

Date Entered: 10/19/99

Category: SSIC 01000 Military Personnel

Number: MCO 1510.75B

Subj: INDIVIDUAL TRAINING STANDARDS (ITS) SYSTEM FOR FINANCIAL
MANAGEMENT

OCCUPATIONAL FIELD (OCCFLD) 34

{li Mcheader.tif:Seal and Letterhead}

MCO 1510.75B

C 461

5 APR 99

MARINE CORPS ORDER 1510.75B

From: Commandant of the Marine Corps

To: Distribution List

Subj: INDIVIDUAL TRAINING STANDARDS (ITS) SYSTEM FOR FINANCIAL MANAGEMENT

OCCUPATIONAL FIELD (OCCFLD) 34

Ref: (a) MCO 1553.1B

(b) MCO 1553.2

(c) MCO 1553.3

Encl: (1) Description of an Individual Training Standard

(2) Management of Individual Training Standards

(3) Summary/Index of Individual Training Standards

(4) Common Individual Training Standards

(5) Training Support

(6) Individual Training Standards

1. Purpose. To publish revised Individual Training Standards (ITS) at
enclosures (1) through (6) for OccFld 34.

2. Cancellation. MCO 1510.75A.

3. Background

a. The references establish the system used to publish all training standards, provide policy, and assign training responsibilities, especially as applied to the Systems Approach to Training (SAT).

b. ITSs establish the training requirements for all Marines in the same occupational field, Military Occupational Specialty (MOS), or billet. They provide a foundation upon which unit commanders and school directors build training packages for individual Marines as part of unit training plans or formal courses of instruction.

c. ITSs represent the skills that contribute to the unit mission as expressed in the Mission Performance Standards. Changes to doctrine or force structure or the introduction of new weapons or equipment may necessitate revision of this Order.

4. Summary of Revision. Extensive changes have been made to this Order and it should be reviewed in its entirety. Appendix B to enclosure (5) lists current Marine Corps Institute (MCI) courses with associated tasks, and Appendix D to enclosure (5) lists references with associated tasks. Enclosure (6) contains information on initial training setting, MCI products, and training materiel.

5. Information. ITSs are used by unit commanders and school directors to design, develop, conduct, and evaluate the individual training of Marines. Unit commanders are responsible for the sustainment of all individual tasks that have been deemed, through analysis, to support the unit's Mission Essential Task List (METL). Unit commands

DISTRIBUTION STATEMENT A: Approved for public release; distribution is unlimited.

MCO 1510.75B

5 APR 99

can, therefore, use the tasks contained in this Order as the basis of individual training through Managed On-the-Job Training (MOJT), instruction in unit level schools, or incorporation in their training plans. School directors will derive Terminal Learning Objectives (TLO) and Enabling Learning Objectives (ELO) from the tasks, conditions, standards, and performance steps of each associated ITS. Task lists reported by formal schools on Course Descriptive Data (CDD) submissions will

consist of tasks contained in this Order that are designated for formal school training.

6. Action

a. Commanding General, Marine Corps Combat Development Command (CG MCCDC)

(1) Ensure that all schools use this Order to train personnel to the standards required by grade and MOS.

(2) Ensure that the Marine Corps Institute (MCI) and the Training and Audiovisual Support Centers (TAVSC) provide standardized job aids and other training support requirements to facilitate training in units.

(3) Review, revise, and manage the upkeep of this Order in coordination with Operating Force and Supporting Establishment commanders and MOS/OccFld sponsors.

(4) Ensure the Combat Development Process identifies the impact on training, by MOS and ITS, of all new equipment.

(5) Ensure coordination with the Commander, Marine Corps Systems Command (COMMARCORSSYSCOM) to integrate the acquisition of new equipment into formal school training per the published ITSs.

b. Commanding Generals of the Marine Forces and Supporting Establishment Commands and Commanders of Separate Organizations not Commanded by a General Officer

(1) Use this Order as the basis for individual training.

(2) Conduct MOJT programs and/or instruction in unit level schools to satisfy initial, sustainment, and refresher training requirements in so far as the tasks support unit mission requirements.

7. Submission of Recommendations and Requirements. Recommendations concerning the content of this Order are invited. Submit recommendations for additions, deletions, or modifications to CG MCCDC (C461) via the chain of command.

MCO 1510.75B

5 Apr 99

8. Reserve Applicability. This Order is applicable to the Marine Corps Reserve.

{li 151075B1.tif:Signature}

//signature//

T. S. JONES

By direction

DISTRIBUTION: PCN 10201655700

Copy to: 7000110 (55)

7230004 (20)

8145005 (2)

8145001 (1)

7000144 (1)

3

MCO 1510.75B

05 APR 99

DESCRIPTION OF AN INDIVIDUAL TRAINING STANDARD

1. ITS Designator. Each ITS has a unique three-part identifier that represents the specific task, the duty area under which that task is included, and the MOS (or billet) with which it is associated. Each part is separated by periods. An example of an ITS Designator is 3404.02.01

a. The first four positions ("3404" in the example above) represent the MOS or billet. For any ITS associated with an official MOS, the four digits must be identical to those assigned to the MOS in MCO P1200.7 (MOS Manual).

b. The middle two positions ("02" in the example above) represent the duty or functional area. Duty areas within a given MOS are assigned consecutive ascending Arabic numerals. Duty areas 1 through 9 are always preceded by a leading zero to allow for proper sorting. In the example above, "02" represents the second duty area under

MOS 3404.

c. The last two positions ("01" in the example above) represent a specific task. Tasks within a specific duty or functional area are assigned consecutive ascending Arabic numerals. Tasks 1 through 9 are always preceded by a leading zero to allow for proper sorting. In the example above, "01" represents the first task within the second duty area under MOS 3404.

2. ITS Components. There are six basic components of an ITS, five of which are mandatory:

a. Task. The task describes a specific and necessary behavior expected of a Marine in a particular MOS or job. It is a clearly stated, performance-oriented action requiring a learned skill.

b. Condition(s). This portion of the ITS describes the equipment, manuals, assistance/supervision, special physical demands, environmental conditions, and location affecting a Marine's performance of the task under real-world circumstances.

c. Standard(s). This portion of the ITS describes the level of proficiency to which the individual must perform the task.

d. Performance Steps. Collectively, the performance steps represent the logical sequence of actions required of the Marine to perform the task to standard. These actions are typically detailed in the references.

e. References. References are doctrinal publications, technical manuals, and other publications upon which the ITS and its performance steps are based. They should be readily available and provide detail to the procedures that are only summarized in the performance steps.

f. Administrative Instructions (Optional). Administrative instructions provide the trainer/instructor with special required or recommended circumstances, including safety precautions, relating to the training or execution of the task. These instructions may also clarify the meaning of the task.

3. ITS Training

a. Initial Training Setting. All ITSs are assigned an Initial Training Setting

ENCLOSURE(1)

1

MCO 1510.75B

05 APR 99

that includes a specific location for initial instruction (Formal School or MOJT), level of training required at that location (Standard or Preliminary), a sustainment factor (number of months between evaluation or retraining to maintain the proficiency required by the standard), and a "Required By" rank (the lowest rank at which task proficiency is required).

b. Training Materiel (Optional). Training materiel includes all training devices, simulators, aids, equipment, and materials (except ammunition and Marine Corps Institute (MCI) publications) required or recommended to properly train the task under the specified conditions and to the specified standard.

c. Ammunition (Optional). This section includes any ammunition, explosives, and/or pyrotechnics required for proper training of the ITS.

d. Current MCI(s) (Optional). This section includes a list of any currently available MCI publications designed to provide training related to this task.

ENCLOSURE (1)

2

MCO 1510.75B

05 APR 99

MANAGEMENT OF INDIVIDUAL TRAINING STANDARDS

1. ITS Use

a. ITSs form the basis for all individual training in formal schools and units. They are written for all MOSs in order to specify the critical skills required by units of their individual Marines in support of the unit's combat missions as defined in the unit's Mission Essential Task List (METL).

b. Formal school directors are responsible for reviewing all ITSs marked for initial training at the formal school. They must conduct courses of instruction on those ITSs appropriate for their student populations in terms of grade or rank. The task portion of each ITS taught in a given course must appear in the Task List (Item 24) of the CDD for that course. In accordance with SAT, a Program of Instruction (POI) must also be developed for the course.

c. ITSs provide measures of performance that can be used by unit commanders to diagnose individual deficiencies and design training. Noted deficiencies should be scheduled for remediation on training plans or through MOJT, as appropriate.

d. A Marine should continue to receive instruction on ITSs that support his unit's METL. Individual training cannot cease upon graduation from a formal school because formal schools cannot prepare every Marine to serve in every billet. Individuals should be given opportunities in the unit to gain experience and responsibility as quickly as possible.

2. ITS Maintenance

a. A relationship exists between ITSs and the threat to Marine forces. Changes in the threat often trigger corresponding changes in our weapons, equipment, or doctrine, which then necessitate producing new or updated training standards. Such action requires a team effort on the part of the operating forces, the formal schools, and staff agencies at both Headquarters, U.S. Marine Corps and the Marine Corps Combat Development Command (MCCDC).

b. ITSs are ultimately validated by unit commanders and school directors. Records of Proceedings (ROP) resulting from Course Content Review Boards (CCRB) conducted by formal schools are particularly well suited for recommending revisions. The ROP should

contain a justification for each proposed addition, deletion, or change should accompany any request to obtain authority to depart from the currently published ITSs. Unit commanders can recommend changes through participation in a school's CCRB or directly via the chain of command. Unless significant changes warrant earlier action, ITS orders are revised and republished on a 4-year cycle.

c. ITS management is a dynamic process involving user maintenance as the key to refining standards to best serve unit missions. ITS users should evaluate whether ITSs support or fail to support an MOS, and ITS components should be examine for realism and pertinence. Users are encouraged to submit recommended changes to published ITSs through the chain of command.

ENCLOSURE (2)

1

MCO 1510.75B
05 APR 99

SUMMARY/INDEX OF INDIVIDUAL TRAINING STANDARDS

1. General. This enclosure is a summary listing of all ITS tasks grouped by MOS and Duty Area.
2. Format. The columns are as follows:
 - a. SEQ. Sequence Number. This number dictates the order in which tasks for a

given duty area are displayed.

b. TASK. ITS Designator. This is the permanent designator assigned to the task when it is created.

c. TITLE. ITS Task Title.

d. FS. Formal School. A mark appears in this column when the Formal School is designated as the initial training setting. An "S" indicates the task is taught to "standard" at the formal school. A "P" indicates that the formal school provides only "preliminary" instruction and it is up to the unit to provide follow-on MOJT instruction to teach the task to standard.

e. MOJT. Managed On-The-Job Training. An "S" appears in this column when MOJT is designated as the initial training setting. Instruction is always to "standard."

f. MCI. Current MCI Publication(s). An "X" in this column indicates that at least one MCI publication addresses this task. Consult enclosure (6) for details.

g. SUS. Sustainment Training Period. An entry in this column represents the number of months within which the unit is expected to train or retrain this task to standard provided the task supports the unit's METL.

h. REQ BY. Required By. An entry in this column depicts the lowest rank required to demonstrate proficiency in this task.

i. PAGE. Page Number. This column lists the number of the page in enclosure (6) that contains detailed information concerning this task.

SEQ	TASK	TITLE	FS	MOJT	MCI	SUS	REQ BY	PAGE
-----	------	-------	----	------	-----	-----	--------	------

MOS 3402, DISBURSING OFFICER/FINANCE OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

1)	3402.01.01	UTILIZE PERSONAL COMPUTER (PC) AND MARINE		S		12	WO	6-A-1
----	------------	---	--	---	--	----	----	-------

CORPS STANDARD SOFTWARE

- 2) 3402.01.03 CERTIFY AN ON-LINE DIARY (OLD) S 12 WO 6-A-1
- 3) 3402.01.04 MANAGE ELECTRONIC SIGNATURE (ELSIG) S 12 WO 6-A-2

ACCOUNTS

- 4) 3402.01.05 PERFORM MANAGEMENT CONTROL REVIEWS S 12 WO 6-A-2
- 5) 3402.01.06 COORDINATE TEMPORARY ADDITIONAL DUTY (TAD) S 12 WO 6-A-3

TRIPS

ENCLOSURE (3)

1

MCO 1510.75B

05 APR 99

SEQ TASK TITLE FS MOJT MCI SUS REQ BY PAGE

DUTY AREA 02 - PAY FUNCTIONS

- 1) 3402.02.01 CERTIFY A PAY MANAGEMENT REPORT S 12 WO 6-A-4
- 2) 3402.02.02 CERTIFY ADJUSTMENTS TO PAY AND ALLOWANCES S 12 WO 6-A-4
- 3) 3402.02.03 CERTIFY SPECIAL PAYMENTS S 12 CWO2 6-A-5
- 4) 3402.02.04 CERTIFY ALLOTMENTS OF PAY S 12 WO 6-A-6
- 5) 3402.02.05 CERTIFY ADJUSTMENTS TO DEDUCTIONS AND COLLECTIONS OF PAY S 12 WO 6-A-6
- 6) 3402.02.06 CERTIFY A SPECIAL PAYROLL S 12 WO 6-A-7
- 7) 3402.02.07 CERTIFY A DECENTRALIZED (ROUGH) REGULAR PAYROLL S 12 WO 6-A-8
- 8) 3402.02.08 CERTIFY A CENTRALIZED REGULAR PAYROLL S 12 WO 6-A-8
- 9) 3402.02.09 CERTIFY LEAVE ENTITLEMENTS S 12 WO 6-A-9
- 10) 3402.02.10 CERTIFY NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS S 12 WO 6-A-9
- 11) 3402.02.11 CERTIFY A SEPARATION/RETIREMENT DOCUMENT S 12 WO 6-A-10

DUTY AREA 03 - TRAVEL FUNCTIONS

- 1) 3402.03.01 CERTIFY TEMPORARY ADDITIONAL DUTY (TAD) S 12 WO 6-A-11
PAYMENT/COLLECTIONS
- 2) 3402.03.02 CERTIFY PERMANENT CHANGE OF STATION (PCS) S 12 WO 6-A-11
PAYMENTS/COLLECTIONS

DUTY AREA 04 - FISCAL FUNCTIONS

- 1) 3402.04.01 BALANCE DAILY BUSINESS S 12 WO 6-A-13
- 2) 3402.04.02 CERTIFY FISCAL VOUCHERS S 12 WO 6-A-13
- 3) 3402.04.03 MANAGE CASH PAYMENTS/COLLECTIONS S 12 WO 6-A-13
- 4) 3402.04.04 MAINTAIN CHECK STOCKS S 12 WO 6-A-14
- 5) 3402.04.05 MANAGE FOREIGN CURRENCY S 12 WO 6-A-14
- 6) 3402.04.06 MANAGE ON-LINE TREASURY REPORTS S 12 WO 6-A-15
- 7) 3402.04.07 MANAGE SUSPENSE ACCOUNTS S 12 WO 6-A-15
- 8) 3402.04.08 ISSUE RECERTIFIED CHECKS S 12 WO 6-A-15
- 9) 3402.04.09 MANAGE DEPLOYED SYMBOLS S 12 WO 6-A-16

DUTY AREA 05 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

- 1) 3402.05.01 PERFORM A VULNERABILITY ASSESSMENT (VA) S 12 WO 6-A-17
- 2) 3402.05.02 MAINTAIN AN INTERNAL MANAGEMENT CONTROL S 12 WO 6-A-17
PROGRAM

MOS 3404, FINANCIAL MANAGEMENT OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

- 1) 3404.01.01 UTILIZE PERSONAL COMPUTER (PC) AND MARINE S 12 2ndLt 6-B-1
CORPS STANDARD SOFTWARE
- 2) 3404.01.02 SUPERVISE MAINTENANCE OF CORRESPONDENCE S 12 2ndLt 6-B-1
AND DIRECTIVES FILES

ENCLOSURE (3)

2

MCO 1510.75B

05 APR 99

SEQ TASK TITLE FS MOJT MCI SUS REQ BY PAGE

DUTY AREA 02 - PAY FUNCTIONS

- 1) 3404.02.01 CERTIFY AN ON-LINE DIARY (OLD) S 12 2ndLt 6-B-3
- 2) 3404.02.02 CERTIFY A PAY MANAGEMENT REPORT P 12 2ndLt 6-B-3
- 3) 3404.02.03 CERTIFY ADJUSTMENTS TO PAY AND ALLOWANCES P 12 2ndLt 6-B-4
- 4) 3404.02.04 CERTIFY SPECIAL PAYMENTS P 12 2ndLt 6-B-4
- 5) 3404.02.05 CERTIFY ALLOTMENTS OF PAY P 12 2ndLt 6-B-5
- 6) 3404.02.06 CERTIFY A SPECIAL PAYROLL P 12 2ndLt 6-B-6
- 7) 3404.02.07 CERTIFY A DECENTRALIZED (ROUGH) REGULAR PAYROLL P 12 2ndLt 6-B-6
- 8) 3404.02.08 CERTIFY A CENTRALIZED REGULAR PAYROLL P 12 2ndLt 6-B-7
- 9) 3404.02.09 CERTIFY LEAVE ENTITLEMENTS P 12 2ndLt 6-B-7
- 10) 3404.02.10 CERTIFY WAIVER OF INDEBTEDNESS P 12 2ndLt 6-B-8
- 11) 3404.02.11 CERTIFY A SEPARATION/RETIREMENT DOCUMENT P 12 2ndLt 6-B-9
- 12) 3404.02.12 OPERATE THE CUSTOMER INFORMATION CONTROL SYSTEM (CICS) P 12 2ndLt 6-B-9

SYSTEM (CICS)

DUTY AREA 03 - TRAVEL FUNCTIONS

- 1) 3404.03.01 CERTIFY TEMPORARY ADDITIONAL DUTY (TAD) SETTLEMENTS/ADVANCES P 12 2ndLt 6-B-11
- 2) 3404.03.02 CERTIFY PERMANENT CHANGE OF STATION (PCS) SETTLEMENTS/ADVANCES P 12 2ndLt 6-B-11

DUTY AREA 04 - FISCAL FUNCTIONS

- 1) 3404.04.01 MANAGE ELECTRONIC SIGNATURE (ELSIG) S 12 2ndLt 6-B-13
ACCOUNTS
- 2) 3404.04.02 BALANCE DAILY BUSINESS P 12 2ndLt 6-B-13
- 3) 3404.04.03 MANAGE PAYMENTS/COLLECTION P 12 2ndLt 6-B-13
- 4) 3404.04.04 MANAGE CHECK STOCKS AND CASH S 12 2ndLt 6-B-14
- 5) 3404.04.05 MANAGE RECERTIFIED CHECK ACCOUNT P 12 2ndLt 6-B-14
- 6) 3404.04.06 MANAGE DISBURSING SYMBOL IN A DEPLOYED P 12 2ndLt 6-B-15
ENVIRONMENT
- 7) 3404.04.07 CERTIFY REPORTS, RETURNS, AND VOUCHERS P 12 2ndLt 6-B-15

DUTY AREA 05 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

- 1) 3404.05.01 MAINTAIN AN INTERNAL MANAGEMENT CONTROL P 12 2ndLt 6-B-
17
PROGRAM
- 2) 3404.05.02 COORDINATE AN AUDIT BY AN EXTERNAL AGENCY P 12 2ndLt 6-B-
17
- 3) 3404.05.03 CONDUCT FINANCIAL ASSISTANCE P 12 2ndLt 6-B-18
VISITS/INSPECTIONS

DUTY AREA 06 - BUDGET FUNCTIONS

- 1) 3404.06.01 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM P 12 2ndLt 6-B-
19
(POM)
- 2) 3404.06.02 DEVELOP AN OPERATING BUDGET P 12 2ndLt 6-B-19
- 3) 3404.06.03 DEVELOP/MONITOR THE FINANCIAL PLAN P 12 2ndLt 6-B-20
- 4) 3404.06.04 MONITOR THE STATUS OF PRIOR FISCAL YEAR P 12 2ndLt 6-B-21
APPROPRIATIONS
- 5) 3404.06.05 COORDINATE FISCAL YEAR CLOSEOUT P 12 2ndLt 6-B-21
- 6) 3404.06.06 PERFORM FINANCIAL ANALYSIS P 12 2ndLt 6-B-22

ENCLOSURE (3)

