOTIFICATION RECORD

CONDITION(S): Given a paid expenditure/collection source document, automated accounting system, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Review the expenditure/collection source document for accuracy and applicability to the authorization accounting activity.
2. Verify an obligation exists in the appropriate accounting system.
3. Process the transactions received from the paying activity in the accounting system.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

TASK: 3451.02.11 PROCESS INTERDEPARTMENTAL BILLINGS (IDB)

CONDITION(S): Given an IDB detail listing, automated accounting system, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Review Marine Corps Data Network (MCDN) detail listings for accuracy and applicability to the authorization accounting activity.
2. Verify an obligation exists in the accounting system.
3. Balance detail documents with summaries.
4. Process details into the accounting system.
5. Reconcile the seller's list.

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REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Sgt)

TASK: 3451.02.12 RECONCILE UNMATCHED/REJECTED DISBURSEMENT

CONDITION(S): Given an accounting system, unmatched/erroneous expenditure listings, expenditure/collection documents, official registers from U.S. Department of the Treasury, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Process transactions received from paying activities into appropriate accounting system.
2. Process registers from Naval Regional Finance Centers (NRFCs) into appropriate accounting subsystem.
3. Determine corrective action necessary to resolve unmatched/erroneous transactions.
4. Input corrected transaction into the accounting system.
5. Release corrected disbursing notification record to the accounting system update process.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

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TASK: 3451.02.13 RECONCILE FUND ADMINISTRATOR RECORDS

CONDITION(S): Given fund administrator records, required reports, required source documents, and the references.

STANDARD(S): To ensure all transactions are processed per the references.

PERFORMANCE STEPS:

1. Review the reports to ensure source documents have correctly posted to the official accounting records.
2. Verify adjustments to the fund administrator records.
3. Take corrective action of fund administrator reconciliation results.
4. Reconcile spending subsystems to budget execution.
5. Compute the remaining obligation authority for the fund administrator.
6. Prepare the fund administrator reconciliation report.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume II
3. NAVCOMPT Manual, Volume III
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.14 ESTABLISH A REIMBURSABLE ACCOUNT

CONDITION(S): Given an accepted reimbursable source document, required local forms, automated accounting system, and the references.

STANDARD(S): To ensure all transactions are processed per the references.

PERFORMANCE STEPS:

1. Receive the accepted reimbursable document authorizing the establishment of a reimbursable account.
2. Verify the accounting data contained in the document.
3. Assign the appropriate code/numbering information.
4. Process the reimbursable source document into the accounting system.

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5. Ensure the reimbursable data is correctly entered in the accounting system to capture cost data.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPM)
2. Local standing operating procedures
3. NAVCOMPT Manual, Volume I
4. NAVCOMPT Manual, Volume II
5. NAVCOMPT Manual, Volume III
6. SABRS User's Manual
7. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
8. DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations
9. MCO P7300.20, SABRS Financial Procedures Manual
10. MCO P7300.8, USMC Financial Accounting Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

TASK: 3451.02.15 UPDATE LOCAL TABLES

CONDITION(S): Given accounting classification code data, functional data elements, organizational data elements, access to automated system(s), and the references.

STANDARD(S): To reflect all changes by requesting activities per the references.

PERFORMANCE STEPS:

1. Verify the accounting data for input.
2. Determine the tables that require update.
3. Input the required information to the appropriate tables.
4. Validate the data element table output.
5. Correct discrepancies.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. SABRS User's Manual

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3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
4. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
5. MCO P7300.20, SABRS Financial Procedures Manual
6. MCO P7300.8, USMC Financial Accounting Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (Pvt)

TASK: 3451.02.16 RECONCILE REIMBURSABLE ACCOUNTS

CONDITION(S): Given reimbursable source documents, required reports, required accounting forms, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Verify authorization amounts.
2. Verify charged amounts.
3. Verify liquidated amounts.
4. Verify accounts receivable and accounts receivable unbilled amounts.
5. Verify funds collected amounts.
6. Ensure discrepancies are corrected.
7. Prepare requests for funding increase/withdrawals from the grantor.
8. Forward audited status of funds and requests for funding increase/withdrawal for signature/distribution.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume II
3. NAVCOMPT Manual, Volume III
4. NAVCOMPT Manual, Volume V
5. NAVCOMPT Manual, Volume VIII
6. SABRS User's Manual

7. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures

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8. DOD FMR, VOL. 14, Administrative Control of Funds and
Antideficiency Act
Violations

9. DOD FMR, VOL. 4, Accounting Policy and Procedures

10. DOD FMR, VOL. 6, Reporting Policy and Procedures

11. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Cpl)

TASK: 3451.02.17 PROCESS REIMBURSABLE BILLINGS

CONDITION(S): Given supporting documentation, required reports,
required forms,
automated accounting system, and the reference.

STANDARD(S): To meet standards of accuracy per the references prior to
submission to
the requesting activity for certification.

