

Supply Chain Management Officer Course (SCMOC) Fiscal Part 1 Practice Test (Sample)

Study Guide



Everything you need from our exam experts!

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 - 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

Questions

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- 1. The phrase 'where no other method of payment is available or authorized' implies what about authorization?**
 - A. Authorization is not required**
 - B. Authorization exists for Misc Payment but not other methods**
 - C. There must be no authorized alternative method**
 - D. It is equally acceptable to use other methods if available**

- 2. Which item is a KSD category?**
 - A. Commitment forms**
 - B. Obligation forms**
 - C. Expense forms**
 - D. All of the above**

- 3. Which procurement tool is used for on-base fuel purchases processed through SABRS utilizing EEBP?**
 - A. WEX Card**
 - B. FedMall**
 - C. DLA Troop Support**
 - D. PR Builder**

- 4. The Navy Working Capital Fund Supply Management function is to:**
 - A. Perform inventory management functions that result in the sale of consumable and reparable items to support DoD, Federal, and non-Federal customers' war fighting needs**
 - B. Fund pay for sailors and marines**
 - C. Procure major items for the Navy and Marine Corps**
 - D. Conduct wildlife conservation on military reservations**

- 5. Which internal control practices help prevent misclassification of funds?**
 - A. Segregation of duties**
 - B. All of the above**
 - C. Independent reconciliations**
 - D. Review of funding sources**

- 6. Procurement of major items such as tanks and missiles is funded by which Marine Corps appropriation?**
- A. Procurement, Marine Corps 1109**
 - B. Ammunition Procurement 1508**
 - C. Operations and Maintenance 1106**
 - D. Reserve Personnel 1108**
- 7. Which mechanism transmits funding data into SABRS as part of the purchasing process?**
- A. PR Builder**
 - B. GCPC**
 - C. Work Request**
 - D. MIPR**
- 8. How do Work Breakdown Structure or program elements relate to fiscal coding?**
- A. They replace the need for budgeting.**
 - B. They determine contractor payment terms.**
 - C. They only affect schedule, not funds.**
 - D. They map program activities to funding lines and help control costs.**
- 9. What are the five major steps of the DoD fiscal management lifecycle?**
- A. Planning/programming, apportionment, allotment, obligation, disbursement and accounting/close**
 - B. Planning, budgeting, funding, monitoring, reporting**
 - C. Initiation, tracking, approval, execution, close**
 - D. Needs assessment, procurement, payment, audit**
- 10. What is the standard fiscal year period?**
- A. 1 Oct - 30 Sep**
 - B. 1 Jan - 31 Dec**
 - C. 1 Jul - 30 Jun**
 - D. 1 Apr - 31 Mar**

Answers

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1. C
2. D
3. A
4. A
5. B
6. A
7. A
8. D
9. A
10. A

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Explanations

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1. The phrase 'where no other method of payment is available or authorized' implies what about authorization?

- A. Authorization is not required**
- B. Authorization exists for Misc Payment but not other methods**
- C. There must be no authorized alternative method**
- D. It is equally acceptable to use other methods if available**

The main idea here is that this clause creates an exception condition for how a payment can be made. It means you may use this payment method only when there is no other method that is both available and authorized. If any alternative method is available and authorized, that option would take precedence, and this method wouldn't apply. So, the phrase implies there must be no authorized alternative method for you to proceed with this payment option. Why this fits best: it directly states the requirement that no other authorized method exists before this option may be used, which is the essence of the clause. Why the other interpretations don't fit: it isn't about the absence of authorization in general, but about the absence of any authorized alternative method. It doesn't say that authorization exists for this method while others don't, nor does it say you may use other methods if they're available.

2. Which item is a KSD category?

- A. Commitment forms**
- B. Obligation forms**
- C. Expense forms**
- D. All of the above**

In fiscal documentation, KSD categories span the different forms used at key points in funding execution. Commitment forms earmark funds and reflect the intent to spend. Obligation forms record a binding liability to pay for goods or services. Expense forms capture the actual outflow once those commitments and obligations are fulfilled. Since each of these forms is a distinct category within KSD, all of them belong to the KSD category. The inclusive option is best because it recognizes that commitment, obligation, and expense forms are all part of how KSD organizes and tracks funding activity. Choosing only one type would miss the other relevant categories that also fit under KSD.

3. Which procurement tool is used for on-base fuel purchases processed through SABRS utilizing EEBP?

- A. WEX Card**
- B. FedMall**
- C. DLA Troop Support**
- D. PR Builder**

On-base fuel purchases processed through SABRS with EEBP are handled with the WEX Card. This fuel card is the standard instrument for fueling at DoD installations, designed to capably handle merchant-specific fuel transactions and provide detailed, itemized data. When used for on-base fuel, those card charges feed directly into the SABRS accounting system and move through the EEBP electronic processing path, which streamlines approvals, budgeting, and reconciliation. The result is a clean, auditable trail that aligns fuel spending with the appropriate accounts and limits. FedMall, DLA Troop Support, and PR Builder serve different procurement functions—broader online purchases, supplier provisioning, and purchase requests, respectively—so they aren't the tool used for on-base fueling with SABRS and EEBP.

4. The Navy Working Capital Fund Supply Management function is to:

- A. Perform inventory management functions that result in the sale of consumable and reparable items to support DoD, Federal, and non-Federal customers' war fighting needs**
- B. Fund pay for sailors and marines**
- C. Procure major items for the Navy and Marine Corps**
- D. Conduct wildlife conservation on military reservations**

The key idea is that the Navy Working Capital Fund's Supply Management function runs like a self-sustaining inventory business. It handles stock control and fulfillment of consumable and reparable items, turning purchases into revenue through sales to DoD, Federal, and even non-Federal customers. That revenue funds the ongoing activities of owning, storing, and distributing those items, ensuring ready supply for warfighting needs without needing separate appropriations for every item. The other options describe payroll funding, major-item procurement, or wildlife conservation, which aren't what this function is designed to do.