MCO 1510.75B

05 APR 99

SEQ TASK	TITLE	FS	MOJT	MCI	SUS	REQ BY	PAGE	_____
7)	3404.06.07 BRIEF FINANCIAL ISSUES			S	12	2ndLt	6-B-22	
8)	3404.06.08 MANAGE SUPPORT AGREEMENTS			P	12	2ndLt	6-B-23	
9)	3404.06.09 ADMINISTER NON-MARINE CORPS APPROPRIATIONS			S	12	2ndLt	6-B-24	
10)	3404.06.10 MANAGE MARINE CORPS ALLOTMENTS			S	12	2ndLt	6-B-24	
11)	3404.06.11 ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM			P	12	2ndLt	6-B-25	

DUTY AREA 07 - ACCOUNTING FUNCTIONS

1)	3404.07.01 VERIFY APPROPRIATION DATA			P	12	2ndLt	6-B-26	
2)	3404.07.02 MONITOR THE PROCESSING OF ACCOUNTING TRANSACTIONS			P	12	2ndLt	6-B-26	
3)	3404.07.03 MONITOR REIMBURSABLE ACCOUNTS			P	12	2ndLt	6-B-27	
4)	3404.07.04 MONITOR THE POSTING OF CIVILIAN PAYROLL COSTS			P	12	2ndLt	6-B-27	
5)	3404.07.05 REVIEW/ANALYZE ACCOUNTING REPORTS			P	12	2ndLt	6-B-28	
6)	3404.07.06 MANAGE FUND ADMINISTRATOR RECONCILIATION			P	12	2ndLt	6-B-29	
7)	3404.07.07 VERIFY SABRS LOCAL TABLE			P	12	2ndLt	6-B-29	

DUTY AREA 08 - TRAINING FUNCTIONS

1)	3404.08.01 MANAGE FINANCIAL MANAGEMENT TRAINING			S	12	2ndLt	6-B-30	
----	---	--	--	---	----	-------	--------	--

MOS 3408, FINANCIAL MANAGEMENT RESOURCE OFFICER

DUTY AREA 01 - FINANCIAL MANAGEMENT FUNCTIONS

1)	3408.01.01 MONITOR CLASS I AND II SYSTEMS			S	12	WO	6-C-1	
2)	3408.01.02 MONITOR ACCOUNTING POLICY AND PROCEDURES			S	12	WO	6-C-1	
3)	3408.01.03 VALIDATE ACCOUNTING RECORDS			S	12	WO	6-C-2	

- 4) 3408.01.04 VERIFY ACCOUNTING REPORTS S 12 WO 6-C-3
- 5) 3408.01.05 VALIDATE UNLIQUIDATED ORDERS (ULO) S 12 WO 6-C-4
- 6) 3408.01.06 MAINTAIN REIMBURSABLE ACCOUNTS S 12 WO 6-C-5
- 7) 3408.01.07 TRAIN FINANCIAL MANAGEMENT PERSONNEL S 12 WO 6-C-6
- 8) 3408.01.08 DIRECT FINANCIAL OPERATIONS S 12 WO 6-C-7

MOS 3410, NAF AUDITING OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

- 1) 3410.01.01 PREPARE ANNUAL AUDIT RELATED BUDGET(S) S 12 WO 6-D-1
- 2) 3410.01.02 PREPARE AN ANNUAL MAN-HOUR BUDGET S 12 Capt 6-D-2
- 3) 3410.01.03 PREPARE AN ANNUAL AUDIT PLAN S 12 Capt 6-D-2
- 4) 3410.01.04 PERFORM THE DUTIES OF AN AUDITOR-IN-CHARGE S 12 CWO3 6-D-3
- 5) 3410.01.05 PERFORM THE DUTIES OF A REGIONAL DIRECTOR (RD) S 12 Capt 6-D-4

DUTY AREA 02 - AUDIT FUNCTIONS

- 1) 3410.02.01 PLAN AN AUDIT S 12 WO 6-D-6
- 2) 3410.02.02 CONDUCT A PRE-AUDIT SURVEY S 12 WO 6-D-6

ENCLOSURE (3)

MCO 1510.75B
05 APR 99

- | SEQ | TASK | TITLE | FS | MOJT | MCI | SUS | REQ | BY | PAGE | _____ |
|-----|------------|-------------------------|----|------|-----|-------|-----|----|------|-------|
| 3) | 3410.02.03 | CONDUCT AN AUDIT | S | 12 | WO | 6-D-7 | | | | |
| 4) | 3410.02.04 | PERFORM POST-AUDIT WORK | S | 12 | WO | 6-D-8 | | | | |

MOS 3432, DISBURSING TECHNICIAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

- 1) 3432.01.01 MAINTAIN CORRESPONDENCE FILES AND DIRECTIVES S 1 Pvt 6-E-1
- 2) 3432.01.02 UTILIZE PERSONAL COMPUTER (PC) AND MARINE CORPS STANDARD SOFTWARE S 12 Pvt 6-E-1
- 3) 3432.01.03 OPERATE THE MARINE CORPS DATA NETWORK (MCDN) P 12 Pvt 6-E-2

DUTY AREA 02 - PAY FUNCTIONS

- 1) 3432.02.01 PREPARE AN ON-LINE DIARY (OLD) S 12 Pvt 6-E-3
- 2) 3432.02.02 PROCESS MILITARY DISBURSING DOCUMENTS S 6 Pvt 6-E-3
- 3) 3432.02.03 AUDIT AN ON-LINE DIARY (OLD) P 6 SSgt 6-E-4
- 4) 3432.02.04 AUDIT MILITARY DISBURSING DOCUMENTS S 6 SSgt 6-E-4
- 5) 3432.02.05 PROCESS A PAY MANAGEMENT REPORT S 12 Pvt 6-E-5
- 6) 3432.02.06 COMPUTE ADJUSTMENTS TO PAY AND ALLOWANCES S 12 Pvt 6-E-5
- 7) 3432.02.07 COMPUTE SPECIAL PAYMENTS S 12 Pvt 6-E-6
- 8) 3432.02.08 PROCESS ALLOTMENTS OF PAY S 6 Pvt 6-E-7
- 9) 3432.02.09 COMPUTE DEDUCTIONS AND COLLECTIONS OF PAY S 12 Pvt 6-E-7
- 10) 3432.02.10 PREPARE A SPECIAL/SPLIT PAYROLL S 12 Pvt 6-E-8
- 11) 3432.02.11 PROCESS A DECENTRALIZED (ROUGH) REGULAR PAYROLL S 12 Pvt 6-E-8
- 12) 3432.02.12 PROCESS A CENTRALIZED REGULAR PAYROLL S 12 Pvt 6-E-9
- 13) 3432.02.13 ADJUST LEAVE ENTITLEMENTS S 12 Pvt 6-E-9
- 14) 3432.02.14 PREPARE NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS S 12 Pvt 6-E-10
- 15) 3432.02.15 PREPARE A SEPARATION/RETIREMENT DOCUMENT S 12 Pvt 6-E-11
- 16) 3432.02.16 AUDIT A PAY MANAGEMENT REPORT S 12 SSgt 6-E-11
- 17) 3432.02.17 AUDIT ADJUSTMENTS TO PAY AND ALLOWANCES S 12 SSgt 6-E-12
- 18) 3432.02.18 AUDIT SPECIAL PAYMENTS S 12 SSgt 6-E-13
- 19) 3432.02.19 AUDIT ALLOTMENTS OF PAY S 12 SSgt 6-E-13
- 20) 3432.02.20 AUDIT DEDUCTIONS AND COLLECTIONS OF PAY S 12 SSgt 6-E-14
- 21) 3432.02.21 AUDIT A SPECIAL PAYROLL S 12 SSgt 6-E-15

- 22) 3432.02.22 AUDIT A DECENTRALIZED (ROUGH) REGULAR PAYROLL S 12 SSgt 6-E-15
- 23) 3432.02.23 AUDIT A CENTRALIZED REGULAR PAYROLL S 12 SSgt 6-E-16
- 24) 3432.02.24 AUDIT LEAVE ENTITLEMENTS S 12 SSgt 6-E-16
- 25) 3432.02.25 AUDIT NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS S 12 SSgt 6-E-17
- 26) 3432.02.26 AUDIT A SEPARATION/RETIREMENT DOCUMENT S 12 SSgt 6-E-18

DUTY AREA 03 - TRAVEL FUNCTIONS

- 1) 3432.03.01 COMPUTE TEMPORARY DUTY (TDY) SETTLEMENTS/ADVANCES P 4 Pvt 6-E-19
- 2) 3432.03.02 COMPUTE PERMANENT CHANGE OF STATION (PCS) SETTLEMENTS/ADVANCES P 6 Pvt 6-E-19

ENCLOSURE (3)

5

MCO 1510.75B
05 APR 99

- | SEQ | TASK | TITLE | FS | MOJT | MCI | SUS | REQ | BY | PAGE | _____ |
|-----|------------|---|----|------|-----|-----|-----|------|--------|-------|
| 3) | 3432.03.03 | AUDIT TEMPORARY DUTY (TDY) SETTLEMENTS/ADVANCES | | | P | | 12 | SSgt | 6-E-20 | |
| 4) | 3432.03.04 | AUDIT PERMANENT CHANGE OF STATION (PCS) SETTLEMENTS/ADVANCES | | | P | | 2 | SSgt | 6-E-21 | |
| 5) | 3432.03.06 | MAINTAIN SEPARATION SUSPENSE FILE | | | S | | 3 | PFC | 6-E-21 | |
| 6) | 3432.03.07 | COMPUTE CIVILIAN PERMANENT CHANGE OF STATION (PCS) SETTLEMENTS/ADVANCES | | | S | | 12 | Sgt | 6-E-22 | |

DUTY AREA 04 - FISCAL FUNCTIONS

- 1) 3432.04.01 PREPARE DAILY STATEMENT OF ACCOUNTABILITY S 12 Pvt 6-E-24
- 2) 3432.04.02 PROCESS EXCHANGE FOR CASH CHECK S 12 Pvt 6-E-24

- 3) 3432.04.03 PROCESS CHECKS FOR DISBURSEMENT S 9 Pvt 6-E-25
- 4) 3432.04.04 PROCESS DEPOSIT TICKETS S 6 Pvt 6-E-25
- 5) 3432.04.05 PREPARE CHECKS S 6 Pvt 6-E-25
- 6) 3432.04.06 PREPARE COLLECTION VOUCHERS S 2 Pvt 6-E-26
- 7) 3432.04.07 PREPARE STANDARD FORM (SF) 1080 S 6 Pvt 6-E-26
- 8) 3432.04.08 PROCESS DISBURSING VOUCHER INTO AUTOMATED S 9 Pvt 6-E-27

SYSTEM

- 9) 3432.04.09 PREPARE FINANCIAL RETURNS S 12 Pvt 6-E-27
- 10) 3432.04.10 CALCULATE PAYMENT FOR PURCHASE OF EQUIPMENT, MATERIALS, SUPPLIES, AND SERVICES OTHER THAN PERSONAL S 9 Pvt 6-E-28
- 11) 3432.04.11 PREPARE DISBURSING VOUCHER LOGS S 2 Pvt 6-E-28
- 12) 3432.04.12 AUDIT COLLECTION VOUCHERS S 4 SSgt 6-E-28
- 13) 3432.04.13 AUDIT DEPOSIT TICKETS S 12 SSgt 6-E-29
- 14) 3432.04.14 MAINTAIN CUSTODY AND CONTROL OF CHECKS S 2 SSgt 6-E-30
- 15) 3432.04.15 AUDIT DAILY STATEMENT OF ACCOUNTABILITY S 6 SSgt 6-E-30
- 16) 3432.04.16 AUDIT FINANCIAL RETURNS S 6 SSgt 6-E-31
- 17) 3432.04.17 AUDIT PUBLIC VOUCHERS S 6 SSgt 6-E-31
- 18) 3432.04.18 AUDIT STANDARD FORM (SF) 1080 S 3 SSgt 6-E-31
- 19) 3432.04.19 MAINTAIN ON-LINE TREASURY REPORTS S 6 SSgt 6-E-32
- 20) 3432.04.20 MAINTAIN SUSPENSE ACCOUNTS P 3 SSgt 6-E-32
- 21) 3432.04.21 PROCESS UNAVAILABLE/RECERTIFIED CHECKS S 9 Pvt 6-E-33
- 22) 3432.04.22 AUDIT UNAVAILABLE/RECERTIFIED CHECKS P 6 SSgt 6-E-33
- 23) 3432.04.23 PREPARE COMMENCEMENT OF DISBURSING S 12 Pvt 6-E-34

DUTY/AGENT

- 24) 3432.04.24 PROCESS TRAVEL VOUCHERS S 3 Pvt 6-E-34
- 25) 3432.04.25 AUDIT DISBURSING VOUCHER LOGS S 2 SSgt 6-E-35

MOS 3441, NAF AUDIT TECHNICIAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

- 1) 3441.01.01 PREPARE ANNUAL AUDIT RELATED BUDGET(S) S 12 MSgt 6-F-1
- 2) 3441.01.02 MAINTAIN AN ANNUAL MAN-HOUR BUDGET S 12 MSgt 6-F-2
- 3) 3441.01.03 PREPARE AN ANNUAL AUDIT PLAN S 12 MSgt 6-F-2
- 4) 3441.01.04 PERFORM THE DUTIES OF AN AUDIT CHIEF S 12 GySgt 6-F-3

5) 3441.01.05 MANAGE DAILY OPERATION OF MCNAFAS REGIONAL S 12 MSgt 6-F-4

OFFICE

ENCLOSURE (3)

6

MCO 1510.75B

05 APR 99

SEQ TASK TITLE FS MOJT MCI SUS REQ BY PAGE__

DUTY AREA 02 - AUDIT FUNCTIONS

- 1) 3441.02.01 PLAN AN AUDIT S 12 GySgt 6-F-5
- 2) 3441.02.02 CONDUCT A PRE-AUDIT SURVEY S 12 SSgt 6-F-5
- 3) 3441.02.03 CONDUCT AN AUDIT S 12 Sgt 6-F-6
- 4) 3441.02.04 PERFORM POST-AUDIT WORK S 12 GySgt 6-F-7

MOS 3451, FISCAL/BUDGET TECHINICAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

- 1) 3451.01.01 MAINTAIN CORRESPONDENCE FILES AND DIRECTIVES P 6 Pvt 6-G-1
- 2) 3451.01.02 UTILIZE PERSONAL COMPUTER (PC) AND MARINE CORPS STANDARD SOFTWARE P 6 Pvt 6-G-1

DUTY AREA 02 - FISCAL FUNCTIONS

- 1) 3451.02.01 EMPLOY AUTOMATED ACCOUNTING SYSTEM P 6 Pvt 6-G-3
- 2) 3451.02.02 EMPLOY AUTOMATED REPORTS DISTRIBUTION SYSTEM S 6 Pvt 6-G-3
- 3) 3451.02.03 MANAGE NON-MARINE CORPS APPROPRIATIONS S 6 Sgt 6-G-4
- 4) 3451.02.04 VALIDATE OUTSTANDING OBLIGATIONS/ADVANCES P 6 Pvt 6-G-4
- 5) 3451.02.05 MANAGE MARINE CORPS ALLOTMENTS S 6 Sgt 6-G-5
- 6) 3451.02.06 CONSTRUCT ACCOUNTING/APPROPRIATION DATA S 6 Pvt 6-G-6

- 7) 3451.02.07 PROCESS SOURCE DOCUMENTS P 6 Pvt 6-G-7
- 8) 3451.02.08 PREPARE AN EXPENDITURE/COLLECTION SOURCE P 6 Pvt 6-G-8
DOCUMENT
- 9) 3451.02.09 RECONCILE ERROR LOG S 6 Pvt 6-G-9
- 10) 3451.02.10 PROCESS A DISBURSING NOTIFICATION RECORD S 6 Pvt 6-G-10
- 11) 3451.02.11 PROCESS INTERDEPARTMENTAL BILLINGS (IDB) S 6 Sgt 6-G-10
- 12) 3451.02.12 RECONCILE UNMATCHED/REJECTED DISBURSEMENT S 6 Pvt 6-G-11
- 13) 3451.02.13 RECONCILE FUND ADMINISTRATOR RECORDS P 6 Pvt 6-G-12
- 14) 3451.02.14 ESTABLISH A REIMBURSABLE ACCOUNT S 6 Pvt 6-G-12
- 15) 3451.02.15 UPDATE LOCAL TABLES P 6 Pvt 6-G-13
- 16) 3451.02.16 RECONCILE REIMBURSABLE ACCOUNTS S 6 Cpl 6-G-14
- 17) 3451.02.17 PROCESS REIMBURSABLE BILLINGS S 6 Pvt 6-G-15
- 18) 3451.02.18 RECONCILE NAVCOMPT 2199 [TRIAL BALANCE S 6 SSgt 6-G-16
REPORT]
- 19) 3451.02.19 MONITOR FINANCIAL OPERATIONS P 6 SSgt 6-G-16
- 20) 3451.02.20 PROCESS SUSPENDED PREVALIDATION S 6 Sgt 6-G-17
TRANSACTIONS

DUTY AREA 03 - BUDGET FUNCTIONS

- 1) 3451.03.01 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM P 12 SSgt 6-G-18
(POM)
- 2) 3451.03.02 DEVELOP AN OPERATING BUDGET P 12 SSgt 6-G-18
- 3) 3451.03.03 EXECUTE A FINANCIAL PLAN P 12 SSgt 6-G-19
- 4) 3451.03.04 EXECUTE FISCAL YEAR CLOSE-OUT P 12 SSgt 6-G-20
- 5) 3451.03.05 MONITOR THE STATUS OF PRIOR FISCAL YEAR P 12 SSgt 6-G-20
APPROPRIATION
- 6) 3451.03.06 PROCESS ALLOCATIONS S 6 SSgt 6-G-21

ENCLOSURE (3)

MCO 1510.75B
05 APR 99

SEQ TASK	TITLE	FS	MOJT	MCI	SUS	REQ BY	PAGE	___
7)	3451.03.07 ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM			P		12	SSgt	6-G-22

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

- | | | | | | | | | |
|----|--|---|--|---|--|----|------|--------|
| 1) | 3451.04.01 COORDINATE AN AUDIT BY AN EXTERNAL AGENCY | P | | | | 6 | SSgt | 6-G-23 |
| 2) | 3451.04.02 MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM | P | | | | 12 | SSgt | 6-G-23 |
| 3) | 3451.04.03 CONDUCT FINANCIAL ASSISTANCE VISITS/INSPECTIONS | | | P | | 6 | SSgt | 6-G-24 |

ENCLOSURE (3)

8

MCO 1510.75B
05 APR 99

COMMON INDIVIDUAL TRAINING STANDARDS

1. General. This enclosure lists the ITS tasks common to more than one MOS within the OccFld. It is designed to assist the trainer in consolidating training for common tasks.
2. Format. The columns are as follows:
 - a. TASK TITLE. A listing of all tasks common to at least two MOSs.
 - b. COMMON TASK NUMBERS. A listing of the ITS designators for all ITSs containing

the same task title.

