



DEPARTMENT OF THE NAVY  
NAVAL EDUCATION AND TRAINING PROFESSIONAL  
DEVELOPMENT AND TECHNOLOGY CENTER  
6490 SAUFLEY FIELD ROAD  
PENSACOLA, FLORIDA 32509-5237

IN REPLY REFER TO:

NETPDTCINST 7000.1A  
N81

**10 MAR 2003**

NETPDTC INSTRUCTION 7000.1A

Subj: **ADMINISTRATION AND CONTROL OF FUNDS**

Ref: (a) NETPDTCINST 7400.1  
(b) NAVSUPINST 4200.94

Encl: (1) Approval of Financial Commitment/Obligation Documents

1. **Purpose.** To establish policies and general operating procedures for administration and control of funds within NETPDTC.
2. **Cancellation.** NETPDTCINST 7000.1
3. **Revision.** Since this is a major revision, marginal notations are not annotated. This instruction should be read in its entirety.
4. **Background.**

a. Funds for NETPDTC operations are received by the Commanding Officer on an operating budget from the Naval Education and Training Command (NETC) and on reimbursable orders from a number of customer activities. Operating budget funds are allocated on operating targets (OPTARS) to cost center managers; i.e., department directors and special assistants. OPTARS are issued in quarterly increments that must not be exceeded without prior approval. Limitations and restrictions placed on OPTARS are usually an extension of limitations and restrictions placed on the activity's operating budget. Violation of these limitations or restrictions by cost center managers may cause an activity violation. Customer reimbursable orders are generally assigned directly to the performing department.

b. The Commanding Officer is responsible under 31 U. S. Code Sections 1301(a) and 1517 for all funds issued to this activity. These statutes require funds be used only for the purposes for which appropriated and prohibit incurring obligations in excess of authorized funds. OPTAR holders are not legally accountable

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under Sections 1301(a) or 1517 for improper use or over-obligation; however, appropriate administrative action may be taken against cost center managers who violate OPTAR limitations or restrictions or who incur improper obligations.

c. Enclosure (1) lists the financial commitment/obligation documents issued most frequently by NETPDTC and the approval authority for these documents.

d. Reference (a) provides detailed guidance regarding civilian employee time and attendance.

e. Reference (b) provides detailed guidance regarding use of government purchase cards.

**5. Action.**

a. Resources Management Officer/Comptroller (N8)

(1) Provide guidance to cost center managers on preparing their input for budget submissions, midyear reviews and other financial data calls.

(2) Review cost center budget requirements and issue OPTARs based on command priorities within authorized funds.

(3) Annotate OPTARs with applicable limitations and restrictions.

(4) Approve financial commitment/obligation documents in accordance with enclosure (1).

(5) Provide cost center managers with periodic reports that summarize fund authorizations and commitments/obligations.

(6) Maintain copies of financial commitment/obligation documents for validation and audit reviews. (Files will usually be in N8, but in some cases special arrangements may be made for files to be maintained elsewhere.)

(7) Provide detailed transaction reports to cost center managers at least monthly. Provide assistance and follow-up as necessary to ensure the cost center managers reconcile the reports to their internal records.

(8) Ensure outstanding obligation reviews are conducted on a regular basis. Request assistance from cost center managers with follow-up actions to determine validity of

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outstanding obligations. Retain work papers and other applicable records and notations to document that the reviews were properly conducted. Provide an annual letter report to NETC certifying completion of the obligation validation review.

(9) Request a review of reimbursable funding balances from cost center managers on a quarterly basis (monthly in the fourth quarter).

(10) Inform all government purchase card holders and their approving officials of the authority, responsibilities, and documentation requirements associated with purchase card use.

b. Cost Center Managers

(1) Approve financial commitment/obligation documents in accordance with enclosure (1). Although approval authority may be granted to the cost center manager by enclosure (1), if there is **any** question as to the availability, appropriateness, or category of funding involved, the document **must** be referred to N8/N81. Those who approve commitments and obligations are accountable.

(2) If appropriate, designate personnel authorized to commit/obligate funds for the cost center manager (note that authority to approve some documents, e.g., travel orders, cannot be delegated). Advise them of the limitations and controls established by the OPTARs and other directives; establish internal controls to preclude violation of any limitations; and ensure that funds are obligated only for their intended purpose. The cost center manager retains accountability for actions taken by designated representatives.

(3) Review detailed transaction reports and fund status reports provided by N8 and notify N8 of any corrections, additions, or deobligations within 10 workdays; assist N8 with follow-up on outstanding obligations.

(4) Review the status of reimbursables received on a quarterly basis (monthly in the fourth quarter) and notify N8 of any funds that can be returned to the issuing command.

(5) Report excess OPTAR funds to N8 for redistribution.

