



UNITED STATES MARINE CORPS
MARINE CORPS BASE
QUANTICO, VIRGINIA 22134-5001

MCBO 7000.2
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17 Dec 90

MARINE CORPS BASE ORDER 7000.2

From: Commanding General
To: Distribution List

Subj: FINANCIAL CONTROLS AND ACCOUNTABILITY

Ref: (a) MCCDCO **P7000.1**
(b) MCCDCO **7010.2A**
(c) MCCDCO **5200.3A**

Encl: (1) Extract of Title 31, U.S. Code Sections 1517 - 1519

1. Purpose. To establish responsibilities and actions required for adequate financial and related controls as well as systems of accountability over appropriated and nonappropriated funds; to ensure efficient and effective utilization of financial resources; and to institute measures to deter and/or detect fraud, waste, and abuse.

2. Cancellation. MCCDCO **7000.3A.**

3. Effective Date. 1 October 1990.

4. Summary of Revision. This revision includes minor grammatical and format corrections. It also deletes the requirement for Fund Administrators to notify the Comptroller prior to committing or reserving funds on documents or contracts in excess of \$50,000.

5. Information

a. Command Responsibility. The Commanding General, Marine Corps Combat Development Command (MCCDC) is directly responsible for **the** administration of all funds allotted or otherwise authorized this Command. This responsibility cannot be delegated, in whole or in part. The Commanding General, MCCDC is held personally responsible for any personal act, or acts of subordinates within the Command, which cause an overobligation or overexpenditure of a fund authorization. It is recognized that the Commanding General, MCCDC cannot maintain personal control over each act of a subordinate which results in an obligation or expenditure. It is therefore obligatory that the Commanding General, MCCDC take action to ensure that the principal subordinates responsible for a function are made aware of the provisions of Sections 1517 - 1519, Title 31 U.S. Code (see the

enclosure) and that the prescribed procedures and records are instituted and maintained to ensure that constraints and fund limitations are observed.

b. Staff Resoonsibility. The Director, Comptroller Division is responsible to the Commanding General, MCCDC in the performance of those broad duties of providing financial management advice and services throughout this Command and for the operational and administrative control of the various branches within the Comptroller Division. Assignment of this duty will be made by special order. The Director, Comptroller Division will also serve as the principal advisor to the Commanding General, MCCDC on financial matters and represent the Command externally irrespective of the use or source of funds.

c. Controls and Accountability. Financial controls and accountability as a component of management control are inherent where the efficient and effective use of resources affects not only the level of performance of mission accomplishment, but also every other aspect of the Command. It is incumbent upon all center directors, division directors, commanding officers, and heads of tenant activities to evaluate their functional areas, perform reviews, document and report deficiencies and accomplishments, and take corrective action where warranted.

d. Source of Funds

(1) This Command is financially supported by the operating fund authorizations and allotments received from CMC and from various bureaus and offices of the Department of the Navy. In addition, funding authority for selected programs is held by CMC as a matter of efficiency and effectiveness to fund projects such as research, development, components of command and control systems, and training and audio equipment for which requirements are generated, monitored, and/or accounted for by this Command.

(2) Further, the Commanding General, MCCDC receives suballotments from other allotment holders and funds on a reimbursable basis from private contractors, individuals, and other Government organizations for work performed for them by this Command.

(3) In addition, funds are derived through the purchase of goods and services within designated nonappropriated fund activities.

6. Policy. Funds appropriated or derived from nonappropriated sources for use by this Command, either directly or indirectly, will be utilized to achieve the highest level of efficiency and economy in pursuit of mission accomplishments. Every level of command, every Marine, and every civilian employee will ensure that financial resources are utilized to further the readiness and enhance the operational capability and effectiveness of the Marine Corps to the extent practicable. In addition, periodic vulnerability assessments

will be made and management control reviews conducted to ensure proper controls are in place to safeguard resources as well as to detect or deter fraud, waste, and abuse of same.

7. Action

a. Director, Comptroller Division

(1) Assist and act for the Commanding General, MCCDC in all matters pertaining to fiscal policy and administration and establish such controls as may be warranted to document financial responsibility and maintain adequate audit trails.

(2) Advise and assist the Commanding General, MCCDC and staff in the formulation and execution of MCCDC programs by analyzing the financial aspects of all programs and by making recommendations on funding requirements, budgeting, and execution.