TASK TITLE _____ COMMON TASK
NUMBERS _____

ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND 3404.06.11 3451.03.07
EXECUTION SYSTEM

BALANCE DAILY BUSINESS 3402.04.01 3404.04.02

CERTIFY A CENTRALIZED REGULAR PAYROLL 3402.02.08 3404.02.08

CERTIFY A DECENTRALIZED (ROUGH) REGULAR PAYROLL 3402.02.07 3404.02.07

CERTIFY A PAY MANAGEMENT REPORT 3402.02.01 3404.02.02

CERTIFY A SEPARATION/RETIREMENT DOCUMENT 3402.02.11 3404.02.11

CERTIFY A SPECIAL PAYROLL 3402.02.06 3404.02.06

CERTIFY ADJUSTMENTS TO PAY AND ALLOWANCES 3402.02.02 3404.02.03

CERTIFY ALLOTMENTS OF PAY 3402.02.04 3404.02.05

CERTIFY AN ON-LINE DIARY (OLD) 3402.01.03 3404.02.01

CERTIFY LEAVE ENTITLEMENTS 3402.02.09 3404.02.09

CERTIFY SPECIAL PAYMENTS 3402.02.03 3404.02.04

CONDUCT A PRE-AUDIT SURVEY 3410.02.02 3441.02.02

CONDUCT AN AUDIT 3410.02.03 3441.02.03

CONDUCT FINANCIAL ASSISTANCE VISITS/INSPECTIONS 3404.05.03 3451.04.03

COORDINATE AN AUDIT BY AN EXTERNAL AGENCY 3404.05.02 3451.04.01

DEVELOP A PROGRAM OBJECTIVE MEMORANDUM (POM) 3404.06.01 3451.03.01

DEVELOP AN OPERATING BUDGET

3404.06.02 3451.03.02

MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM

3402.05.02 3404.05.01

3451.04.02

ENCLOSURE (4)

1

MCO 1510.75B

05 APR 99

TASK TITLE _____ COMMON TASK
NUMBERS _____

MAINTAIN CORRESPONDENCE FILES AND DIRECTIVES

3432.01.01 3451.01.01

MANAGE ELECTRONIC SIGNATURE (ELSIG) ACCOUNTS

3402.01.04 3404.04.01

MANAGE MARINE CORPS ALLOTMENTS

3404.06.10 3451.02.05

PERFORM POST-AUDIT WORK

3410.02.04 3441.02.04

PLAN AN AUDIT

3410.02.01 3441.02.01

PREPARE AN ANNUAL AUDIT PLAN

3410.01.03 3441.01.03

PREPARE ANNUAL AUDIT RELATED BUDGET(S)

3410.01.01 3441.01.01

UTILIZE PERSONAL COMPUTER (PC) AND MARINE CORPS

3402.01.01 3404.01.01

3432.01.02

STANDARD SOFTWARE

3451.01.02

ENCLOSURE (4)

MCO 1510.75B

05 APR 99

TRAINING SUPPORT

1. This enclosure summarizes four categories of training support by ITS for the entire OccFld:

Appendix A: Training Materiel

Appendix B: Current MCIs

Appendix C: Ammunition, Explosives, and Pyrotechnics

Appendix D: References

2. If support identified in any appendix is not applicable to this OccFld, the appendix will include a statement to that effect.

ENCLOSURE (5)

MCO 1510.75B

05 APR 99

TRAINING MATERIEL

DOES NOT APPLY TO THIS ORDER.

Appendix A to
ENCLOSURE (5)

5-A-1

MCO 1510.75B
05 APR 99

CURRENT MCI PUBLICATIONS

DOES NOT APPLY TO THIS ORDER.

Appendix B to
ENCLOSURE (5)

5-B-1

MCO 1510.75B
05 APR 99

AMMUNITION, EXPLOSIVES, AND PYROTECHNICS

DOES NOT APPLY TO THIS ORDER.

Appendix C to
ENCLOSURE (5)

REFERENCES

1. General. References are doctrinal publications, technical manuals, and other publications upon which an ITS and its performance steps are based. They should be readily available and provide the detailed procedures for accomplishing the task. This section includes a list of all reference publications associated with any task in this OccFld.

2. Format. The columns are as follows:

a. REFERENCES. This column summarizes all references associated with at least one ITS task in this OccFld.

b. TASK NUMBERS. A listing of all ITS tasks to which the corresponding reference is associated.

REFERENCES _____ TASK
NUMBERS _____

Applicable generally accepted accounting 3410.02.03 3410.02.04 3441.02.02 3441.02.03
principles (GAAP) 3441.02.04

Budget Formulation Subsystem User's 3451.03.02 3451.03.03
Manual

CMC Washington DC Msg 130041Z Apr 95 3451.02.18

DOD INST 7000 series publications 3404.07.05

Defense Civilian Payroll System (DCPS) 3404.07.04
User's Manual

Defense Interservice Support Agreement 3404.06.08
Regulation

Defense Table of Distances (DTOD) 3402.03.01 3402.03.02 3404.03.01 3404.03.02
3432.03.01 3432.03.02 3432.03.03 3432.03.04
3432.03.07

DoN Financial Management Policy Manual 3402.01.06 3404.06.02 3451.02.05 3410.02.04
(FMPM) 3451.03.03 3451.03.05

Government Auditing Standards 3410.02.01 3410.02.02 3410.02.03 3410.02.04
3441.02.01 3441.02.02 3441.02.03 3441.02.04

JTR/JFTR 3402.02.01 3402.02.02 3402.03.01 3402.03.02
3404.02.02 3404.02.03 3404.03.01 3404.03.02
3404.08.01 3410.01.01 3432.02.06 3432.02.17
3432.03.07 3441.01.01

Local standing operating procedures 3404.07.02 3404.08.01 3408.01.04 3408.01.05

Appendix D to
ENCLOSURE (5)

5-D-1

MCO 1510.75B
05 APR 99

REFERENCES _____ TASK
NUMBERS _____

3408.01.06 3408.01.07 3451.02.01 3451.02.02
3451.02.04 3451.02.13 3451.02.14 3451.02.16

3451.02.19 3451.03.03 3451.03.04 3451.03.05
3451.03.06 3451.04.03

Local system user's manual(s) 3404.08.01 3451.02.02

MCNAFAS Audit Guides and Programs 3410.02.02 3410.02.03 3410.02.04 3441.02.02
3441.02.03 3441.02.04

MCNAFAS Audit Policy Manual 3410.01.01 3410.01.02 3410.01.03 3410.01.04
3410.01.05 3410.02.01 3410.02.02 3410.02.03
3410.02.04 3441.01.01 3441.01.02 3441.01.03
3441.01.04 3441.01.05 3441.02.01 3441.02.02
3441.02.03 3441.02.04

MCNAFAS Audit Procedures Manual 3410.01.01 3410.01.02 3410.01.03 3410.01.04
3410.01.05 3410.02.01 3410.02.02 3410.02.03
3410.02.04 3441.01.01 3441.01.02 3441.01.03
3441.01.04 3441.01.05 3441.02.01 3441.02.02
3441.02.03 3441.02.04

Manual for Courts-Martial 3402.02.05 3432.02.09 3432.02.20

NAVCOMPT Manual, Volume I 3451.02.14

NAVCOMPT Manual, Volume II 3404.06.05 3404.06.09 3404.06.10 3404.07.01
3404.07.04 3408.01.03 3408.01.04 3451.02.03
3451.02.05 3451.02.06 3451.02.07 3451.02.08
3451.02.09 3451.02.10 3451.02.11 3451.02.12
3451.02.13 3451.02.14 3451.02.15 3451.02.16
3451.03.02 3451.03.04 3451.03.05

NAVCOMPT Manual, Volume III 3404.06.05 3404.06.10 3408.01.03 3408.01.04
3408.01.05 3451.02.04 3451.02.06 3451.02.07
3451.02.08 3451.02.09 3451.02.10 3451.02.11
3451.02.12 3451.02.13 3451.02.14 3451.02.16
3451.02.17 3451.03.04

NAVCOMPT Manual, Volume V 3451.02.05 3451.02.16 3451.02.17

NAVCOMPT Manual, Volume VIII 3451.02.16 3451.02.17

NAVCOMPT Manuals 3404.06.03 3404.06.08 3404.07.01 3404.07.02
3404.07.03 3404.07.05 3404.08.01 3408.01.01
3408.01.02 3408.01.06 3408.01.07 3408.01.08

NAVCOMPT Notice 7301 3404.06.05

NAVCOMPT series publications 3404.06.04

On-line Prevalidation of Payment to 3451.02.20
Unliquidated Obligation System Manual

Appendix D to
ENCLOSURE (5)

5-D-2

MCO 1510.75B
05 APR 99

REFERENCES _____ TASK
NUMBERS _____

PC manufacturer's operating instructions 3402.01.01 3404.01.01 3432.01.02 3451.01.02
3451.01.02

SABRS Allocation User's Manual 3451.03.06

SABRS Data Directory 3404.07.01 3451.02.06

SABRS Labor User's Manual 3404.07.04

SABRS User's Manual 3404.07.01 3404.07.07 3408.01.01 3408.01.02
3408.01.03 3408.01.06 3408.01.07 3408.01.08
3451.02.01 3451.02.06 3451.02.07 3451.02.09
3451.02.10 3451.02.11 3451.02.12 3451.02.14

3451.02.15 3451.02.16 3451.02.17

Software manufacturer's operating instructions 3402.01.01 3404.01.01 3432.01.02 3451.01.02

USMC 7000 series publications 3402.01.06 3404.06.04 3404.07.05 3408.01.02
3408.01.03 3408.01.04 3408.01.05 3408.01.06
3408.01.07 3408.01.08

USMC 7100 series publications 3404.06.03 3404.07.03 3451.02.19

DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual 3402.01.03 3402.01.04 3402.01.05 3402.02.01
3402.02.02 3402.02.03 3402.02.05
3402.02.06

3402.02.07 3402.02.08 3402.02.09 3402.02.10
3402.02.11 3402.04.09 3404.02.01 3404.02.02
3404.02.03 3404.02.04 3404.02.05 3404.02.06
3404.02.07 3404.02.08 3404.02.09 3404.02.10
3404.02.11 3404.02.12 3404.04.01 3404.04.06
3432.01.03 3432.02.01 3432.02.02 3432.02.03
3432.02.04 3432.02.05 3432.02.06 3432.02.07
3432.02.09 3432.02.10 3432.02.11 3432.02.12
3432.02.13 3432.02.14 3432.02.15 3432.02.16
3432.02.17 3432.02.18 3432.02.20 3432.02.21
3432.02.22 3432.02.23 3432.02.24 3432.02.25
3432.02.26 3432.04.12 3432.04.14

DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series) 3404.06.03 3404.06.08 3404.06.09 3404.06.11
3404.07.01 3404.07.02 3404.07.03 3404.07.04
3404.07.06 3404.08.01 3408.01.01 3408.01.02
3408.01.03 3408.01.04 3408.01.05 3408.01.06
3408.01.07 3451.02.03 3451.02.04 3451.02.07
3451.02.09 3451.02.10 3451.02.11 3451.02.12
3451.02.13 3451.02.15 3451.03.04 3451.03.07

DOD 7600.7-M, DOD Internal Audit Manual 3408.01.08 3410.01.02 3410.02.01

DOD FMR, VOL. 1, General Financial 3404.06.05 3404.06.10 3408.01.03 3408.01.04

Management Information, Systems, and Requirements 3408.01.05 3451.02.05 3451.02.06 3451.02.07
3451.02.08 3451.02.19

Appendix D to
ENCLOSURE (5)

5-D-3

MCO 1510.75B
05 APR 99

REFERENCES _____ TASK
NUMBERS _____

DOD FRM, VOL. 11, Reimbursable Operations, Policy and Procedures 3404.06.05 3404.06.10 3408.01.03 3408.01.04
3408.01.05 3451.02.05 3451.02.06 3451.02.07
3451.02.08 3451.02.14 3451.02.16 3451.02.17

DOD FMR, VOL. 12, Special Accounts, Funds, and Programs 3404.06.05 3404.06.09 3404.06.10 3408.01.03
3408.01.04 3408.01.05 3451.02.03 3451.02.05
3451.02.06 3451.02.07 3451.02.08 3451.02.15
3451.03.02 3451.03.05

DOD FMR, VOL. 13, Nonappropriated Funds Policy and Procedures 3404.06.10

DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations 3404.06.05 3408.01.03 3408.01.04 3408.01.05
3451.02.06 3451.02.07 3451.02.08 3451.02.14
3451.02.16

DOD FMR, VOL. 2, Budget Formulation and Presentation 3402.01.06 3404.06.02 3451.02.05 3451.03.03
3451.03.05

DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources 3404.06.05 3404.06.10 3408.01.03 3408.01.04
3408.01.05 3451.02.05 3451.02.06 3451.02.07
3451.02.08 3451.02.17

DOD FMR, VOL. 4, Accounting Policy and Procedures 3404.06.05 3404.06.10 3408.01.03 3408.01.04
3408.01.05 3451.02.05 3451.02.06 3451.02.07

3451.02.08 3451.02.16 3451.02.17

DOD FMR, VOL. 5, Disbursing Policy and Procedures 3402.01.05 3402.02.01 3402.04.01 3402.04.02
3402.04.03 3402.04.04 3402.04.05 3402.04.06

3402.04.07 3402.04.08 3402.04.09 3404.02.02
3404.04.02 3404.04.03 3404.04.04 3404.04.05
3404.04.06 3404.04.07 3404.06.05 3408.01.03
3408.01.04 3408.01.05 3432.04.01 3432.04.02
3432.04.03 3432.04.04 3432.04.05 3432.04.06
3432.04.07 3432.04.09 3432.04.10 3432.04.11
3432.04.12 3432.04.13 3432.04.14 3432.04.15
3432.04.16 3432.04.17 3432.04.18 3432.04.19
3432.04.20 3432.04.21 3432.04.22 3432.04.23
3432.04.24 3432.04.25 3451.02.08

DOD FMR, VOL. 6, Reporting Policy and Procedures 3404.06.05 3404.06.10 3408.01.03 3408.01.04
3408.01.05 3451.02.05 3451.02.06 3451.02.07
3451.02.08 3451.02.16 3451.02.17

DOD FMR, VOL. 7, Military Pay Policy and Procedures 3402.02.01 3402.02.02 3402.02.03 3402.02.04
3402.02.05 3402.02.09 3402.02.10 3402.02.11
3404.02.02 3404.02.03 3404.02.04 3404.02.05
3404.02.09 3404.02.10 3404.02.11 3432.02.02
3432.02.04 3432.02.05 3432.02.06 3432.02.07
3432.02.08 3432.02.09 3432.02.13 3432.02.14
3432.02.15 3432.02.16 3432.02.17 3432.02.18
3432.02.19 3432.02.20 3432.02.24 3432.02.25
3432.02.26

Appendix D to
ENCLOSURE (5)

5-D-4

MCO 1510.75B
05 APR 99

REFERENCE _____	TASK
NUMBERS _____	
DOD FMR, VOL. 8, Civilian Pay Policy and Procedures	3404.06.05 3408.01.03 3408.01.04 3408.01.05 3451.02.06 3451.02.07 3451.02.08
DOD FMR, VOL. 9, Travel Policy and Procedures	3402.03.01 3402.03.02 3404.03.01 3404.03.02 3432.03.01 3432.03.02 3432.03.03 3432.03.04 3432.03.06 3432.03.07
FMFM 3-1, Command and Staff Action	3404.06.07
MCBUL 7100, Current version	3402.01.06 3404.06.01 3404.06.02 3451.03. 3451.03.02 3451.03.04
MCBUL 7301, Current version	3404.06.05
MCO 5200.24, USMC Internal Management Control Program	3402.05.02 3404.05.01 3451.04.02
MCO 5210.11, Records Management Program	3404.01.02 3432.01.01 3451.01.01
MCO 7301R.65, Fund Code System	3451.02.06
MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)	3410.01.03 3410.02.02 3410.02.03 3410.02.04 3441.01.03 3441.02.02 3441.02.03 3441.02.04
MCO 7510.3, Command Attention/Audit Rep NAFI's/MCNAFA	3404.05.02 3451.04.01
MCO 7510.5, USMC Fraud, Waste and Abuse Oversight Awareness	3402.05.02 3404.05.01
MCO 7540.2, Resource Evaluation and Analysis	3404.05.03 3404.06.06 3451.04.03
MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual	3402.03.01 3402.03.02 3404.03.01 3404.03.02 3432.03.01 3432.03.02 3432.03.04

MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM) 3402.01.03 3402.02.01 3402.02.06 2402.02.07 3402.02.08 3402.05.01 3404.02.01 3404.02.02 3404.02.06 3404.02.07 3404.02.08 3404.02.12 3432.01.03 3432.02.10 3432.02.21

MCO P1900.16, USMC Separations Manual 3402.02.11 3404.02.11 3432.02.15 3432.02.26

MCO P4200.15, USMC Purchasing Procedures Manual 3451.02.07 3451.02.08

MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM) 3402.01.03 3402.03.01 3402.03.02 3404.02.01 3404.03.01 3404.03.02 3432.02.01 3432.02.03 3432.03.01 3432.03.02 3432.03.03 3432.03.04 3432.03.06 3432.03.07 3432.04.12 3432.04.24

Appendix D to
ENCLOSURE (5)

5-D-5

MCO 1510.57B
05 APR 99

REFERENCES _____ TASK
NUMBERS _____

MCO P5215.17, The USMC Technical Publications System 3404.01.02 3432.01.01 3451.01.01

MCO P7100.8, Field Budget Guidance Manual 3402.01.06 3404.06.01 3404.06.02 3410.01.01 3441.01.01 3451.03.01 3451.03.02 3451.03.03

MCO P7300.20, SABRS Financial Procedures Manual 3404.07.04 3404.07.05 3404.07.06 3404.08.01 3451.02.04 3451.02.06 3451.02.07 3451.02.08 3451.02.09 3451.02.10 3451.02.11 3451.02.12 3451.02.14 3451.02.15 3451.02.16 3451.02.17 3451.02.18 3451.02.19 3451.03.02 3451.03.04

3451.03.05 3451.03.06

MCO P7300.8, USMC Financial Accounting 3404.07.01 3451.02.04 3451.02.06 3451.02.07
Manual 3451.02.14 3451.02.15

MCO P7301.104, Account Appropriations for 3432.03.01 3432.03.02 3432.03.07
Military Personnel USMC

NAVSO P-3006, Financial Management of 3404.07.01 3408.01.04 3408.01.05
Resources

SECNAVINST 5210.11, DoN Standard Subject 3432.01.01 3451.01.01
Identification Codes

SECNAVINST P5216.5, DON Correspondence 3404.01.02 3432.01.01 3451.01.01
Manual

UM 4400-124, FMF SASSY Using Unit 3451.02.07
Procedures

Appendix D to
ENCLOSURE (5)

5-D-6

MCO 1510.75B

05 APR 99

INDIVIDUAL TRAINING STANDARDS

1. General. This enclosure contains all of the ITSs for this OccFld, grouped by MOS. Each MOS is contained in a separate Appendix to Enclosure (6).
2. Format. For each ITS, the following elements of information are provided:

- a. **TASK.** The task describes a specific and necessary behavior expected of a Marine in a particular MOS or job. It is a clearly stated, performance-oriented action requiring a learned skill.

- b. **CONDITION(S).** This portion of the ITS describes the equipment, manuals, assistance/supervision, special physical demands, environmental conditions, and location affecting a Marine's performance of the task under real-world circumstances.

- c. **STANDARD(S).** This portion of the ITS describes the level of proficiency to which the individual must perform the task.

- d. **PERFORMANCE STEPS.** Collectively, the performance steps represent the logical sequence of actions required of the Marine to perform the task to standard. These actions are typically detailed in the references.

- e. **REFERENCES.** References are doctrinal publications, technical manuals, and other publications upon which the ITS and its performance steps are based. They should be readily available and provide detail to the procedures that are only summarized in the performance steps.

- f. **ADMINISTRATIVE INSTRUCTIONS (Optional).** Administrative instructions provide the trainer/instructor with special required or recommended circumstances, including safety precautions, relating to the training or execution of the task. These instructions may also clarify the meaning of the task.

- g. **INITIAL TRAINING SETTING.** All ITSs are assigned an Initial Training Setting that includes a specific location for initial instruction (Formal School or MOJT), level of training required at that location (Standard or Preliminary), a sustainment factor (number of months between evaluation or retraining to maintain the proficiency required by the standard), and a "Required By" rank (the lowest rank at which task proficiency is required).

- h. **TRAINING MATERIEL (Optional).** Training materiel includes all training devices, simulators, aids, equipment, and materials (except ammunition and Marine Corps Institute (MCI) publications) required or recommended to properly train the task under the specified conditions and to the specified standard. Mandatory items are preceded by an asterisk(*)

i. AMMUNITION (Optional). This table, if present, depicts the ammunition, explosives, and/or pyrotechnics required for proper training of the ITS.

j. CURRENT MCI(S) (Optional). This section includes a list of any currently available MCI publications designed to provide training related to this task.

ENCLOSURE (6)

1

MCO 1510.75B

05 APR 99

MOS 3402, DISBURSING OFFICER/FINANCE OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3402.01.01 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 Marine Corps standard spreadsheet application.
3. Operate Marine Corps standard database application.
4. Operate Marine Corps standard word processing application.
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: MOJT (Standard) Sustainment (12) Req By (WO)

–

TASK: 3402.01.03 CERTIFY AN ON-LINE DIARY (OLD)

CONDITION(S): Given a hard copy diary or access to the Marine Corps Total Force System (MCTFS), supporting/substantiating ("S") documents, and the references.

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

PERFORMANCE STEPS:

1. Receive the hard copy diary and "S" documents from the auditor or access the MCTFS, as applicable.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected.
4. Certify the diary as being accurate and complete.