PERFORMANCE STEPS:

1. Request a reimbursable trial bill.

2. Review the trial billings for accuracy.
3. Execute the reimbursable customer bill option.
4. Receive the customer billings.
5. Submit the reimbursable bill for signature.
6. Submit the audited bill to the finance office.
7. Forward copies of the audited bills to requesting activities.

REFERENCE(S):

1. NAVCOMPT Manual, Volume III
2. NAVCOMPT Manual, Volume V
3. NAVCOMPT Manual, Volume VIII
4. SABRS User's Manual
5. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
6. DOD FMR, VOL. 3, Budget Execution - Availability and Use of
Budgetary
Resources
7. DOD FMR, VOL. 4, Accounting Policy and Procedures
8. DOD FMR, VOL. 6, Reporting Policy and Procedures

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9. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Pvt)

TASK: 3451.02.18 RECONCILE NAVCOMPT 2199 [TRIAL BALANCE REPORT]

CONDITION(S): Given the appropriate Navcompt 2199, budget execution reports, and the references.

STANDARD(S): To meet standards of accuracy per the references upon completion of the monthly accounting cycle.

PERFORMANCE STEPS:

1. Obtain current general ledger and budget execution reports.
2. Perform validation process.
3. Annotate discrepancies.
4. Submit reports to higher headquarters.

REFERENCE(S):

1. CMC Washington DC Msg 130041Z Apr 95
2. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (SSgt)

TASK: 3451.02.19 MONITOR FINANCIAL OPERATIONS

CONDITION(S): Given assignment as fiscal chief and the references.

STANDARD(S): To support the accomplishment of tasks assigned to the fiscal office per

the references.

PERFORMANCE STEPS:

1. Monitor reconciliation of the error log.
2. Monitor the processing of source documents.
3. Monitor fund administrator reconciliation.
4. Monitor reimbursable accounts.
5. Monitor accounting systems data element tables.
6. Monitor accounting reports.
7. Monitor interservice support agreements.

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8. Monitor memorandum of agreements.
9. Monitor memorandum of understandings.

REFERENCE(S):

1. Local standing operating procedures

2. USMC 7100 series publications
3. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements
4. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (SSgt)

TASK: 3451.02.20 PROCESS SUSPENDED PREVALIDATION TRANSACTIONS

CONDITION(S): Given access to on-line prevalidation system, reports, and the reference.

STANDARD(S): To ensure posting per the references within 24 hours of notification.

PERFORMANCE STEPS:

1. Access prevalidation system.
2. Notify subordinate command of suspended payment.
3. Review correction submitted by the subordinate command.
4. Submit action request response.
5. Validate corrected postings to accounting system.

REFERENCE(S):

1. On-line Prevalidation of Payment to Unliquidated Obligation System Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (Sgt)

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DUTY AREA 03 - BUDGET FUNCTIONS

TASK: 3451.03.01 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM (POM)

CONDITION(S): Given POM guidance, unit historical data, current long-range plan, and the references.

STANDARD(S): To support the program per the references.

PERFORMANCE STEPS:

1. Review POM guidance from higher headquarters.
2. Prepare and distribute local guidance for preparation of the POM.
3. Validate input received against POM limitations.
4. Consolidate subordinate unit input.
5. Prepare draft POM exhibits.
6. Submit draft POM to the commander.
7. Prepare approved POM for signature.
8. Forward signed POM to the appropriate activity.

REFERENCE(S):

1. MCBUL 7100, Current version
2. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (SSgt)

TASK: 3451.03.02 DEVELOP AN OPERATING BUDGET

CONDITION(S): Given budget guidance, access to the budget formulation system, and the references.

STANDARD(S): To meet mission requirements per the references.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prepare and distribute local guidance for preparation of field budget input.
3. Review subordinate unit field budget input.
4. Load budget records into budget formulation system.
5. Print management reports and special exhibits.

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6. Review budget reports and exhibits for accuracy.
7. Submit operating budget for signature.
8. Forward the signed operating budget to higher headquarters.

REFERENCE(S):

1. Budget Formulation Subsystem User's Manual
2. NAVCOMPT Manual, Volume II
3. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
4. MCBUL 7100, Current version
5. MCO P7100.8, Field Budget Guidance Manual
6. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (SSgt)

TASK: 3451.03.03 EXECUTE A FINANCIAL PLAN

CONDITION(S): Provided a budget authorization from higher headquarters, budget working papers from subordinate commands, access to an accounting system, and the references.

STANDARD(S): To meet mission requirements per the references.

PERFORMANCE STEPS:

1. Receive authorization from higher headquarters.
2. Review/analyze subordinate command's budget submissions.
3. Assign budget ceilings.
4. Prepare letters of authorization.

5. Input authorizations into accounting system.
6. Verify budget execution reports.
7. Review/analyze budget execution reports.
8. Monitor obligation rates.
9. Realign authorization, as required.
10. Develop a prioritized list of deficiencies.

