

Chapter 27

FUND LEDGERS, RECORDS, AND RELATED SYSTEMS

Section A--General Information

27-1. Principles, Standards, and Policies. DFAS-DE 7010.1-R implements the principles, standards, and policies prescribed in DoDFMR, volume 1 for use by personnel responsible for developing, operating, and evaluating the Air Force A&F system.

Section B--Control of Disbursement and Collection Vouchers

27-2. General Information. The procedures for control and distribution of disbursement and collection vouchers are in DoDFMR, volume 5 and chapter 16 of this directive. The instructions for preparing, numbering, and processing these vouchers are in the various transaction directives for each processing center.

27-3. Citation of Major Accounting Classification. The accounting and finance system ensures agreement between fund ledgers and cash accountability records. AFI 65-601, vol. 4, and corresponding directives of the Army, Navy, and OSD give the correct major accounting classification to cite. The paying AFO/Field Organization makes sure all elements of the accounting classification cited on vouchers are valid and appropriate for the transactions. If an error is made, correct the error per section F.

27-4. Air Force Host-Tenant Vouchers. Chapter 27, section F, provides basic procedures for vouchering reimbursable materiel transactions between tenants and host. DFAS-DE 7010.2-R contains detailed instructions applicable to these vouchers.

Section C--Records

27-5. Source of Posting Media. Each Processing Center prepares posting media per chapter 16.

27-6. Fund Ledgers. Under automated processing, each originating Processing Center prepares posting media and inputs accounting transactions to update the applicable fund ledgers in this chapter. Funds Control and Reports Branch (FC&RB) monitors this effort in part through balancing and reconciliation techniques. Under manual procedures, FC&RB may sort posting media received from the Processing Centers for posting (make summary postings when applicable) to the appropriate fund ledgers. Ledgers maintained include:

- a. AF Form 407, Allotment Ledger, or comparable mechanized ledger.
- b. Distribution ledger, a commercial analysis pad, columnar paper, or comparable mechanized ledger for:
 - (1) Operating budget ledger.
 - (2) EEIC ledger.
 - (3) Appropriation summary ledger.
 - (4) Transactions--for-others control ledger.
 - (5) Transactions--by-others control ledger.
 - (6) Adjustment ledger.
 - (7) Deposit fund control ledger.
 - (8) Stock and industrial fund activities reimbursement ledger.
 - (9) CMAs and centrally managed operating budget authority distribution ledgers.
 - (10) Receipt account ledger.
 - (11) Interfund control ledger.
 - (12) Successor (M) accounts ledger.

27-7. Data To Be Posted to Ledgers. Post disbursements and collections for-self and by-others at the levels indicated for accounting records. Post disbursements and collections for-others by fund code and FY/PY where fund code is assigned; if no fund code is assigned, post by appropriations and limitation. As an exception, leave out the limitation on appropriations and funds of the Navy, Marine Corps, and Coast Guard. Post transactions for-others that affect international balance of payments at the level shown in figure 28-1.

27-8. Special Requirements. In addition to the ledgers cited in paragraph 27-6, special requirements apply to certain funds. Modify ledger forms as applicable, or keep special ledgers to take care of these requirements. Post descriptive data for certain fund accounts as prescribed in AFI 65-601, vol. 4 and AR 37-102. Data cited on the vouchers must meet the reporting requirements of GAO and DFAS-DE.

a. Army Funds Allotted or Suballotted to Air Force. AFO/Field Organizations allotted or suballotted Army funds keep records needed to prepare status reports as required for the Status of Allotment Report--Army Funds, RCS: CSCFA-216. Report disbursements and reimbursements for-self at the level required in the schedule of net disbursements/reimbursements. To determine amounts paid or collected for-self, subtract amounts in the transactions-by-others control ledger from amounts in the allotment ledger/reimbursement record. Current month for-self transactions reported in the RCS: HAF-ACF(M)7113 report, plus transactions in the by-others control ledger, must equal the amounts shown in status reports to the Army funding activity.

b. DoD Agency Funds Allotted to Air Force. AFO/Field Organizations allotted or suballotted funds from DoD agencies post transactions at the level prescribed by the funding agency. Keep records of disbursements and collections by appropriation and limitation. The digits comprising a two-digit limitation applicable to DFAS-CO funds identify the DFAS-CO funding activity. Post transactions by-others received from any source in the by-others ledger and in the allotment/reimbursement records. Subtract from amounts posted in the allotment/reimbursement records to obtain the amounts to report in the current month column of the schedule of net disbursements/reimbursements, the same as for Air Force funds. FC&RB makes sure that the transactions for-self in the schedule of net disbursements/reimbursements and transactions by-others in the transactions-by-others control ledger equal the amounts reported in the status of allotment report to the DoD agency.

27-9. Transactions For-Self and Transactions By-Others Not Segregated. The system does not require segregating transactions for-self and transactions by-others in the allotment, operating budget authorities, reimbursement, or stock and industrial fund activities records. Obtain for-self totals by subtracting the transactions-by-others amounts in the transactions-by-others ledger from the appropriate totals in these records. When a disbursement or decrease adjustment is posted to a record that normally reflects collections, enclose the amount in parentheses.

27-10. Allotment Ledgers. FC&RB keeps these ledgers on AF Form 407 or comparable machine ledger. These ledgers show total amounts of allotments received or withdrawn. Posting media prepared and/or input by the originating Processing Centers result in update of unobligated commitments, undelivered orders outstanding, accrued expenditures unpaid, and accrued expenditures paid. Maintain ledgers at the level required to be reported or at lower levels if required for budgetary purposes. When limitations are placed on the amount that can be spent for a specific purpose, HQ USAF assigns a limitation symbol for identification and control purposes. In these cases, keep a separate AF Form 407 or equivalent machine ledger for each limitation by appropriation, limitation, fiscal or program year, OAC, allotment project, or subproject. The various columns of AF Form 407 are:

a. Heading. Self-explanatory.

b. Columns (1) and (2). Self-explanatory.

c. Columns (3), (4), and (5). Use to identify document posted.

d. Column (10), Allotment. Enter amount of allotment and extend to the balance columns (11) and (12).

Also post the amounts of allotment increases or decreases.

e. Column (9), Unobligated Commitments. Post commitments for those types of transactions as defined in DoDFMR, volume 3 (former AFR 170-13).

f. Column (8), Undelivered Orders Outstanding. When posting the obligation in column (8), reverse the related commitment by posting a decrease amount in column (9) equal to the amount previously posted as a commitment in column (9). Decrease the balance in column (11) by the amount of obligations. Adjust the balance in column (12) by amounts representing difference between obligations and related amounts previously posted as commitments. If a commitment has not been previously posted, make no entry in column (9).

g. Column (7), Unpaid Accrued Expenditures. Post accrued expenditures at the purchase price, or per the principles in chapter 20. When the accrued expenditure is posted in column (7), reverse the related obligation by posting a decrease amount in column (8) equal to the amount previously posted as an obligation in column (8). Adjust the balances in column (11) and column (12) by amounts representing differences between unpaid accrued expenditures and related amounts previously posted as obligations. If a commitment or undelivered order has not been previously posted, make no entries in columns (9) or (8).

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h. Column (6), Paid Accrued Expenditures (Disbursements). Post disbursements per the principles in chapter 21. When the disbursement is posted in column (6), reverse the related unpaid accrued expenditure by posting a decrease amount in column (7) equal to the amount previously posted as an unpaid accrued expenditure in column (7). Adjust the balances in column (11) and column (12) by amounts representing differences between disbursements and amounts previously posted as unpaid accrued expenditures. If a commitment, undelivered order, or unpaid accrued expenditure has not previously been posted, make no entries in columns (9), (8), or (7).

i. Column Formulas:

- (1) The total of columns (6) and (7) equals total accrued expenditures.
- (2) The total of columns (6), (7), and (8) equals total obligations.
- (3) The total of columns (6), (7), (8), and (9) equals gross commitments.
- (4) The total of columns (6), (7), and (8), subtracted from the total of column (10), equals the balance in column (11).
- (5) The total of columns (6), (7), (8), and (9), subtracted from the total of column (10), equals the balance in column (12).

27-11. Emergency and Special Programs.

a. Emergency and special programs (ESP) require separate accounting and reporting. ESP codes are two-digit alphanumeric codes. A specific code name is assigned to each emergency and special program. Show the ESP code on all commitment, obligation, and expenditure documents. Place the code after the ADSN in the accounting classification (unless there is an IBP code, then place after IBP). ESP codes may be assigned by SAF/FMPB, DFAS-AHR (General Funds Accounting and Reports Division)/DE, or Air Force bases. ESP code structure is:

- (1) Any alphanumeric character can be used in the first position of the two position ESP code, by any level of ESP code user (HQ USAF, DFAS-AHR/DE, or base).
- (2) SAF/FMPB assigned ESP codes will only use alpha "A" through "G" in the second position.
- (3) DFAS-AHR/DE assigned ESP codes will only use alpha "H" through "W" in the second position.
- (4) Base assigned ESP codes will use alpha "X", "Y", or "Z" in the second position.

b. Set up a separate allotment ledger or similar machine ledger for the lowest level of control for which allotment ledgers are kept. Show the code nickname to the right of the form title "Allotment Ledger".

27-12. Operating Budget Ledgers.

a. FC&RB utilizes these ledgers for current, first through fifth PFY or expired years, and closed accounts for operating budget transactions. Maintain only the current FY for Military Personnel. A&F uses these ledgers to control Military Personnel and O&M other expense availability and to certify availability of O&M obligational authority. Prior FY expense and obligational authority are not available for new expense or obligation activity. They are available to adjust those obligations and expenses incurred in a prior fiscal year that are within that fiscal year fund availability. Current-year authority, limited by Budget, is available to liquidate and adjust closed account obligations.

(1) Processing Centers use these ledgers for certifying funds on documents that obligate the government. If the document being certified results in an expense before the end of the quarter, check both the expense and obligation balances for availability. If the document being certified will be in the UOO stage at the end of the current quarter, check only the obligational authority for availability.

(2) Keep the records at EEIC level for each Program Element Code (PEC), Operating Budget Account Number (OBAN), and FY. Budget advises the AFO/Field Organization at what level funds should be certified and at what point a Processing Center must request reprogramming before they can certify availability of funds. Since funds are certified by individual Processing Centers, EEICs or EEIC, groupings offer a convenient method to certify funds controlled by a particular Processing Center. Credit balances in the uncommitted, unexpended, or unobligated balance column for any single EEIC are acceptable as long as funds are available at the level identified by Budget or approval was granted by Budget to exceed the programmed level.

(3) Keep totals for:

- (a) Sales code when required.
- (b) EEIC.
- (c) EEIC groups.
- (d) PEC.
- (e) Budget Authorization (BA)/Major Force Program (MFP).
- (f) OBAN.

(g) FY.

b. Use this format:

(1) Obligations are the sum of UOO (balance less beginning UOO adjusted) plus AEU plus AEP.

(2) Expense is the sum of AEU plus AEP.

(3) The unexpended balance is the remainder of quarterly expense obligation authority less the sum of AEU and AEP.

(4) The unobligated balance is the remainder of the sum of quarterly expense/obligation authority plus beginning UOO (adjusted) less the sum of UOO balance, AEU and AEP. The uncommitted balance is the unobligated balance less the unobligated commitment balance.

c. Calculate and update totals as required for direct expense and net change/UOO.

(1) Direct expense is the remainder of the sum of sales code and non-sales-code items less reimbursements. Subtract filled customer orders uncollected and filled customer orders collected from AEU and AEP, respectively.

(2) Net change/UOO is the remainder of UOO balance less adjusted beginning UOO.

d. Keep a separate ledger for military personnel expense.

27-13. Appropriation Refunds. Show the same accounting classification on the refund document as appears on the original disbursement voucher. Also show the identity of the disbursement voucher. Post a refund in the allotment operating budget ledgers as a reduction of a payment previously charged to the allotment or operating budget authority. Refunds increase fund availability. The applicable Processing Center processes the refund transaction.

a. Deposit refunds applicable to closed appropriations to 57F3200.0001 and also made an accounting in the closed account in Fund Type "X" using MAFR code "8".

b. See paragraph 21-3c for refunds on bills of lading collected by DFAS-IN.

c. Credit military paychecks issued in a prior year and returned for cancellation:

(1) If a determination cannot be readily made that the member is entitled to the proceeds of the canceled check, credit the refund to the current FY military personnel appropriation. Cite budget program 510, 530, or 550 as applicable. Pay the member from the current military personnel appropriation. If a determination can be made that the member is entitled to the check, return it to the member.

(2) If the member is not entitled to the proceeds of the canceled check, credit the refund to the account classification code cited on the payment voucher.

***27-14. Appropriation Reimbursements.** Commercial Services and other Processing Centers keep appropriation reimbursement accounts receivable records. The detailed instructions for processing and recording appropriation reimbursement transactions are in DFAS-DE 7010.2-R. Automated processing procedures are in DFAS-DE 7077.2-M.

a. The collections recorded in the appropriation reimbursement records are also used as a source of data for the cumulative collections reported in the schedule of net disbursements/reimbursements, prepared per chapter 29, section G. To ensure the accuracy of current month for-self reimbursements reported in the schedule of reimbursements, add the reported amounts to the amounts of reimbursements by-others in the transactions by-others control ledger. Add this sum for the current month to the prior month cumulative figure. The result should be the same as the cumulative collections shown in the appropriation reimbursement records. The balance of appropriation reimbursement accounts receivable records must also agree with GLAC 131.

b. Ensure the amount of unfilled customer orders recorded in reimbursement records represents realistic values of firm orders on hand that are expected to be filled. Such amounts must agree with related data in AF Forms 823 or mechanized records.

c. Ensure anticipated amounts agree with the latest reimbursable authorizations received from the funding commands. If the practice has been to incur obligations against customer orders that are expected to be, or normally are, received during the month from tenants, other appropriations, other DoD components etc., take actions to get the orders before incurring the obligations. See chapters 14, 15, and 22 on reimbursement fund availability.

d. Ensure amounts recorded for filled orders (earned) represent the cumulative total of the filled uncollected and collected orders as of the close of the month reported and agree with AF Forms 823 or mechanized records.

e. Ensure cumulative amounts recorded for collections agree with related MAFR and appropriation reimbursement records.

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f. Record receivables and collections for rental of Capehart housing (project 731 and 57*7045 appropriation) under the AFO/Field Organization's parent command OAC. Do not show anticipated amounts for these appropriations since the entire reimbursement program is administered by the Director of Administration (OAC 43). However, record reimbursements to program 720 to your funding command as used.

27-15. General, Special, and Trust Fund Receipt Accounts and Deposit Fund Accounts.

a. General, Special, and Trust Fund Receipt Accounts. Post receivables for general, special, and trust fund receipt accounts to AF Form 823, Appropriation Reimbursements Record, general ledger sheet, AF Form 1345, Subsidiary Accountability Record, or comparable machine record. Also post collections for which a receivable was set up to AF Form 823 or general ledger sheet and/or comparable machine record. Collections for which a receivable was not previously set up need not be posted to AF Form 823, general ledger sheet, or comparable machine record. In either case, post collections when received to the receipt account ledger, prescribed in paragraph 27-56.

b. Deposit Fund Account Transactions. Use AF Form 1345, AF Form 823, general ledger sheet, or comparable machine record to post transactions for locally maintained deposit fund accounts in SMAs as prescribed in paragraph 16-11. Deposit collections for other stations to 57F3875, Suspense, as collections for-self. Then process a check-drawn disbursement for-self to transfer the proceeds from 57F3875 to the other station. Post centrally maintained deposit fund accounts as prescribed in paragraph 27-52.

c. AF Form 823. Establish and maintain AF Form 823, general ledger sheet, or comparable machine record prescribed in chapter 16 for general fund receipt accounts, special fund receipt accounts, deposit fund accounts, and miscellaneous receivables per DFAS-DE 7010.2-R. Keep AF Forms 823 or comparable machine record on an FY basis as prescribed for appropriation reimbursements, and identify the category to which they pertain; (general fund receipt accounts, special fund receipt accounts, etc.). Modify the instructions for preparing the heading of AF Form 823 in DFAS-DE 7010.2-R:

(1) Enter the appropriate symbol for the general or special fund receipt account or deposit fund account in the appropriation symbol block.