Appendix A to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)
3. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.01.04 MANAGE ELECTRONIC SIGNATURE (ELSIG) ACCOUNTS

CONDITION(S): Given a master ELSIG and the reference.

STANDARD(S): To provide ELSIGs for certifiers, reviewers, and preparers per the reference.

PERFORMANCE STEPS:

1. Obtain master ELSIG (M-ELSIG) from DFAS, Kansas City, MO.
2. Issue a disbursing officer ELSIG.
3. Issue ELSIGs for certifiers, reviewers, and preparers.
4. Revoke ELSIG upon transfer of certifier, reviewer, or preparer.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.01.05 PERFORM MANAGEMENT CONTROL REVIEWS

CONDITION(S): Given an organization which performs pay, leave, and allowance functions, and the reference.

STANDARD(S): To ensure compliance with all statutory and regulatory requirements, segregation of duties and functions, and qualifications of supervisory personnel to accomplish the mission.

PERFORMANCE STEPS:

1. Study organization for segregation of duties.
2. Review procedures for compliance with regulations.
3. Audit functions.

Appendix A to
ENCLOSURE (6)

6-A-2

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.01.06 COORDINATE TEMPORARY ADDITIONAL DUTY (TAD) TRIPS

CONDITION(S): Given symbol budget guidance, working budget, budget working papers, and budget formulation subsystem.

STANDARD(S): To support symbol need for TAD requirements per the references.

PERFORMANCE STEPS:

1. Review budget guidance from symbol.
2. Verify symbol TAD requirements.
3. Consolidate symbol TAD input.
4. Load TAD budget requirements into budget formulation subsystem.
5. Review budget reports for accuracy.
6. Submit symbol TAD budget for signature.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPM)
2. USMC 7000 series publications
3. DOD FMR, VOL. 2, Budget Formulation and Presentation
4. MCBUL 7100, Current version
5. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

6-A-3

MCO 1510.75B

05 APR 99

DUTY AREA 02 - PAY FUNCTIONS

TASK: 3402.02.01 CERTIFY A PAY MANAGEMENT REPORT

CONDITION(S): Given a processed pay management report, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Receive the pay management report from the auditor.
2. Review the report to ensure the accuracy of the following:
 - a. On-line diary reports
 - b. System exception report
3. Ensure discrepancies are corrected.
4. Certify the report as being accurate and complete.

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 5, Disbursing Policy and Procedures

4. DOD FMR, VOL. 7, Military Pay Policy and Procedures

5. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.02 CERTIFY ADJUSTMENTS TO PAY AND ALLOWANCES

CONDITION(S): Given adjustment to pay and allowances computations, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to input into MCTFS.

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the auditor.

Appendix A to
ENCLOSURE (6)

6-A-4

MCO 1510.75B

05 APR 99

2. Certify adjustments for basic pay, special pay, incentive pay, and/or allowances.

3. Certify the "S" documents.

4. Ensure discrepancies are corrected.
5. Submit the "S" documents for input into MCTFS.

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.03 CERTIFY SPECIAL PAYMENTS

CONDITION(S): Given special payment computations, supporting/substantiating ("S") documents, calculator, access to the Marine Corps Total Force System (MCTFS), and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the auditor.
2. Verify the applicability and certify the computed entitlement for the following:
 - a. Transient/transfer payments.
 - b. C.O. directed payments.
 - c. Reenlistment bonuses.
 - d. Lump Sum Leave.

- e. Advanced pay and allowances.
 - f. Death gratuities.
 - g. Reaccession.
3. Certify the "S" documents.
 4. Issue for payment to the appropriate agency.

Appendix A to
ENCLOSURE (6)

6-A-5

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (CWO2)

TASK: 3402.02.04 CERTIFY ALLOTMENTS OF PAY

CONDITION(S): Given a processed bond and allotment (B&A) authorization, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Receive the processed B&A and "S" documents from the auditor.
2. Review availability of pay for allotment.
3. Determine eligibility for allotment.
4. Ensure discrepancies are corrected.
5. Certify the B&A and "S" documents are accurate, valid, and complete.

REFERENCE(S):

1. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

–

TASK: 3402.02.05 CERTIFY ADJUSTMENTS TO DEDUCTIONS AND COLLECTIONS OF PAY

CONDITION(S): Given deduction and/or collection of pay computations, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to input into Marine Corps Total Force System (MCTFS).

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the auditor.
2. Certify deduction and/or collection of pay computation, as required, for the following:
 - a. FITW (Federal Income Tax Withholding)
 - b. FICA (Federal Insurance Contributions Act)/Medicare

Appendix A to
ENCLOSURE (6)

6-A-6

MCO 1510.75B

05 APR 99

- c. SITW (State Income Tax Withholding)
 - d. SGLI (Servicemen's Group Life Insurance)
 - e. Non-judicial Punishment/Courts Martial (NJP/CM)
 - f. Retirement home
 - g. Dental plan
3. Certify the "S" documents.
 4. Ensure discrepancies are corrected.
 5. Submit the "S" documents for input into MCTFS.

REFERENCE(S):

1. Manual for Courts-Martial
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.06 CERTIFY A SPECIAL PAYROLL

CONDITION(S): Given a prepared special payroll, access to the Marine Corps Total Force System (MCTFS), supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Receive the "S" documents and prepared payroll from the auditor.
2. Verify the payroll data utilizing the "S" documents and the member's MCTFS data.
3. Ensure discrepancies are corrected.
4. Authorize payment on special payroll.
5. Certify the special payroll.

REFERENCE(S):

Appendix A to
ENCLOSURE (6)

6-A-7

MCO 1510.75B

05 APR 99

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records

Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.07 CERTIFY A DECENTRALIZED (ROUGH) REGULAR PAYROLL

CONDITION(S): Given a decentralized (rough) regular payroll, direct deposit listing, suspect payment listing (SPL), access to the Marine Corps Total Force System (MTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Certify computations received from the auditor for adds, changes, and deletes to the payroll.
2. Ensure discrepancies are corrected.
3. Certify the rough payroll as being accurate and complete.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

-

TASK: 3402.02.08 CERTIFY A CENTRALIZED REGULAR PAYROLL

CONDITION(S): Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Review SPL and NAVMC Forms 11116 for payday adjustments.
2. Review payroll for undeliverable checks.
3. Ensure undeliverable checks are cancelled.
4. Ensure special payments are made as required.

Appendix A to
ENCLOSURE (6)

6-A-8

MCO 1510.75B
05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.09 CERTIFY LEAVE ENTITLEMENTS

CONDITION(S): Given adjustment to leave entitlements computations, supporting/substantiating ("S") documents, access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to input into MCTFS.

PERFORMANCE STEPS:

1. Certify the "S" documents and adjustments for leave balance, lump sum leave, and/or excess leave computations from the pay clerk.
2. Ensure discrepancies are corrected.
3. Submit the "S" documents for input into MCTFS.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.02.10 CERTIFY NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS

CONDITION(S): Given a prepared notification and/or waiver of indebtedness, supporting/substantiating ("S") documents, calculator, NAVMC 11061 [Notification of Indebtedness/Installment Liquidation Agreement], and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to submission for signature.

PERFORMANCE STEPS:

1. Verify indebtedness computations.
2. Ensure discrepancies are corrected.

Appendix A to
ENCLOSURE (6)

6-A-9

MCO 1510.75B

05 APR 99

3. Certify the waiver of indebtedness, as required.
 - a. Ensure the disbursing officer endorsement is properly prepared.
 - b. Ensure liquidation of indebtedness is suspended.
4. Submit the waiver to the servicing disbursing/finance officer for signature.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

–

TASK: 3402.02.11 CERTIFY A SEPARATION/RETIREMENT DOCUMENT

CONDITION(S): Given a prepared separation/retirement document, supporting/substantiating ("S") documents, access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Certify the discharge account summary computations, paying special attention to

Coordinating Review Authority (CRA), severance/separation payment, recoupment, and excess leave checkages.

2. Certify allotment stops, as applicable.
3. Certify final pay option, as applicable.
4. Certify the "S" voucher.
5. Endorse separation document.
6. Ensure discrepancies are corrected.
7. Make payment/pay checkage, as applicable.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures
3. MCO P1900.16, USMC Separations Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix A to
ENCLOSURE (6)

6-A-10

MCO 1510.75B
05 APR 99

DUTY AREA 03 - TRAVEL FUNCTIONS

TASK: 3402.03.01 CERTIFY TEMPORARY ADDITIONAL DUTY (TAD)

PAYMENT/COLLECTIONS

CONDITION(S): Given a travel voucher, copy of basic original orders, endorsements, required copies, receipts, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Verify the travel advances/settlements (to include discrepancy notices and collection letters, as applicable) for accuracy and completeness.
2. Ensure copy of basic original orders is signed by authenticating authority.
3. Certify the travel voucher for payment.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.03.02 CERTIFY PERMANENT CHANGE OF STATION (PCS)

PAYMENTS/COLLECTIONS

CONDITION(S): Given travel vouchers [DD Forms 1351-2C and 1351-4, NAVMC Form 11060, as applicable], copy of basic original orders, required copies, endorsements, receipts, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Review the travel advances/settlements (to include discrepancy notices and collection letters as applicable) for accuracy and completeness.
2. Ensure copy of basic original orders is endorsed.
3. Certify the travel voucher for payment.
4. Return copy of paid voucher to traveler.

Appendix A to
ENCLOSURE (6)

6-A-11

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix A to

ENCLOSURE (6)

6-A-12

MCO 1510.75B

05 APR 99

DUTY AREA 04 - FISCAL FUNCTIONS

TASK: 3402.04.01 BALANCE DAILY BUSINESS

CONDITION(S): Given daily business, DD Form 2657 Daily Statement of Accountability, supporting/substantiating ("S") documents, calculator, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Review DD Form 2657, Daily Statement of Accountability.
2. Certify DD Form 2657, Daily Statement of Accountability.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.04.02 CERTIFY FISCAL VOUCHERS

CONDITION(S): Given disbursing vouchers, cancelled U.S. Treasury checks, schedule of cancelled checks, calculator, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Verify collection vouchers.
2. Certify schedule of cancelled checks.
3. Certify disbursing office vouchers (DOVs).
4. Certify public vouchers.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.04.03 MANAGE CASH PAYMENTS/COLLECTIONS

CONDITION(S): Given a cash payment or collection voucher, cash, an area to safeguard public funds, and the reference.

STANDARD(S): To ensure security procedures are followed per the reference.

Appendix A to
ENCLOSURE (6)

6-A-13

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Receive payment or collection voucher.
2. Verify accuracy of voucher.

3. Verify identification of person receiving cash payment.

4. Make disbursement or collection.

5. Safeguard vouchers and public funds.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.04.04 MAINTAIN CHECK STOCKS

CONDITION(S): Given a blank treasury check order form and the reference.

STANDARD(S): To ensure stock availability and security per the reference.

PERFORMANCE STEPS:

1. Compute monthly use of treasury checks.

2. Ensure nine months check supply maintained.

3. Review requirements for storage of checks.

4. Review inventory requirements.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.04.05 MANAGE FOREIGN CURRENCY

CONDITION(S): Given public funds, military banking facility, foreign currency, and the reference.

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

PERFORMANCE STEPS:

1. Purchase foreign currency.
2. Maintain U.S. dollar value until replenishment is required.

Appendix A to
ENCLOSURE (6)

6-A-14

MCO 1510.75B

05 APR 99

3. Value vouchers in U.S. currency.
4. Maintain custody of foreign funds.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

-

TASK: 3402.04.06 MANAGE ON-LINE TREASURY REPORTS

CONDITION(S): Given prepared U.S. Treasury checks, check issue date, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Obtain the check issue total from a daily balance sheet.
2. Match total with the total checks reported to the treasury.
3. Report data to DFAS.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

—

TASK: 3402.04.07 MANAGE SUSPENSE ACCOUNTS

CONDITION(S): Given an irregularity in the disbursing officer's account and the reference.

STANDARD(S): To ensure the irregularity is accounted for and reported per the reference.

PERFORMANCE STEPS:

1. Review procedures for overages.
2. Review quarterly reporting procedures.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

—

TASK: 3402.04.08 ISSUE RECERTIFIED CHECKS

Appendix A to
ENCLOSURE (6)

6-A-15

MCO 1510.75B

05 APR 99

CONDITION(S): Given an SF 1184 for a lost check and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Review procedures for reissuing a treasury check.
2. Verify requirement to issue recertified check.
3. Issue check.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.04.09 MANAGE DEPLOYED SYMBOLS

CONDITION(S): Given an assignment as disbursing officer with a deployed unit, working disbursing office, and the references.

STANDARD(S): To ensure that all support functions are performed per the references.

PERFORMANCE STEPS:

1. Activate a disbursing symbol.

2. Establish and implement standing operating procedures for the particular deployed environment.
3. Ensure the effective use of end user computer equipment (EUCE).
4. Monitor security of the disbursing office.
5. Certify split pay.
6. Certify foreign currency conversion documents.
7. Monitor processing of personal checks.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix A to
ENCLOSURE (6)

6-A-16

MCO 1510.75B

05 Apr 99

DUTY AREA 05 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

TASK: 3402.05.01 PERFORM A VULNERABILITY ASSESSMENT (VA)

CONDITION(S): Given the requirement for an internal management control review of the unit and the reference.

STANDARD(S): To provide functional analysis and recommendations for corrective actions per the references.

PERFORMANCE STEPS:

1. Identify assessable units.
2. Perform a VA for each assessable unit identified.
3. Develop a five-year plan.
4. Submit results of the VA/internal control plan to the appropriate activity.

REFERENCE(S):

1. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3402.05.02 MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM

CONDITION(S): Given the requirement for an internal management control program and the references.

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

PERFORMANCE STEPS:

1. Identify participants.
2. Provide guidance to the command regarding provisions/objectives of the internal management control program.
3. Provide guidance and coordinate the conduct of vulnerability assessments (VA) and performance reviews.

4. Collect/compile VA results.
5. Develop a management control plan.
6. Document internal management control reviews or their alternatives as they are completed.
7. Prepare reports.

Appendix A to
ENCLOSURE (6)

6-A-17

MCO 1510.75B

05 APR 99

8. Ensure a quality assurance program is established.

REFERENCE(S):

1. MCO 5200.24, USMC Internal Management Control Program
2. MCO 7510.5, USMC Fraud, Waste and Abuse Oversight Awareness

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix A to
ENCLOSURE (6)

6-A-18

MCO 1510.75B

05 APR 99

MOS 3404, FINANCIAL MANAGEMENT OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3404.01.01 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 Marine Corps standard spreadsheet application.
3. Operate Marine Corps standard database application.
4. Operate Marine Corps standard word processing application.
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: MOJT (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.01.02 SUPERVISE MAINTENANCE OF CORRESPONDENCE AND DIRECTIVES FILES

CONDITION(S): Given file folders, computer diskettes, labels, correspondence, reports, messages, records to be maintained, and the references.

STANDARD(S): To ensure storage and retrieval of financial management documents and related information per the references.

PERFORMANCE STEPS:

1. Ensure the following system is established:
 - a. correspondence files by fiscal year
 - b. message files in date time group (DTG) sequence
 - c. directives files for all pertinent orders and bulletins

Appendix B to
ENCLOSURE (6)

6-B-1

MCO 1510.75B

05 APR 99

2. Ensure filing of correspondence and reports in a timely manner.
3. Destroy or forward expired files as indicated.
4. Ensure update of directives files.
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 P5216.5, DON Correspondence Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-2

MCO 1510.75B
05 APR 99

DUTY AREA 02 - PAY FUNCTIONS

TASK: 3404.02.01 CERTIFY AN ON-LINE DIARY (OLD)

CONDITION(S): Given a hard copy diary or access to the Marine Corps Total Force System (MCTFS), supporting/substantiating ("S") documents, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Receive hard copy diary and "S" documents from the auditor or access the MCTFS, as applicable.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected.
4. Certify the diary as being accurate and complete.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)
3. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.02 CERTIFY A PAY MANAGEMENT REPORT

CONDITION(S): Given a processed pay management report, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Receive the pay management report from the auditor.
2. Review the report to ensure the accuracy of the following:
 - a. On-line diary reports
 - b. System exception report
3. Ensure discrepancies are corrected.
4. Certify the report as being accurate and complete.

Appendix B to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 5, Disbursing Policy and Procedures
4. DOD FMR, VOL. 7, Military Pay Policy and Procedures
5. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.03 CERTIFY ADJUSTMENTS TO PAY AND ALLOWANCES

CONDITION(S): Given adjustment to pay and allowances computations, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to input into MCTFS.

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the auditor.
2. Certify adjustments for basic pay, special pay, incentive pay, and/or allowances.
3. Certify the "S" documents.
4. Ensure discrepancies are corrected.

5. Submit the "S" documents for input into MCTFS.

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.04 CERTIFY SPECIAL PAYMENTS

Appendix B to
ENCLOSURE (6)

6-B-4

MCO 1510.75B

05 APR 99

CONDITION(S): Given special payment computations, supporting/substantiating ("S") documents, calculator, access to the Marine Corps Total Force System (MCTFS), and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the auditor.
2. Verify the applicability and certify the computed entitlements for the

following:

- a. Transient/transfer payments
 - b. C.O. directed payments
 - c. Reenlistment bonuses
 - d. Lump Sum Leave (LSL)
 - e. Advanced pay and allowances
 - f. Death gratuities
 - g. Reaccession
3. Certify the "S" documents.
 4. Issue for payment to the appropriate agency.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.05 CERTIFY ALLOTMENTS OF PAY

CONDITION(S): Given a processed bond and allotment (B&A) authorization, supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Receive the processed B&A authorization and "S" documents from the auditor.
2. Review availability of pay for allotment.

Appendix B to

ENCLOSURE (6)

6-B-5

MCO 1510.75B

05 APR 99

3. Ensure discrepancies are corrected.
4. Certify the B&A authorization and "S" documents are accurate, valid, and complete.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.06 CERTIFY A SPECIAL PAYROLL

CONDITION(S): Given a prepared special payroll, access to the Marine Corps Total Force System (MCTFS), supporting/substantiating ("S") documents, calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to

payment.

PERFORMANCE STEPS:

1. Receive the "S" documents and prepared payroll from the auditor.
2. Verify the payroll data utilizing the "S" documents and the member's MCTFS data.
3. Ensure discrepancies are corrected.
4. Authorize payment on special payroll.
5. Certify the special payroll.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.07 CERTIFY A DECENTRALIZED (ROUGH) REGULAR PAYROLL

CONDITION(S): Given a decentralized (rough) regular payroll, direct deposit listing, suspect payment listing (SPL), access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

Appendix B to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Certify computations received from the auditor for adds, changes, and deletes to the payroll.
2. Ensure discrepancies are corrected.
3. Certify the rough payroll as being accurate and complete.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.08 CERTIFY A CENTRALIZED REGULAR PAYROLL

CONDITION(S): Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Review SPL and NAVMC Forms 11116 for payday adjustments.
2. Review payroll for undeliverable checks.
3. Ensure undeliverable checks are cancelled.

4. Ensure special payments are made as required.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.09 CERTIFY LEAVE ENTITLEMENTS

Appendix B to
ENCLOSURE (6)

6-B-7

MCO 1510.75B
05 APR 99

CONDITION(S): Given adjustment to leave entitlements computations, supporting/substantiating ("S") documents, access to the Marine Corps Total Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to input into MCTFS.

PERFORMANCE STEPS:

1. Certify the "S" documents and adjustments for leave balance, lump sum leave,

and/or excess leave computations from the pay clerk.

2. Ensure discrepancies are corrected.
3. Submit the "S" documents for input into MCTFS.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.10 CERTIFY WAIVER OF INDEBTEDNESS

CONDITION(S): Given a prepared notification and/or waiver of indebtedness, "S" documents, member's leave and earning statement (LES), calculator, NAVMC Form 11061 [Notification of Indebtedness/Installment Liquidation Agreement], and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to submission for signature.

PERFORMANCE STEPS:

1. Verify indebtedness computations.
2. Ensure discrepancies are corrected.
3. Ensure liquidation of indebtedness is suspended.
4. Certify the waiver of indebtedness.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-8

MCO 1510.75B

05 APR 99

TASK: 3404.02.11 CERTIFY A SEPARATION/RETIREMENT DOCUMENT

CONDITION(S): Given a prepared separation/retirement document, supporting/substantiating ("S") documents, access to the Marine Corps Total Force System (MCTFS), calculator, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Certify the discharge account summary computations, paying special attention to Clothing Replacement Allowance (CRA), severance/separation payment, recoupment, and excess leave checkages.
2. Certify allotment stops, as applicable.
3. Certify final pay option, as applicable.
4. Certify the "S" voucher.
5. Ensure discrepancies are corrected.
6. Endorse separation documents.