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REFERENCE(S):

1. Budget Formulation Subsystem User's Manual
2. DoN Financial Management Policy Manual (FMPM)
3. Local standing operating procedures
4. DOD FMR, VOL. 2, Budget Formulation and Presentation
5. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (SSgt)

TASK: 3451.03.04 EXECUTE FISCAL YEAR CLOSE-OUT

CONDITION(S): Given a financial plan, close-out guidance, access to an accounting system, and the references.

STANDARD(S): To meet mission requirements per the references.

PERFORMANCE STEPS:

1. Review close-out guidance from higher headquarters.
2. Prepare a plan of action and milestones per the guidance received from higher headquarters.
3. Prepare and redistribute local fiscal year close-out guidance based upon the plan of action and milestones.
4. Monitor the execution of the fiscal year close-out.
5. Prepare and forward required reports to the appropriate activities.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume II
3. NAVCOMPT Manual, Volume III
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCBUL 7100, Current version
6. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (SSgt)

TASK: 3451.03.05 MONITOR THE STATUS OF PRIOR FISCAL YEAR APPROPRIATION

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CONDITION(S): Given prior fiscal year appropriations, access to an accounting system, and the references.

STANDARD(S): To ensure reduction/reversion goals are accomplished per the references.

PERFORMANCE STEPS:

1. Monitor unliquidated obligation reduction goals.
2. Monitor prior year balances.
3. Prepare required reports.
4. Maintain prior fiscal year records, as required.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPM)
2. Local standing operating procedures
3. NAVCOMPT Manual, Volume II
4. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
5. DOD FMR, VOL. 2, Budget Formulation and Presentation

6. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (SSgt)

TASK: 3451.03.06 PROCESS ALLOCATIONS

CONDITION(S): Given an allocation requirement, access to an accounting system, and the references.

STANDARD(S): To meet standards of accuracy per the references.

PERFORMANCE STEPS:

1. Identify customer and provider Financial Information Pointers.
2. Determine costs to be credited and debited.
3. Input allocations into accounting system.
4. Review output.

REFERENCE(S):

1. Local standing operating procedures
2. SABRS Allocation User's Manual

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3. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (6) Req By (SSgt)

TASK: 3451.03.07 ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM

CONDITION(S): Given guidance from higher headquarters, plan for a Program Objective Memorandum (POM), and the reference.

STANDARD(S): To provide processed budget exhibits for submission to the budget officer.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prioritize items for budget into a five year POM.
3. Submit the POM for inclusion into the higher headquarters' POM submission.

REFERENCE(S):

1. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (SSgt)

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DUTY AREA 04 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

TASK: 3451.04.01 COORDINATE AN AUDIT BY AN EXTERNAL AGENCY

CONDITION(S): Given the assignment as command audit coordinator, notification of a unit audit by an external agency, proposed audit schedule, a list of command staff sections and subordinate units to be audited, point of contact from the auditing agency, and the reference.

STANDARD(S): To meet standards for command compliance per the reference.

PERFORMANCE STEPS:

1. Publish and distribute an audit schedule and any schedule changes to all units involved.
2. Schedule conferences, as required.
3. Monitor the conduct of the audit.
4. Ensure staff sections/subordinate units review utilization draft, as required.
5. Report the daily progress of the audit, as required.
6. Attend all debriefs.
7. Verify any identified cost savings.
8. Coordinate preparation of the command response within the required time frames.
9. Ensure nonconcurrency with recommendations is properly recorded.
10. Conduct follow-up to ensure applicable recommendations are

implemented.

REFERENCE(S):

1. MCO 7510.3, Command Attention/Audit Rep NAFI's/MCNAFA

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (SSgt)

TASK: 3451.04.02 MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM

CONDITION(S): Given the requirement to establish/maintain an internal management control program and the references.

STANDARD(S): To ensure quality assurance procedures are followed per the references.

PERFORMANCE STEPS:

1. Assign responsibility.
2. Compile list of assessable units.

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05 APR 99

3. Ensure that responsible managers perform vulnerability assessments.
4. Collect/compile completed vulnerability assessment forms.

5. Develop command's annual internal control plan.
6. Ensure internal control reviews/alternate internal control reviews are conducted.
7. Submit required reports.
8. Ensure quality assurance program is established.

REFERENCE(S):

1. MCO 5200.24, USMC Internal Management Control Program

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (SSgt)

TASK: 3451.04.03 CONDUCT FINANCIAL ASSISTANCE VISITS/INSPECTIONS

CONDITION(S): Given the requirement to conduct a financial assistance visit/inspection, inspection checklist, access to financial records, source documents, and the references.

STANDARD(S): To meet standards for command compliance per the reference.

PERFORMANCE STEPS:

1. Plan/schedule assistance visit/inspection.
2. Conduct preevaluation survey.
3. Conduct inbrief.
4. Conduct evaluation using prescribed checklist.
5. Conduct outbrief.
6. Prepare report.

7. Conduct follow-up as necessary.

REFERENCE(S):

1. Local standing operating procedures
2. MCO 7540.2, Resource Evaluation and Analysis

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (6)
Req By (SSgt)