



Accounting Basics



Accounting Basics Overview

- Background
- Document Numbers
- Line of Accounting (LOA)
- Financial Data Elements



Background

- Standard Accounting Budgeting Reporting System (SABRS)
 - Official Marine Corps accounting system
 - Accounts for and reports all Marine Corps funds (appropriations)
 - Includes current year plus 5 prior years
 - **Fund/fiscal managers must track all 6 years**
- Defense Finance and Accounting Service (DFAS)
 - Official finance and accounting firm for DOD
 - Responsibility for DOD finance and accounting policies, procedures, systems, and operations
 - Marine Corps primary service center is DFAS, Cleveland, Ohio
 - **DFAS processes and posts liquidations** (payments), schedules and runs cycles, and corrects SABRS payment problems



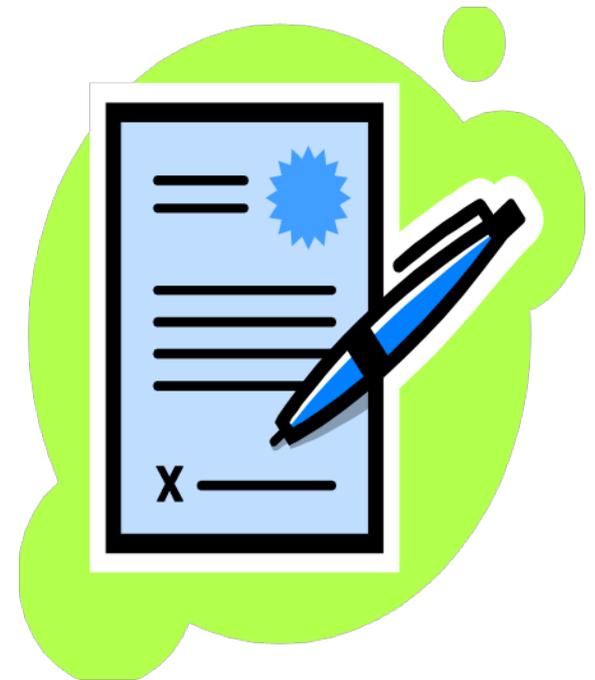
Background

- Fund Manager
 - Must be appointed in writing by the Commanding Officer
 - Responsible for the execution, monitoring of all funds for their respective organizations
 - Ensure all personnel within the organizations financial management department are properly trained and possess the prerequisite training and access to the various business systems
 - Ensure each transaction in the accounting system is properly substantiated and maintained IAW guidance
 - Ensure all Request for Information (RFI) are completed within the requested response time, IAW published guidance



Document Numbers

- Uniquely identifies one request from another
- Key to transaction posting and monitoring in SABRS
- Two types:
 - MILSTRIP
 - Standard Document Number (SDN)





MILSTRIP

Document Number

- 14 Digit used for Mechanized Supply Purchases (Interdepartmental Billing Transactions)

Components

- 6 Digit – DOD Activity Address Code (DODAAC)
- 4 Digit – Julian Date (Calendar Year & Date 001-366)
- 4 Digit – Serial Number

Systems that use MILSTRIP Document Numbers

- GCSS-MC/SASSY
- Fuel Automated System (FAS)
- GSA

Manual transactions that use Milstrips

- 604 Form Uniform buys
- DD 182 Training (by agency that can bill a milstrip & LOA)



MILSTRIP

Document Number

- **Example: M98850-2001-0001** = SMC ordered gear on 01 Jan, first order of the day.
- **Example: M98550-1146-CAAA** = WSMC GSA order on 25 May, first order on the GSA receipt.



Standard Document Number (SDN)

- 15 Digit used for all Source Transactions except MILSTRIP
- Components
 - 6 Digit – Activity Address Code (AAC)
 - 2 Digit – Fiscal Year
 - 2 Digit – Document Type Code (DTC)
 - 5 Digit – Serial Number
- Cannot duplicate serial number and document type code for the same fiscal year.