7. Make payment/pay checkage, as applicable.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures
3. MCO P1900.16, USMC Separations Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.02.12 OPERATE THE CUSTOMER INFORMATION CONTROL SYSTEM (CICS)

CONDITION(S): Given the requirement to extract, verify, modify, or certify MCTFS records, an on-line terminal with user ID and password, and the reference.

STANDARD(S): To perform applications in support of fiscal operations per the reference.

PERFORMANCE STEPS:

1. Access the CICS using user ID and password.
2. Select the specific system menu for the desired application.
3. Select the required screen using the member's data elements or remark descriptions.

Appendix B to
ENCLOSURE (6)

6-B-9

MCO 1510.75B

05 APR 99

4. Perform the required application.
5. Exit the CICS.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-10

MCO 1510.75B

05 APR 99

DUTY AREA 03 - TRAVEL FUNCTIONS

TASK: 3404.03.01 CERTIFY TEMPORARY ADDITIONAL DUTY (TAD)
SETTLEMENTS/ADVANCES

CONDITION(S): Given a travel voucher, copy of basic original orders, endorsements, required copies, receipts, standard highway mileage, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Verify travel advances/settlements for accuracy and completeness (to include discrepancy notices and collection letters, as applicable).
2. Certify travel voucher for payment/collection.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.03.02 CERTIFY PERMANENT CHANGE OF STATION (PCS)
SETTLEMENTS/ADVANCES

CONDITION(S): Given travel vouchers [DD Forms 1351-2, 1351-2C, and 1351-4, as applicable], copy of basic original orders, required copies, endorsements, receipts, standard highway mileage, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to payment.

PERFORMANCE STEPS:

1. Review the travel advances/settlements to include discrepancy notices and collection letters for accuracy and completeness.
2. Ensure basic original orders or certificate in lieu of orders and NAVMC Forms 11131 are endorsed.
3. Certify the travel voucher for payment/collection.

REFERENCE(S):

1. Defense Table of Distances (DTOD)

Appendix B to
ENCLOSURE (6)

6-B-11

MCO 1510.75B
05 APR 99

2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-12

MCO 1510.75B
05 APR 99

DUTY AREA 04 - FISCAL FUNCTIONS

TASK: 3404.04.01 MANAGE ELECTRONIC SIGNATURE (ELSIG) ACCOUNTS

CONDITION(S): Given a master ELSIG and the reference.

STANDARD(S): To provide ELSIGs for certifiers, reviewers, and preparers per the reference.

PERFORMANCE STEPS:

1. Obtain master ELSIG (M-ELSIG) from DFAS, Kansas City, MO.
2. Issue a disbursing officer ELSIG.
3. Issue ELSIGs for certifiers, reviewers, and preparers.
4. Revoke ELSIG upon transfer of certifier, reviewer, or preparer.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.02 BALANCE DAILY BUSINESS

CONDITION(S): Given daily business, DD Form 2657 [Daily Statement of Accountability] and/or DD Form 2665 [Daily Agent Accountability Summary], calculator, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Review daily statement of accountability.
2. Certify daily statement of accountability.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.03 MANAGE PAYMENTS/COLLECTIONS

CONDITION(S): Given U.S. treasury checks, cash collection vouchers, and/or deposit tickets, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

Appendix B to
ENCLOSURE (6)

6-B-13

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Ensure post transactions are entered in disbursing logs.
2. Ensure preparation of checks or account for cash.
3. Ensure preparation of collection vouchers.
4. Ensure preparation of deposit tickets.
5. Ensure submission and distribution of collection vouchers, deposit tickets, treasury funds, payrolls, disbursing vouchers, and checks.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.04 MANAGE CHECK STOCKS AND CASH

CONDITION(S): Given blank check stocks, cash, treasury check order forms, safe/vault, and the reference.

STANDARD(S): To ensure security procedures are followed per the reference.

PERFORMANCE STEPS:

1. Establish controls for safeguarding check stocks, cash, and other negotiable instruments.
2. Establish procedures for procurement and receipt of U.S. Treasury checks and cash.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.05 MANAGE RECERTIFIED CHECK ACCOUNT

CONDITION(S): Given a report of a lost or stolen check, daily advice of status report, SF 1184, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Verify requirement to issue recertified check.
2. Authorize issuance of recertified check.

Appendix B to
ENCLOSURE (6)

6-B-14

MCO 1510.75B
05 APR 99

3. Ensure follow-up of recertified check account is performed.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.06 MANAGE DISBURSING SYMBOL IN A DEPLOYED ENVIRONMENT

CONDITION(S): Given the assignment as disbursing officer with a deployed unit, working disbursing office, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Initiate action to activate/deactivate deployed symbol.
2. Establish and implement standing operating procedures for the particular deployed environment.
3. Ensure the effective use of end user computer equipment.
4. Monitor security of the disbursing office.
5. Certify split pay.

6. Certify foreign currency conversion documents.

7. Monitor the processing of personal checks.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.04.07 CERTIFY REPORTS, RETURNS, AND VOUCHERS

CONDITION(S): Given financial reports, returns, disbursing vouchers, cancelled U.S. Treasury checks, schedule of cancelled checks, calculator, and the reference.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Verify daily advice of status.

Appendix B to
ENCLOSURE (6)

6-B-15

MCO 1510.75B

05 APR 99

2. Audit Navy suspense listing (recertified checks).

3. Certify treasury returns.
4. Certify monthly returns.
5. Certify NavCompt Form 621 [Correction Notice].
6. Verify collection vouchers.
7. Certify schedule of cancelled checks.
8. Certify disbursing office vouchers.
9. Certify public vouchers.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-16

MCO 1510.75B

05 APR 99

DUTY AREA 05 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

TASK: 3404.05.01 MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM

CONDITION(S): Given the requirement for an internal management control program and the references.

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

PERFORMANCE STEPS:

1. Identify participants.
2. Provide guidance to the command regarding provisions/objectives of the internal management control program.
3. Document internal management control reviews or their alternatives as they are completed.
4. Prepare reports.
5. Ensure a quality assurance program is established.

REFERENCE(S):

1. MCO 5200.24, USMC Internal Management Control Program
2. MCO 7510.5, USMC Fraud, Waste and Abuse Oversight Awareness

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.05.02 COORDINATE AN AUDIT BY AN EXTERNAL AGENCY

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

STANDARD(S): To ensure standards for command compliance are met per the reference.

PERFORMANCE STEPS:

1. Publish and distribute an audit schedule and any schedule changes to all units involved.

2. Schedule conferences.
3. Monitor the conduct of the audit.
4. Ensure staff sections/subordinate units review utilization draft.
5. Report the progress of the audit.

Appendix B to
ENCLOSURE (6)

6-B-17

MCO 1510.75B

05 APR 99

6. Attend all debriefs.
7. Verify any identified cost savings.
8. Coordinate preparation of the command response within required time frames.
9. Ensure nonconcurrence 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 (12) Req By (2ndLt)

TASK: 3404.05.03 CONDUCT FINANCIAL ASSISTANCE VISITS/INSPECTIONS

CONDITION(S): Given the requirement to conduct a financial assistance visit/inspection,

required accounting system output, approved expense operating budget, approved financial plan, working papers, access to financial records and source documents, required historical data and reports, and the reference.

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

PERFORMANCE STEPS:

1. Identify the scope of the financial assistance visit to be conducted.
2. Identify the objectives of conducting the financial assistance visit.
3. Develop an evaluation plan.
4. Conduct an in-brief.
5. Develop working papers for documentation.
6. Review all data associated with the activity evaluated.
7. Finalize the working papers.
8. Conduct an out-brief.
9. Prepare final report.
10. Conduct follow-up.

REFERENCE(S):

1. MCO 7540.2, Resource Evaluation and Analysis

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

DUTY AREA 06 - BUDGET FUNCTIONS

TASK: 3404.06.01 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM (POM)

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

STANDARD(S): To identify outyear resources required 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. Review justification/impact statement for validity, accuracy, and effectiveness.
5. Consolidate subordinate unit input.
6. Prioritize deficiencies.
7. Prepare POM exhibits.
8. Submit/brief POM to the commander.
9. Forward signed POM, as appropriate.

REFERENCE(S):

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

TASK: 3404.06.02 DEVELOP AN OPERATING BUDGET

CONDITION(S): Given annual budget guidance, command annual operating plan, budget working papers, budget formulation subsystem, and the references.

STANDARD(S): To support 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. Verify subordinate unit field budget input.

Appendix B to
ENCLOSURE (6)

6-B-19

MCO 1510.75B

05 APR 99

4. Consolidate subordinate unit field budget input.
5. Prioritize deficiencies.
6. Ensure budget records are loaded into budget formulation system.
7. Review budget reports and exhibits for accuracy.
8. Submit/brief operating budget for signature.

9. Forward the signed operating budget, as appropriate.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPM)
2. DOD FMR, VOL. 2, Budget Formulation and Presentation
3. MCBUL 7100, Current version
4. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.03 DEVELOP/MONITOR THE FINANCIAL PLAN

CONDITION(S): Given an approved budget, funding authorizations, mission objectives, required accounting reports, higher headquarters guidance, and the references.

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

PERFORMANCE STEPS:

1. Develop and publish the financial plan based upon the approved budget and funding authorization.
2. Issue funding authorization to fund administrators.
3. Monitor accounting reports and analyze the financial plan.
4. Analyze and monitor requisitional and SASSY accounts.
5. Identify required resource realignments based upon execution.
6. Update and prioritize deficiency listings based upon execution.
7. Prepare and submit reports/briefs.

REFERENCE(S):

1. NAVCOMPT Manuals
2. USMC 7100 series publications

Appendix B to
ENCLOSURE (6)

6-B-20

MCO 1510.75B
05 APR 99

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

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.04 MONITOR THE STATUS OF PRIOR FISCAL YEAR APPROPRIATIONS

CONDITION(S): Given the required prior year accounting reports and the references.

STANDARD(S): To ensure the proper completion of prior year fiscal transactions per the references.

PERFORMANCE STEPS:

1. Review accounting reports to monitor status of prior year appropriations.
2. Initiate corrective action.
3. Ensure follow-up corrective action.
4. Ensure maintenance of prior year records.

REFERENCE(S):

1. NAVCOMPT series publications
2. USMC 7000 series publications

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.05 COORDINATE FISCAL YEAR CLOSEOUT

CONDITION(S): Given a financial plan, source documents, required accounting reports, closeout guidance, and the references.

STANDARD(S): To ensure accounting records reflect obligations per the references.

PERFORMANCE STEPS:

1. Prepare plan of action and milestones (POA&M) and distribute local fiscal year closeout guidance based upon POA&M.
2. Monitor the fiscal year closeout.
3. Prepare and forward required reports to the appropriate activities.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. NAVCOMPT Notice 7301

Appendix B to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

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. 14, Administrative Control of Funds and Antideficiency Act Violations
8. DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources
9. DOD FMR, VOL. 4, Accounting Policy and Procedures
10. DOD FMR, VOL. 5, Disbursing Policy and Procedures
11. DOD FMR, VOL. 6, Reporting Policy and Procedures
12. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures
13. MCBUL 7301, Current version

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.06 PERFORM FINANCIAL ANALYSIS

CONDITION(S): Given an analysis requirement, command financial records, knowledge of appropriate analytical techniques, personal computer with appropriate software, calculator, and the reference.

STANDARD(S): To provide guidelines for command financial management per the reference.

PERFORMANCE STEPS:

1. Determine purpose of analysis.
2. Identify the type of analysis to be conducted.
3. Perform analysis.
4. Interpret results.
5. Report results.

REFERENCE(S):

1. MCO 7540.2, Resource Evaluation and Analysis

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.07 BRIEF FINANCIAL ISSUES

Appendix B to
ENCLOSURE (6)

6-B-22

MCO 1510.75B

05 APR 99

CONDITION(S): Given the requirement to brief financial issues, target audience, relevant information, and the references.

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

PERFORMANCE STEPS:

1. Identify purpose of the brief.

2. Identify information required to achieve purpose.
3. Logically organize information for presentation to target audience.
4. Develop medium for presentation.
5. Conduct the brief.

REFERENCE(S):

1. FMFM 3-1, Command and Staff Action

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.08 MANAGE SUPPORT AGREEMENTS

CONDITION(S): Given the need for a support agreement, support requirements of the requesting unit, support capabilities of the providing unit, and the references.

STANDARD(S): To ensure proper preparation, certification, and review per the references.

PERFORMANCE STEPS:

1. Determine supportability of requirements.
2. Determine appropriate type of support agreement (ISA, MOU, MOA).
3. Ensure cost analysis has been performed.
4. Ensure support agreement is correctly prepared.
5. Ensure support agreement is signed by the appropriate authority.
6. Review agreements annually to validate requirements.

REFERENCE(S):

1. Defense Interservice Support Agreement Regulation
2. NAVCOMPT Manuals
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

Appendix B to
ENCLOSURE (6)

6-B-23

MCO 1510.75B

05 APR 99

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.09 ADMINISTER 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. Identify types of external funding available, as required.
2. Identify the purpose(s) to which each appropriation will be applied.
3. Ensure acceptance of funding document(s).
4. Ensure appropriations are accounted for and reported.
5. Make coordination/liaison with external agencies.

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 (12) Req By (2ndLt)

TASK: 3404.06.10 MANAGE MARINE CORPS ALLOTMENTS

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

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Identify purpose for the particular allotment.
2. Ensure acceptance of funding documents.
3. Ensure accounting of allotment funding.
4. Report allotment funding.

REFERENCE(S):

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

Appendix B to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

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. 13, Nonappropriated Funds Policy and Procedures
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. 6, Reporting Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

TASK: 3404.06.11 ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM

CONDITION(S): Given guidance from higher headquarters and the reference.

STANDARD(S): To provide sound budget submissions to higher headquarters per the reference.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prioritize items for budget into a five year Program Objective Memorandum (POM).
3. Submit the POM for inclusion into the higher hearquarters' 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 (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-25

MCO 1510.75B

05 APR 99

DUTY AREA 07 - ACCOUNTING FUNCTIONS

TASK: 3404.07.01 VERIFY APPROPRIATION DATA

CONDITION(S): Given appropriation data, source documents, and the references.

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

PERFORMANCE STEPS:

1. Identify the appropriation to be used.
2. Verify that the line of appropriation data is correct for the source document.
3. Verify that the financial information pointer is correct.
4. Ensure the source document contains a correct document number.
5. Ensure discrepancies are corrected.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II

2. NAVCOMPT Manuals
3. SABRS Data Directory
4. SABRS User's Manual
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
6. MCO P7300.8, USMC Financial Accounting Manual
7. NAVSO P-3006, Financial Management of Resources

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.02 MONITOR THE PROCESSING OF ACCOUNTING TRANSACTIONS

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

STANDARD(S): To ensure the accurate and timely processing of accounting documents per the references.

PERFORMANCE STEPS:

1. Monitor the processing of obligation transactions.
2. Monitor the processing of receipt/expense transactions.
3. Monitor the processing of reservation transactions.

Appendix B to
ENCLOSURE (6)

6-B-26

MCO 1510.75B

05 APR 99

4. Validate the source documents.
5. Validate source documents to the accounting system output.
6. Ensure discrepancies are corrected.

REFERENCE(S):

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

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.03 MONITOR REIMBURSABLE ACCOUNTS

CONDITION(S): Given a reimbursable order, reimbursable report, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Ensure a signed and accepted reimbursable order is on file.
2. Ensure obligations/expenses incurred against the reimbursable order are recorded.
3. Monitor obligations/expenses to ensure total funds authorized are not exceeded.
4. Verify the status of the reimbursable order report.
5. Ensure discrepancies are corrected.
6. Initiate billing/collection documents.

7. Ensure reimbursable accounts are closed as required.

REFERENCE(S):

1. NAVCOMPT Manuals
2. USMC 7100 series publications
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.04 MONITOR THE POSTING OF CIVILIAN PAYROLL COSTS

Appendix B to
ENCLOSURE (6)

6-B-27

MCO 1510.75B

05 APR 99

CONDITION(S): Given the requirement to generate a civilian payroll, a working civilian payroll section, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Administer timekeeping functions.
2. Ensure timecard exceptions are recorded correctly.
3. Coordinate Civilian Personnel Payroll Reporting System corrections with DFAS.

REFERENCE(S):

1. Defense Civilian Payroll System (DCPS) User's Manual
2. NAVCOMPT Manual, Volume II
3. SABRS Labor 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: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.05 REVIEW/ANALYZE ACCOUNTING REPORTS

CONDITION(S): Given appropriate accounting reports (general ledger, unobligated orders, daily transactions, negative unobligated orders, outstanding travel and advances, SABRS error logs) and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to submission.

PERFORMANCE STEPS:

1. Review reports.
2. Certify reports as required.
3. Maintain fund administration reconciliation.
4. Ensure discrepancies are corrected.

REFERENCE(S):

1. DOD INST 7000 series publications
2. NAVCOMPT Manuals

3. USMC 7000 series publications

Appendix B to
ENCLOSURE (6)

6-B-28

MCO 1510.75B
05 APR 99

4. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.06 MANAGE FUND ADMINISTRATOR RECONCILIATION

CONDITION(S): Given adjustments to authorizing, obligations, and source documents, SABRS reports, and the reference.

STANDARD(S): To reflect accurate fund balances in the SABRS automated system.

PERFORMANCE STEPS:

1. Review updated SABRS report.
2. Update fund administrator's records.
3. Complete memorandum fund balance.
4. Submit memorandum fund balance to comptroller.

REFERENCE(S):

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

2. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.07.07 VERIFY SABRS LOCAL TABLE

CONDITION(S): Given the need to adjust system parameters and the reference.

STANDARD(S): To ensure accurate adjustments are made to the local tables.

PERFORMANCE STEPS:

1. Receive request to update local tables.
2. Update appropriate tables.
3. Verify updated tables.

REFERENCE(S):

1. SABRS User's Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

6-B-29

MCO 1510.75B

05 APR 99

DUTY AREA 08 - TRAINING FUNCTIONS

TASK: 3404.08.01 MANAGE FINANCIAL MANAGEMENT TRAINING

CONDITION(S): Given the requirement to conduct financial management training, target audience, and the references.

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

PERFORMANCE STEPS:

1. Determine training requirement.
2. Develop course of instruction.
3. Conduct financial management training.
4. Evaluate training.

REFERENCE(S):

1. JTR/JFTR
2. Local standing operating procedures
3. Local system user's manual(s)
4. NAVCOMPT Manuals
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
6. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

Appendix B to
ENCLOSURE (6)

05 APR 99

MOS 3408, FINANCIAL MANAGEMENT RESOURCE OFFICER

DUTY AREA 01 - FINANCIAL MANAGEMENT FUNCTIONS

TASK: 3408.01.01 MONITOR CLASS I AND II SYSTEMS

CONDITION(S): Given responsibility to track Class I and II System changes, access to automated system(s), and the references.

STANDARD(S): To ensure integrity of financial records is maintained per the references.

PERFORMANCE STEPS:

1. Monitor financial input and output processes.
2. Initiate action to correct system problems.
3. Monitor program changes initiated by DFAS.
4. Initiate/monitor ad hoc financial reports, as requested by financial managers.
5. Verify Class I and II Accounting System reports.
6. Monitor Class I and II System updates.

REFERENCE(S):

1. NAVCOMPT Manuals
2. SABRS User's Manual
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

-

TASK: 3408.01.02 MONITOR ACCOUNTING POLICY AND PROCEDURES

CONDITION(S): Given access to automated system(s) and the references.

STANDARD(S): To ensure policy and procedural changes are implemented per the references.

PERFORMANCE STEPS:

1. Review and test changes for validity prior to implementation.
2. Establish new policy and procedural guidelines as required.
3. Advise commander and comptroller of action taken.

Appendix C to
ENCLOSURE (6)

6-C-1

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. NAVCOMPT Manuals
2. SABRS User's Manual
3. USMC 7000 series publications
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3408.01.03 VALIDATE ACCOUNTING RECORDS

CONDITION(S): Given INFOPAC, supporting documents, reports inquiry capability, access

to automated system(s), and the references.

STANDARD(S): To ensure validity and accuracy of accounting records per the references.