(2) Credit collections for receipt and deposit fund accounts to the command that has jurisdiction over the base.

(3) Disregard the project number block for receipt and deposit fund accounts.

27-16. Closed Accounts Ledger. Keep control accounts for closed accounts on allotment ledger (AF Form 407), and the operating budget ledger on a commercial analysis pad, columnar paper, or comparable machine ledgers, as authorized in paragraphs 27-10 and 27-12.

a. Maintain only one ledger for each applicable closed account that covers transactions for the host and tenants for which the host maintains accounting records.

b. Set up a new ledger for each closed account at the beginning of each fiscal year. Carry forward the 30 September balances of accrued expenditures unpaid (AEU) and undelivered orders outstanding (UOO) from both the prior closed account ledger and the annual/multiple year account that lapsed as of 30 Sep. Do not carry forward the balances of accrued expenditures paid (AEP).

c. If obligations are found that are not included in the certification of the lapsed appropriation, enter the increase as appropriate.

d. Use the procedures for recording UOO, AEU, and AEP (including appropriation refunds) prescribed in chapters 19, 20, and 21, to closed accounts unless otherwise specified in this chapter.

e. Close the account ledger annually on 30 Sep. Carry forward the balances of AEU and UOO, if any, to a new ledger.

27-17. Element of Expense Investment Accounts Distribution Ledger. This ledger is for optional use where a comparable machine ledger (for example, Operating Budget/Allotment Ledger) is not available or will not satisfy local requirements.

a. Keep a ledger to show obligation data by subproject and EEIC. Fund distribution by EEIC is specifically prohibited. The budget estimate may be shown on the top line of each distribution ledger sheet for local program use. Also post the amount of obligations posted to the corresponding allotment and/or operating budget ledger to the respective EEIC distribution ledger.

(1) Enter the total net amount to be posted in a total column.

(2) Enter the amounts pertaining to each EEIC or subproject in a separate column.

- (3) Amounts entered in the various columns must equal the total posted to the total column.
 - (4) Show date of posting and the posting media number in the reference column.
 - (5) Determine totals to date after each day's posting and note on the record in pencil.
 - (6) Record adjustments through the period ending with the sixth month after the FY and appropriation expires for obligation purposes.
- b. Keep EEIC ledgers per chapter 16.
 - c. Keep a separate EEIC ledger for emergencies and special programs, per a above and instructions in paragraph 27-11. Special instructions are issued when reports are required by EEIC.

27-18. Appropriation Summary Ledger and Interfund Control Ledger.

a. The daily appropriation summary ledger or comparable machine ledger is a summarization of disbursement, reimbursement, and receipt account voucher transactions processed through the AFO/Field Organization's DD Form 2657, Daily Statement of Accountability. FC&RB sets up and keeps the daily appropriation summary ledger on a locally developed worksheet or comparable machine ledger. Post the total for each appropriation and limitation (omit Navy, Marine Corps, and Coast Guard limitations). Enter each posting daily as a single-line entry opposite the date on the appropriate sheet. To facilitate verification and reporting, record summary totals on separate sheets for each of these transaction groups:

(1) Net disbursements (disbursements less refund, receipts and reimbursements) applicable to appropriation and fund accounts. For the purposes of this chapter, appropriation and fund accounts include deposit fund accounts and special and trust fund accounts, but exclude general, special, and trust fund receipt accounts. If appropriation refunds exceed disbursements, enter the amounts in parentheses.

(2) Reimbursements (reimbursements less repayment of previous reimbursement collections) to the appropriation and fund accounts. If repayments exceed reimbursements, enter the amounts in parentheses.

(3) Receipts (collections less decrease adjustments) to general, special, and trust fund receipt accounts. If decrease adjustments exceed collections, enter the amount in parentheses.

b. Post interfund transactions (no-check-drawn transactions involving GSA, DFAS-CO, Army, and Navy interfund accounts) in the interfund control ledger (figures 27-13 through 27-15) and in the appropriation summary ledger, if mechanized processing is used. Use the interfund control ledger for daily summarization of interfund no-check-drawn transactions based on detail posting media from the Processing Center maintaining detail requisitions supporting the obligations. Post the total for each fund code and FY/PY (where fund code is assigned) or appropriation and limitation. Identify these transactions separately because they are excluded from the DD Form 1329, Statement of Transactions, and included in the DD Form 1400, Statement of Interfund Transactions. For reporting in the RCS: HAF-ACF(M)71113, use MAFR code A for charges or refunds to Air Force allotments or operating budget transactions. Use MAFR code B if the charges apply to stock and industrial fund activities or suspense account 57F3885.2000. Use a locally developed worksheet or comparable machine ledger to maintain the interfund control ledger per procedures in section K.

27-19. Cash Accountability. Paying and Collecting prepares DD Form 2657, Daily Statement of Accountability (DoDFMR, volume 5, chap 19), to control, list, and report cash accountability transactions. It summarizes disbursements, collections, and adjustments of vouchers for-self and for-others. This summary provides receipt, reimbursement, and net disbursement totals and gross collection and gross disbursements totals. Paying and Collecting furnishes, upon request, a copy of the daily DD Form 2657 to FC&RB as proof of agreement of payments and collections shown on DD Form 2665, Daily Agent Accountability Summary.

27-20. Daily Summary Proof of Balance. Funds Control and Reports Branch (FC&RB):

a. Verifies the totals in the subsidiary appropriation ledgers for agreement with corresponding totals in the daily appropriation summary ledger (after completion of posting to the appropriation summary ledger). Also, verifies the receipt, net disbursements, and reimbursements totals on the related day's AF Form 1384 with the corresponding totals obtained from summarization of the totals in the various sections of the appropriation summary ledger. At bases using mechanized procedures, use the daily cash reconciliation report (DFAS-DE 7077.2-M, section 16) to reconcile daily input of disbursement and collection data to AF Form 1384 in a more timely manner.

b. Verifies the subsidiary accounting and fund ledgers to the appropriation summary ledger for net disbursement transactions:

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(1) Determine by fund code and year, project, subproject, BAAN, MFP, etc., the amount of disbursements recorded in the specific allotment ledger, centrally managed allotment ledger, operating budget ledger, centrally managed operating budget ledger, and stock and industrial fund activities records. Subtract net disbursements-by-others totals in the transactions-by-others control ledger, and interfund disbursements listed in the interfund control ledger. The resulting totals are the amounts paid for-self.

(2) Determine by fund code and year or appropriation (including limitation where applicable) the amount of transactions for-others listed in the transactions-for-others control ledger, net disbursements section.

(3) Determine by fund code and year the net disbursement adjustments for-self listed in the adjustment ledger, net disbursements section.

(4) Add the totals obtained in (1), (2), and (3) above, and compare the results with the corresponding totals in the appropriation summary ledger, net disbursements section. If a difference exists, determine the cause of the difference and correct the erroneous source document posting medium and/or posting.

c. Verifies the subsidiary accounting and fund ledgers to the appropriation summary ledger for reimbursement and collection transactions:

(1) Determine by fund code and year, project, subproject, MFP, EEIC, RC/CC, sales code, deposit fund symbol, and limitation the amount of collections listed in reimbursement records, stock and industrial fund activities reimbursements ledger, and deposit fund control ledger. Subtract transactions collected by-others listed in the transactions-by-others control ledger, reimbursements section. The resulting totals are the amounts collected for-self.

(2) Determine by fund code and year, appropriation and limitation, and centrally controlled deposit fund symbol and limitation the amount of transactions collected for-others listed in the transactions-for-others control ledger, reimbursements section.

(3) Determine by fund code and year the reimbursement adjustments for-self as listed in the adjustment ledger, reimbursements actions.

(4) Add the totals obtained in (1), (2), and (3) above, and compare the results with the corresponding totals in the appropriation summary ledger, reimbursements section. If there is a difference, determine the cause of the difference and correct the erroneous source document, posting medium and/or posting.

d. Verifies the subsidiary accounting and fund ledgers to the appropriation summary ledger for receipt account transactions:

(1) Determine by general, special, and trust fund receipt symbol and limitation the amount of collections (less decrease adjustments) to receipt accounts posted in the receipt account ledger.

(2) Compare the totals to the corresponding totals in the appropriation summary ledger, receipts section. If there is a difference, determine the cause and correct the erroneous source document, posting medium and/or posting.

e. Verifies foreign transaction accounts by comparing the totals on the vouchers with like items on the DD Form 1363, Statement of Transactions and Accountability (FT Accounts). Total disbursements reported on the vouchers should agree with the amount posted in the AEP column of the allotment ledger.

27-21. Month-End Proof of Balance--Schedule of Net Disbursements/Reimbursements. At the end of each month, FC&RB prepares the Schedule of Net Disbursements/Reimbursements prescribed in chapter 29, section G, or comparable machine listing. Current month activity reported in this schedule includes transactions for-self (including adjustments) and transactions for-others. See paragraph 29-56a. These amounts agree with the combined totals of DD Forms 1329 and 1400. DFAS-DE adds to the for-self data transactions, by-others based on accepted transactions reported on AF Form 1545, Advice of Acknowledgement-Transaction By-Others, and report record Advice of Acknowledgement for each by-others cycle from which no transactions were rejected. Computed totals should agree with current month activity shown in the AFO/Field Organization allotment/operating budget ledger and reimbursement records. DFAS-DE adds the computed totals to the prior month cumulative totals and compares the results with the cumulative totals reported by the AFO/Field Organization in the current month schedule of net disbursements/reimbursements. If there is a difference, DFAS-DE reports the difference to the AFO/Field Organization for explanation and/or correction.

Section D--Voucher and Voucherless Travel Transactions For-Others

27-22. Disbursements and Collections:

a. Transactions To Be Included. Transactions for-others, both voucher and voucherless travel, MAFR code C and U are disbursements and collections that affect the accounting records of another accountable or fiscal station. These transactions cite an accountable station number other than the station making the disbursement or collection. The accountable station for-others hard-copy vouchers may be another Air Force, Army, Navy, Marine Corps, Coast Guard, or OSD activity, whereas voucherless travel transactions are restricted to Air Force stations. Processing instructions for DFAS-CO/ALB payments are in section E, paragraph 27-28 and chapter 29, section L. When the affected accounting records are kept by another activity, the for-others transactions include:

- (1) Air Force. General, special and trust fund appropriation accounts (except centrally managed allotments and OBAs); management and revolving funds; and agent transactions operating under a separate ADSN.
- (2) Voucherless travel transactions (specific fund codes for Air Force funds and OSD funds allocated to Air Force). See DFAS-DE 7077.2-M, section 31.
- (3) Air Force. Centrally managed deposit funds where voucher copies are required.
- (4) Intra-Government Transactions (Cross-Disbursing). Refer to Paragraph 27-72. Government agencies agree to collect and disburse for each other. This reduces the issuing of Treasury checks between Government agencies or the need for multiple disbursing activities in the same location. These transactions are called cross-disbursing. USD(C) Memoranda dated February 28, 1996, replaced the Memorandum of Agreement for Cross-Disbursing within the Department of Defense (DoD). HQ DFAS Memorandum, DoD Cross-Disbursing Processing Policy, dated April 19, 1996, and DFAS-DE Message R221200Z APR 96 implemented the USD(C)'s memorandum. Limited transactions for the Executive and Treasury Departments are allowable as noted below.
 - (a) Army (Department 21). General, special and trust fund appropriation accounts, except centrally managed allotments with a fiscal station of 99999; and management and revolving funds. Include 21*2010 centrally managed allotment projects 1010 and 1110, fiscal station 99959 and 99969.
 - (b) Navy, Marine Corps, and Coast Guard. All transactions with department 17 and 69.
 - (c) OSD Components (Department 97). General, special, and trust fund appropriation accounts allocated to the Air Force, Army, Navy, Marine Corps, or Coast Guard.
 - (d) OSD. Funds not allocated to military components (Department 97), except centrally managed accounts 97*0100.60XX, fiscal station 666666.
 - (e) Executive Department (Department Code 11). Appropriations 11*1082 and 11X4117.
 - (f) Treasury Department (Department Code 20). Deposit fund 20X6133.

b. Exclude these transactions:

- (1) General, special, and trust fund receipt account transactions.
- (2) Centrally managed allotment/OBA transactions for Air Force, Army (fiscal station 99999), and OSD (see exception for Army and OSD in a(4)(a) and a(4)(d) above).
- (3) Centrally managed deposit transactions where voucher copies are not required. They are 57X6434.0001 through .0007, and 57*6763. Use MAFR code Y for these funds.

c. Number of Voucher Copies, Support Documentation, and Markings. Each Processing Center provides Paying and Collecting the original voucher. The Processing Center sorts the voucher copies by MAFR Codes C and U and marks the copies as stated below. Processing Centers send the voucher copies to FC&RB or Accounting Reports - MAFR (ARM) Branch with supporting documentation attached to each voucher, as necessary, to identify the full long-line accounting classification, the obligating or authorizing document, the nature of the goods or services provided, and substantiation of the transaction amount. FC&RB ensures that for-others copies are properly marked, legible, and the necessary supporting documentation is attached. The voucherless travel transaction voucher copies reported by the RCS: HAF-ACF(W)8702, Cyclic Report of Voucherless Travel For- and By-Others, need not be marked. FC&RB checks all vouchers in detail against the for-others transactions in the Daily Appropriation Summary Ledger, Part IV.

(1) A minimum of two copies of each combination disbursement-collection voucher (SF 1081, Voucher and Schedule of Withdrawals and Credits, etc.) are required when both the disbursement and collection transactions are for other stations. Underscore the disbursement voucher number on the disbursement copies and the collection voucher number on the collection voucher copies.

(2) If a collection for-others is a voucher deduction, attach one copy of the disbursement voucher on which the collection appears to the SF 1096, Schedule of Voucher Deductions, submitted for the accountable station. A separate copy of the Schedule of Voucher Deductions and supporting disbursement vouchers is required for each accountable station for which a collection was made. If the voucher deduction is for BAS on an AF Reserve or Air National Guard travel voucher, a copy is not required.

(3) Include one voucher copy (and supporting documents copy) for:

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- (a) Each accountable station cited, plus
 - (b) An additional copy for any accountable station with both Foreign Military Sales (FMS) and non-FMS transactions (figure 27-23), plus
 - (c) An additional copy for each change in DoD appropriation limitation (Department 97 funds) only when both DoD and Army (Department 21) funds are cited, plus
 - (d) An additional copy for each voucher citing non-allocated TI-97 appropriations.
- (4) On DoD, Army, Navy, Coast Guard, and Air Force transactions, underscore the accountable station (Navy: the Authorized Accounting Activity (AAA)). For Coast Guard (Department 69) transactions, use "555555" as the accountable station. When posting transactions to GAFS, input 555555 for the accountable station for all Coast Guard payments. On all voucher copies, underscore the transaction amount(s) involved for that copy.
- (5) The underscoring in (1) and (4) above must be in red. On the first page of multiple page support documents, the accountable station will be noted in red. Underscore appropriate items on backup pages.
- (6) If the original voucher is classified, include only a dummy voucher (DoDFMR, vol. 5, paragraph 110213), without attachments. Send a copy of the classified voucher with its supporting documents to the accountable station under the classified mailing procedures in AFI 31-401 (former AFR 205-1) and DoDM 4525-8 AF Sup 1 (former AFR 182-2). Attach a note stating that the voucher should not be entered in the accountable station records until the related dummy voucher is received from DFAS-DE with a Register of Transactions By-Others.
- (7) Vouchers for transportation charges (SF 1113-A), payroll for personal services (DD Form 592), or any other vouchers with multiple backup listings, should have the appropriation and accountable station (Navy vouchers show appropriation only) noted in red on the first page of the voucher and red lined on the backup documents.