(6) Notify N8 of significant resource requirement changes, as they occur, without regard to the budget cycle.

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(7) Notify N8 of any discussions/agreements made regarding funding requirements with personnel at NETC or reimbursable customer activities.

(8) Provide input for budget submissions, midyear reviews, and other financial data calls as requested by N8.



G. B. DYE

Distribution: (NETPDTCINST 5216.1G)  
List I and II

Web Access: MAIN INDEX  
<https://pennd09.cnet.navy.mil/netpdtc/directives.nsf>

**10 MAR 2003****APPROVAL OF FINANCIAL COMMITMENT/OBLIGATION DOCUMENTS**

<b>Form No.</b>	<b>Title of Form</b>	<b>Procedures</b>
NAVCOMPT Form 2275	Order for Work and Services	<ol style="list-style-type: none"> <li>1. On orders issued, the "Authorized Official" (block 15) will be N8/N81.</li> <li>2. On orders received, the "Accepting Official" (block 16) will be N8/N81.</li> </ol>
NAVCOMPT Form 2276	Request for Contractual Procurement (2276)	<ol style="list-style-type: none"> <li>1. On requests up to \$5,000, the "Authorizing Official" (block 18) will be the cost center manager, i.e., the department director/special assistant or designated representative, or N8/N81.</li> <li>2. On requests over \$5,000, the "Authorizing Official" will be N8/N81.</li> <li>3. All requests for ADP materials and services will be prepared by N6 based on an ADP Request Form submitted by the cost center manager. N6 will certify the request in accordance with NETCINST 5231.1B and forward it to the "Authorizing Official".</li> <li>4. All purchase card buys must be documented with a NAVCOMPT Form 2276 where applicable.</li> </ol>

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<b>Form No.</b>	<b>Title of Form</b>	<b>Procedures</b>
NAVCOMPT Form 2276A	Orders for Work and Services/Direct Citation	<ol style="list-style-type: none"> <li>1. On requests issued, the "Authorized Official" (block 18) will be N8/N81.</li> <li>2. On requests received, the "Accepting Official" (block 19) will be N8/N81.</li> </ol>
NAVCOMPT Form 2277	Voucher for Disbursement and/or Collection	<ol style="list-style-type: none"> <li>1. Vouchers will be "Approved" (Block 16) and/or "Certified" (Block 17) by N8/N81.</li> </ol>
SF 1164	Claim for Reimbursement for Expenditures on Official Business	<ol style="list-style-type: none"> <li>1. The "Approving Official" (block 8) will be the cost center manager.</li> <li>2. The "Authorized Certifying Officer" (block 9) will be N8/N81.</li> </ol>
DD Form 282	DOD Printing Requisition/ Order	<ol style="list-style-type: none"> <li>1. "Liaison Office Approval" will be by N319.</li> <li>2. The "Approving Office" will be the cost center manager or N8/N81.</li> </ol>
DD Form 448	Military Interdepartmental Purchase Request	<ol style="list-style-type: none"> <li>1. The "Authorizing Officer" (blocks 15 &amp; 16) will be N8/N81.</li> </ol>
DD Form 448-2	Acceptance of MIPR	<ol style="list-style-type: none"> <li>1. The "Authorized Official" (blocks 15 &amp; 16) will be N8/N81.</li> </ol>

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Form No.	Title of Form	Procedures
DD Form 1348	DOD Single Line Item Requisition System Document	1. The "Requisition Is From" block will be signed by the cost center manager or N8/N81.
DD Form 1556	Request, Authorization, Agreement, Certification of Training and Reimbursement	1. "Supervisor" (block 32) will be the immediate supervisor or higher. 2. "Authorizing Official" (block 34) will be the cost center manager. 3. "Training Officer" (block 33) will be N832. 4. Block 29, "Signature of Fiscal Officer"; will be initialed by N8/N81 on all requests greater than \$1,000.
DD Form 1610 (civilian) or NAVPERS 1320/16 (military)	Request and Authorization for TDY Travel of DOD Personnel  Temporary Additional Duty (TEMADD) Travel Orders	1. The "Authorizing Official" (block 20 on DD Form 1610) or "Authenticating Official" (block 23 on NAVPERS 1320/16) will be N8/N81, <u>signing "by direction"</u> .

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<p>DD Form 1614</p>	<p>Request and Authorization for DOD Civilian Permanent Duty Travel</p>	<ol style="list-style-type: none"><li>1. The "Requesting Official" (block 20) will be the cost center manager.</li><li>2. The "Approving Official" (block 21) will be N8.</li><li>3. The "Order Authorizing Official" (block 23) will be the Executive Officer.</li><li>4. In certain cases, with specific authorization, the "Requesting" and "Approving" Officials will be Human Resource Office (HRO) managers and the "Order Authorizing Official" will be the HRO Director.</li></ol>
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