

UNITED STATES MARINE CORPS
MARINE CORPS LOGISTICS COMMAND
PROGRAMS AND RESOURCES DEPARTMENT
814 RADFORD BOULEVARD
ALBANY, GEORGIA 31704-0301

7000
Code 40
15 May 07

COMPTROLLER GUIDANCE LETTER #12

From: Director, Programs and Resources Department
To: Distribution List

Subj: COMPTROLLER GUIDANCE LETTER #12: IMPLEMENTATION OF
FILING FINANCIAL DOCUMENTATION

Ref: (a) MCO P7300.21

1. Purpose. To prescribe file maintenance for valid financial source document files, in order to establish consistency, and clarify the filing procedures provided in the reference.
2. Background. In accordance with reference (a), fund managers are required to maintain documentation for commitments, obligations, expenses, and liquidations. During the recent financial readiness assessment by the Marine Corps Inspector General, it was found that majority of the financial transactions were not properly documented. As a result, fund managers are required to implement the filing procedures contained in this guidance.
3. Policy. Centers, Departments, Divisions, and Offices of Logistics Command fund managers are requested to implement, effective immediately, the following procedures:

A folder must be established with a memorandum for the record when a requirement is identified and a financial transaction has been posted in the accounting system.

a. For material and services with a small purchase amount (one payment), a standard letter-size folder shall be used. Basic procurement documents and all modifications should be filed on the left side of the folder. Memorandum for the record, commitments, obligations, receipts, liquidations, and a Standard Accounting and Budgeting Reporting System (SABRS) screen print (showing a completed transaction) should be filed on the right side of the folder and tabbed according to the table of contents (stapled to the front of the folder).

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b. For travel, mechanized buys, Military Standard Requisitioning and Issue Procedures (MILSTRIP), and credit card buys; a separate folder need not be established for each buy. These should be filed in numerical sequence within the same folder by category. For example, all travel orders must be filed in one folder. Another folder should be established for all credit card buys and so on. As the volume of documents increase within a folder, the file may be subdivided by using additional folders, as necessary. Folders must have holes punched at the top for fastening documents, to subdivide, or hold documents in placed within the folder when a special six-part folder is not used.

c. For high dollar value contract (complicated requirements with a series of payments), a six-part folder must be set up. Create a table of contents, staple it to the front of the folder, and tab it accordingly. When a transaction is posted, a folder must be established with the corresponding document for that transaction. For example, the first part (left side) should contain the contract and modifications. The second part (right side) should contain the Memorandum for the Record (MFR), commitment, or the Program Request builder document. The third part (left side), contains obligating documents, Military Interdepartmental Purchase Request (MIPR), 2275, or SABRS screen print showing obligations. The fourth part (right side) contains receipts and invoices. The fifth part (left side), contains payment vouchers. The sixth part (right side), contains SABRS screen print showing completed transactions. Each folder shall be marked or labeled with document number and procurement number, if any, on the top left side of each folder. Documents shall be arranged chronologically within each section or folder.

4. Applicability. This policy is applicable to all fund managers for Centers, Departments, Divisions, and Offices identified on the distribution list.

5. Point of contact is Mr. Osby Mosley at 639-6051.


S. F. LEMKE

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Distribution:

C/S (L02)
CO, BICmd (Code 90)
Dir, Contracts (Code 89)
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Dir, P & R (Code 40)
Dir, SCM (Code 55)
Dir, LCC (L70)
Dir, MMC (L20)
Dir, RADCON/Safety Office (L14)
Office of Counsel (L06)
Command Inspector (L05)
Dir, Business Opportunity Office (L08)
Adjutant's Office (L12)
Protocol Office (L13)

MISSION & TASK

2101. PROGRAMS & RESOURCES DEPARTMENT (CODE 40)

1. Mission. Provides investment advice and services as the senior financial advisor to the Commanding General. Directs, controls, and evaluates financial functions performed within all elements of the Command. Provides resource management support for all organizational components. Develops, coordinates, and executes all Planning, Programming, Budgeting and Execution System (PPBES) and financial plans. Translates approved programs reports into financial plans. Receives all POM/budget data and prepares a CG, MARCORLOGCOM POM/budget for labor and materials and services. Maintains Letter of Authorizations (LOA) and local LOAs for labor resources. Performs resource evaluation and analysis. Performs managerial accounting functions for the Command and provides liaison services with Defense Finance and Accounting Service (DFAS). Responsible for both the Governmentwide Commercial Purchase Card (GCPC) program and the Internal Management Control Program (IMCP). Certifies for payment all Marine Corps transportation bills for the movement of Marine Corps-sponsored personnel, household goods, and freight. Processes/reconciles electronically the Marine Corps Central Billed Accounts for passenger travel for Marine Corps sites and the Military Entrance Processing Stations. Authorizes extension of shipping entitlements for Marine Corps members. Ensures all command resources are integrated and balanced to optimize capabilities, readiness and resources.