27-23. Distribution of Voucher Copies for Accountable Stations. Processing Centers send original vouchers to Paying and Collecting for payment and the voucher copies to FC&RB. Processing Centers must make sure that errors identified on the vouchers are corrected on both the original and voucher copies. Processing Centers ensure vouchers reference the authority for the fund citation (purchase order, contract, OA, FCA, etc.) and sufficient support documentation to identify charge at accountable station to FC&RB. FC&RB receives For-Others Audit & Voucher Transmittal Listing to accompany voucher copies to DFAS-DE. Prepare report per chapter 29, section F.

27-24. Verification by FC&RB. FC&RB compares vouchers provided by the individual Processing Centers to the 7112 For-Others Audit and Voucher Transmittal Listing to make sure that the for-others voucher data for the cycle is correct and legible vouchers support each transaction.

27-25. Requests Received for Voucher Copies and Additional Support. All requests for voucher copies and/or additional support regarding your for-others transactions must be provided within 5 working days after receipt of the request. FC&RB or Field Organization/ARM is responsible for ensuring the requested voucher copies and support are provided.

a. DFAS-AH (Departmental Accounting)/DE requests vouchers not provided with transactions for another Service (paragraph 27-24). These copies must be provided immediately by overnight mail. An exception to this policy is TI 97 Non-allocated to Service funds. DFAS-IN acts as the central clearinghouse for these cross-disbursed funds and all requests for vouchers are documented and sent directly to the paying station.

b. DFAS-DE accountable stations are authorized to request vouchers or support documents from other DoD paying stations (paragraph 27-30c(1)).

c. The Defense Finance and Accounting Service - Indianapolis (DFAS-IN), Defense Finance and Accounting Service - Cleveland (DFAS-CL), Defense Finance and Accounting Service - Columbus (DFAS-CO), and the DoD agencies are also authorized to request vouchers or support documents needed to accept transactions from all paying Air Force Stations. Failure to respond to a request from another DFAS Center or DoD agency will result in a transaction being CHARGEDBACK and ultimately classified and treated as a loss of funds or an illegal, improper, or incorrect payment (paragraph 27-27d).

27-26. For-Others Transactions Not Accepted by Accountable Station:

a. DFAS-DE accountable stations reject transactions by-others that do not pertain to funds of the accountable station to DFAS-DE. If DFAS-DE is unable to determine the correct accountable station, DFAS-DE returns the voucher on a subsequent by-others register with the AF Form 1543, Advice of Rejection, to the paying AFO/Field

Organization for research. Research for the correct accountable station, fill in section III, and reject to DFAS-DE. Subsequent reject by the accountable station of the same transaction may indicate an erroneous payment and DFAS-DE will return it to the paying station for disposition.

b. DFAS-IN, DFAS-CL, DFAS-KC, DFAS-CO and the DoD agencies are authorized to contact DFAS paying AFOs/Field Organizations directly for documentation needed to identify a rejected cross-disbursing transaction. Other DoD Services and the Coast Guard request DFAS-DE to research transactions made by DFAS AFOs/Field Organizations which they cannot accept; transactions requiring more than supporting documentation (for example, an adjustment transaction is needed because the total of supporting documents differs from the total transaction amount) or transactions where requests for documentation have not been successful (paragraph 27-25c). When necessary, DFAS-DE, in turn, requests additional information or action needed by the paying AFO/Field Organization with information copies to their MAJCOM. AFOs/Field Organizations must take action within five working days of the DFAS-DE request. Failure to respond can result in processing a CHARGEBACK and ultimately a loss of funds or an illegal or improper payment (paragraph 27-27d).

27-27. DoD Cross-Disbursing Procedures. The Cross-Disbursing Memorandum of Agreement between the DoD Components, effective October 1, 1988, is superseded by USD(C) memorandum dated February 28, 1996. DFAS-HQ Memorandum dated April 19, 1996 and DFAS Denver Center message R221200Z APR 96 implements the USD(C) memorandum.

a. The most significant action still required by a paying station is to ensure adequate support documentation accompanies all For-Others cycle submissions. The new policy places responsibility for supporting transactions squarely on the paying station. This means the paying station must provide the DFAS-Indianapolis Clearing House with a copy of the voucher and other supporting documentation (paragraph 27-22c(3)(d)). Adequate support varies with the type of transaction. However, a voucher must support each transaction. The voucher and/or documents must identify: the full long line accounting classification, the accountable station, the obligating or authorizing document number, the nature of the goods or services provided, and substantiation of the transaction amount.

(1) Accountable stations must process crossed-disbursed (X-Cycles) By-Other transactions in a timely manner.

(2) In order to meet policy requirements, crossed-disbursed transactions should be processed within 30 days.

b. Requests for Documentation.

(1) Accountable DFAS Centers and accountable stations are authorized to request needed or missing or additional supporting documents directly from the DFAS paying station that made the transaction (paragraph 27-25c).

- a. The contact must be in writing or other documented means (see paragraph 27-25c).
- b. Request(s) should be prepared with 10 workdays of identifying problems.
- c. Request(s) must specify the problem and/or documentation needed.
- d. Request(s) must include points of contacts for discussion and telephone/fax numbers.
- e. Request(s) must include notification that CONUS paying stations have 90 days to respond and outside CONUS paying stations have 120 days.

(2) The following are types of reasons are acceptable to request paying station support:

- a. Transaction was received without voucher copy or illegible voucher.
- b. Supporting documentation is incomplete or illegible.
- c. Supporting documentation does not support data requirements.
- d. Transaction amount does not agree with voucher and/o support amount.
- e. Duplicate/erroneous transaction received from same paying station.
- f. Electronically transmitted detailed data is garbled, out-of-balance, or lacks sufficient detail.
- g. Transaction lacks foreign military sales (FMS) detail data (i.e. country code, master case code, or line item code).

(3) Paying stations must respond to all requests for research and corrective action promptly (paragraph 27-26b).

(4) The paying station has 90 days in the continental United States (CONUS) and 120 days outside CONUS to provide requested documentation. In order to meet the suspense, all requests should be researched and responded to in 30 days.

(5) If an adjustment transaction is required (e.g. duplicate payment, erroneous transaction, correction in transaction amount, etc.), the accountable DFAS Center or accountable station notifies the paying station in an

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action similar to requests for documentation. Requests for adjustment transactions must also be responded to within 90 days for CONUS paying stations and 120 days for paying stations outside CONUS.

c. Rejects. If adequate documentation or adjustment action is not provided to the accountable station, the transaction is rejected back to the accountable DFAS Center. The reject must include documented request(s) for assistance to the paying station and indication response was not received with the suspense deadline. Non-FMS transactions are rejected to DFAS-AHA (Cash Accountability Division)/DE. FMS transactions are rejected to DFAS-AYCFC (Corporate Cash Management Branch)/DE. Use AF Form 1543, Advice of Rejection, as the cover letter for rejections of non-allocated TI-97 transactions on the edit accept list. Send to DFAS/IN/AKA.

(1) Reject non-allocated TI-97 transactions on the edit accept list for the following reasons:

- (a) Non-allocated charge does not belong to the accountable station.
 - (b) Appropriation cited is Air Force allocated funds (which should be accepted via an Air Force 7112).
- (2) Reject transactions on the edit accept list if they are allocated TI-97 transactions.

d. Chargebacks.

(1) The accountable DFAS Center upon receiving the rejected transaction and verifying its accuracy will transfer a CHARGEBACK to the paying DFAS Center the appropriate budget clearing account (57F3875 in the case of the Denver Center).

(2) The paying DFAS Center will then transfer the CHARGEBACK to the paying station via the By-Others process (57F3875.XXXX for Denver Center paying stations). For Denver Center stations, the limit used will indicate the Service involved (0300-Coast Guard, 0400-Navy and Marine Corps, 0500-Army).

(3) The paying station MUST ACCEPT CHARGEBACKS sent by the paying DFAS Center. Failure to meet the processing times (90 or 120 days) does not invalidate a CHARGEBACK.

e. Chargebacks Excluded.

- (1) Interfund transactions.
- (2) Centralized Transportation payments made by DFAS-IN (TRANS OPS).
- (3) Open Allotment transactions.
- (4) Transactions under existing Memorandum of Agreement with U.S. Coast Guard.
- (5) Transactions for \$250.00 or less (debits and credits) except travel advances or settlements, pay entitlements, foreign military sales, and fraud.
- (6) Defense Civilian Pay System (DCPS) transactions.
- (7) DFAS-CO transactions sent directly to DFAS-DE citing ADSNs 854100, 855900, and 856000.

f. Clearing Chargebacks.

(1) CHARGEBACKS must be cleared within 60 days.

(2) If the paying station can provide adequate justification for the CHARGEBACK, they will transfer the charge or credit back to the appropriate accountable station using normal cross-disbursing procedures. Prepare a SF 1081, Voucher and Schedule of Withdrawals and Credits, and a contra entry to the By-Others (57F3875.XXXX for Denver) transaction offset by the new and proper transaction. Accept and adjust the 57F3875.XXXX By-Others transaction from DFAS-DE (section F of this chapter). Fund type K records require a collection balance amount greater or equal to the amount disbursed (DFAS-DE 7077.2-M, paragraph 19.13d). Use MAFR code F. Process the contra SF 1081,

(3) An explanation of the charges or credits must be on the SF 1081.

(4) If the inability to resolve the CHARGEBACK is due to errors at the paying station, the obligation should be recorded against the operating funds of the paying station.

a. For DFAS-owned paying AFOs/Field Organizations, the obligation should cite DFAS DWCF funds.

b. If the error is determined to have occurred at a Service AAA/DSN/FSO, charge the obligation against that FSO's mission funds.

(5) The paying station should request relief for an illegal, improper, or incorrect payment per DFAS-DE 7010.1-R if the CHARGEBACK cannot be justified and transferred back to an appropriate accountable station. Fraudulent transactions require notification to the Defense Investigative Service immediately and rejection to the accountable DFAS Center with all documentation for transfer to the paying station.

g. Line Item Acceptance. Do not hold By-Others cycles past the end of the month while awaiting responses to requests for documentation or adjustments. Process all other transactions in a cycle in the normal manner except for those being referred back to the paying station. For those items being referred back to a paying station, post the transaction to the accounting records by posting the disbursement, and then create a negative transaction for the same data using ESP code 1A and record the month and year in the Sales Code field (YMM). This creates a negative unliquidated obligation (NULO). For FMS created NULO transactions, record the month and year

(YMM) in the field known as the "Date of the Last Transaction". These NULOs will be tracked and must be reported on the monthly NULO report. However, these types of NULOs will not be included in the accountable station's NULO statistics reported to DFAS-HQ. The DFAS-DE intention is to use the date in the above fields to age the NULO and at the 120th day contact the accountable station to determine the request's status. For unsupported collections (reimbursements) contact the paying center for guidance.

h. Department/Basic Symbols Other Than Assigned Service. If an accountable station receives a cross-disbursed transaction that has departmental codes and basic symbols of another Service, the transaction is rejected immediately to the accountable Center (DFAS-DE). The Center will CHARGEBACK the item to the paying office. When the accountable Center identifies this type of transaction before submission to the accountable station, the Center will initiate CHARGEBACK procedures immediately.

i. Special Handling. The following applies to transactions paid for Air Force by Navy. The DSSN shown on the By-Others register represents the Financial Information Processing Center (FIPC), NOT THE ACTUAL PAYING STATION. The paying station can be found on either the voucher, or when the voucher is not received, on the copy of the Navy transmittal listing and memo used in lieu of the voucher.

j. The following applies to DFAS-DE accountable stations that receive By-Others registers from DFAS-DE with a report indicator other than "4". Requests for documentation and adjustments follow the above stated procedures. Therefore, requests for paying station support must be documented and within the 90 or 120 day suspense for a response. If the paying station does not respond within the proper time frame, then the transaction is rejected back to DFAS-AHAB (AF Accountability Branch)/DE. The rejected transaction must have a copy of the request to the paying station and a copy of the By-Others register page the transaction was listed on for the accountable station. The reject should be a letter indicating this transaction rejected to DFAS-AHB/DE due to paying station not fulfilling request by the accountable station. DFAS-AHAB/DE will review rejects for validity of documentation. If the reject documentation is incomplete or improper, it will be returned to the accountable station. If the reject documentation is correct, DFAS-AHAB/DE will complete a CHARGEBACK to the paying station's budget clearing account via the By-Others process. The paying station has 60 days to justify the charge and send them back to the accountable station through normal cross-disbursing channels. Otherwise, the paying station is to post the item to the mission funds of the office responsible for the CHARGEBACK.

Section E--Voucher and Voucherless Travel Transactions By-Others

27-28. Sources and Support:

a. There are five different type registers of transactions by-others to advise DFAS-DE AFO/Field Organizations of transactions against Air Force and OSD appropriations allocated to their stations. Within these five register types, separate registers are used to advise of non-FMS versus FMS transactions and transactions paid by Air Force versus transactions paid by Army, Navy, and Department of State (DoS) (Figure 27-24). DFAS-AYCFC/DE processes FMS registers. DFAS-AHA/DE processes the other registers except the Edit Accepted Report for non-allocated Treasury Index (TI) 97 appropriations for which DFAS-IN is the DFAS clearing house. The RCS: HAF-ACF(W)8702A, Register of Voucherless Travel Transactions By-Others, is printed at the accountable station from the DFAS-DE transfer file. All other By-Other registers are mailed from DFAS-DE except the Edit Accepted Report, which is mailed directly from DFAS-IN.

(1) The weekly RCS: HAF-ACF(W)7112A registers contain transactions by Army (except meal ticket and transportation transactions by the Defense Finance and Accounting Service - Indianapolis (DFAS-IN), Navy, Department of State, and Air Force (except DFAS-CO/ALB)). These transactions are supported by voucher copies with the following exceptions: AMC Airlift Service billings are supported by detail machine listings; transportation transactions by DSSNs 5286, 6333, 6597, 6688, and 8441 are supported by detail machine listings; and Department of State transactions are supported by Voucher Auditor Detail Reports (VADR). A sample VADR is provided at figure 27-20. Figure 27-21 contains unique policy on Department of State for Air Force By-Others transactions.

(2) The weekly RCS: HAF-ACF(W)8702A register includes voucherless travel transactions for certain Air Force fund codes and OSD funds allocated to Air Force. These transactions are supported by detail listings printed at the accountable station.

(3) The RCS: HAF-ACF(D)7112A advises of transactions by DFAS-CO/ALB. These registers are sent to accountable stations as needed. The transactions are supported by a detail listing, RCS: HAF-ACF(W)7138 Disbursements by the Procurement Instrument Identification Number (PIIN) (paragraph 29-81).

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(4) RCS: HAF-ACF(W)7112A registers are also sent for meal tickets and transportation transactions paid by DFAS-IN on an as needed basis.

(5) **Treasury Index 97.** As of October 1, 1996, DFAS-IN became the proponent for Treasury Index 97 (cross-disbursed only) clearance activity (other than DWCF and FMS). The monthly Edit Accepted Report (no RCS) advises of transactions by the DFAS-IN/AKA clearinghouse for non-allocated TI 97 appropriations. "Non-allocated" funds are defined as funds issued and controlled by an accountable station and DFAS Center other than the paying station and paying DFAS Center.

(a) Excluded Systems. Transportation Operations (TRANSOPS), Defense Civilian Pay System (DCPS), Defense Printing Service (DAPS), direct Financial Reporting System (FRS), and some Field Organizations (others for Navy) have specialized systems and are excluded from this requirement.

(b) Paying Activity. Paying stations are responsible for preparing detailed listings (transmittals) for transactions processed for other Centers/stations. These transmittals must be readable, balanced, supported, and timely. It is the responsibility of the paying station to ensure all transactions are valid and properly supported by adequate documentation. (Refer to paragraph 27-24).

1. DFAS-DE paying activities provide detailed For-Others disbursement data to the Denver Center. The Denver Center, in turn, provides this information to the DFAS-IN Clearinghouse via an electronic file.

(c) Accountable Activity. DFAS-IN mails the accountable activity transactions cleared that were processed by the State Department and cycles cleared and paid by the military departments to include Columbus and Kansas City. The clearance package (Edit Accepted List) retains the cycle ID/transmittal number cited by the paying activity (Refer to Figure 27-25). Upon receipt of the Transactions For-Others (TFO)/Transactions By-Others (TBO) clearance package from DFAS-IN, the accountable activity will ensure that supporting documents are received for each transaction on the Edit Accepted Report. The combination of the clearances on the Edit Accepted Report and the TFO/TBO Uncleared Listing should equal the dollar value on the registers from the paying activity.