5. Which internal control practices help prevent misclassification of funds?

- A. Segregation of duties**
- B. All of the above**
- C. Independent reconciliations**
- D. Review of funding sources**

Preventing misclassification of funds relies on building checks and balances into how transactions are recorded. Segregation of duties ensures no single person controls the entire process—from initiating to recording to approving transactions—so errors or improper misposting are less likely to go undetected. Independent reconciliations provide an objective, periodic check by comparing internal records with external or separate ledgers, catching mismatches that could indicate misclassification. Review of funding sources involves confirming donor restrictions and the intended use of funds, ensuring that receipts and allocations match the approved purposes and correct accounting categories. When these controls work together, they create multiple layers of verification that make misclassification much harder, so using all of these practices together offers the strongest protection.

6. Procurement of major items such as tanks and missiles is funded by which Marine Corps appropriation?

- A. Procurement, Marine Corps 1109**
- B. Ammunition Procurement 1508**
- C. Operations and Maintenance 1106**
- D. Reserve Personnel 1108**

Major equipment like tanks and missiles are long-term capital purchases, not routine operating costs. They're funded from the procurement appropriation, which is dedicated to acquiring new or major end items for the Marine Corps. The specific Marine Corps procurement account used for this purpose is 1109. Ammunition Procurement (the ammunition account) covers ammo and ordnance consumables, not the initial acquisition of the platform itself. Operations and Maintenance covers day-to-day costs to operate, maintain, and support forces, not buying new major items. Reserve Personnel funds the pay and benefits for reserve personnel. So for major items such as tanks and missiles, the procurement account (1109) is the appropriate funding source.

7. Which mechanism transmits funding data into SABRS as part of the purchasing process?

- A. PR Builder**
- B. GCPC**
- C. Work Request**
- D. MIPR**

The main idea is how funding data gets into SABRS during a purchase. PR Builder is the system that creates the Purchase Request with all the required funding details—such as appropriation, program element, and object class—and transmits that funding information into SABRS as part of the requisition. This ensures the procurement action is tied to the correct funds and that the obligation is recorded in SABRS. Why the other options don't fit: a Government-wide Purchase Card is a payment method and doesn't carry or transmit the funding encumbrance data into SABRS in the same integrated way. A Work Request is just an internal workflow item and doesn't include funding data for SABRS. A Military Interdepartmental Purchase Request is used for interagency fund transfers, not the standard mechanism tying a typical purchase to SABRS funding during the purchasing process.

8. How do Work Breakdown Structure or program elements relate to fiscal coding?

- A. They replace the need for budgeting.**
- B. They determine contractor payment terms.**
- C. They only affect schedule, not funds.**
- D. They map program activities to funding lines and help control costs.**

Work Breakdown Structure (WBS) or program elements provide a structured map of every task needed to complete a program, and in fiscal coding they are linked to specific funding lines in the accounting system. This linkage lets you plan and track how money is obligated and spent by aligning each work package with the appropriate appropriation. It gives granular visibility into costs, supporting accurate budgeting, financial reporting, and active cost control throughout the project. This approach focuses on aligning program activities with funding sources and monitoring expenditures, rather than bypassing budgeting, setting payment terms, or ignoring funds. For that reason, mapping program activities to funding lines and using those mappings to manage costs is the correct relationship.

9. What are the five major steps of the DoD fiscal management lifecycle?

- A. Planning/programming, apportionment, allotment, obligation, disbursement and accounting/close**
- B. Planning, budgeting, funding, monitoring, reporting**
- C. Initiation, tracking, approval, execution, close**
- D. Needs assessment, procurement, payment, audit**

The DoD fiscal management lifecycle follows a flow from planning to close, moving funds through distinct authorities and actions that ensure accountability at every step. It starts with planning and programming, where needs are identified and a long-range plan or budget framework is developed to guide resource requests. Then apportionment distributes the overall appropriation into time-bound authorities so funds are available for specific periods and purposes. After that, allotment further distributes that authority to the responsible components and programs, setting spending limits at a more granular level. The obligation stage is where funds are legally committed to a contract, obligation, or other binding action, creating a legal liability against the appropriation. Finally, disbursement and accounting/close handles the actual payment of funds and the recording of all transactions, culminating in the closing of the books for the period. This sequence ensures funds are planned, allocated, controlled, legally committed, and finally paid and reconciled. Other options mix steps from different processes (like general budgeting, procurement activities, or post-payment audits) that don't reflect this formal flow from planning through close.

10. What is the standard fiscal year period?

- A. 1 Oct - 30 Sep**
- B. 1 Jan - 31 Dec**
- C. 1 Jul - 30 Jun**
- D. 1 Apr - 31 Mar**

The standard fiscal year is the 12-month period used for budgeting and financial reporting. In many government and international contexts, it runs from October 1 to September 30. This alignment with the U.S. federal budget cycle lets agencies plan, commit, and report all financial activities within a single, consistent window each year. That's why October 1 through September 30 is recognized as the standard period. The other options reflect either the calendar year (January 1-December 31) or fiscal years used by other countries (for example, July 1-June 30 or April 1-March 31), but they're not the standard in this context.

Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

<https://scmofiscal1.examzify.com>

We wish you the very best on your exam journey. You've got this!

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