Standard Document Number (SDN)

- Some common document type codes:
 - PT Printing documents
 - SU Order of supplies or services-Contracts
 - MD Miscellaneous finance document-use should be limited
 - CB Commercial Bill of Lading-TOT
 - CC Credit Card-GCPC
 - TO Travel order-DTS



Standard Document Number (SDN)

- Systems that use SDNs
 - PR Builder
 - GCPC
 - DTS
- Other uses of an SDN
 - Work Requests
 - Requests for Contractual Procurement
 - Military Inter-departmental Purchase Request (MIPR)
 - Printing Orders
 - Project Orders
 - Miscellaneous Documents
- Example: M9890012TO3JV9W



Accounting Classification Code (LOA)

- Line of Accounting (LOA)
- Required for proper Payment Registering
 - Appropriation Charged
 - Command Executing Funds
 - Local Transaction Information
 - Type of Expense
 - Type of Payment Made
- All Transactions have an LOA
- Serves the same purpose as the routing and account number information on a personal check to process through banks
 - U.S. Treasury “checking account” number



Accounting Classification Code (LOA)

- The LOA will appear on local documents that you will need to be familiar with.
 - SF 182 – Training standard form
- This information will go on your PR's-Incorrect LOA will be returned by the comptroller office
- All Work Requests (2275) Requests for Contractual Procurement (2276) Military Interdepartmental Purchase Requests (MIPR)



Line of Accounting (LOA)

<u>ACRN</u>	<u>APPN</u>	<u>SH</u>	<u>OC</u>	<u>BCN</u>	<u>SA</u>	<u>AAA</u>	<u>TT</u>	<u>PAA</u>	<u>CC</u>
AA	17 2 1106	1A1A	252	67004	-	067004	2D	M47004	PCBK2PT00001

- Accounting Classification Reference Number (ACRN) AA
- Appropriation being charged is O&M, MC for FY 201 2 1721106
- Subhead reflects Budget Activity Group (Operating Forces) 1A1A
- Object Class is nature of purchase for execution (Contract Action) 252
- BCN is OPBUD being charged (LOGCOM) 67004
- AAA is who performs the official accounting (LOGCOM) 067004
- TT describes this payment as a normal or general type payment 2D
- PAA will always be our WCI M47004
- Cost Code (CC) used to reconstruct the Standard Document Number (SDN)
 - BEA
 - Fund Code
 - Last 8 digits of the document number that is being paid



Financial Data Elements

- The financial data elements will allow you to track the charges of your BEA and BESAs.
- will also break down what type of purchase it is, and if it was in support of a specific operation.
- The financial data elements is loaded in SABRS to charge your specific BEA/BESA and allow HQMC to track how the money is being spent throughout the Marine Corps.
- This information will also be placed in your PR's.
- Can generate reports in SMARTS.



Financial Data Elements

WCI FA(BEA) WC(BESA) FC OCSOC CAC BRC(SIC) JNLU RON RBC

M47004 PP CO LE 2525 HSRS

- WCI – Work Center Indicator – LOGCOM
- FA/BEA – Fund Administrator/Budget Execution Activity – Represents Organization/section
- WC/BESA – Represents commodity area, company or staff section within a Battalion or Regiment
- FC – Fund Code – LE- SUPPLY DEPOT OPERATIONS (NON-IF)
- OCSOC – Object Class/Sub-Object Class – CRITICAL code – describes nature of the purchase or order – 2525 – MISC SERVICES
- CAC– Staff Operations and Support
- BRC/SIC – Budget Reporting Code/Special Interest Code – Identifies contingency operations, exercises, and other high visibility items
- JNLU – Job Number Local Use – Locally established codes for BEA/BESAs to further track costs as needed
- RON/RBC – Reimbursable Order Number & Reimbursable Billing Code apply only to incoming reimbursable funding documents-You will not likely see this. This is other service's money managed at the comptroller office.



Common OCSOC's

- Object Class/Subobject Class
 - 21** TAD
 - 220* TOT
 - 2410 DAP's or printing and repro
 - 2525 Contracted services
 - 2601 Fuel
 - 2602 GSA
 - 2604 SASSY/GCSS
 - 2607 Open purchase of goods
 - 2625 GCPC



Common CAC's

- **Cost Account Codes**

1D70 Safety Program

HSRS Staff OP and SPT

GCEO Log SPT SERV

WLMP MRAP VEH

SSCS CNSLDT STORAGE PRGM

SSCB CBRN ASSESSMENT Program



Common SIC's

- Special Interest Codes
 - 3N0 Med-Evac
 - 3X0 Emergency leave
 - 5D0 Student Dependent Travel
 - CY0 Enduring Freedom (OCO)
 - RS0 Reset



QUESTIONS?