1. Adjustments. If the charge/credit belongs to the accountable activity but the wrong appropriation is cited, prepare an SF 1081 to correct the appropriation and accept it into the accounting records (Refer to paragraph 27-37b). Provide a copy of the SF 1081 to the paying activity and to the DFAS-IN Clearinghouse (Refer to paragraph 27-38a(5)(e)).

2. Rejects. If the charge/credit does not belong to the receiving DFAS-DE accountable activity, process the reject back to the DFAS-IN Clearinghouse (Refer to 27-32e(2)).

3. Chargebacks. If a paying activity fails to provide a missing voucher or fails to provide sufficient documentation within the allowed timeframes, process a chargeback to the paying activity. Follow chargeback procedures outlined in paragraph 27-27. For purposes of TI 97 TFO/TBO clearances, the accountable Center is considered to be the DFAS-IN Clearinghouse.

b. Transactions for Army, Navy, and DoD appropriations allotted to Air Force accountable stations are received from the designated central office for the funding service or DoD component involved unless individual base/command agreements state otherwise.

c. The weekly registers includes Treasury charges and credits to clearing accounts 57F3878 for deposit discrepancies, 57F3880 for replacement check actions and DFAS-DE transactions to 57F3875 for unsupported cross-disbursing transactions (paragraphs 16-11, 27-15, 27-27, 27-53 and DoDFMR, volume 5).

d. Ensure that AFO/FC&RB, or Field Organization/ARM provides Paying and Collecting a copy of any Register of Transactions By-Others that include charges and/or credits to accounts 57F3878 and 57F3880. The AFO/FC&RB, or Field Organization/ARM is also responsible for overall Processing Center balancing of amounts included in accounts 57F3878, 57F3880, and 57F3875.

27-29. Transactions By-Others Control Ledger:

a. FC&RB keeps a locally developed worksheet, or comparable machine ledger to account for and control all by-others transactions physically received at the installation and entered into accounting records. Post transactions at the level data is reported in the schedule of net disbursements and reimbursements. Add to or subtract (normally subtract) ledger totals from totals in allotment, operating budget, or reimbursement records. Resulting amounts are totals paid or collected for-self. Use these totals in making the daily reconciliation prescribed in the daily summary proof of balance and in preparing reports prescribed in chapter 29, section G.

b. FC&RB gets the original and two copies of the Register of Transactions By-Others from DFAS-DE and direct transmittals from other DoD components. These registers provide a record of transactions received, date received, transactions rejected, and date acknowledged. The adjustment ledger prescribed in section F provides a

record of transactions received which require adjustment. Bases have the option of combining the by-others control ledger and adjustment ledger if desired.

27-30. Initial Verification of Transactions By-Others:

a. **The RCS: HAF-ACF(D)7112A and RCS: HAF-ACF(W)7112A register.** These daily and weekly registers furnished by DFAS-DE are divided into section I, Net Disbursements (MAFR Code C) and section II, Reimbursements (MAFR Code U).

(1) All 7112A registers contain the following columns:

- (a) LINE. A mechanically produced numerical sequence of items appearing on the listing, to be used for reference purposes.
- (b) RPT ID. Designator code assigned within DFAS-DE to group registers.
- (c) PAY ADSN. Station symbol number of the paying or collecting station.
- (d) APPROP. Full appropriation symbol cited on the voucher including Department, Fiscal Year, and Basic Symbol.
- (e) LIMIT. Appropriation Limitation.
- (f) PY. This is the Program Year.
- (g) OAC. Operating Agency Code.
- (h) PROJ. This field is used for the Project, Major Force Program (MFP), Budget Program Activity Code (BPAC), or Country Code (CC).
- (i) SP. This field is for the Subproject.
- (j) BN/MPC/SC/MC. This field is used for Budget Authorization Account Number (BAAN), Material Program Code (MPC), Account Receivable Sales Code (SC) or Master Case Code (MCC).
- (k) MAST CASE. This field is utilized for Master Case Codes for other than Fund Codes 4E and 4F.
- (l) FC/FY. This designates Fund Code/Fiscal Year for Fund Code 4E transactions.
- (m) C/NCC. This field designates Contract/Non-Contract code for Fund Codes 4E and 4F transactions.
- (n) LIC. Line Item Code for all FMS transactions.
- (o) VOUCHER NUMBER.
- (p) AMOUNT. Amount of the transaction. Appropriation refunds and reimbursements repayments are shown as negative amounts. These amounts are identified by a minus sign (-) after the amount. This column is also used to display totals. Totals are provided as indicated by Appropriation/Program Year, OAC, PROJ/MFP/BPAC (as applicable) and section. Total value is shown for net disbursements and reimbursements (not netted).

(q) Cycle Identification. This identifies the DFAS-DE processing period and type transactions (figure 27-24):

1. Transactions by Air Force weekly register's cycle identification is alphanumeric. The first position alpha code identifies the month, starting with A for October on non-FMS registers and N on FMS registers. The second position number represents the first, second, etc., register for the month. Each register is limited to 4,999 line items. If there are more than 4,999 line items in a cycle, a third position alpha code is used, that is A4A, A4B, etc.

2. Transactions by Army, Navy, and State Department weekly register's cycle identification is three position alphanumeric. The first position is always X. The second position alpha code represents the month, starting with A for October for non-FMS registers and N for FMS registers. The third position number represents the first, second, etc., register for the month.

3. Daily registers of transactions by DFAS-CO/ALB are identified by a three digit (Julian Date) cycle date beginning with 001 for non-FMS registers and 501 for FMS registers.

4. Registers of meal tickets and transportation transactions by DFAS-IN are identified by a three-digit cycle ID. The first position alpha code identifies the month, starting with A for non-FMS registers and N for FMS registers representing October. The letter "I" is not used. The next 2 numeric positions are the workday of the month beginning with 31. These registers are called "plus 30" cycles.

(2) RCS: HAF-ACF(W)7112A registers contain a column headed PAY CYCLE. This refers to the ADSN cycle number, the cycle on which the transaction was paid. For previously rejected transactions, this refers to the month this transaction was processed by the paying station (ADSN). This column is not contained in the RCS: HAF-ACF(D)7112A register.

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(3) RCS: HAF-ACF(W)7112A registers also contain the following columns that are used only for the registers of meal tickets and transportation transactions paid by DFAS-IN:

(a) DOC NUMBER. The transportation document number.

(b) DOC ID. This identifies the type of transaction:

1. 1 = Government Bill of Lading (GBL).

2. 2 = Government Transportation Request (GTR).

3. 3 = Meal Tickets (MT).

(c) PY. Program Year.

(d) OAC. Office Account Code.

(e) ASN. Allotment Serial Number.

(f) MFP/RC/CC/PROG-SUBP. Major Force Program, Responsibility Center/Cost Center, Project, and Subproject.

(g) EEIC. Element of Expense/Investment Code.

(h) CC. Country Code, this is used in FMS transactions.

(i) SRAN/GBLOC. Stock Record Account Number (Department of Defense Activity Address Code (DoD 4000.25-6-M)) or Government Bill of Lading Locator Code (AFR 75-2, Appendix I). These codes identify the issuing Transportation Management Office to contact for document copies or for research.

(j) ACCT DATE. Date the transaction was processed at DFAS-IN.

b. The Register of Voucherless Travel Transactions By-Others. The register, printed at the accountable stations from DFAS-DE transferred data, includes category code U reimbursements and contains:

(1) Cycle Identification: The cycle ID identifies the DFAS-DE processing period. The voucherless travel registers are assigned a three position alphanumeric code: the Z in the first position identifies a voucherless travel cycle; the alpha in the second position identifies the month starting with A on non-FMS cycles and N on FMS cycles for October etc.; and the numbers (1 through 5) in the third position represent the cycle number within the reporting month (figure 27-24).

(2) Line Number. Mechanically assigned sequence numbers for items on the register.

(3) DSSN. Paying and collecting disbursing station symbol number.

(4) Appropriation or fund and limitations. Full appropriation symbol and limitation cited on vouchers.

(5) Operating Agency Code (OAC).

(6) Project/Subproject. This multipurpose field shows the applicable project, subproject, major force program or budget program activity code.

(7) Master Case. Foreign Military Sales Master Case Code.

(8) Contract/Noncontract (CNC) Foreign Military Sales contract/noncontract code.

(9) Country Code (CC). Foreign Military Sales country code.

(10) FMS Line. Foreign Military Sales line number.

(11) Voucher Number. Disbursing office voucher number.

(12) Amount. Disbursement or collection amount. Appropriation refunds are shown as negative amounts.

(13) Totals. Totals by project/subproject/major force program, appropriation and total value of register.

c. Registers from DFAS-DE, Army, Navy, and DoD. FC&RB enters the date of receipt of each register from DFAS-DE, Army, Navy, and DoD agency in the by-others control ledger.

(1) Hard Copy Voucher Registers. Verify, within three workdays, that all vouchers listed on the weekly register were received. This initial verification should ensure that vouchers are indeed missing or that one voucher does not support multiple line items.

(a) If vouchers are missing, the accountable station FC&RB chief (or designee) must:

1. Regardless of geographic proximity, contact Air Force paying stations. Request vouchers from Air Force paying stations via telephone, electronic mail, or the most expeditious method available. Overseas locations should follow MAJCOM procedures when requesting vouchers from intra-theater paying stations.

2. Contact non-Air Force paying stations whenever a point of contact can be determined. If unable to obtain the requested voucher, reject in accordance with paragraph 27-30c(1)(a)3a.

3. Decide, in accordance with MAJCOM procedures, whether or not to process a cycle prior to receipt of requested vouchers. However, sound judgment must be exercised to ensure that cycles can be completed within the same month as they are started. If processing has been initiated and requested vouchers are not received by the end of the processing month, take appropriate action indicated.

a. Reject line items from non-Air Force paying stations. Annotate the register "Not Received" and prepare an AF Form 1543, Advice of Rejection, per paragraph 27-32. Indicate the reason for

rejection as "Other -- Missing Voucher From Non-Air Force Station" or "Other-Additional Support Required From Non-Air Force Station" as applicable. Specify the document or information needed.

b. Reject line items that cite an appropriation not maintained at your location. Prepare an AF Form 1543, Advice of Rejection, per paragraph 27-32. Indicate the reason for rejection as "Other -- Missing Voucher Not Applicable This Station."

c. Do not reject line items from Air Force paying stations that cite an appropriation maintained at your station. To ensure local funding is not impacted process as follows: (1) Accept the missing line item into the appropriation listed on the weekly by-others register as an increase to accrued expenditures paid (AEP) and a negative accrued expenditures unpaid (AEU). Establish each item with a separate DSR address using the cycle ID, fiscal year of the cycle and line number as the document number (i.e., CYC L5, FY89, Line 264 - L5890264). (Note: ATRAS installations process using SMA "U"); (2) When the requested voucher is received and is applicable to your station, process the voucher and reverse the (AEP/AEU) entries; (3) When the requested voucher is received and is not applicable to your station, process a rejection after acceptance transaction (paragraph 27-34) and reverse the (AEP/AEU) entries; (4) If the requested voucher is not received within 30 days, contact DFAS-AHA/DE for assistance. DFAS-AHA/DE will ensure the voucher is provided or advise you to reject the transaction.

(b) If a voucher is received that is not listed on the register and does not cite your station funds, consider it a stray voucher. Stray vouchers must not be returned to DFAS-DE or the paying station; forward them to the accountable station. If the accountable station cannot be identified, contact DFAS-AHA/DE for assistance.

1. Advise the accountable station, via telephone, electronic mail or the most expeditious method available, that you have the vouchers and will forward the vouchers to them. This action may prevent the accountable station from requesting copies of vouchers.

a. Mail the vouchers to the accountable station within five workdays. Use locally reproduced format containing the following transmittal information: voucher number, accountable station, received cycle XX, your ADSN, and date mailed to accountable station.

b. See AFR 4-66 (former AFR 10-4) for correct addresses.

(c) If a voucher is received that is not listed on the register and cites your station funds, hold the voucher until receipt of the next cycle. Determine whether the voucher supports a line item on the register; if so, process as usual. When the voucher does not support a line item on the register, contact DFAS-AHA/DE for assistance.

(2) Voucherless Travel Registers. The voucherless system includes Air Force for Air Force travel transactions. Verify that voucherless registers were received via FTP intact. If voucherless transactions are missing, the FC&RB chief (or designee) requests DFAS-AHA/DE to retransmit the cycle. See DFAS-DE 7077.2-M, section 31. Voucherless travel transactions are rejected using current reject procedures. Prepare AF Forms 1543 and attach a copy of the accountable AFO/Field Organization Edit List. The edit list is used instead of hard-copy voucher(s).

(3) Make sure that daily DFAS-CO/ALB registers are supported by the Procurement Instrument Identification Number(PIIN) List detail before sending to the accountable SMA.

(4) Verification procedures for non-Air Force appropriations allotted to Air Force should be established at the time the allotment is received. In general, it is a good idea to treat these funds in the same manner as Air Force allotments.

27-31. Posting to Allotment and Operating Budget Authority, Reimbursement Records, and Other Fund Ledgers:

a. FC&RB sorts the vouchers and PIIN lists by Processing Center and routes them to the appropriate Processing Centers with copies of the register or other transmittals.

b. The Processing Centers compare the vouchers and internal memos prepared by FC&RB for missing voucher copies or listings to document files.

(1) For each transaction chargeable to the station funds without adjustment, the Processing Center prepares posting media and records the transaction in accounting records.

(2) Mark "Rejected" on the register or listing opposite the transaction meeting the criteria below and follow the instructions in paragraph 27-32.

(a) Transactions which pertain to funds of another station.

(b) Transactions that cannot be identified (cannot be matched to an obligation in the files). See paragraph 27-48 for DFAS-CO/ALB 7138 transactions.

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(c) Transactions where a difference exists between the voucher and the register citations for appropriation, fund code, or year only.

(3) For each transaction chargeable to the station's funds, but citing an error needing adjustment, except as noted below, mark "Adjusted" on the register or listing opposite the transaction and follow instructions in section F.

(4) A transaction paid by-others before an appropriation closes may be received after unliquidated obligations have been transferred to the closed account. Post such transactions in applicable closed account records in Fund Type "X" using MAFR code "8".

(5) Operating budget transactions shown on the Register of Transactions received from DFAS-AHA/DE contain the BA/MFP (except for advance and progress payments which, in addition to the BA/MFP, include the last four digits of the RC/CC). Process by-others transactions using the correct RC/CC code, regardless of RC/CC citation on the documents. When the BA/MFP is not correct, process the transaction to the correct obligation in the accounting system without an adjustment JV.

(6) If none of the transactions on a particular Schedule of Voucher Deduction (SF 1096), appearing on the By-Others register pertain to the funds of the accountable station, reject to DFAS-AHA/DE; otherwise, accept the entire SF 1096 amounts. If any of the individual transactions listed on a particular SF 1096 do not pertain to the funds of the accountable station, follow rejection after acceptance procedure in paragraph 27-34 for the rejected transaction.

27-32. Rejected Transactions:

a. General. Exhaust all means of identifying the transactions before rejecting a transaction. Do not reject for:

(1) Lack of voucher copy or support documentation for transactions that cite an appropriation maintained at your station. Lack of support documentation includes memorandum copies of GBL/GTRs, meal tickets, MTAs, and/or travel orders. Always check local obligation sources for needed information and, if not available, follow the procedures in paragraph 27-30c(1) to secure the needed documentation. The listing provided in support of transportation transactions identifies a Government Bill of Lading Office Code (GBLOC) or DoD Address Activity Directory (DoDAAD) number where the transportation documents originated. If the supporting documents cannot be located in your office, contact the originating transportation office.

(2) Error in accounting classification (other than as indicated for agents). Accept and adjust per section F.

(3) Valid, but insufficient obligation authority. Must accept and record. If necessary, take action to get additional funding.