2. Functions

- a. Serves as a key staff officer and principal advisor to the Commanding General in Resource Management.
- b. Provides Investment Advice to the Commanding General.
- c. Integrates and balances command resources to optimize capabilities, readiness and resources.
- d. Provides managerial accounting functions.
- e. Develops, coordinates, and executes all PPBES financial and budgetary plans.
- f. Provides liaison services between DFAS and MARCORLOGCOM.
- g. Administers the GCPC and IMC Programs.
- h. Certifies for payment public vouchers and vouchers for transfers between appropriations and funds concerning world-wide movement of Marine Corps-sponsored travel and transportation.
- i. Performs fiscal evaluations and analyses.
- j. Administers all Command financial programs.
- k. Provide support for Working Capital Fund Financial Audit Creditability.

2102. FINANCIAL SERVICES DIVISION (CODE 410)

1. Mission. Provides all internal administrative services for the Programs and Resources Department including fiscal and personnel management and information systems coordination duties. Responsible for the Command's GCPC Program. Responsible for the Command's IMCP. Acts as liaison with all external audit and evaluation groups working with Command activities, programs, and functions. Provides functional support in the review of financial management systems and controls. Troubleshoots financial control problems. Performs managerial accounting functions for the Command and provides liaison services between DFAS and the Command. Implements and monitors Command's Actual Expense Allowance (AEA) program. Monitor and review SMAG financial statements. Act as the Command's Reviewing Official for all pre and post payments. Provide support for Working Capital Fund Financial Audit Creditability.

MARCORLOGBASES STAFF REGULATIONS

2. Functions

- a. Performs managerial accounting functions for the Command and provides liaison services between DFAS and the Command.
- b. Provides functional support in the review of financial management systems and controls. Troubleshoots financial control problems.
- c. Manages the GCPC Program.
- d. Performs all administrative and fund administrator services for the Programs & Resources Department.
- e. Monitors and reviews the AEA program.
- f. Performs studies, evaluations, and analyses of financial programs.
- g. Controls appointments of all MCLB Albany collection agents and authorized custodians of public funds, and conduct reviews accordingly.
- h. Maintains liaison with and provides assistance to external audit agencies.
- i. Serves as program manager for the Command's IMCP.
- j. Monitor and review SMAG financial statements.
- k. Act as the Command's Reviewing Official for all pre and post payment.
- l. Provide support for Working Capital Fund Financial Audit Creditability.

2103. PROGRAM DIVISION (CODE 450)

1. Mission. Provides investment advice to the Commanding General, Marine Corps Logistics Command. Prepares the Command's programming submission. Serves as the Command's representative on the Program Evaluation Groups (PEG) and Program Working Group (PWG). Ensures all Command requirements and resources are integrated and balanced to optimize capabilities, readiness and resources throughout the PPBES process.

2. Function

- a. Performs integrated resources planning for all command requirements and resources from programming through audit and review.
- b. Formulates the Command's Program Objective Memorandum (POM) and Program Review (PR) submissions by providing guidance, consolidating and evaluating requirements and resource allocation, and coordinating adjustments required to ensure an integrated, balanced and optimized financial plan.
- c. Serves as Command's PEG and PWG representatives in the POM and PR process.
- d. Translates PPBES into Financial Ceiling Plans. Provides transition from POM to Budget documentation.
- e. Responds to external financial issues such as Inquiry Response System (IRS) taskers, Congressional inquiries, testimony development and capabilities, readiness and resource justification and documentation.

f. Provides response to Program Decision Memorandum (PDM). Coordinates reclaims to NavCompt Marks, OSD Program Budget Decisions and other formulation and execution issues.

g. Serves as Command liaison with HQMC DC, I&L, DG, P&R and Marine Corps Systems Command on programmatic financial issues.