PERFORMANCE STEPS:

1. Monitor financial input/output of divisions within the command.
2. Monitor Class I and II System updates.
3. Review supporting documents.
4. Reconcile reports with detail system files.
5. Ensure accounting classification is correct.
6. Provide corrections to DFAS.
7. Ensure discrepancies are researched and corrected, including unmatched disbursements and unliquidated obligations.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. SABRS User's Manual
4. USMC 7000 series publications
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
6. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements
7. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures

Appendix C to

ENCLOSURE (6)

6-C-2

MCO 1510.75B

05 APR 99

8. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
9. DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations
10. DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources
11. DOD FMR, VOL. 4, Accounting Policy and Procedures
12. DOD FMR, VOL. 5, Disbursing Policy and Procedures
13. DOD FMR, VOL. 6, Reporting Policy and Procedures
14. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

–

TASK: 3408.01.04 VERIFY ACCOUNTING REPORTS

CONDITION(S): Given accounting reports, access to automated system(s), and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to reports submission to DFAS.

PERFORMANCE STEPS:

1. Ensure fund balances are not exceeded.

2. Ensure figures on reports agree with detail system files.
3. Ensure accounting classification is correct.
4. Ensure all input is recorded correctly.
5. Ensure BudEx and General Ledgers are in balance.
6. Verify reports and submit to DFAS as required.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume II
3. NAVCOMPT Manual, Volume III
4. USMC 7000 series publications
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

Appendix C to
ENCLOSURE (6)

6-C-3

MCO 1510.75B

05 APR 99

6. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements
7. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
8. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs

9. DOD FMR, VOL. 14, Administrative Control of Funds and Antideficiency Act Violations
10. DOD FMR, VOL. 3, Budget Execution - Availability and Use of Budgetary Resources
11. DOD FMR, VOL. 4, Accounting Policy and Procedures
12. DOD FMR, VOL. 5, Disbursing Policy and Procedures
13. DOD FMR, VOL. 6, Reporting Policy and Procedures
14. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures
15. NAVSO P-3006, Financial Management of Resources

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3408.01.05 VALIDATE UNLIQUIDATED ORDERS (ULO)

CONDITION(S): Given a ULO listing, access to automated system(s), and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Initiate productions of ULO listings for distribution to the FA.
2. Ensure cancellations are input and supporting documentaion is reviewed.
3. Track ULOs for current year plus five previous years.
4. Correct ULOs as necessary.
5. Track ULO changes for end of year reports.
6. Ensure ULO reports are retained for audit purposes.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manual, Volume III
3. USMC 7000 series publications

Appendix C to
ENCLOSURE (6)

6-C-4

MCO 1510.75B

05 APR 99

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
10. DOD FMR, VOL. 4, Accounting Policy and Procedures
11. DOD FMR, VOL. 5, Disbursing Policy and Procedures
12. DOD FMR, VOL. 6, Reporting Policy and Procedures

13. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures

14. NAVSO P-3006, Financial Management of Resources

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3408.01.06 MAINTAIN REIMBURSABLE ACCOUNTS

CONDITION(S): Given a reimbursable order report, access to automated system(s), and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to submission by the Defense Accounting Office (DAO), DFAS.

PERFORMANCE STEPS:

1. Ensure a signed and accepted work order is on file.
2. Ensure a reimbursable profile is established in SABRS.
3. Ensure Financial Information Pointers (FIPS) are created.
4. Ensure obligations incurred against the reimbursable work request are recorded.
5. Monitor obligations to ensure total funds authorized are not exceeded.
6. Verify reimbursable order reports.
7. Ensure billings are submitted by the DAO.
8. Ensure figures on monthly reports agree with detail system files.

Appendix C to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

9. Ensure customers are notified of possible excesses or shortages.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manuals
3. SABRS User's Manual
4. USMC 7000 series publications
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3408.01.07 TRAIN FINANCIAL MANAGEMENT PERSONNEL

CONDITION(S): Given accounting and financial training guidance, access to automated system(s), and the references.

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

PERFORMANCE STEPS:

1. Develop annual training objectives for fund administrators and financial management personnel.
2. Ensure training for fund administrators includes, but is not limited to:
 - a. Accounts maintenance.
 - b. Accounting classification codes.

- c. Types of accounting transactions.
- 3. Ensure training for financial managers includes, but is not limited to:
 - a. INFOPAC use and reports inquiry.
 - b. Current accounting system procedures.

REFERENCE(S):

- 1. Local standing operating procedures
- 2. NAVCOMPT Manuals
- 3. SABRS User's Manual
- 4. USMC 7000 series publications
- 5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

Appendix C to
ENCLOSURE (6)

6-C-6

MCO 1510.75B
05 APR 99

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3408.01.08 DIRECT FINANCIAL OPERATIONS

CONDITION(S): Given assignment as the financial management specialist, a list of tasks to be accomplished, and the references.

STANDARD(S): To ensure all tasks assigned to the managerial accounting office are accomplished per the references.

PERFORMANCE STEPS:

1. Monitor financial input/output of divisions within the command.
2. Ensure Data Element Tables are updated.
3. Ensure local table management is completed.
4. Monitor Class I and II System changes by DFAS.
5. Develop ad hoc programs for use by the command.
6. Submit problem reports on system problems to DFAS.
7. Serve as command's liaison officer to DFAS.
8. Monitor the effectiveness of system interfaces.
9. Provide financial management expertise to the command.
10. Provide special assistance to commands during POM and budget calls.

REFERENCE(S):

1. NAVCOMPT Manuals
2. SABRS User's Manual
3. USMC 7000 series publications
4. DOD 7600.7-M, DOD Internal Audit Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix C to
ENCLOSURE (6)

6-C-7

MCO 1510.75B

05 APR 99

MOS 3410, NAF AUDITING OFFICER

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3410.01.01 PREPARE ANNUAL AUDIT RELATED BUDGET(S)

CONDITION(S): Given the requirement to prepare an audit, training and/or operations and maintenance budget(s), guidance from higher headquarters, the annual audit plan, transportation costs, required information concerning the activities to be audited, training plan, and the references.

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

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prepare an audit budget.
 - a. Review the annual audit plan.
 - b. Determine which audits will incur direct costs.
 - c. Compute per diem, transportation and other miscellaneous cost for each engagement based on the forecasted audit staff required.
3. Prepare a training budget.
 - a. Review the annual training plan.
 - b. Determine the source and cost of available training that will support the training plan/requirements.

c. Compute per diem, transportation, and other miscellaneous cost for each training evolution.

4. Prepare an operations and maintenance budget.

a. Review previous actual to budget performance.

b. Validate current and future requirements.

5. Prepare the budget submission(s) in the prescribed format.

6. Submit the budget(s) to higher headquarters for approval.

REFERENCE(S):

1. JTR/JFTR

2. MCNAFAS Audit Policy Manual

3. MCNAFAS Audit Procedures Manual

Appendix D to
ENCLOSURE (6)

6-D-1

MCO 1510.75B

05 APR 99

4. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3410.01.02 PREPARE AN ANNUAL MAN-HOUR BUDGET

CONDITION(S): Given the annual audit plan, forecasted staff levels, annual training plan/budget, and the reference.

STANDARD(S): To identify assignment of Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS) man-hour resources per the references.

PERFORMANCE STEPS:

1. Review current and past years actual man-hours to budgeted man-hours as basis for preparing the new budget.
2. Compute total man-hours available for the coming year based on the forecasted staffing levels.
3. Allocate direct audit time based on the annual audit plan.
4. Allocate indirect audit time based on the annual training plan/budget and other administrative considerations.
5. Prepare the budget in the prescribed format.
6. Submit the budget to the Director, MCNAFAS for approval by 30 June of each year.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual
3. DOD 7600.7-M, DOD Internal Audit Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Capt)

—

TASK: 3410.01.03 PREPARE AN ANNUAL AUDIT PLAN

CONDITION(S): Given the requirement to prepare an annual audit plan, audit inventory and frequency criteria, forecasted audit staff levels, results of past audits, access to

automated system using the audit planning model, and the references.

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

PERFORMANCE STEPS:

1. Determine the necessity for an audit of the activity.

Appendix D to
ENCLOSURE (6)

6-D-2

MCO 1510.75B

05 APR 99

2. Determine type of audit required based on past audits and current conditions.
3. Select activities, programs or functional areas to be audited based on results of previous audits, risk, materiality, and other considerations.
4. Schedule audits for the upcoming year based on forecasted staffing levels.
5. Prepare the audit plan utilizing the format prescribed by the references.
6. Submit the audit plan, along with the TAD and training budgets, to the Director, MCNAFAS for approval by 30 June of each year.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual
3. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

TASK: 3410.01.04 PERFORM THE DUTIES OF AN AUDITOR-IN-CHARGE

CONDITION(S): Given the assignment of auditor-in-charge, audit staff, and the references.

STANDARD(S): To ensure auditing standards are met in the daily operation of the region per the reference.

PERFORMANCE STEPS:

1. Prepare or assist the regional director in the development of the audit plan.
2. Ensure the execution and completion of the audit plan is properly conducted.
3. Prepare and submit training plans to the regional director.
4. Evaluate audit resource and assign audit staffs to accomplish the audit.
5. Ensure the conduct of and evaluate audit surveys, establish or redefine audit objectives, and establish the specifics for each audit.
6. Coordinate all audits, supervise the senior auditor, review and approve all audit workpapers and complete the MCNAFAS quality control checklist prior to submission to the regional director.
7. Ensure all reports are in compliance with current policies and directives and are submitted to the regional director in a timely manner.
8. Ensure that audit training is accomplished.

Appendix D to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

9. Maintain the status of and advise the regional director on all on-going audits.
10. Prepare or assist the regional director in the development of the audit inventory.
11. Ensure no conflicts of interest exist between MCNAFAS and NAFI personnel.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (CWO3)

–

TASK: 3410.01.05 PERFORM THE DUTIES OF A REGIONAL DIRECTOR (RD)

CONDITION(S): Given assignment as regional director, a region staff, and the references.

STANDARD(S): To ensure the accomplishment of the regional audit mission per the reference.

PERFORMANCE STEPS:

1. Prescribe the mission, organization, responsibilities, and general policies to all personnel within the region.
2. Submit audit plans to the Director, MCNAFAS for approval.
3. Ensure audits are conducted per the approved audit plan and are in compliance with current policies and directives.

4. Ensure all audit reports are issued in compliance with current policies and directives.
5. Ensure the Director, MCNAFAS is notified on all matters pertaining to audit modifications and significant events of the audit.
6. Issue letters of engagement and apprise the commander (or designated representative) on the results of the audit and the audit report.
7. Develop a technical training plan and ensure training is accomplished.
8. Prepare and submit all Temporary Additional Duty (TAD) budgets for the region.
9. Prepare and submit all local budgets to the command for administrative support.
10. Ensure that no conflicts of interest exist between MCNAFAS and NAFI personnel.
11. Ensure that a quality assurance program is established and maintained within the region.

Appendix D to
ENCLOSURE (6)

6-D-4

MCO 1510.75B
05 APR 99

12. Submit audit inventory to Director, MCNAFAS.
13. Measure regional performance and identify areas for improvement.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Capt)

Appendix D to
ENCLOSURE (6)

6-D-5

MCO 1510.75B
05 APR 99

DUTY AREA 02 - AUDIT FUNCTIONS

TASK: 3410.02.01 PLAN AN AUDIT

CONDITION(S): Given the requirement to conduct a financial, program results, and/or performance audit, management assistance, regional audit plan, and the references.

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

PERFORMANCE STEPS:

1. Determine the scope of the audit.
2. Determine available time and personnel (manpower and qualifications).
3. Notify the activity to be audited of upcoming audit.
4. Set specific cutoff dates for performing key audit procedures (i.e., bank confirmations, inventory observations, circulations, etc.).
5. Determine follow-up work on previous audits required.
6. Prepare and submit a request to the activity to furnish the required preliminary information.

7. Arrange entrance briefs.
8. Assemble resources required to accomplish audit.

REFERENCE(S):

1. Government Auditing Standards
2. MCNAFAS Audit Policy Manual
3. MCNAFAS Audit Procedures Manual
4. DOD 7600.7-M, DOD Internal Audit Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3410.02.02 CONDUCT A PRE-AUDIT SURVEY

CONDITION(S): Given the requirement to conduct an audit (financial or performance) or provide management assistance, required audited activity financial data and internal policy letter, and the references.

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

PERFORMANCE STEPS:

Appendix D to
ENCLOSURE (6)

6-D-6

MCO 1510.75B

05 APR 99

1. Gather background information on the activity to be audited and, when necessary, on other similar activities.

2. Research the required operational procedures.
3. Conduct site visit and assess the adequacy and effectiveness of internal controls.
4. Examine the control of automated systems to determine validity of information.
5. Conduct an analytical review of the activity's financial data to identify any vulnerabilities and potential problem areas.
6. Develop the audit sampling methodology.
7. Ensure that all audit work is adequately documented in the working papers.
8. Establish or redefine audit objectives and scope of work, as required.
9. Determine resources required to conduct the audit.
10. Prepare and submit a letter notifying the activity of the purpose, scope, and the time period of the audit.
11. Conduct follow-up on previously reported audit findings and recommendations to determine management's corrective action and responsiveness to audit comments.
12. Design an audit program to achieve the planned audit objectives based upon the purpose and scope of the audit and the specific audit procedures to be used.
13. Conduct quality assurance reviews throughout pre-audit survey.

REFERENCE(S):

1. Government Auditing Standards
2. MCNAFAS Audit Guides and Programs
3. MCNAFAS Audit Policy Manual
4. MCNAFAS Audit Procedures Manual

5. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3410.02.03 CONDUCT AN AUDIT

CONDITION(S): Given the requirement to conduct an audit (financial or performance) or management assistance, program results, and/or performance audit, activity's financial

Appendix D to
ENCLOSURE (6)

6-D-7

MCO 1510.75B

05 APR 99

records and business papers, access to automated system and appropriate applications, required forms and working papers, and the references.

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

PERFORMANCE STEPS:

1. Conduct substantive tests based on the presurvey sampling plan.
2. Analyze results of substantive tests.
3. Consider the materiality and effect to the financial statements of all deficiencies identified.
4. Ensure that all audit work is adequately documented in the working papers.
5. Thoroughly analyze audit results and develop findings to include condition,

cause, criteria, effect, and recommended corrective action.

6. Identify potential monetary benefits saved by corrective action, as applicable.
7. Throughout the audit, keep command and management (as applicable) apprised of findings as they are identified to bring about quick, responsive action.
8. Schedule exit briefs of key activity personnel.
9. Conduct quality assurance reviews throughout execution of audit.

REFERENCE(S):

1. Applicable generally accepted accounting principles (GAAP)
2. Government Auditing Standards
3. MCNAFAS Audit Guides and Programs
4. MCNAFAS Audit Policy Manual
5. MCNAFAS Audit Procedures Manual
6. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

TASK: 3410.02.04 PERFORM POST-AUDIT WORK

CONDITION(S): Given audit working papers containing the results of audit work accomplished to date and the references.

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

Appendix D to
ENCLOSURE (6)

6-D-8

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Review audit working papers to ensure they are accurate, sufficient, competent, and relevant evidence to support conclusions and meet objectives.
2. Prepare a draft of the applicable audit report(s), using appropriate format, content, and cross-references, for submission to the regional director.
3. Conduct a quality assurance review.
4. Forward the draft report(s) to the audited activity for comments.
5. Review command comments.
6. Resolve any disagreements or nonconcurrency with management.
7. Issue final report(s) with applicable activity comments.
8. Distribute copies of the report(s), as required.

REFERENCE(S):

1. Applicable generally accepted accounting principles (GAAP)
2. Government Auditing Standards
3. MCNAFAS Audit Guides and Programs
4. MCNAFAS Audit Policy Manual
5. MCNAFAS Audit Procedures Manual

6. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by
Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (WO)

Appendix D to
ENCLOSURE (6)

6-D-9

MCO 1510.75B
05 APR 99

MOS 3432, DISBURSING TECHNICIAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3432.01.01 MAINTAIN CORRESPONDENCE FILES AND DIRECTIVES

CONDITION(S): Given file folders, labels, list of applicable standard subject identifier codes (SSIC), correspondence, reports, messages, and 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 calendar year.
3. File messages in date time group sequence.
4. File correspondence reports and records in appropriate file folders.
5. Annotate files.

6. Close out and retain expired files.
7. Destroy or forward expired files for archive.
8. 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: MOJT (Standard) Sustainment (1) Req By (Pvt)

–

TASK: 3432.01.02 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.

Appendix E to
ENCLOSURE (6)

6-E-1

MCO 1510.75B

05 APR 99

2. Operate Marine Corps standard spreadsheet application.
3. Operate Marine Corps standard data base application.
4. Operate Marine Corps standard word processing application.
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: MOJT (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.01.03 OPERATE THE MARINE CORPS DATA NETWORK (MCDN)

CONDITION(S): Given the requirement to verify, extract, modify MCTFS records, an on-line terminal with user's ID and password, and the reference.

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

PERFORMANCE STEPS:

1. Access the MCDN system using accessor ID (ACID) and password.
2. Select the specific system menu for the desired application.
3. Select the required screen using the member's date elements or remark descriptions.

4. Perform the required application.

5. Exit the MCDN system.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

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

Appendix E to
ENCLOSURE (6)

6-E-2

MCO 1510.75B

05 APR 99

DUTY AREA 02 - PAY FUNCTIONS

TASK: 3432.02.01 PREPARE AN ON-LINE DIARY (OLD)

CONDITION(S): Given access to a personal computer, user ID, password, Electronic Signature (ELSIG)/SEED, supporting/substantiating ("S") documents, and the references.

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

PERFORMANCE STEPS:

1. Access the OLD system using the accessor IC (ACID), password, and ELSIG/SEED.

2. Select the desired option from the menu.

3. Properly format the diary using the correct transaction codes.

4. Exit the OLD system.
5. Deliver the diary and "S" documents to the auditor for review.
6. Correct discrepancies.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.02.02 PROCESS MILITARY DISBURSING DOCUMENTS

CONDITION(S): Given military disbursing documents, access to Marine Corps Data Network (MCDN), calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive and review the military disbursing documents to determine the required action.
2. Process the documents and take appropriate action.
3. Submit the documents to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

MCO 1510.75B

05 APR 99

2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

TASK: 3432.02.03 AUDIT AN ON-LINE DIARY (OLD)

CONDITION(S): Given a hard copy diary or access to Marine Corps Data Network (MCDN), supporting/substantiating ("S") documents, and the references.

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

PERFORMANCE STEPS:

1. Receive the hard copy and "S" documents from the preparer or access the MCDN.
2. Compare the diary against the "S" documents.
3. Ensure discrepancies are corrected.
4. Submit the diary and "S" documents to the certifying officer for certification.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

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

TASK: 3432.02.04 AUDIT MILITARY DISBURSING DOCUMENTS

CONDITION(S): Given military disbursing documents, access to Marine Corps Data Network (MCDN), calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the documents and a hard copy of the MCTFS screen or access to MCDN.
2. Review the documents to ensure correct action has been taken.
3. Ensure discrepancies are corrected.
4. Process the documents.
5. Submit the documents to the certifying officer for certification

Appendix E to
ENCLOSURE (6)

6-E-4

MCO 1510.75B
05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

TASK: 3432.02.05 PROCESS A PAY MANAGEMENT REPORT

CONDITION(S): Given a pay management report, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the pay management report from the auditor.
2. Review the report to determine required actions for the following:
 - a. On-line diary reports (Automatic Direction Finder (ADF), ICR, MECF, etc.)
 - b. System exception report
3. Annotate the report with the corrective action taken.
4. Submit the report to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

-

TASK: 3432.02.06 COMPUTE ADJUSTMENTS TO PAY AND ALLOWANCES

CONDITION(S): Given the requirement to compute adjustments to pay and allowances, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents from the administration office (S-1), DFAS, or other agencies.

Appendix E to
ENCLOSURE (6)

6-E-5

MCO 1510.75B

05 APR 99

2. Compute adjustments for basic pay, special pay, incentive pay, and/or allowances.
3. Properly annotate the "S" documents.
4. Submit the "S" documents to the auditor for review.

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

—

TASK: 3432.02.07 COMPUTE SPECIAL PAYMENTS

CONDITION(S): Given a request for a special payment from the commanding officer, supporting/substantiating ("S") documents, member's Leave and Earning Statement (LES), calculator, access to the Marine Corps Data Network (MCDN), and the references.