(4) A transaction that should have been processed as a CMA/centrally managed operating budget authority, if the correct CMA/centrally managed operating budget authority coding can be determined. Accept and adjust per section F.

(5) A difference between accounting classification shown on the voucher and that shown on the register (other than in amount or appropriation/fund code/year). Accept and adjust per section F.

(6) Amounts determined to be abnormal (for example, a duplicate payment or an amount significantly larger than anticipated). Such amounts should be processed as refunds receivable per paragraph 21-3a(2). Use Type Vendor Code 8 or 9, as appropriate, per DFAS-DE 7077.2-M, paragraph 15.18. In these instances, contact the paying station for additional information. If the paying station is Army, Navy, or State Department, reject to DFAS-AHA/DE. For Daily Register of Meal Ticket, and Transportation Transactions Charges Paid by DFAS-IN, see paragraph 21-3.

(7) Transactions citing deposit fund account 57F3875, 57F3878, and 57F3880 with paying station ADSN 198300. Process these transactions in accordance with DoDFMR, volume 5. Contact DFAS-AHAB/DE for voucher copies or other information regarding these transactions.

(8) Transactions paid by-other Services or the Department of State which meet all the following materiality criteria established for cross-disbursing:

(a) The dollar amount does not exceed \$250.00 (debit or credit); and

(b) the transaction is not for FMS, travel, or pay (military or civilian); and

(c) DFAS-AHA/DE has exhausted available research with the paying activity. DFAS-AHA/DE

researches cross-disbursing transactions from paying activities with insufficient information or transactions rejected by accountable stations. The cost of further action on these transactions exceeds their dollar value. Therefore, DFAS-AHA/DE will identify these transactions with a notice stating that the available research has been exhausted and the transaction must be accepted unless it does not cite a valid appropriation and fiscal year maintained at your base. If you must reject for this reason, be sure to specifically state in the remarks section of your reject document: THESE FUNDS NOT MAINTAINED AT THIS BASE.

b. Register of transactions other than AMC airlift billings and DFAS-IN transportation transactions.

Mark the register "Rejected" opposite the voucher number if: (1) a voucher copy is received which is not chargeable to station funds or cannot be identified; or (2) a line item on a PIIN listing is not chargeable to station funds. Prepare AF Form 1543, Advice of Rejection as in figure 27-7. Make up a separate AF Form 1543 for each line item being rejected.

(1) Preparation. Complete section I only, except as shown in (l) below. Sections II and III are for use by DFAS-DE and paying AFO/Field Organization. Enter:

- (a) Line number of the Register of Transactions By-Others (paragraph 27-30).
- (b) ADSN of accountable (preparing) station.
- (c) Dollar amount of the line on the register (paragraph 27-30).
- (d) Cycle ID of the register (paragraph 27-30).
- (e) Voucher number as shown on the register (paragraph 27-30).
- (f) X in the appropriate block to show reason for rejection. If no block is appropriate, enter X in Other

block and explain under Remarks.

(g) In the remarks section, summarize action taken to identify the transaction. Also include the work center designator (WCD) and/or entitlement station (if applicable) when rejecting a DCAS by-others cross-disbursing transaction.

(h) Provide the name and DSN of the technician rejecting the by-others line item within the block titled "HAF-ACF(D)7138 Abstract" just above the date paid block.

- (i) The appropriation cited on the voucher rejected.
- (j) Payment date of the rejected voucher shown in the brief block.
- (k) Under Paying Cycle:
 - 1. The fiscal year in which the payment was processed.
 - 2. Original for-others cycle shown on the register under the column "PAY CYC".

(l) Date of preparation, station name, DSN, and signature of approving individual.

(2) The paying and collecting ADSN in the block immediately to the right of Roman numeral II on all copies. (See figure 27-7.)

(3) Disposition. Attach the rejected voucher copy to AF Form 1543. Attach any documentation that may help DFAS-DE determine the proper accountable station. Send the AF Form 1543 to FC&RB with the annotated register. FC&RB sends original and duplicate AF Form 1543 and rejected voucher to DFAS-AHA/DE with AF Form 1545 (chapter 29, section F). AFO/FC&RB, or Field Organization/ARM files a copy of AF Form 1543 for reference.

c. AMC Airlift Service Billings. If an item on the detail listing supporting the SF 1080 billing is to be rejected, mark "Rejected" on the register opposite the voucher number. If the amount to be rejected is part of a larger amount shown on the register, also state the amount to be rejected. Prepare AF Form 1544, Advice of Rejection--AMC Airlift Service Business Activity Charges, in original and one copy (figure 27-6). Complete and distribute the form:

(1) Preparation. Complete section I only. Prepare a separate form for each item if more than one item on the same detail listing is to be rejected. Enter:

- (a) Line number of the Register of Transactions By-Others by which received (paragraph 27-30).
- (b) ADSN of accountable station.
- (c) Dollar amount of the line item on the register (paragraph 27-30).
- (d) Cycle ID of the register (paragraph 27-30).
- (e) Disbursing voucher number as shown on the register (paragraph 27-30).
- (f) Voucher date and bill number as shown on the voucher.

(g) Under Line Description, enter all coding for the item exactly as it appears on the Airlift Service Business Activity (former ASIF) detail listing, including the amount. If this is one of several items summarized together on the register, enter this amount per (c) above.

(h) Provide the name and DSN of the technician rejecting the by-others line item within the remarks block.

(i) Enter X in the appropriate block to show reason for rejection. If no block is appropriate, enter X in the Other block and explain under Remarks. Provide as much information as possible in the remarks section. For example:

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1. If the block "cannot be identified" is checked, indicate the supplementary data requested from the issuing TMO such as: need MTA, need Airlift Service Business Activity listing, need voucher, but not available. Include date of request, individual contacted, and DSN number.

2. If the block "Duplicate" is checked, indicate the supplementary data needed such as: bill number, traveler's name, MTA number, etc.

(2) Date of preparation, station name, DSN number, and signature of approving individual. Leave sections II and III blank.

(3) Disposition. Send original and duplicate to Accounting Report - MAFR Branch (ARM) or FC&RB with the annotated register. ARM or Accounts Control sends original and duplicate to DFAS-AHA/DE with AF Form 1545, Advice of Acknowledgement--Transactions By-Others (chapter 29, section F).

(4) Retransmission of Rejects. If an item on an SF 1080 billing has been rejected by AF Form 1544 and retransmitted to the accountable station by DFAS-DE, make any future rejections on an AF Form 1543, per paragraph 27-32b.

d. Register of Meal Tickets and Transportation Transactions paid by DFAS-IN.

(1) If you experience difficulty in identifying transportation documents or meal tickets, utilize the Government Bill of Lading Locator Code (GBLOC) or Stock Record Account Number (SRAN) to contact the issuing Traffic Management Office (TMO) for additional information. This is done in accordance with DFAS-DE 7010.3-R (formerly AFR 177-103), paragraph 37-50. The GBLOCs for all services are listed in AFR 75-2, Appendix I; the SRAN is the same as Department of Defense Activity Address Code (DoDAAC) which is listed in DoD 4000.25-6-M. This should be accomplished before rejecting the transaction(s).

(2) If, after research, the AFO/Field Organization finds that an item is not chargeable to local funds or cannot be identified, note the amount to be rejected on the transmittal form. Prepare a DD Form 870 in an original and one copy as in figure 27-18. Attach a copy of any pertinent document secured to the DD Form 870.

(3) Preparation of DD Form 870. Enter date DD Form 870 prepared. Complete DD Form 870:

(a) Section A:

1. DO voucher number.

2. DO or accounting date. Last two digits of year, first three alpha characters of month, and two-digit day of month (precede a single digit with a zero).

3. Transportation request, bill of lading, or meal ticket number. Include all digits shown under Type Code and Serial Number headings on the register.

4. Amount to be rejected.

5. Address, as shown in the TO block in figure 27-18.

6. Full accounting classification, as shown on the register (ADSN must be that of rejecting station) and SRA number, if shown. Follow this with the transmittal number from the register summary or plus 30 cycle ID and line number.

7. Typed name, grade, signature, and DSN number of the requesting individual. Legibly handwritten information is acceptable.

(b) Section B, item 5, Other. State any factual information and attach any pertinent documents to help determine to whom the charge applies.

(c) At the bottom of the form enter the address of DFAS-DE (figure 27-18), as the address to which the inquiry is to be returned.

(4) Disposition. Send the original and duplicate DD Form 870, and attachments when applicable, to ARM or Accounts Control for transmittal to DFAS-DE. A copy need not be retained. DFAS-DE reviews the transaction, sends DD Form 870 to DFAS-IN if required, and sends the form to the correct accountable station.

(5) Retransmission of Rejects. If a line item has been rejected by DD Form 870 and retransmitted to the accountable station by DFAS-DE, make any further rejection on AF Form 1543, per paragraph 27-32. (See DFAS-DE 7010.3-R (formerly AFR 177-103), chapter 20 for additional information on DFAS-IN transactions.)

e. Transactions for Army, Navy, and DoD appropriations allotted to Air Force accountable stations.

(1) Army, Navy, and DoD (not received from the DFAS-IN Clearinghouse): Reject transactions received in error to the site from which received. (Notes: Post acceptable transactions in the allotment ledger or reimbursement records. Do not include transactions by the component that issued the allotment in the RCS: HAF-ACF(M)7113 reports to DFAS-DE, for example Army payments applicable to Army funds.)

(2) Transactions received from the DFAS-IN Clearinghouse: Reject transactions received in error to DFAS - Indianapolis Center, Defense Accounting Directorate, DFAS-IN/AKA (Treasury Support Team), 8899 E. 56TH Street, Indianapolis, IN 46249-1326

- (a) Prepare a cover letter and return the voucher to the address listed above.
- (b) The cover letter must include the appropriation charged, voucher number, TL-IN cycle number, dollar value, reason for the reject, and a point of contact.
- (c) The following are not valid reasons for rejection:
 - 1. Invalid contract number.
 - 2. Lack of funds.
 - 3. Contract closed.
 - 4. Invalid appropriation cited. Note: Do not reject if an invalid appropriation is cited and the charge is yours. Accept the transactions into the accounting records and process an SF 1081. Provide information copies of the SF 1081 to the paying station and to DFAS-IN/AKA.

f. Partial Rejections:

- (1) Individual items on detail lists supporting vouchers in the Register of Transactions By-Others may be received (through DFAS-DE) from the following disbursing station: DSSN 5286.
- (2) The accountable station may reject individual items on detail listings paid by this station for AMC billings. To reject an individual item on AMC billings, follow the instructions in 27-32c.
- (3) In reprocessing partial rejections for AMC Airlift Service billings only, DFAS-DE alters the voucher number. This is to distinguish the retransmitted item from the original. The altered voucher number appears on the register retransmitting the item.

g. Additional Instructions for Accounting and Disbursing Agent or Accounting Agent:

- (1) An agent rejects any register or AMC Airlift Service billing item which requires an SF 1081, Voucher and Schedule of Withdrawals and Credits, correction. SF 1081 is required when the voucher or line item shows an incorrect appropriation, limitation, or PY (no-year appropriations), or a refund that should have been a reimbursement (or vice versa).
- (2) Explain in the Remarks block of the applicable rejection form that an SF 1081 adjustment is required. Prepare SF 1081 in an original and six copies per paragraph 27-38. Attach the original and six copies with the erroneous voucher (no voucher is required with DD Form 870 or AF Form 1544) to the rejection form for return to DFAS-AHA/DE. DFAS-DE processes the SF 1081 and attaches one copy to a Register of Transactions By-Others. The correct transaction appears on the register. The rejected voucher is not returned. If a copy is needed, reproduce before rejecting the voucher to DFAS-DE.

27-33. Completion, Posting, and Return to DFAS-DE:

- a. SMAs scan the Register of Transactions By-Others and prepare posting media, adjustment vouchers, and rejection forms, as necessary. Then SMAs return the register to Accounts Control with all documents attached, other than accepted vouchers.
- b. Accounts Control notes the control copy of the register to show items accepted, accepted and adjusted, and rejected. If any item has been rejected or adjusted, compute and enter (after the related OAC and project total) the total accepted as received. The computed sum is the total printed on the register, less amounts rejected and adjusted. Post this sum to the transactions-by-others control ledger, making it unnecessary to post individual items. File the Register of Transactions By-Others.
- c. FC&RB prepares AF Form 1545, Advice of Acknowledgement-Transactions By-Others, to summarize accepted and rejected transactions. Use this form as the covering transmittal for the forms prescribed in paragraph 27-32. Send AF Form 1545 and supporting reject documents to DFAS-DE as prescribed in chapter 29, section F.
- d. Use transactions by-others report record (see DFAS-DE 7077.2-M, figure 77-4) for submission of advice of acknowledgement for each by-others cycle from which no transactions were rejected. These report records can be entered from the Register of Transactions By-Others received from DFAS-DE.

27-34. Transaction Accepted Which Should Have Been Rejected. If, after a transaction has been accepted and AF Form 1545 sent to DFAS-DE, and the AFO/Field Organization determines that the transaction should have been rejected, take the following actions.

- a. Reverse the previous transaction in your accounting records.
- b. Prepare an AF Form 1543, AF Form 1544, or DD Form 870, as appropriate, using the prior period cycle identification.
- c. Explain the transaction in the Remarks block of the AF Form 1545 including the cycle ID of the register, but do not include the amount of the line item, now rejected, in section I or II totals.

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d. FC&RB mails, separately from other 7112 products, to DFAS-AHA/DE, 6760 E. Irvington Place, Denver CO 80279-8000, the original AF Form 1545, the original and duplicate of AF Form(s) 1543 (with voucher copy), AF Form 1544 and/or DD Form(s) 870. Explain the transaction in the Remarks block of the AF Form 1545, including cycle ID of register. Do not include the amount of the line item in section I or II totals.

27-35. Necessity for Strict Compliance.

a. Compliance with the foregoing instructions is extremely important. The documentation prescribed is the only report of transactions by-others to DFAS-DE. Do not include data in the schedule of net disbursements/reimbursements, except in cumulative totals. DFAS-DE summarizes transactions accepted and adds the amounts to the for-self totals in the schedule of net disbursements/reimbursements for each station. This permits DFAS-DE to compute totals that should agree with the allotment/operating budget and reimbursement records. DFAS-DE then adds computed totals to prior month's cumulative totals. If resulting totals do not agree with the cumulative totals in the schedule of net disbursements/reimbursements, DFAS-DE reports the difference to the AFO/Field Organization for explanation and/or correction.

b. Prompt processing of By-Others transactions (paragraph 29-47c) is required for timely update of accounting records and to provide the opportunity for requesting needed support documentation from paying AFO/Field Organizations (paragraph 27-30c(1)(a)). The available time for processing transactions made by other Services is limited. The DoD Cross-Disbursing Memorandum of Agreement (MOA) allows six months for DFAS-DE to request support documentation, adjustments, or other action on transactions by other Services so the documentation is accessible at the paying station. Your processing time frames allow meeting this provision. The remaining time is used in mailings from the paying station to its central accounting site to DFAS-DE to you and for central site processing. Failure to promptly process transactions by other Services can result in the inability to secure needed documentation or action from the other Service. If this occurs, the rejected transaction will be returned to the accountable station on a subsequent by-others register with instructions that it cannot be rejected.

Section F--Adjustment Transactions

27-36. General Procedures:

a. Scope of Procedures. This section provides procedures to adjust errors in the appropriation/fund shown on vouchers, records, and reports. Procedures apply to:

(1) All disbursements and collections processed by the Air Force, including appropriations and funds of the Air Force.

(2) Transactions paid by Army and Navy citing appropriations and funds of the Air Force.

b. Types of Adjustments. Appropriation level adjustments are adjustments that affect the DD Form 1329, Statement of Transactions. Errors in appropriation and limitation, PY for appropriations reported by PY, FY for annual appropriations, multiple year, as applicable, and changing refunds to reimbursements and vice versa, are examples of appropriation level adjustments. Examples of subsidiary level adjustments are errors in allotment serial number (ASN), operating budget account number (OBAN), project, subproject, BAAN, MPC, RC/CC, MFP/BA, EEIC, country code, FMS case code, and sales code, if the correct appropriation or limitation appears on the voucher. Subsidiary level adjustments do not affect the DD Form 1329. Types of adjustments are:

(1) Voucher adjustments--Correction of an error in accounting classification on a voucher (paragraph 27-39).

