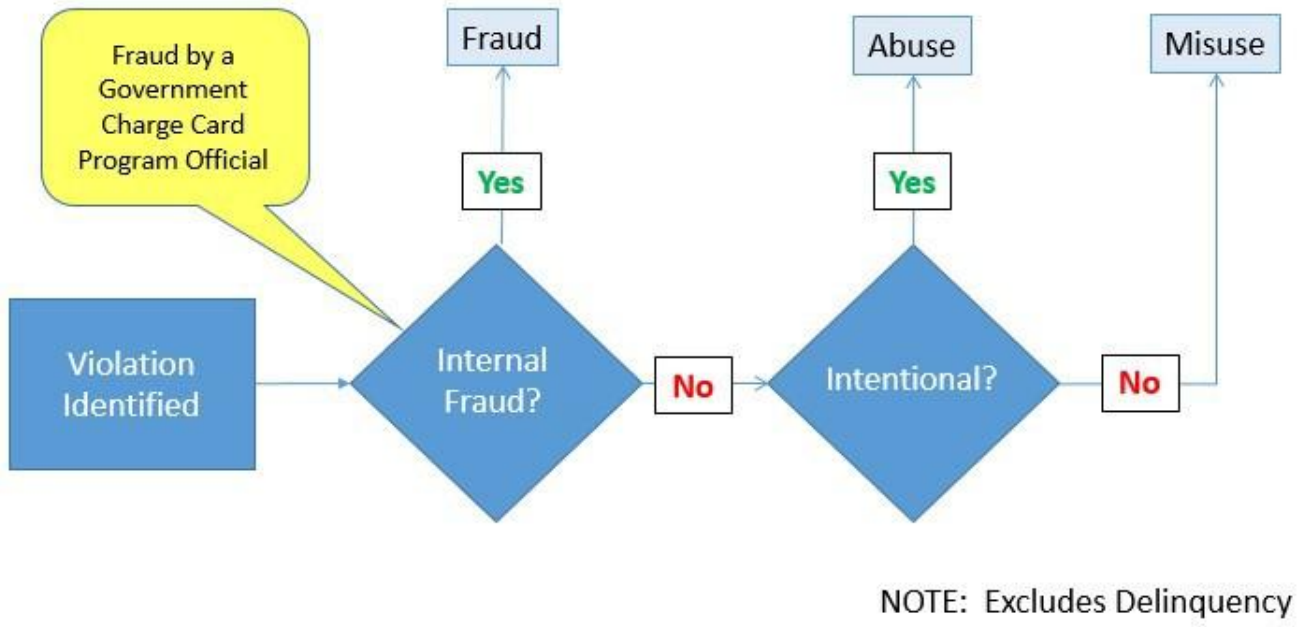
11-7. Disciplinary Requirements and Categories of GPC Violations

a. The Disciplinary Category Definitions Policy has been established to foster consistency across DoD. These definitions are defined in and required by the OMB Circular A-123 to ensure accurate and complete reporting. All the disciplinary categories are reportable to DPCAP. The first four (abuse, internal fraud, misuse, and delinquency) are violations. The latter two (administrative discrepancy and external fraud), while disciplinary categories, are not violations.

b. Of the categories of defined DoD GPC violations, abuse and internal fraud are considered more serious than the other categories, as they are intentional in nature. Misuse is considered unintentional. Intent is not applicable to infrequent delinquencies, as the determination of such violations is strictly quantitative (i.e., all undisputed account balances that are unpaid for more than 61 days past the statement date). Figure 11-2 depicts the decision framework to be used when determining which violation category is applicable.

Figure 11-2. Violation Category Decision Framework



Parent topic: CHAPTER 11 - MANAGEMENT CONTROLS AND PROGRAM OVERSIGHT