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

PERFORMANCE STEPS:

1. Determine and compute entitlements, as required, for the following:
 - a. Transient/transfer payments
 - b. C.O. directed payments
 - c. Reenlistment bonuses
 - d. Lump sum leave (LSL)
 - e. Advanced pay and allowances
 - f. Death gratuities
 - g. Reaccession
 - h. Advanced Basic Allowance for Quarters (BAQ) and Variable Housing Allowance (VHA)
2. Properly annotate the "S" documents with the action taken.
3. Submit the "S" documents to the auditor for review.
4. Add the special payment to the daily special payroll, as required.

Appendix E to
ENCLOSURE (6)

6-E-6

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.02.08 PROCESS ALLOTMENTS OF PAY

CONDITION(S): Given a request for an allotment of pay, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the request for allotment of pay from the commanding officer.
2. Review the availability of pay for allotment.
3. Submit the documentation to the auditor for review.

REFERENCE(S):

1. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

—

TASK: 3432.02.09 COMPUTE DEDUCTIONS AND COLLECTIONS OF PAY

CONDITION(S): Given the requirement to compute a deduction and/or collection of pay, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents from the commanding officer, DFAS, or other agencies.
2. Determine and compute deductions and/or collections, as required, for the following:
 - a. FITW (Federal Income Tax Withholding)
 - b. FICA (Federal Insurance Contributions Act)/Medicare.
 - c. SITW (State Income Tax Withholding)
 - d. SGLI (Servicemen's Group Life Insurance)

Appendix E to
ENCLOSURE (6)

6-E-7

MCO 1510.75B

05 APR 99

- e. Non-judicial punishment/Courts martial (NJP/CM)
- f. Retirement home

- g. Dental plan
 - h. MGIB (Montgomery G.I. Bill)
3. Properly annotate the "S" documents.
 4. Submit the "S" documents and computations to the auditor for review.

REFERENCE(S):

1. Manual for Courts-Martial
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

—

TASK: 3432.02.10 PREPARE A SPECIAL/SPLIT PAYROLL

CONDITION(S): Given the requirement to prepare a special/split payroll, supporting/substantiating ("S") documents, calculator, VEF 1200 extract, and the references.

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

PERFORMANCE STEPS:

1. Prepare the special/split payroll/MPV utilizing the "S" documents.
2. Submit the payroll to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

–

TASK: 3432.02.11 PROCESS A DECENTRALIZED (ROUGH) REGULAR PAYROLL

CONDITION(S): Given a decentralized (rough) regular payroll, direct deposit listing, suspect payment listing, access to the MCTFS, calculator, and the references.

Appendix E to
ENCLOSURE (6)

6-E-8

MCO 1510.75B

05 APR 99

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

PERFORMANCE STEPS:

1. Review the Support Payment Listing and NAVMC Forms 11116 for appropriate action.
2. Compute payments for adds and changes to the payroll.
3. Process adds, changes, and deletes to the payroll.
4. Submit the payroll to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

–

TASK: 3432.02.12 PROCESS A CENTRALIZED REGULAR PAYROLL

CONDITION(S): Given a centralized payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, access to the MCTFS, calculator, and the references.

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

PERFORMANCE STEPS:

1. Review the Support Payment Listing and NAVMC Forms 11116 [Miscellaneous Military Pay Order/Special Payment Authorization] for appropriate action.
2. Pull checks for all transfers.
3. Return undeliverable checks to the auditor.
4. Compute special payment for all joinees.
5. Add joinees to the daily special payroll.
6. Submit the payroll to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

–

TASK: 3432.02.13 ADJUST LEAVE ENTITLEMENTS

ENCLOSURE (6)

6-E-9

MCO 1510.75B

05 APR 99

CONDITION(S): Given the requirement to adjust leave entitlements, supporting/substantiating ("S") documents, access to the Marine Corps Data Network, (MCDN) calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents from the commanding officer, DFAS, or MCTFS.
2. Review MCDN to determine required action.
3. Compute adjustments for leave balance, lump sum leave, and/or excess leave.
4. Properly annotate the "S" documents with the corrective action to be taken.
5. Submit the "S" documents to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

-

TASK: 3432.02.14 PREPARE NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS

CONDITION(S): Given a member in an overpaid status, supporting/substantiating ("S") documents, member's Leave and Earning Statement (LES), calculator, local forms, and the references.

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

PERFORMANCE STEPS:

1. Compute amount of indebtedness.
2. Submit the local forms to the auditor for review.
3. Prepare for a waiver of indebtedness, as required.
 - a. Prepare the disbursing officer endorsement.
 - b. Suspend liquidation of indebtedness.
4. Submit the waiver to the auditor for review.

REFERENCE(S):

Appendix E to
ENCLOSURE (6)

6-E-10

MCO 1510.75B

05 APR 99

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.02.15 PREPARE A SEPARATION/RETIREMENT DOCUMENT

CONDITION(S): Given a member separating or retiring from active duty,

supporting/substantiating ("S") documents, Marine Corps Automated Separation Sheet Process (MCASSP), access to the Marine Corps Data Network (MCDN), calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents from external agencies.
2. Compute discharge account summary sheet using the MCASSP.
3. Stop allotments, as applicable.
4. Submit final port of embarkation (POE), as applicable.
5. Properly annotate the "S" documents with the action taken.
6. Return the "S" documents to the commanding officer for corrective action, as required.
7. Submit the "S" documents to the auditor for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures
3. MCO P1900.16, USMC Separations Manual

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.02.16 AUDIT A PAY MANAGEMENT REPORT

CONDITION(S): Given a processed pay management report, supporting/substantiating ("S") documents, calculator, and the references.

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

Appendix E to
ENCLOSURE (6)

6-E-11

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Receive the pay management report from the pay clerk.
2. Review the report to ensure the accuracy of the following:
 - a. On-line diary reports (Automatic Direction Finder (ADF), ICR, MECF, etc.)
 - b. System exception report.
3. Ensure discrepancies are corrected.
4. Submit the report to the certifying officer for certification.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

TASK: 3432.02.17 AUDIT ADJUSTMENTS TO PAY AND ALLOWANCES

CONDITION(S): Given adjustment to pay and allowances computations, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the pay clerk.
2. Audit adjustments for basic pay, special pay, incentive pay, and/or allowances.
3. Audit the "S" documents.
4. Ensure discrepancies are corrected.
5. Submit the "S" documents to the certifying officer for certification.

REFERENCE(S):

1. JTR/JFTR
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

Appendix E to
ENCLOSURE (6)

6-E-12

MCO 1510.75B

05 APR 99

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

TASK: 3432.02.18 AUDIT SPECIAL PAYMENTS

CONDITION(S): Given special payment computations, supporting/substantiating ("S") documents, member's LES [Leave and Earnings Statement], calculator, access to the Marine Corps Data Network (MCDN), and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the pay clerk.
2. Audit computed entitlements for the following:
 - a. Transient/transfer payments
 - b. C.O. directed payments
 - c. Reenlistment bonuses
 - d. Lump sum leave (LSL)
 - e. Advanced pay and allowances
 - f. Death gratuities
 - g. Reaccession

h. Advanced Basic Allowance for Quarters (BAQ) and Variable Housing Allowance (VHA)

3. Verify the "S" documents.

4. Return the "S" documents to the pay clerk to include on special payroll.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

TASK: 3432.02.19 AUDIT ALLOTMENTS OF PAY

CONDITION(S): Given a processed bond and allotment (B&A) authorization, supporting/substantiating ("S") documents, calculator, and the references.

Appendix E to
ENCLOSURE (6)

6-E-13

MCO 1510.75B

05 APR 99

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

PERFORMANCE STEPS:

1. Receive the processed B&A and "S" documents from the pay clerk.

2. Review availability of pay for allotment.
3. Ensure discrepancies are corrected.
4. Submit the B&A and "S" documents to the certifying officer for certification.

REFERENCE(S):

1. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3432.02.20 AUDIT DEDUCTIONS AND COLLECTIONS OF PAY

CONDITION(S): Given deduction and/or collection of pay computations, supporting/substantiating ("S") documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents and computations from the pay clerk.
2. Audit deduction and/or collection of pay computations, as required, for the following:
 - a. FITW (Federal Income Tax Withholding)
 - b. FICA (Federal Insurance Contributions Act)/Medicare
 - c. SITW (State Income Tax Withholding)
 - d. SGLI (Servicemens Group Life Insurance)
 - e. Non-judicial punishment/Courts martial (NJP/CM)

- f. Retirement home
 - g. Dental plan
 - h. MGIB (Montgomery G.I. Bill)
3. Verify the "S" documents.
 4. Ensure discrepancies are corrected.

Appendix E to
ENCLOSURE (6)

6-E-14

MCO 1510.75B
05 APR 99

5. Submit the "S" documents to the certifying officer for certification.

REFERENCE(S):

1. Manual for Courts-Martial
2. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
3. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

TASK: 3432.02.21 AUDIT A SPECIAL PAYROLL

CONDITION(S): Given a prepared special payroll, supporting/substantiating ("S")

documents, calculator, and the references.

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

PERFORMANCE STEPS:

1. Receive the "S" documents and prepared payroll from the pay clerk.
2. Verify the payroll data utilizing the "S" documents, unit diaries, and member's "T" force data when available.
3. Ensure discrepancies are corrected.
4. Authorize payment on special/split payroll.
5. Submit the payroll to the pay officer for payment.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. MCO P1080.40, Marine Corps Total Force System (MCTFS) Personnel Records Information Manual (PRIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3432.02.22 AUDIT A DECENTRALIZED (ROUGH) REGULAR PAYROLL

CONDITION(S): Given a decentralized (ROUGH) regular payroll, direct deposit listing, suspect payment listing (SPL), Leave and Earnings Statements, access to the Marine Corps Data Network (MCDN), calculator, and the references.

6-E-15

MCO 1510.75B

05 APR 99

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

PERFORMANCE STEPS:

1. Forward the ROUGH payroll, SPL, NAVMC Forms 11116 [Miscellaneous Military Pay Order/Special Payment Authorization], and other documentation to the pay clerk for appropriate action.
2. Audit computations received from the pay clerk for adds, changes, and deletes to the payroll.
3. Ensure that discrepancies are corrected.
4. Submit the payroll to the certifying officer for certification.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3432.02.23 AUDIT A CENTRALIZED REGULAR PAYROLL

CONDITION(S): Given a centralized regular payroll, direct deposit listing, suspect payment listing (SPL), U.S. Treasury checks, Leave and Earning Statements (LESs), access to the MCTFS, calculator, and the references.

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

PERFORMANCE STEPS:

1. Forward the payroll, SPL, NAVMC Forms 11116 [Miscellaneous Military Pay Order/Special Payment Authorization], treasury checks, and other documents to the pay clerk for appropriate action.
2. Receive and validate undeliverable checks.
3. Ensure undeliverable checks are cancelled.
4. Ensure special payments are made.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3432.02.24 AUDIT LEAVE ENTITLEMENTS

Appendix E to
ENCLOSURE (6)

6-E-16

MCO 1510.75B

05 APR 99

CONDITION(S): Given adjustment to leave entitlement computations, supporting/substantiating ("S") documents, access to the Marine Corps Data Network (MCDN), calculator, and the references.

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

certification.

PERFORMANCE STEPS:

1. Audit the "S" documents and adjustments for leave balance, lump sum leave, and/or excess leave computations from the pay clerk.
2. Ensure discrepancies are corrected.
3. Submit the "S" documents and computations to the certifying officer for certification.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3432.02.25 AUDIT NOTIFICATION AND/OR WAIVER OF INDEBTEDNESS

CONDITION(S): Given a prepared notification and/or waiver of indebtedness, supporting/substantiating ("S") documents, member's Leave and Earnings Statement (LES), calculator, and the references.

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

PERFORMANCE STEPS:

1. Audit indebtedness computations.
2. Audit the notification of indebtedness (LES).
3. Ensure discrepancies are corrected.

4. Audit the waiver of indebtedness.
5. Ensure the servicing finance/disbursing officer endorsement is properly prepared.
6. Ensure liquidation of indebtedness is suspended.
7. Submit the waiver to the servicing finance/disbursing officer for signature.

Appendix E to
ENCLOSURE (6)

6-E-17

MCO 1510.75B

05 APR 99

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures

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

-

TASK: 3432.02.26 AUDIT A SEPARATION/RETIREMENT DOCUMENT

CONDITION(S): Given a prepared separation/retirement document, supporting/substantiating ("S") documents, access to the Marine Corps Automated Settlement Sheet Process (MCASSP) and the Marine Corps Data Network (MCDN), calculator, and the references.

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

certification.

PERFORMANCE STEPS:

1. Audit the discharge account summary sheet computations paying special attention to Clothing Replacement Allowance (CRA), severance/separation payment, recoupment, and excess leave checkages.
2. Ensure allotments are stopped, as applicable.
3. Ensure final Port of Embarkation (POE) is submitted, as applicable.
4. Ensure discrepancies are corrected.
5. Submit the "S" documents to the certifying officer for certification.
6. Ensure all payments have been deducted.
7. Ensure all leave periods have been accounted for or reported.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 7, Military Pay Policy and Procedures
3. MCO P1900.16, USMC Separations Manual

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

Appendix E to
ENCLOSURE (6)

6-E-18

MCO 1510.75B

05 APR 99

DUTY AREA 03 - TRAVEL FUNCTIONS

TASK: 3432.03.01 COMPUTE TEMPORARY DUTY (TDY) SETTLEMENTS/ADVANCES

CONDITION(S): Given a travel voucher, basic original orders, endorsements, receipts, access to Integrated Automated Travel System (IATS), and the references.

STANDARD(S): To meet standards of accuracy per the references prior to release to the auditor for review.

PERFORMANCE STEPS:

1. Ensure receipt of basic original orders, endorsements, receipts, and required copies.
2. Determine and compute allowances payable.
3. Compute advances for nonfrequent travelers or frequent travelers.
4. Complete travel voucher.
5. Endorse basic original orders.
6. Prepare discrepancy notice.
7. Complete MCTFS checkage.
8. Release documents to the auditor for review.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual

5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

6. MCO P7301.104, Account Appropriations for Military Personnel USMC

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (4) Req By (Pvt)

TASK: 3432.03.02 COMPUTE PERMANENT CHANGE OF STATION (PCS)
SETTLEMENTS/ADVANCES

CONDITION(S): Given a travel voucher, basic original orders, endorsements, receipts, access to Integrated Automated Travel System (IATS), and the references.

STANDARD(S): To meet standards of accuracy per the references prior to release to the auditor for review.

Appendix E to
ENCLOSURE (6)

6-E-19

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Ensure travel voucher is accurate and complete.
2. Ensure receipt of basic original orders, endorsements, receipts, and required copies.
3. Determine and compute entitlements.
4. Compute elapsed time.
5. Compute PCS advances to include independent travel/DLA with NAVMC Form 11115.

6. Prepare discrepancy notice.
7. Complete travel voucher.
8. Endorse basic original orders or certificate in lieu of orders/NAVMC Form 11060.
9. Complete MCTFS checkage.
10. Release documents to the auditor for review.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)
6. MCO P7301.104, Account Appropriations for Military Personnel USMC

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

TASK: 3432.03.03 AUDIT TEMPORARY DUTY (TDY) SETTLEMENTS/ADVANCES

CONDITION(S): Given a travel voucher, basic original orders, endorsements, required copies, receipts, access to Integrated Automated Travel System (IATS), and the references.

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

PERFORMANCE STEPS:

1. Audit TDY travel advances/settlements and discrepancy notices for accuracy and completeness.

Appendix E to
ENCLOSURE (6)

6-E-20

MCO 1510.75B
05 APR 99

2. Ensure basic original orders are endorsed.
3. Release for certification.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

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

TASK: 3432.03.04 AUDIT PERMANENT CHANGE OF STATION (PCS)
SETTLEMENTS/ADVANCES

CONDITION(S): Given a travel voucher, basic original orders, required copies, endorsements, receipts, access to Integrated Automated Travel System (IATS), and the references.

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

PERFORMANCE STEPS:

1. Audit the travel advances/settlements and discrepancy notices for accuracy and completeness.
2. Ensure basic original orders are endorsed.
3. Release for certification.

REFERENCE(S):

1. Defense Table of Distances (DTOD)
2. JTR/JFTR
3. DOD FMR, VOL. 9, Travel Policy and Procedures
4. MCO P1000.6, Assignment, Classification, and Travel Systems (ACTS) Manual
5. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (2) Req By (SSgt)

TASK: 3432.03.06 MAINTAIN SEPARATION SUSPENSE FILE

Appendix E to
ENCLOSURE (6)

6-E-21

MCO 1510.75B
05 APR 99

CONDITION(S): Given a NAVMC Form 11060 [Separation/Travel Pay Certificate], travel advance voucher, proper mailing address, and the reference.

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

PERFORMANCE STEPS:

1. Review documents.
2. Verify date of separation.
3. Forward documents to DFAS under cover letter within allotted time frame.

REFERENCE(S):

1. DOD FMR, VOL. 9, Travel Policy and Procedures
2. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (3) Req By (PFC)

TASK: 3432.03.07 COMPUTE CIVILIAN PERMANENT CHANGE OF STATION (PCS)
SETTLEMENTS/ADVANCES

CONDITION(S): Given a DD Form 1351-2 [Travel Voucher], basic original orders, endorsements, receipts, access to Integrated Automated Travel System, and the references.

STANDARD(S): To meet standards of accuracy per the references prior to release to the auditor for review.

PERFORMANCE STEPS:

1. Ensure receipt of basic original orders, endorsements, receipts, and required copies.
2. Determine and compute payable relocation allowances.

3. Determine and compute relocation income tax allowance.

4. Process RITA claims for taxes.

REFERENCE(S):

1. Defense Table of Distances (DTOD)

2. JTR/JFTR

3. DOD FMR, VOL. 9, Travel Policy and Procedures

4. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

5. MCO P7301.104, Account Appropriations for Military Personnel USMC

Appendix E to
ENCLOSURE (6)

6-E-22

MCO 1510.75B

05 APR 99

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Sgt)

Appendix E to
Enclosure (6)

6-E-23

MCO 1510.75B

05 APR 99

DUTY AREA 04 - FISCAL FUNCTIONS

TASK: 3432.04.01 PREPARE DAILY STATEMENT OF ACCOUNTABILITY

CONDITION(S): Given a balance sheet, supporting/substantiating ("S") documents, calculator, and the reference.

STANDARD(S): To meet standards of accuracy per the reference prior to submission for audit.

PERFORMANCE STEPS:

1. Ensure all supporting documents are enclosed/available.
2. Prepare daily statement of accountability.
3. Ensure discrepancies are corrected.
4. Submit the daily statement of accountability for audit.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.04.02 PROCESS EXCHANGE FOR CASH CHECK

CONDITION(S): Given a request for exchange for cash check, pertinent check data, simulated treasury check, typewriter, and the reference.

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

PERFORMANCE STEPS:

1. Obtain pertinent data and blank treasury check.
2. Prepare check.
3. Submit for audit and signature.
4. Disburse check.
5. Account for check on daily business.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Pvt)

Appendix E to
ENCLOSURE (6)

6-E-24

MCO 1510.75B

05 APR 99

TASK: 3432.04.03 PROCESS CHECKS FOR DISBURSEMENT

CONDITION(S): Given prepared checks, chain of custody paperwork, NAVMC Form 11119 [Delegation of Authority], armed forces identification card, and the reference.

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

PERFORMANCE STEPS:

1. Verify recipient is authorized to receipt for checks.
2. Verify receipt of individual checks with identification card.
3. Obtain payroll signature of individual receiving checks.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (9) Req By (Pvt)

TASK: 3432.04.04 PROCESS DEPOSIT TICKETS

CONDITION(S): Given checks for deposit, deposit tickets, and the reference.

STANDARD(S): To meet standards of accuracy per the reference prior to submission for audit.

PERFORMANCE STEPS:

1. Run two tapes on negotiable instruments.
2. Endorse and date checks.
3. Type deposit tickets.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

—

TASK: 3432.04.05 PREPARE CHECKS

CONDITION(S): Given source documents, blank checks, FMF-End User Computer Equipment

(EUCE), typewriter or personal computer, and the reference.

STANDARD(S): To meet standards of accuracy per the reference prior to submission for signature.

Appendix E to

ENCLOSURE (6)

6-E-25

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Print checks.
2. Print check abstracts and supporting documentation.
3. Audit check against source document.
4. Obtain signature.
5. Distribute documentation.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

—

TASK: 3432.04.06 PREPARE COLLECTION VOUCHERS

CONDITION(S): Given source documents, typewriter or personal computer, and the

reference.