(2) Report adjustments--Correction of any element or amount on a prior appropriation or fund report (paragraph 27-39).

27-37. Adjustment Ledger. FC&RB maintains an adjustment ledger on ruled columnar paper, or comparable format with separate sections for disbursement and reimbursement transactions. (This ledger may be incorporated as part of the by-others control ledger if desired.) Include transactions applicable to funds of the station that cannot be entered in accounting records because of errors in appropriation, limitation, or other element of the accounting classification. Entry in this ledger is required when the accounting classification is adjusted at appropriation/limit/year for non-FMS appropriations and at appropriation/limit/year/OAC/country code/FMS case/line for FMS.

a. Preparation of Adjustment Ledger. In the heading, enter the title, "Adjustment Ledger". Post data at the level reported in the schedule of net disbursements/reimbursements. Enter the date of the adjustment action in a

date column. Post entries from the adjustment voucher prepared SF 1081 or OF 1017G, or posting media, not from the voucher being adjusted. Note the adjustment voucher number in a reference column.

b. Transactions to Be Included.

(1) Post adjustments of transactions for disbursements and collections by-others that contain an error in appropriation, limitation, FY, or PY for non-FMS appropriations.

(2) For FMS appropriations, post adjustments that contain an error in appropriation, limitation, FY, PY, OAC, FMS country code, FMS case code, FMS line, sales code or performing fund code and year. See DFAS-DE 7070.3-R, Financial Management and Accounting for Security Assistance and International Programs for FMS Requirements.

(3) Post the incorrect side of adjustment vouchers prepared for transactions by-others that should have been processed as a CMA or centrally managed operating budget authority. Do not post transactions corrected by notation in pen-and-ink.

c. Transactions To Be Excluded. Do not enter these transactions in the adjustment ledger:

(1) Errors in ASN, OBAN, subproject, EEIC, or any other element of data where differences in reported balances in the schedule of net disbursements/reimbursements are reconciled. Correct these errors by pen-and-ink notation and enter in the accounting records. If the wrong ADSN has been cited on a voucher paid by-others and the transaction is not chargeable to the station funds, reject the voucher. If the ADSN is wrong and the transaction is chargeable to station funds, correct the ADSN by notation.

(2) Adjustments to prior accounting period reports, except on receipt of specific instructions from DFAS-AHA/DE.

(3) Errors in appropriations or limitations by accounting and disbursing agents or accounting agents. Reject these transactions.

d. Method of Posting.

(1) Enter the incorrect coding shown on the adjustment voucher and the voucher being adjusted. To adjust a transaction that DFAS-DE incorrectly converted, enter the data as it was converted by DFAS-DE.

(2) Post the correct coding as it appears on the adjustment voucher in the allotment/operating budget ledger or reimbursement record or other ledger affected. Post disbursements and collections as positive amounts and refunds and reimbursement repayments as negative amounts.

e. Method of Reporting. At the end of the accounting period, report the data in the adjustment ledger in the schedule of net disbursements/reimbursements. Report disbursement adjustments as MAFR category F, and reimbursement adjustments as MAFR category code X (AFCDD, ADE ME-670).

f. General Procedure. General rules apply to errors detected by DFAS-DE in editing input reports and to errors identified by the AFO/Field Organization in normal processing of data.

(1) Include adjustments of prior errors in current reports unless otherwise instructed. Do not submit "corrected" prior period reports. Normally, adjustments net to zero, that is, a decrease in one element of data is offset by an increase in another.

(2) Use SF 1081 to correct voucher errors in appropriation, limitation (and subsidiary codes if both are in error), PY for appropriations reported by PY on DD Form 1329, FY for annual appropriations, refunds to reimbursements and vice versa. The SF 1081 is a current month voucher even when correcting prior period report data. Post the SF 1081 in applicable records as a current month transaction.

(3) Use OF 1017G to correct all other voucher and report errors unless otherwise specified.

(4) Post adjustments, as applicable, in the adjustment ledger per this paragraph.

27-38. Preparation and Distribution of Adjustment Documents:

a. SF 1081, Voucher and Schedule of Withdrawals and Credits:

(1) Preparation. See figure 27-10. Complete the SF 1081 as follows:

(a) Enter transaction date and accounting period ending date.

(b) Enter disbursement voucher number in the Customer Agency Voucher Number block and the collection voucher number in the Billing Agency Voucher Number block.

(c) Enter the AFO/Field Organization's address, DSSN, and the transaction date in the right side Department Bureau Address block.

(d) Complete Appropriation, Fund, or Receipt Symbol blocks as instructed below.

*(e) Identify the adjustment transaction in the Detail of Charges block (ADSN, DOV# and Date of Account). Supporting documentation should be attached to the SF 1081. (Ex: Copy of contract, invoice and receiving report.) If it is impractical to physically attach voluminous supporting documents, such as computer

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listings, ensure cross-references and narratives are provided in sufficient detail to maintain a complete and documented audit trail. Follow policy specific to the transaction that is being processed for other types of documentation. (Ex: For the CARE program, attach a copy of the CARE purchase log or receipts to support transfers between fiscal years. The purchase log or receipts must be dated prior to October 1st.) Also, complete the Billing Agency Contact section.

(f) A certifying officer in the preparing office must sign and date the SF 1081.

(g) Leave all other blocks and lines blank. The preprinted "Document No." is not used, accounted for, or controlled.

(2) To correct a disbursement:

(a) Enter the improper appropriation, fund code, other accounting data as needed, and the amount in the Appropriation, Fund, or Receipts Symbol block on the Billing Agency side.

(b) Enter the correct appropriation, fund code, other accounting data as needed, and the amount on the Customer Agency side.

(3) To correct a refund:

(a) Enter the improper appropriation, fund code, other accounting data as needed, and the amount in the Appropriation, Fund, or Receipts Symbol block on the Customer Agency side.

(b) Enter the correct appropriation, fund code, other accounting data as needed, and the amount on the Billing Agency side.

(4) To correct a reimbursement:

(a) Enter the improper appropriation, fund code, sales code, other accounting data as needed, and the amount in the Appropriation, Fund, or Receipts Symbol block on the Customer Agency side.

(b) Enter the correct appropriation, fund code, sales code, other accounting data as needed, and the amount on the Billing Agency side.

(5) AFO/Field Organization distribution of SF 1081 except for transactions received from the DFAS-In Clearing House:

(a) Submit the original and one copy to Disbursing.

(b) If the SF 1081 adjusts an invalid appropriation or limitation on a transaction for-self reported on a prior period DD Form 1329, attach a copy to the original DD Form 1329 on which the adjustment appears. Also include a copy in the RCS: HAF-ACF(M)7113 package mailed to DFAS-AHA/DE. If the SF 1081 is processed in the same accounting period as the transaction being adjusted, the adjustment offsets the original transaction and no amount is reported under the invalid code.

(c) File one copy of the SF 1081 as a disbursement voucher and one copy as a collection voucher.

b. OF 1017G:

(1) Preparation. Prepare JVs for transactions or report entries being adjusted. (See figure 12-4 for an illustration of an OF 1017G.) When preparing a JV to correct an error in a prior period report, include on the JV the adjustment entries for all sections of the statement and schedules in the RCS: HAF-ACF(M)7113 report that contain the same error. When making a consolidated adjustment, include a complete explanation of the adjustment being made and a list of line items being adjusted.

(a) In the heading, enter the ADSN of the AFO/Field Organization making the adjustment, date of report or voucher being corrected, and the preparation date. Number the JV using a separate series from those used on disbursement and collection vouchers. Enter separate item adjustment entries for each ledger, report, or voucher affected by the same error.

(b) Enter a reference to each ledger, report (by title), or voucher in the reference column. If there is more than one reference, identify each opposite applicable entry in the explanation column.

(c) In the explanation column, show FC or appropriation symbol, subsidiary classifications, and MAFR category code being increased or decreased. On the next line, enter corresponding codes for data, as it should have been recorded.

(d) After each entry, explain the error. Show the schedule of transactions by-others ID and line number of the item adjusted (ID only for DA Form 14-94 items).

(e) The AFO/Field Organization approves and signs each original JV prepared to adjust a prior report.

(f) When the adjustment decreases a disbursement (increases a refund), enter the amount in the credit column. When the adjustment increases a disbursement (decreases a refund), enter the amount in the debit column.

(g) When the adjustment decreases a reimbursement, receipt, or collection to a deposit fund (increases a repayment), enter the amount in the debit column. If the adjustment is an increase, enter the amount in the credit column.

(2) Determine the number of copies to prepare by the distribution required:

- (a) If the DD Form 1329 and SF 1219, Statement of Accountability, are being adjusted, attach the original JV to the original DD Form 1329 and a copy to the original SF 1219, as applicable. Send DFAS-AHA/DE a copy with RCS: HAF-ACF(M)7113 mailed data.
- (b) When only the schedule of net disbursements reimbursements is being adjusted, send a copy of the JV to DFAS-AHA/DE with RCS: HAF-ACF(M)7113 mailed data.
- (c) Keep copies needed for internal use. Keep the original if only internal records are adjusted.
- (d) Send DFAS-AHA/DE copies of JV prepared to adjust a voucher paid by-others.

27-39. Voucher Adjustments:

a. General:

- (1) Adjust by preparation of an SF 1081 or JV, or by making pen-and-ink corrections. You must initial pen-and-ink corrections. Draw only one line through the incorrect entry. Do not obliterate the entry being corrected. See paragraphs 27-38a, 27-38b, and 27-37c(1) respectively.
- (2) If an error is disclosed after preparation and before release of all copies of the adjustment voucher(s), the AFO/Field Organization can correct the error. Line through the wrong code and insert the correct code on all copies. Make sure all postings to internal records are adjusted to agree. On the other hand, if it is more practical, process an adjustment voucher, SF 1081, or JV. If distribution of the adjustment voucher has already been made, prepare an SF 1081 or JV.
- (3) Do not adjust these classifications after distributing the original vouchers since DFAS-DE converts these to superseding symbols (the superseded classifications are not invalid):
 - (a) Military Assistance Program (MAP) basic appropriation 1080 or international military education and training (IMET) 1081 appropriation when the PFY is cited. When correcting a MAP basic appropriation 1080 or IMET 1081 appropriation citation from a prior fiscal year to the current fiscal year, do not change the program year designator after the fund code. The program year should be the same as that shown on supporting documentation.
 - (b) Lapsed appropriations which should have been recorded under closed appropriations.
 - (c) Superseded receipt accounts.
- (4) Correct a transaction recorded as a refund that should have been recorded as a reimbursement (or vice versa):
 - (a) If detected after preparation and before release of the adjustment voucher(s), line through the wrong code. Insert correct code on all copies of the adjustment voucher and change related records. Changes should be initialed.
 - (b) If the error occurred in a prior accounting period, or was detected after release of the adjustment voucher(s), prepare SF 1081 to adjust the voucher, records, and reports.

b. Appropriation Level:

- (1) The accountable station prepares SF 1081 to adjust vouchers paid or collected for-self and by-others. The paying AFO/Field Organization starts SF 1081 to adjust centrally managed allotment/operating budget vouchers with errors in the appropriation or limitation as well as receipt and deposit fund account errors.
 - (a) Process the SF 1081 through the local disbursing account if the accountable or paying station starting the SF 1081 is a principal AFO/Field Organization.
 - (b) If the accountable station that prepared the SF 1081 is an A&D agent or accounting agent, send DFAS-AHA/DE the SF 1081 and the rejected voucher copy being adjusted.
- (2) Transactions For-Self. Prepare SF 1081 to adjust transactions for-self and process locally. If an error is found before use of data in reports, correct the erroneous element by note on the voucher copy, reverse erroneous posting (if any), and record as corrected.
- (3) Transactions For-Others. Prepare and locally process SF 1081 adjustments of transactions for-others only on request by DFAS-AHA/DE. Reverse erroneous posting (if any) and record the transaction as corrected if an error is noted before use of data in reports. Correct the erroneous element by note on the voucher copy. See paragraph 28-8 for correction of prior IBP reports.
- (4) Transactions By-Others. Reject all transactions by-others that are not chargeable to the station's funds, unless the voucher received with the Register of Transactions By-Others should have been processed as a CMA or centrally managed operating budget transaction and correct coding can be determined (see (e) below). Transactions received from DFAS-DE and on DA Forms 14-94 not chargeable to local funds are to be rejected to DFAS-DE. Transactions received from the DFAS-In Clearinghouse are to be rejected back to DFAS-IN (paragraph 27-32e).

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Make no entries in the accounting records, and no mechanized procedures are required. Accept all transactions by-others that are chargeable to the station's funds whether or not adjustment must be made before recording, except in the case of agents. If an A&D agent or accounting agent receives a transaction by-others that requires an appropriation level adjustment, or adjustment between refunds and reimbursements, the agent rejects the transactions to DFAS-DE with an SF 1081 (original plus six copies) to be processed by DFAS-DE. See DoDFMR, volume 5, for by-others transactions received on limited payability procedures.

(a) **Erroneous Appropriation or Limitation.** An erroneous appropriation or limitation is one shown in AFI 65-601, vol. 2, but is not proper for the transaction. The erroneous symbol may also be shown in fiscal codes of other military departments. If the accountable station is a principal AFO/Field Organization, prepare and process SF 1081 locally. If the accountable station is an agent, the agent prepares and sends the SF 1081 to DFAS-DE, but does not post until received back from DFAS-DE with a Register of Transactions By-Others.

(b) **Invalid Appropriation or Limitation.** An invalid appropriation or limitation is one not shown in AFI 65-601, vol. 2, or one that has been superseded by a new symbol. DFAS-DE converts invalid codes listed in a(3) above and distributes the vouchers to the accountable station.

(c) **Refund Which Should Have Been Reimbursement, or Vice Versa.** The accountable station Processing Center prepares SF 1081 to adjust between refunds and reimbursements. If the accountable station is a principal AFO/Field Organization, the Processing Center posts the SF 1081 locally:

1. For a refund that should have been a reimbursement, post the Withdraw From side (refund) as a positive amount in MAFR code F, including all subsidiary accounting classification as shown on the Register of Transactions By-Others or DA Form 14-94. Post the Pay To side (reimbursement) as a positive amount in MAFR code S or T.

2. For a reimbursement that should have been a refund, post the 'Withdraw From' side (reimbursement) as a negative (credit) amount in MAFR code X. Include entire subsidiary accounting classification as shown on the Register of Transactions By-Others or DA Form 14-94. Post the 'Pay To' side (refund) as a negative (credit) amount in MAFR code A or B. If the accountable station is an agent, do not post the SF 1081 until received from DFAS-DE with a later Register of Transactions By-Others. Post only the correct side of the SF 1081 as a regular transaction by-others.

(d) **Adjustment of Disbursements, Refunds, Reimbursements, and Repayment of Reimbursements:**

1. **Disbursement.** To adjust a disbursement, post appropriation/limitation (or fund code) and all subsidiary accounting classification elements shown on the Register of Transactions By-Others, with the amount reversed to a negative (credit) amount in MAFR code F. Post appropriation/limitation and all subsidiary accounting classification elements, using correct codes, as a positive amount in MAFR code A or B.

2. **Refund.** To adjust a refund, post the appropriation/limitation (or fund code) and all subsidiary accounting classification elements shown on the Register of Transactions By-Others, with the amount reversed to a positive amount in MAFR code F. Post appropriation/limitation and all subsidiary accounting classification elements, using correct codes, as a negative (credit) amount in MAFR code A or B.

3. **Reimbursement.** To adjust a reimbursement, post appropriation/limitation (or fund code) and all subsidiary accounting classification elements shown on the Register of Transactions By-Others, with the amount reversed to a negative (credit) amount in MAFR code X. Post appropriation/limitation and all subsidiary accounting classification elements, using the correct codes, as a positive amount in MAFR code S or T.