(3) Perform such announced and/or unannounced reviews and initiate such corrective actions as may be required to ensure adequate controls are in place and that funds are being utilized effectively and efficiently in consonance with constraints and limitations.

(4) To the extent practicable, ensure that program, functional, and financial requirements are coordinated properly.

(5) Ensure management control reviews and reports are performed, submitted, and forwarded to CMC in a timely manner.

b. Center Directors, Division Directors, Commanding Officers, and Heads of Tenant Activities

(1) Coordinate with the Director, Comptroller Division on all matters pertaining to fiscal policy and the expenditure of funds, irrespective of the source or use of such funds held by or designated for use by individuals/components assigned administratively or otherwise to this Command.

(2) Unless otherwise specified in writing by the Commanding General, MCCDC funding requirements, irrespective of use or source, will be forwarded for release to, or coordinated with, the Director, Comptroller Division, as applicable, prior to release from this Command.

(3) Comply with the guidelines set forth in Chapter 1, specifically, paragraph 1004.3 and funding responsibilities as delineated in Chapter 2 of reference (a).

(4) Document the assignment of financial responsibility to subordinates to ensure that accountability is established to the individual so designated, proper records are maintained and appropriate audit trails are monitored on resources allocated. Ensure

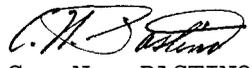
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that the contents of the references, as applicable, are reviewed by subordinates so assigned to ensure a thorough working knowledge of the contents within 30 days after such assignment. Contact Comptroller Division (ext. 2666) for additional information or clarification as may be required.

(5) Schedule an in-brief with the Director, Comptroller Division, relating to financial policies/procedures as soon as practicable within a 20 day period upon assumption of duty.

(6) Ensure adequate controls are in place to deter and/or detect fraud, waste, and abuse. Take appropriate corrective action as the circumstances may warrant.

(7) Ensure compliance with the instructions and procedures contained in the references. Deviation therefrom must be obtained in writing.


C. N. PASTINO
By direction

DISTRIBUTION: A plus 11 (25)

EXTRACT OF TITLE 31, U.S. CODE SECTIONS 1517 - 1519

§ 1517. Prohibited obligations and expenditures

(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding—

- (1) an apportionment; or
- (2) the amount permitted by regulations prescribed under section 1514(a) of this title [31 USCS § 1514(a)].

(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.

(Sept. 13, 1982, P. L. 97-258, § 1, 96 Stat. 932.)

HISTORY; ANCILLARY LAWS AND DIRECTIVES

Prior law and revision:

Revised Section	Source (Stat. §)	Source (Statutes at Large)
1517(a)	31:465(b)	R. S. § 3479(h), (i)(2) (related to (h)); Mar. 3, 1903, Ch. 1484, § 4 (1st par.), 33 Stat. 1237; Pub. L. 1906, ch. 310, § 2, 34 Stat. 46; reprinted Sept. 6, 1950, ch. 896, § 1211, 64 Stat. 768.
1517(b)	31:465(i)(2) (related to (h))	

APPROPRIATION ACCOUNTING

31 USCS § 1519

In subsection (a), before clause (1), the words "District of Columbia government" are added because of section 9 of the Act of June 26, 1912 (ch. 182, 37 Stat. 184). In clause (1), the word "apportionment" is substituted for "apportionment or reapportionment" because of section 1512(a) (last sentence) of the revised title.

In subsection (b), the word "Mayor" is used because of Reorganization Plan No. 3 of 1967 (eff. Aug. 1, 1967, 81 Stat. 948) and sections 421, 422, and 771 of the District of Columbia Self-Government and Governmental Reorganization Act (Pub. L. 93-198, 87 Stat. 789, 818). The word "President" is substituted for "President, through the Director of the Office of Management and Budget" because sections 101 and 102(r) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) designated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau of the President.

§ 1518. Adverse personnel actions

An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title [31 USCS § 1517(a)] shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.

(Sept. 13, 1982, P. L. 97-258, § 1, 96 Stat. 932.)

§ 1519. Criminal penalty

An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a)

of this title [31 USCS § 1517(a)] shall be fined not more than \$5,000, imprisoned for not more than 2 years or both.

(Sept. 13, 1982, P. L. 97-258, § 1, 96 Stat. 932.)

ENCLOSURE (1)