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

PERFORMANCE STEPS:

1. Complete appropriate form.
2. Verify appropriate data balances.
3. Submit for audit.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (2) Req By (Pvt)

–

TASK: 3432.04.07 PREPARE STANDARD FORM (SF) 1080

CONDITION(S): Given an SF 1080 [Voucher for Transfers Between Appropriations and/or Funds] and the reference.

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

PERFORMANCE STEPS:

1. Determine the appropriation data to be changed or credited.
2. Prepare the SF 1080.

Appendix E to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

3. Submit the SF 1080 for audit.
4. Correct discrepancies.
5. Distribute SF 1080.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

TASK: 3432.04.08 PROCESS DISBURSING VOUCHER INTO AUTOMATED SYSTEM

CONDITION(S): Given source documents, access to Standard Accounting, Budgeting, and Reporting System (SABRS), and the reference.

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

PERFORMANCE STEPS:

1. Access SABRS Expenditure and Collection (E&C) database.
2. Input source data.
3. Verify data input for errors.
4. Correct discrepancies.
5. Submit for audit.

REFERENCE(S): (NONE)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (9) Req By (Pvt)

TASK: 3432.04.09 PREPARE FINANCIAL RETURNS

CONDITION(S): Given financial returns and the reference.

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

PERFORMANCE STEPS:

1. Review and sort vouchers.
2. Compare and balance appropriate totals and payment amounts.
3. Assemble all financial returns.
4. Submit to the auditor for review.
5. Submit to appropriate activity.

Appendix E to

ENCLOSURE (6)

6-E-27

MCO 1510.75B

05 APR 99

6. Transmit all financial returns.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.04.10 CALCULATE PAYMENT FOR PURCHASE OF EQUIPMENT, MATERIALS, SUPPLIES, AND SERVICES OTHER THAN PERSONAL

CONDITION(S): Given a vendor's bill, calculator, valid contract, receiving endorsement, invoice, and the reference.

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

PERFORMANCE STEPS:

1. Review appropriate documents.
2. Calculate payments.
3. Submit to the auditor for review.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (9) Req By (Pvt)

TASK: 3432.04.11 PREPARE DISBURSING VOUCHER LOGS

CONDITION(S): Given source documents, blank log book, and the reference.

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

PERFORMANCE STEPS:

1. Input Disbursing Officer's voucher (DOV) numbers into the log book.
2. Assign DOV number to respective vouchers.

3. Input assigned vouchers data to corresponding number.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (2) Req By (Pvt)

TASK: 3432.04.12 AUDIT COLLECTION VOUCHERS

Appendix E to
ENCLOSURE (6)

6-E-28

MCO 1510.75B

05 APR 99

CONDITION(S): Given DD Forms 1131 [Cash Collection Vouchers] and the references.

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

PERFORMANCE STEPS:

1. Audit the DD Form 1131.
2. Ensure discrepancies are corrected.
3. Submit the collection vouchers to the certifying officer for certification.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay

System Manual

2. DOD FMR, VOL. 5, Disbursing Policy and Procedures

3. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (4) Req By (SSgt)

–

TASK: 3432.04.13 AUDIT DEPOSIT TICKETS

CONDITION(S): Given a deposit ticket and the reference.

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

PERFORMANCE STEPS:

1. Ensure negotiable instruments are enclosed.
2. Audit endorsement of checks.
3. Audit record of the checks.
4. Audit amount of the deposit.
5. Audit the deposit ticket and its preparation.
6. Audit the distribution process.
7. Ensure discrepancies are corrected.
8. Submit deposit ticket.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

ENCLOSURE (6)

6-E-29

MCO 1510.75B

05 APR 99

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

—

TASK: 3432.04.14 MAINTAIN CUSTODY AND CONTROL OF CHECKS

CONDITION(S): Given source documents, abstracts, prepared checks, and the references.

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

PERFORMANCE STEPS:

1. Audit checks against source documents.
2. Obtain signature.
3. Submit for review.

REFERENCE(S):

1. DFAS-KC 7220.31-R, Marine Corps Total Force System (MCTFS) Automated Pay System Manual
2. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (2) Req By (SSgt)

—

TASK: 3432.04.15 AUDIT DAILY STATEMENT OF ACCOUNTABILITY

CONDITION(S): Given a daily statement of accountability, support documents, calculator, and the reference.

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

PERFORMANCE STEPS:

1. Ensure all supporting documents are available/enclosed.
2. Audit data on daily statement of accountability.
3. Ensure discrepancies are corrected.
4. Submit daily statement of accountability to the certifying officer for certification.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

Appendix E to
ENCLOSURE (6)

6-E-30

MCO 1510.75B

05 APR 99

TASK: 3432.04.16 AUDIT FINANCIAL RETURNS

CONDITION(S): Given the monthly financial returns and the reference.

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

PERFORMANCE STEPS:

1. Verify all financial returns.
2. Audit distribution process.
3. Ensure discrepancies are corrected.
4. Submit the financial returns to the certifying officer for certification.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

TASK: 3432.04.17 AUDIT PUBLIC VOUCHERS

CONDITION(S): Given a vendor's bill, valid contract, receiving endorsement and invoice, calculator, and the reference.

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

PERFORMANCE STEPS:

1. Review appropriate documents.
2. Audit payment computations.

3. Audit payment date.
4. Ensure discrepancies are corrected.
5. Submit the public voucher to the certifying officer for certification.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

TASK: 3432.04.18 AUDIT STANDARD FORM (SF) 1080

Appendix E to

ENCLOSURE (6)

6-E-31

MCO 1510.75B

05 APR 99

CONDITION(S): Given an SF 1080 [Voucher for Transfers Between Appropriations and/or Funds] and the reference.

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

PERFORMANCE STEPS:

1. Determine the proper appropriation data to be changed.

2. Determine the proper appropriation data to be credited.
3. Audit the SF 1080.
4. Ensure the discrepancies are corrected.
5. Submit the SF 1080 to the certifying officer for certification.
6. Distribute the SF 1080.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Standard) Sustainment (3) Req By (SSgt)

—

TASK: 3432.04.19 MAINTAIN ON-LINE TREASURY REPORTS

CONDITION(S): Given source documents and the reference.

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

PERFORMANCE STEPS:

1. Enter all check numbers and amounts into treasury system.
2. Submit monthly total check is issued.
3. Show adjustments to current or prior month(s) issues.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

—

TASK: 3432.04.20 MAINTAIN SUSPENSE ACCOUNTS

CONDITION(S): Given a suspense account report (monthly), source documents, and the reference.

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

Appendix E to
ENCLOSURE (6)

6-E-32

MCO 1510.75B

05 APR 99

PERFORMANCE STEPS:

1. Review suspense account.
2. Compare suspense account report to source documents.
3. Reconcile items on report for removal.
4. Balance suspense account.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (3) Req By (SSgt)

TASK: 3432.04.21 PROCESS UNAVAILABLE/RECERTIFIED CHECKS

CONDITION(S): Given source documents and the reference.

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

PERFORMANCE STEPS:

1. Research and verify pertinent data.
2. Submit SF Form 1184 [Unavailable Check Cancellation] to DFAS.
3. Review daily advice of status.
4. Prepare voucher to issue recertified check.
5. Maintain a recertified check register.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (9) Req By (Pvt)

TASK: 3432.04.22 AUDIT UNAVAILABLE/RECERTIFIED CHECKS

CONDITION(S): Given source documents and the reference.

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

PERFORMANCE STEPS:

1. Audit pertinent data.
2. Audit daily advice of status.

Appendix E to

ENCLOSURE (6)

MCO 1510.75B

05 APR 99

3. Approve for payment.
4. Submit to certifying officer for certification.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

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

—

TASK: 3432.04.23 PREPARE COMMENCEMENT OF DISBURSING DUTY/AGENT

CONDITION(S): Given source documents, typewriter/personal computer, and the reference.

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

PERFORMANCE STEPS:

1. Prepare source documents.
2. Obtain signatures.
3. Distribute documents.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Pvt)

TASK: 3432.04.24 PROCESS TRAVEL VOUCHERS

CONDITION(S): Given certified travel vouchers, block of Disbursing Officer's voucher (DOV) numbers, block of treasury checks, access to EFT system, and the references.

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

PERFORMANCE STEPS:

1. Date DOVs for payment.
2. Input source data into check producing/EFT system.
3. Submit for audit/certification.
4. Distribute vouchers.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures
2. MCO P4650.37, Marine Corps Travel Instructions Manual (MCTIM)

Appendix E to
ENCLOSURE (6)

6-E-34

MCO 1510.75B

05 APR 99

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (3) Req By (Pvt)

TASK: 3432.04.25 AUDIT DISBURSING VOUCHER LOGS

CONDITION(S): Given a disbursing voucher log and the reference.

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

PERFORMANCE STEPS:

1. Obtain logbook from clerk.
2. Verify entries of voucher to assigned entries.
3. Monitor number assignments.

REFERENCE(S):

1. DOD FMR, VOL. 5, Disbursing Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (2) Req By (SSgt)

Appendix E to
ENCLOSURE (6)

6-E-35

MCO 1510.75B
05 APR 99

MOS 3441, NAF AUDIT TECHNICIAN

DUTY AREA 01 - ADMINISTRATIVE FUNCTIONS

TASK: 3441.01.01 PREPARE ANNUAL AUDIT RELATED BUDGET(S)

CONDITION(S): Given the requirement to prepare an audit, training, and/or operations and maintenance budget(s), guidance from higher headquarters, annual audit plan, transportation costs, required information concerning the activities to be audited,

training plan, and the references.

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

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Assist the regional director in preparing an audit budget.
 - a. Review the annual audit plan.
 - b. Determine which audits will incur direct costs.
 - c. Compute per diem, transportation, and other miscellaneous cost for each engagement based on the forecasted audit staff required.
3. Assist the regional director in preparing a training budget.
 - a. Review the annual training plan.
 - b. Determine the source and cost of available training that will support the training plan/requirements.
 - c. Compute per diem, transportation, and other miscellaneous cost for each training evolution.
4. Prepare an operations and maintenance budget.
 - a. Review previous actual to budget performance.
 - b. Validate current and future requirements.
5. Assist in preparation of budget submission(s) in the prescribed format.
6. Assist Regional Director (RD) in budget(s) submission to higher headquarters for approval.

REFERENCE(S):

1. JTR/JFTR
2. MCNAFAS Audit Policy Manual

Appendix F to
ENCLOSURE (6)

6-F-1

MCO 1510.75B
05 APR 99

3. MCNAFAS Audit Procedures Manual
4. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (MSgt)

TASK: 3441.01.02 MAINTAIN AN ANNUAL MAN-HOUR BUDGET

CONDITION(S): Given the annual audit plan, forecasted staff levels, annual training plan/budget, and the reference.

STANDARD(S): To monitor Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS) man-hour resources per the references.

PERFORMANCE STEPS:

1. Review current and past years actual man-hours to budgeted man-hours as a basis for preparing the new budget.
2. Compute total man-hours available for the coming year based on the forecasted staffing levels.
3. Allocate direct audit time based on the annual audit plan.

4. Allocate indirect audit time based on the annual training plan/budget and other administrative consideration.
5. Prepare the budget in the prescribed format.
6. Ensure all MCNAFAS personnel time is accounted for on a daily basis.
7. Ensure that a quarterly analysis is conducted to determine direct and indirect time spent to assist the Director in audit modifications.
8. Submit a report in the prescribed format to the Director, MCNAFAS containing the actual audit hours expended no later than the 15th of the month following the fiscal year end.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (MSgt)

TASK: 3441.01.03 PREPARE AN ANNUAL AUDIT PLAN

CONDITION(S): Given the requirement to prepare an annual audit plan, audit inventory and frequency criteria, forecasted audit staff levels, results of past audits, access to automated system and audit planning applications, and the reference.

Appendix F to
ENCLOSURE (6)

05 APR 99

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

PERFORMANCE STEPS:

1. Determine audit requirements for each activity.
2. Determine type of audit required based on past audits and current audit cycle.
3. Select activities, programs or functional areas to be audited based on results of previous audits, risk, materiality, and other considerations.
4. Schedule audits for the year based on forecasted staffing levels.
5. Prepare the audit plan utilizing the format prescribed by the references.
6. Prepare the audit plan, along with TAD and man-hour budgets, for submission to Director, MCNAFAS for approval by 30 June of each year.
7. Monitor the audit plan and submit revisions as required.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual
3. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (MSgt)

-

TASK: 3441.01.04 PERFORM THE DUTIES OF AN AUDIT CHIEF

CONDITION(S): Given assignment as an audit chief, audit staff, and the reference.

STANDARD(S): To assist in the accomplishments of audits per the reference.

PERFORMANCE STEPS:

1. Execute audit programs as directed by the audit supervisor.
2. Supervise the conduct of the audit.
3. Review working papers to ensure adequacy of coverage during the conduct of the audit.
4. Assist in preparing/reviewing draft reports, as directed.
5. Provide audit supervisor with input for audit staff training.
6. Ensure audit training is accomplished.
7. Provide input for performance evaluations of staff auditors.

Appendix F to
ENCLOSURE (6)

6-F-3

MCO 1510.75B
05 APR 99

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (GySgt)

TASK: 3441.01.05 MANAGE DAILY OPERATION OF MCNAFAS REGIONAL OFFICE

CONDITION(S): Given the assignment of Regional Office NCOIC, a region staff, and the reference.

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

PERFORMANCE STEPS:

1. Assist the Regional Director in preparing audit plans and budgets.
2. Brief the Regional Director on all areas of operation.
3. Review working papers and draft reports to ensure compliance with quality control standards.
4. Maintain the status of and advise the Regional Director on all draft reports to the audited activities and the timeliness of the responses.
5. Ensure the proper preparation of final audit reports and timely submission to the audited activity and Director, MCNAFAS.
6. Assist the regional director in establishing and maintaining the training plan.
7. Review and route all incoming correspondence, and maintain the regional office library.
8. Manage Government travel charge card program and act as primary custodian.

REFERENCE(S):

1. MCNAFAS Audit Policy Manual
2. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (MSgt)

Appendix F to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

DUTY AREA 02 - AUDIT FUNCTIONS

TASK: 3441.02.01 PLAN AN AUDIT

CONDITION(S): Given the requirement to conduct a financial, program results, and/or performance audit, management assistance, and the references.

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

PERFORMANCE STEPS:

1. Determine the scope of the audit.
2. Determine available time and personnel (manpower and qualifications).
3. Notify the activity to be audited of upcoming audit.
4. Set specific cutoff dates for performing key audit procedures (i.e., bank confirmation, inventory observations, circulation's, etc.).
5. Determine follow-up work from previous audits.
6. Prepare and submit a request to the activity to furnish the required preliminary information.
7. Arrange entrance briefs.
8. Assemble resources required to accomplish audit.

REFERENCE(S):

1. Government Auditing Standards
2. MCNAFAS Audit Policy Manual

3. MCNAFAS Audit Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (GySgt)

–

TASK: 3441.02.02 CONDUCT A PRE-AUDIT SURVEY

CONDITION(S): Given the requirement to conduct a financial, program results, and/or performance audit, management assistance, required audited activity financial data and internal policy letters, and the references.

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

PERFORMANCE STEPS:

1. Gather background information on the activity to be audited.
2. Familiarize yourself with the required operational procedures.

Appendix F to
ENCLOSURE (6)

6-F-5

MCO 1510.75B

05 APR 99

3. Visit the audit site and assess the adequacy and effectiveness of internal controls.
4. Examine the control of automated systems to determine the validity of the information.
5. Conduct an analytical review of the activity's financial data to identify any vulnerabilities and potential problem areas.

6. Ensure that all audit work is adequately documented in the working papers.
7. Establish or redefine audit objectives and scope of work, as required.
8. Determine resources required to conduct the audit.
9. Prepare and submit a letter notifying the activity's director of the purpose, scope, and time period of the audit.
10. Conduct follow-up on previously reported audit findings and recommendations to determine management's corrective action and responsiveness to audit comments.
11. Assist in the development of an audit program to achieve the planned audit objectives based upon the purpose and scope of the audit and the specific audit procedures to be used.
12. Update permanent files.

REFERENCE(S):

1. Applicable generally accepted accounting principles (GAAP)
2. Government Auditing Standards
3. MCNAFAS Audit Guides and Programs
4. MCNAFAS Audit Policy Manual
5. MCNAFAS Audit Procedures Manual
6. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (SSgt)

TASK: 3441.02.03 CONDUCT AN AUDIT

CONDITION(S): Given the requirement to conduct a financial, program results, and/or

performance audit, management assistance, activity's financial records and business papers, access to automated system and appropriate applications, required forms and working papers, and the references.

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

Appendix F to
ENCLOSURE (6)

6-F-6

MCO 1510.75B
05 APR 99

PERFORMANCE STEPS:

1. Conduct substantive tests based on the presurvey sampling plan.
2. Analyze results of substantive tests.
3. Consider the materiality and effect to the financial statements of all deficiencies identified.
4. Ensure that all audit work is adequately documented in the working papers.
5. Thoroughly analyze audit results and develop findings to include condition, cause, criteria, effect, and recommended corrective action.
6. Identify potential monetary benefits saved by corrective action, as applicable.
7. Present verbal briefs, as required, throughout the audit to bring about quick responsive action to findings as they are found.
8. Schedule exit briefs of key activity personnel.

REFERENCE(S):

1. Applicable generally accepted accounting principles (GAAP)
2. Government Auditing Standards
3. MCNAFAS Audit Guides and Programs
4. MCNAFAS Audit Policy Manual
5. MCNAFAS Audit Procedures Manual
6. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (Sgt)

TASK: 3441.02.04 PERFORM POST-AUDIT WORK

CONDITION(S): Given audit working papers containing the results of audit work accomplished to date and the references.

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

PERFORMANCE STEPS:

1. Review audit working papers to ensure they are accurate, sufficient, competent, and relevant evidence to support conclusions and meet objectives.
2. Prepare a draft of the applicable audit report(s), using appropriate format, content, and cross-references, for submission to the Regional Director.

Appendix F to
ENCLOSURE (6)

6-F-7

MCO 1510.75B

05 APR 99

3. Conduct a quality assurance review.
4. Deliver the draft report(s) to the audited activity for comments.
5. Review command comments.
6. Resolve any disagreements.
7. Assist in the preparation of final report(s) with applicable activity comments.
8. Distribute copies of the report(s), as required.

REFERENCE(S):

1. Applicable generally accepted accounting principles (GAAP)
2. Government Auditing Standards
3. MCNAFAS Audit Guides and Programs
4. MCNAFAS Audit Policy Manual
5. MCNAFAS Audit Procedures Manual
6. MCO 7510.2, Internal Audit of Non-Appropriated Fund Institutions (NAFI) by Marine Corps Non-Appropriated Fund Audit Service (MCNAFAS)

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (GySgt)

Appendix F to
ENCLOSURE (6)

6-F-8

MCO 1510.75B

05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-1

MCO 1510.75B

05 APR 99

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)

Appendix G to
ENCLOSURE (6)

6-G-2

MCO 1510.75B
05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-3

MCO 1510.75B
05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-4

MCO 1510.75B

05 APR 99

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 Resources

Appendix G to
ENCLOSURE (6)

6-G-5

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-6

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-7

MCO 1510.75B
05 APR 99

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

Appendix G to
ENCLOSURE (6)

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-9

MCO 1510.75B
05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-10

MCO 1510.75B

05 APR 99

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)

Appendix G to
ENCLOSURE (6)

6-G-11

MCO 1510.75B
05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-12

MCO 1510.75B
05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-13

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-14

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-15

MCO 1510.75B
05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-16

MCO 1510.75B

05 APR 99

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)

Appendix G to
ENCLOSURE (6)

6-G-17

MCO 1510.75B
05 APR 99

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.

Appendix G to

ENCLOSURE (6)

6-G-18

MCO 1510.75B

05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-19

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-20

MCO 1510.75B

05 APR 99

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

Appendix G to
ENCLOSURE (6)

6-G-21

MCO 1510.75B

05 APR 99

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)

Appendix G to
ENCLOSURE (6)

6-G-22

MCO 1510.75B

05 APR 99

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.

Appendix G to
ENCLOSURE (6)

6-G-23

MCO 1510.75B

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)

Appendix G to
ENCLOSURE (6)

6-G-24