4. **Repayment of a Reimbursement.** To adjust a repayment of a reimbursement, post appropriation/limitation (or fund code) and all subsidiary accounting classification elements shown on the Register of Transactions By-Others with the amount reversed to a positive amount in MAFR code X. Post appropriation/limitation and all subsidiary accounting classification elements, using correct codes as a negative (credit) amount in MAFR code S or T.

(e) **Transactions That Should Have Been Processed As Centrally Managed Allotments (CMAs) or Centrally Managed Operating Budget Authorities.** If a voucher received with the Register of Transactions By-Others should have been processed as a CMA or centrally managed operating budget authority and correct coding can be determined, accept the voucher. Prepare SF 1081 or JV as appropriate. Post the incorrect side (specific allotment or operating budget authority) as an adjustment (MAFR code F or X). Post the correct side (CMA or centrally managed operating budget authority) as a CMA or centrally managed operating budget authority (MAFR code E or W).

c. Subsidiary Level:

(1) **Transactions For-Self.** Correct the erroneous element by note on the voucher copy. Reverse erroneous postings (if any), and post the transaction as corrected.

(2) Transactions For-Others. If an error is noted before use of data in reports, and the transaction is to be reported in the IBP report (for example, country code), correct the erroneous element per (1) above. See paragraph 28-8 for correction of prior IBP reports.

(3) Transactions By-Others. If an element of accounting classification on the Register of Transactions By-Others is wrong for the transaction, the accountable station adjusts. Adjust whether or not the classification agrees with the corresponding code on the voucher copy. Correct any element of subsidiary accounting classification appearing on the voucher copy, but not reconciled for reporting of disbursements and collections, by a pen and ink note. No adjustment entries are required.

(4) Fund Code Errors. An error in fund code on a voucher or report is a subsidiary level error if the correct appropriation/limitation has been cited on the voucher. Adjust by OF 1017G, Journal Voucher. However, when the appropriation on the voucher is incorrect or invalid, whether or not the fund code and year are correct, prepare SF 1081 to correct the voucher.

d. Adjustments Are Transactions For-Self. Post all adjustments made to transactions chargeable to local funds as transactions for-self. Use of adjustment code F or X excludes the incorrect side of the transaction from the fund control records. Transactions reported in adjustment codes F and X in the schedule of net disbursements/reimbursements offset at DFAS-DE the transactions reported by the paying station. This cancels the erroneous transactions.

27-40. Report Adjustments--General:

a. Documents. Use OF 1017G to support adjustment in current period report of any erroneous element of transaction data in a prior report that DFAS-DE has not adjusted correctly. Do not include OF 1017G in the package of original vouchers (DoDFMR, volume 5). Attach it to the report or schedule containing the adjustment. When the report error results from an erroneous or invalid appropriation, fund, or limitation on a voucher, prepare SF 1081 to adjust the voucher. The normal posting of the SF 1081 brings vouchers and reports into agreement for the current month.

b. DFAS-DE Erroneous Conversions. Where the DFAS-DE conversion does not properly correct the error, the AFO/Field Organization changes the incorrect records to agree with the DFAS-DE position. Support this change with an OF 1017G but do not send a copy to DFAS-DE. Make an OF 1017G or SF 1081 adjustment document, as applicable, to correct the error from the way it was changed by DFAS-DE to the correct codes. Send a copy of this adjustment document to DFAS-DE. Annotate and return the listing.

c. Adjustment Entries in Reports. Include in the current month report each OF 1017G adjustment to a prior report. Enter it at the same level as current month data for the particular type of transaction and MAFR code (AFCDD, ADE ME-670).

d. Adjustment Ledger. Do not record report adjustments in the adjustment ledger unless DFAS-AHA/DE requests it.

27-41. DD Form 1329 Adjustments:

a. Invalid Appropriations. When an invalid or superseded appropriation, fund, or limitation has been reported on DD Form 1329, DFAS-DE:

- (1) Converts to superseding symbols those codes which have been superseded (paragraph 27-39).
- (2) Validates all other invalid codes to an appropriate code (paragraph 27-39).

(3) Returns to the paying AFO/Field Organization copies of the computer edit list showing conversions made. The AFO/Field Organization notes the retained copy of DD Form 1329 to show DFAS-DE changes.

(a) If the changes involve only conversion of superseded symbols, send DFAS-AHA/DE confirmation of changes made by noting and returning a copy of the list.

(b) If the error was in the preparation of the voucher(s) resulting in an invalid code:

1. Original transactions for-self--prepare and distribute SF 1081 to correct the voucher.
2. Original transactions for-others--paying station adjusts retained records as prescribed in a above.

Accountable station prepares SF 1081 adjustment and processes per paragraph 27-39.

b. Incorrect Fund Code. Adjust the report where the wrong fund code or fiscal/program year with the full appropriation symbol on a for-self transaction causes the transaction to be summarized under the wrong appropriation or year on DD Form 1329. Prepare OF 1017G correcting the report to agree with the voucher and include the adjustment in the current month report.

c. Errors in Amounts. DFAS-DE shows correction of these errors on an audit data sheet returned to the AFO/Field Organization for written confirmation.

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27-42. SF 1219 Adjustments:

a. If the SF 1219 is incorrect, DFAS-DE changes it and asks the AFO/Field Organization to confirm the changes on the computer edit list. If DFAS-DE changes do not correctly adjust the error, state the correction action taken on the list. Also make sure that proper adjustments to correct the error appear in the current SF 1219. Prepare OF 1017G adjusting the current month SF 1219 to show data in the way it should have been reported. Distribute the OF 1017G as required in paragraph 27-38. These OF 1017Gs are to be differentiated from those prepared to adjust check issue discrepancies (see DoDFMR, volume 5).

b. If DFAS-DE cannot determine the correction needed, DFAS-DE asks the AFO/Field Organization to explain the error and adjust in the current month report using OF 1017G.

27-43. Edit of Monthly Package Report (RCS: HAF-ACF(M)7113):

a. General. DFAS-DE corrects errors to the extent possible, and lists all errors whether or not adjustment is required. DFAS-DE sends an error listing in duplicate to the AFO/Field Organization showing DFAS-DE action. DFAS-DE sends an information copy to the major command. The AFO/Field Organization adjusts errors that need adjustment (excluding invalid Army open allotments) and returns an annotated copy of the listing to DFAS-DE.

b. Errors that the AFO/Field Organization Adjusts. The AFO/Field Organization reviews the errors in the DFAS-DE listing against file copies of the report and underlying records and:

(1) Takes action as required by paragraph 27-41 if the error is an invalid symbol in the schedule of net disbursements or reimbursements and the DD Form 1329.

(2) Prepares OF 1017G to adjust the subsidiary accounting classification when DFAS-DE converted to an incorrect classification. Includes adjustments, supported by OF 1017G, in the current month schedule. Corrects erroneous retained records.

c. Invalid CMAs and Centrally Managed Operating Budget Authorities:

(1) Invalid Subsidiary Accounting Classification. DFAS-DE analyzes the data and converts invalid elements to the most logical valid coding. The list furnished the AFO/Field Organization shows the data as it was converted. The data as reported by the AFO/Field Organization is noted above the corrected element. If the change made by DFAS-DE correctly adjusts the erroneous element, the AFO/Field Organization corrects the records to agree and concurs with the DFAS-DE change by returning the list so annotated. If the DFAS-DE conversion does not correctly adjust the transaction, prepare OF 1017G to correct the error. Include the adjustments in the current schedule, supported by the OF 1017G. Correct erroneous retained records.

(2) Incorrect or Invalid Appropriation/Limitation. If the appropriation/limitation cited with the CMAs or centrally managed operating budget authorities is invalid or incorrect, DFAS-DE adjusts the appropriation as shown in paragraph 27-39 and deletes the subsidiary data. If the incorrect or invalid appropriation resulted from an error in reporting and the voucher is correct, or if the reported appropriation was correct and the subsidiary accounting classification was incorrect, prepare OF 1017G per paragraph 27-37. Include the adjustments in the current month statements and schedules supported by the OF 1017G copy.

(3) Transactions Which Should Have Been Recorded as Specific Allotments:

(a) If the transaction should have been recorded as for-self, prepare OF 1017G to reverse the transaction in the CMAs or centrally managed operating budget authority ledger and post the transaction in the allotment and operating budget ledger or reimbursement records, as applicable. Adjust the current month schedule of net disbursements/reimbursements to decrease report codes E or W, and increase A or S. Note and return the error list.

(b) If the transaction should have been recorded as for-others, prepare OF 1017G to reverse the transaction in the CMAs or centrally managed operating budget authority ledger and post the transaction in the transactions-for-others control ledger. Adjust the current month schedule of net disbursements/ reimbursements to decrease category codes E or W, and increase D or V. Withdraw the voucher copy from the file, correct the subsidiary accounting classification by annotation, and include it in the next schedule of transactions for-others. Note the error list to show the action taken.

27-44. Edit of Cycle Package Reports, (RCS: HAF-ACF(W)7112):

a. Schedule of Transactions For-Others. DFAS-DE corrects errors to the extent possible:

(1) Converts invalid appropriation/limitation symbols as prescribed in paragraph 27-39 and lists under converted codes on the registers furnished accountable stations.

(2) Converts invalid subsidiary accounting classification to the most logical coding for the transaction. Data appears on the register furnished the accountable station in the converted codes. If the accountable station does not agree with the conversion, prepare OF 1017G to adjust the erroneous data. Post the OF 1017G in the adjustment ledger (for the incorrect coding) and in the allotment and operating budget ledger, or reimbursements records (for the correct coding). Include the transaction in the schedule of net disbursements/reimbursements as a transaction for-self (correct coding) and as an adjustment (incorrect coding) in category F or X.

b. Advice of Acknowledgment--Transactions By-Others. AF Form 1545, Advice of Acknowledgment--Transactions By-Others, prepared per paragraph 29-47c, summarizes transactions accepted and rejected in the accounting period, supported by documentation prescribed in paragraph 27-32. DFAS-DE gives advice to the AFO/Field Organization for correction of errors. Errors in preparation of AF Form 1545 are due to failure to:

- (1) Accept or reject transactions.
- (2) Properly summarize accepted or rejected transactions.
- (3) Furnish prescribed supporting documentation.

27-45. Reconciliation of Differences Between RCS: HAF-ACF(M)7113 Report Data and DFAS-DE Computed Data.

Each month, DFAS-DE compares the cumulative amounts reported in the RCS: HAF-ACF(M)7113 report to the similar cumulative amounts computed by DFAS-DE. The comparison is through the subsidiary accounting data (see paragraph 27-36b). If differences are found, a reconciliation of ACF-7113 cumulative data list is produced. A detailed By-Others listing is also produced if By-Others transactions are shown on the reconciliation of ACF-7113 cumulative list. Both listings are sent to the reporting accounting and finance office (AFO/Field Organization) to assist in reconciling the differences. An explanation and description of the listings are:

a. Reconciliation of ACF-7113 Cumulative Data Listing (TC-01-347). This listing contains appropriation data that DFAS-AHA/DE accumulates from various sources. The list is by appropriation and has seven sections: I - Disbursements, II - Reimbursements, III - Stock and Industrial Fund (now DWCF) Disbursements, IV - Stock and Industrial Fund (now DWCF) Reimbursements, V and VI - which are no longer in use, and VII - Unexpended Balances of Deposit Fund Account (Local). Each section may have several lines of data. The title and explanation of all possible line items are:

- (1) Prior Month Status. This is DFAS-DE's cumulative balance for the appropriation at the beginning of the reporting month. It should be the same as the cumulative amount reported on the prior month's RCS: HAF-ACF(M)7113 report.
- (2) TC (now AHA) Adjustments to Prior Month. These are adjustments processed by DFAS-AHA/DE for By-Others transactions the AFO/Field Organization rejected after acceptance.
- (3) For-Self. This amount is the current month activity reported in the RCS: HAF-ACF(M)7113 report.
- (4) Accepted By-Others. This is the net total, by appropriation, of AFO/Field Organization accepted By-Others cycles processed into DFAS-AHA/DE records. It is the same amount shown on the detailed By-Others listing described below. This line may not include By-Others cycles accepted by the base, if notification arrived at DFAS-DE too late for processing.
- (5) By-Others Adjustments. This line is the MAFR codes F and X adjustments reported in the RCS: HAF-ACF(M)7113 report or input by DFAS-AHA/DE.
- (6) Prior month centrally managed allotments (CMA). This line is for those stations accounting for a CMA.
- (7) Transfer Accountability. This line lists the amounts DFAS-AHA/DE inputs as a result of a transfer of accountability between stations. The transfer may be due to base closures, command transfers, or total final reporting (TFR) actions.
- (8) TC (now ADA) ADJ to Prior Month. Contact the DFAS-AHA/DE accountant for instructions if this line item appears on the reconciliation list and you cannot identify.
- (9) Total (Current Month Activity). This is the total of all transactions described in items (2) through (8) and processed at DFAS-AHA/DE.
- (10) Current Month Status. This line is the cumulative balance on DFAS-DE's records at the end of the reporting month. It is the total of the current month activity, item (9), and prior month status, item (1).
- (11) Reported On ACF-7113. This is the cumulative balance reported for the appropriation in the RCS: HAF-ACF(M)7113 report.

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(12) Difference. This line amount is the difference between DFAS-DE's current month status less the amount reported on the RCS: HAF-ACF(M)7113 report. (Item (10) less item (11)).

b. Detailed By-Others Listing. This list is a printout of the By-Others accepted by the AFO/Field Organization and processed into DFAS-AHA/DE records during the month. It is printed only for appropriations that have a reconciliation difference and By-Others activity. The appropriation totals should equal the accepted By-Others line on the reconciliation of ACF-7113 cumulative data list described in paragraph 27-45a(4).

c. Summary of In-Transit By-Others Register. This listing is sent each month to all bases to aid in RCS: HAF-ACF(M)7113 reconciliation. It lists all By-Others cycles processed at DFAS-AHA/DE but not yet accepted by the accountable AFO/Field Organization. This listing complements the Detailed By-Others listing described above.

d. Reconciliation Procedures. The AFO/Field Organization must resolve all differences on the reconciliation of ACF-7113 cumulative data list. Verify each line item on the list to retained records in the Accounting and Finance Office. Take aggressive and appropriate action to resolve all items within your responsibility. Annotate the reconciliation listing with the reasons for each difference and, either the date corrective action was taken, or a statement that corrections must be made by DFAS-DE. If a difference cannot be reconciled, contact the DFAS-AHA/DE accountant for advice. Not later than 45 calendar days after issuance, mail your annotated copy to DFAS-AHA/DE. (See Attachment 2 for detailed reconciliation procedures.)

27-46. Differences Between RCS: HAF-ACF(M)7113 Report Data and Defense Business Operations Fund (former Stock and Industrial Funds) Trial Balance GLAs 612 or 602.500, Collections--Transfers-out and 613 or 602.600, Disbursements--Transfers-Out:

a. Switches Between Former Stock Fund Division or Industrial Fund Services. If the transaction was reported under one fund either in the schedule of net disbursements or reimbursements and under another fund in trial balance accounts 612/613 or 602.500/602.600, the AFO/Field Organization reviews file copies of reports, vouchers, and records and makes adjustments:

(1) If the voucher and schedule cite the correct fund and an error was in the GLA reference, prepare JV for necessary adjustment. Footnote the current trial balances to identify the amount adjusted and the month to which the adjustment pertains. Do not send a copy of the JV to DFAS-DE.

(2) If the voucher and the GLA reference cite the correct appropriation, and the schedules of net disbursements or reimbursements use the wrong appropriation, prepare JV to adjust the schedules. (See paragraphs 27-39 and 27-42.)

(3) If the voucher and schedule use the wrong appropriation, but the GL and the TB show the correct appropriation, prepare JV. Adjust the GL to agree with the voucher and immediately process SF 1081 to correct the voucher and all records. If the erroneous voucher was received as a by-others transaction, process JV after receipt of a validated copy of SF 1081. Do not send a copy of the JV to DFAS-DE. Show the adjustment in a footnote to the trial balance as described in (1) above.

b. Switches Between Reimbursements and Refunds. Whenever a transaction has been recorded as a reimbursement in one record or report and as a refund in another, adjust per paragraph 27-39. Show the adjustment in a footnote to the trial balance as described in a(1) above.