2104. BUDGET DIVISION (CODE 460)

Mission:

a. Develop, justify, monitor, and defend the various budgets and finances under the control of Marine Corps Logistics Command which includes:

- (1) Marine Corps, Navy Working Capital Fund (MC, NWCF) appropriation, Supply Management Activity Group (SMAG) for the procurement, sale, and rebuild of wholesale and retail equipment and clothing inventory at exchange activities.
- (2) MC, NWCF appropriation, Depot Maintenance Activity Group for total operations of depot level repair and maintenance.
- (3) Procurement Marine Corps (PMC) appropriation for reimbursement to NWCF for procurement of spare parts for initial issue of Principle End Items.
- (4) Procurement Marine Corps appropriation for procurement of Warehouse Modernization, Command Support Equipment, and Odd Shopping List Line Item Numbers (oddsllins).
- (5) Operations and Maintenance, Marine Corps and Marine Corps reserves appropriation for overall operations relative to the mission of the Command for current fiscal year plus one.
- (6) Family Housing Management Accounts to support the maintenance of facilities to house military members.
- (7) Foreign Military Sales (FMS) appropriation for management of FMS cases assigned for operation at this command.
- (8) Various customer reimbursable and direct funding for work and services performed and executed throughout the Command.
- (9) Other defense appropriation for designated requirements.

b. Develop, advise, interpret, recommend, and publish financial management and other regulations and policies that impact financing.

c. Develop, maintain, monitor, and authorizes prices for sale or exchange of MC managed assets and those assets that the MC has authority to stock, store, rebuild, and issue.

2. Functions:

a. Formulate, justify, defend, and monitor the execution of Marine Corps Logistics Command budgets and other financial documentation to support approved programs, plans, and schedules to:

- (1) Interpret/Complete requirements into financial plans.
 - (2) Monitor program performance against established plans.
 - (3) Oversee/provide guidance for the execution of financial plans.
- b. Develop, revise, and recommend financial and logistics policy that impact financial.
 - c. Serve as financial advisor for all financial related matters.
 - d. Perform financial statement analysis and processes for NWCF financial statements.
 - e. Formulate/monitor Marine Corps standard unit and exchange prices.
 - f. Formulate financial data for reporting requirements to higher headquarters and other activities.
 - g. Provide financial, personnel, and effective support to all customers.

2105. TRANSPORTATION VOUCHER CERTIFICATION DIVISION (CODE 470)

1. Mission: Certifies for payment and cross disbursement all public vouchers, utilized to accomplish payment of transportation and accessorial services related to the worldwide movement of Marine Corps personnel and things, including freight, household goods, personal effects, baggage, mobile homes and privately own vehicles. Performs prepayment audit of transportation bills, as delegated. Reviews and authorizes Marine Corps member's request for extension of shipping entitlements. Maintains the Marine Corps freight loss/damage claims program. Maintains audit trails, quality control and statistical reporting requirements for the Marine Corps passenger, freight and personal property programs. Maintains the Marine Corps central billed account for passenger transportation.

2. Functions:

- a. Certifies for payment all public vouchers, forms and electronically transmitted transaction sets utilized to accomplish payments to carriers, vendors, and contractors for the movement of Marine Corps personnel and things via all modes of transportation, worldwide.
- b. Certifies for cross disbursement all Vouchers for Disbursement and/or Collection for transportation services performed for the Marine Corps by other DOD agencies and DOD industrial funded agencies for the movement of personnel and things, worldwide.
- c. Reviews, analyzes, approves or disapproves Marine Corps members request for extension of shipping entitlement.
- d. Manages the Marine Corps prepayment audit function of transportation bills, as delegated by the General Services Administration.
- e. Performs collection action against commercial carriers, agents, vendors, or individuals (military and civilian) indebted to the government, to include accomplishing set-Off action against carrier bills.
- f. Effects and maintains audit trails, quality control and statistical reports pertinent to the Marine Corps passenger, freight and personal property programs as directed by Headquarters, US Marine Corps.

2106. CIVILIAN RESOURCE ALLOCATION DIVISON (CODE 480)

1. Mission. Manages the Command's labor resource to include development of civilian personnel labor requirements, formulation and execution of the authorized Letter of Allowance (LOA)/local LOA (LLOA) and labor funding and modifications. Assesses the affordability of the Command's manpower management plans and coordinates the balancing of labor requirements and resources to materials and services resources.

2. Functions

a. Oversees the costing of manpower management plans and assesses their affordability. Coordinates the balancing of labor and materials and services resources within overall funds allocations.

b. Develops and submits funding requirements for the approved Manpower Management Plan through the PPBES.

c. Manages, executes, and monitors with DC, P&R and DC, I&L the official Command LOA for direct and reimbursable programs. Develops and manages the LLOA for direct and reimbursable programs.

d. Manages, executes, monitors and reports the Command's FTEs for direct and reimbursable programs. Reports the status of on-board personnel.

e. Provides staff assistance for determining manpower requirements.

f. Prepares reclaims to NavCompt Budget Marks, OSD Program Budget Decisions and other formulation and execution issues directly associated with labor resources.

g. Serves as the Logistics Command focal point with DC, P&R and DC, I&L for civilian personnel labor issues.