27-47. Problem Cases. Contact DFAS-AHA/DE for instructions for the processing of adjustments for which procedures are not prescribed.

27-48. Adjustments to DFAS-CO Center Disbursements/Collections (RCS: HAF-ACF(D)7138):

a. DFAS-CO Processing. The DFAS-CO paying stations pay contracts for the Air Force using military standard contract administration procedures (MILSCAP) as prescribed in DoD 4000.25-5-M. See figure 27-9, Records Location Codes. DFAS-CO paying stations process corrections to disbursement and collection data previously reported in error to the Air Force. Corrections are reported to DFAS-DE, via FTP, in Contract Payment Notice (CPN) format. Exceptions to this rule are noted in paragraphs d(2)(b)1 and d(2)(c)1 below.

b. Types of Adjustments:

(1) Appropriation-Level. Appropriation-level adjustments are adjustments that affect the statement of transactions, DD Form 1329. An SF Form 1081, Voucher and Schedule of Withdrawals and Credits, is used to correct errors in the following data element codes: fund code, appropriation, limitation, program year, and fiscal year.

(2) **Subsidiary-Level.** Subsidiary-level adjustments are adjustments that do not affect the DD Form 1329. An OF 1017G is used to correct errors in the following data elements codes: MPC, EEIC, PEC, OAC, ASN, OBAN, Cost Center, BPAC, FMS Country Code, FMS Master Case and/or Line Item Code, and any other data elements which do not affect the DD Form 1329.

(3) **DoD-Wide Contract Reconciliation Concepts.** These adjustments can be either appropriation-level or subsidiary-level. The types of adjustments to DFAS-CO disbursements/collections are:

- (a) Class 1: Internal accounting adjustment only (one accounting activity).
- (b) Class 2: Internal entitlement system (i.e. – Mechanization of Contract Administration Service (MOCAS)) adjustment only.
- (c) Class 3: External entitlement /accounting adjustment and treasury reporting.
- (d) Class D: Demand Letter.
- (e) Class R: Refund Letter.

c. DFAS-DE Processing. Once DFAS-CO disbursement and collection data are received, DFAS-DE performs the following:

- (1) Balance submissions received from each DFAS-CO paying station.
- (2) Converts CPN data to 7138 format.
- (3) Validates the ADSN and other data element codes in the accounting classification down to BPAC level.

Changes made by the DFAS-DE departmental system are identified by an asterisk on both the RCS: HAF-ACF(D)7138 disbursements by PII number and the Register of Transactions By-Others, RCS: HAF-ACF(D)7112.

- (4) Passes 7138 disbursements and collection data to the accountable stations.
- (5) Forwards CPN data received from DFAS-CO to the Air Force Material Command for use in the acquisition management information system (AMIS). DFAS-DE makes no corrections or modifications to the data sent to AFSC.

d. Accountable Station Processing. The DoD-wide Contract Reconciliation Concepts govern all adjustments to DFAS-CO paid contracts. Accountable stations are to follow the procedures below when a 7138 transaction containing an error is received.

(1) **Accountable Station Errors.** Field Organizations are not authorized to correct NULOs and UMDs in accounting stations' records or request internal only corrections for Class 3 adjustments. If, after thorough research, it is determined that a transaction does not belong to your accountable station, the following applies:

- (a) Field Organizations must initiate corrections of NULOs and UMDs through the MOCAS for adjustments required in both the entitlement and accounting systems (Class 3).
- (b) Field Organization Responsible Contract Reconciliation Agents (RCRAs) will register contracts requiring Class 3 adjustments in the Contract Reconciliation Registration System (CRRS). If the contract is already registered, contact the RCRA of record and coordinate your request.
- (c) Field Organizations should initiate adjustments based on valid, supported transactions. Examples of supporting documentation include:
 - 1. Summary of proposed adjustment.
 - 2. Journal Voucher or SF 1081.
 - 3. Contract and Mod(s).
 - 4. Subvoucher(s).
 - 5. Advice of Payment.
 - 6. Invoice (either hard copy or electronic).

(d) Field Organization RCRAs are not required to obtain approval for corrections involving reallocations to other Field Organizations or cross-disbursing stations. Under the department-wide reconciliation process, the RCRA certifies that these adjustments are valid and supported by documentation. These corrections are classified as Class 3 adjustments.

(2) **Accounting Classification and Data Element Errors.** If the transaction pertains to your station and the accounting classification is incorrect on both the 7138 and 7112, check the paying station financial status of contract report, RCS: HAF-ACF(M)7140 for accuracy. NOTE: Prior to adjusting FMS Country Code, Case and/or Line Item Code, the accountable stations request expenditure authority (EA) through the Case Management Control System (CMCS) terminal. If the CMCS terminal is not accessible, contact DFAS-AYCFC/DE, DSN 926-6006, and request the required EA. The correction of the FMS data elements is passed to DFAS-AW (Security Assistance)/DE through CMCS/EA module during the reporting month the adjustments are processed by the accountable station. Follow these procedures to document adjustments and correct records.

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(a) If the accounting classification is correct on both the 7140 and the contract, process an adjustment to the accountable station records as follows:

1. Process an SF 1081 or OF 1017G (see paragraph b). See the procedures in chapter 27, section E, and this section for processing and reporting corrections on By-Others transactions.

2. Record the adjustment in the accounting records.

(b) If the accounting classification is correct on the contract but not in the 7140 report, take the following action:

1. If the error involves a subsidiary-level adjustment:

a. Process an adjustment to correct the 7138 using an OF 1017G and record the adjustment in the accounting records.

b. Notify the applicable paying station by use of the format, figure 27-19, along with a copy of the adjustment voucher requesting an internal adjustment be processed to correct the paying station records only. Mention that an adjustment has been made to correct the accountable station records and the paying station should report the correction, via CPN, to DFAS-DE.

2. If the error involves an appropriation-level adjustment:

a. If the erroneous 7138 matches an existing accounting record:

1. Record the erroneous transaction in the accounting records as a NULO with ESP Code "YA" and a sales code using the date (month/year) of the disbursement.

2. Request that the applicable paying station research their records, process an appropriate adjustment, and report the correction, via CPN, to DFAS-DE (see paragraph e).

3. Establish necessary controls to ensure receipt of the correction from the paying station.

4. Upon receipt of the correction, verify that the adjustment (debit or credit) is proper.

If proper, record the corrected transactions in the accounting records and clear the suspense file. If the adjustment is not proper, follow up with the paying station.

b. If the erroneous 7138 does not match an existing accounting record (the transaction pertains to your station, but does not match data elements in the address directory):

1. Process an SF 1081, record the adjustment in the accounting records, and follow instructions in paragraph 2 and 3 above.

2. Upon receipt of the correction, follow the instructions in paragraph 4 above.

Additionally, process an SF 1081 to reverse the corrections received from the paying station.

(c) If the accounting classification is incorrect on both the 7140 and the contract, take the following action:

1. If the error in the contract involves a subsidiary-level adjustment, process an OF 1017G to correct the accounting records and advise the contracting officer of the error. You may use a local notice similar to the example in figure 27-19. Provide a copy to the applicable station so that the paying station can process an internal adjustment (see paragraph e).

2. If the error in the contract involves an appropriation-level adjustment or ADSN (transaction pertains to your station), follow the instructions in paragraph d(2)(b)2 and notify the contracting officer to amend the contract (see paragraph f). Upon receipt of the contract modification, request the applicable paying station to process an appropriate adjustment (see paragraph e below).

(d) If the accounting classification is correct on both the 7140 and the contract, but the contract data is not loaded properly in the accounting records, adjust the accounting records to agree with the contract.

(3) Monetary Adjustments:

(a) General. All monetary adjustments must be initiated and processed by the DFAS-CO paying station and flow through the 7138. An example of a monetary adjustment is an overpayment, at accounting-classification level, made to the contractor by the paying station.

(b) Processing Monetary Adjustments. Follow the instructions in paragraph d(2)(b)2a above. If a copy of a demand letter is received from the paying station or contracting officer, change the refund receivable type vendor code from 8 to 9 (above referenced). Clear the refund receivable upon receipt of notification of collection or receipt of disposition instructions from the activity that issued the demand letter.

e. Notify the contracting officer to amend the contract as follows:

(1) If errors are found in a contractual document itself, the RCRA will take steps or will designate a reconciler to take steps to contact the applicable Administrative Contracting Officer (ACO) and/or Procurement

Contracting Officer (PCO) for correction. For DFAS-Columbus, this means a DD 1716 will be issued in accordance with their local procedures.

(2) The ACO/PCO should respond with a corrective modification within 10 working days of receiving notification.

(3) The RCRA/reconciler shall maintain contact with the ACO to determine when the modification was sent to MOCAS for input and then monitor/record when the modification is processed in the system.

Section G--Locally and Centrally Maintained Deposit Fund Accounts

27-49. Posting Transactions Applicable to Locally Maintained Deposit Fund Accounts. SMAs maintain subsidiary records to post collections to locally controlled deposit fund accounts and to post disbursements from these accounts. Also, FC&RB keeps a control ledger (for example, an allotment ledger) for each deposit fund account. The control ledger includes a deposit fund account symbol, opening balance, current collections, current disbursements, and closing balance. Closing balances per the control ledger must equal closing balances per subsidiary ledgers. Deposit fund accounts to which the instructions apply are in AFCDD, ADC DE-610.

27-50. Collections of Locally Maintained Deposit Funds For Other Stations. If the collection is known to be for another principal AFO/Field Organization, prepare the voucher to show the collection as a credit to account 57F3875. If the collecting station has already credited the amount to their deposit fund account, prepare SF 1049, Public Voucher for Refunds (DoDFMR, volume 5), charging 57F3875. Show the ADSN of the collecting station. Prepare SF 1049, charging 57F3875. Issue a check to transfer the collection to the accountable station. Send a copy of the SF 1049 with the check. Record the credit and charge to 57F3875 in the deposit fund control and subsidiary ledgers of the collecting AFO/Field Organization as transactions for-self.

27-51. Deposit Fund Data Furnished Agents. When deposit fund transaction data is required by accounting agents to clear GLAs, principal AFO/Field Organization s transmit voucher copies to agents by AF Form 211, Transmittal for Vouchers. Do not include these transactions in the agent's fund distribution ledgers or schedule of net disbursements/reimbursements.

27-52. Transactions Applicable to Centrally Maintained Deposit Fund Accounts:

a. Record and process all collections and adjustments made by stations other than the office responsible for administering the account as transactions for-others. The collecting station records the collection, by symbol and limitation (where prescribed), in the reimbursements sections of the transactions for-others control ledger. DFAS-DE or office responsible for administering the account, records collections and disbursements made centrally as transactions for-self. See AFCDD, ADC DE-610, for account titles and descriptions.

b. Use the following accountable station ADSNs with payment, collection, and adjustment transactions applicable to the centrally maintained deposit funds listed below. These centrally maintained deposit funds are processed as MAFR report code U without a sales code and are included in the schedule of transactions for-others (RCS: HAF-ACF(W)7112). Send a copy of each voucher included in the report to DFAS-DE.

Deposit Fund Account	ADSN
20X6133, 57X6001.00XX, 57X6002	380100
57X6010, 57X6031, 57*6060	380100
57X6090	380100
57F0152.0001	660700
57F0152.0002, 57X6922	525700
57F3875.0IPA	846800
57F3875.00AG	454545
57F3875.000*	333300

c. All other centrally maintained deposit funds are excluded from the RCS: HAF-ACF(W)7112 report. Do not send voucher copies to DFAS-DE. Report as MAFR category Y in the RCS: HAF-ACF(M)7113 report.

d. This processing applies to centrally maintained deposit fund accounts:

(1) Collection Adjustments. Collecting station may adjust transactions erroneously credited to the accounts.

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- (2) Disbursements. The central accountable station makes or directs disbursements charging the accounts.
- e. Collections for Navy and Army centrally maintained deposit fund accounts. Collecting office records by symbol in the reimbursement section of the transactions-for-others control ledger.

27-53. Reconciliation, Management, and Certification of Balances in Deposit Fund Accounts: When a transaction is placed into a Deposit Fund/Budget Clearing (Suspense) account, special aging, monitoring, and reporting must take place monthly. The transaction is held in a suspense account temporarily until research can take place to identify the proper appropriation or certain events occur which will permit the proper disposition of the amount in suspense.

a. Reconciliation:

- (1) Reconcile detail records to subsidiary ledger balances and subsidiary ledger balances to the open document listing (Program NBQ730) and allotment ledger.
- (2) Reconcile deposit fund control ledger balances with amounts reported in the RCS: HAF-ACF(M)7113.

b. Aging:

- (1) Each open deposit fund account entry should be aged from 0 through 30 days; 31 through 60 days; 61 days through 90 days, 91 days through 120 days, 121 days through 1 year, and over 1 year.
- (2) The age of a transaction is based on the date of the voucher containing the transaction that has been placed in the suspense account. The age is determined based on the number of days between the current date and the date of the suspense account transaction voucher plus one.

c. Reporting:

- (1) Accounts must be reported on an aging schedule that has been prepared in a standard excel spreadsheet format. This aging schedule (The Deposit Fund and Budget Clearing Accounts Schedule”) will be provided by DFAS-ASG (General Funds Division)/Denver.
- (2) Accounts must be reported on the spreadsheet according to the account symbol (e.g., 57F3875) and use/fund limit (e.g., 57F3875.8900 Recyclable Materials) level.
- (3) Prepare two separate spreadsheets, one for Treasury Index (TI) 57 and one for TI 97 suspense accounts, using the spreadsheet provided.
- * (4) Prepare an analysis for both TI 57 and 97 of those items aged more than 60 days. The analysis should include: purpose/reason for placing transaction in suspense, what action is being taken to clear each item, and estimated completion date (to clear from suspense). The following usages are exempt from this analysis: agricultural and grazing lease proceeds (57F3875.00AG), proceeds from sale of Lumber and Timber products (57F3875.000*), and MILSBILS interfund transaction suspense account (57F3885). With the exception of Account F3885 (Interfund) - only report entire balances of the exempt usages in the 0-60 day aging category. The exempt usages are those with an "EX" in the "NOTE" column on the spreadsheet.
- * (5) Prepare an analysis for interfund suspense items (57F3885.2000) aged more than 180 days old. The analysis should include the purpose/reason for placing transaction in suspense, what action is being taken to clear each item, and estimated completion date (to clear from suspense).
- (6) Request assistance from DFAS-AHAT (Treasury Accountability Section)/DE when required.
- (7) Submit TI 57 aging schedules and analysis to DFAS-AHAT/DE by electronic mail by the 10th workday following the end of the month. Submit TI 97 aging schedules and analysis to DFAS-IN, Margaret Lundy, via cc-mail or mlundy@cleveland.dfas.mil via e-mail by close of business on the 8th workday following the end of the month.

d. Certification:

- * (1) Certify all deposit fund account balances as illustrated in Figure 27-11 and mail to DFAS-DE/AHAT by the 10th workday following the end of the month. The amounts on the certification must match the amounts on the aging schedule (spreadsheet). Include budget clearing accounts 57X6075, 57X6130, and 57X6136 on the certification. Accounting agents report through their principal AFO/Field Organization.
- (2) Outgoing AFO/Field Organization Support of Deposit Fund Balances to Incoming AFO/Field Organization. Upon changeover of AFO/Field Organizations, the outgoing AFO/Field Organization must provide the new AFO/Field Organization with all pertinent backup documentation in support of outstanding deposit fund balances. If balances cannot be supported, a physical loss of funds must be processed against the outgoing AFO/Field Organization's account and recorded on the new AFO/Field Organization's DD Form 2657, Daily Statement of Accountability, section 3, line 9.3, Predecessor Loss of Funds. See DoDFMR, volume 5, paragraph 190206.

Section H--Revolving Funds

27-54. General Information. Minimum requirements are:

- a. Account for stock and industrial fund activities for-others transactions as prescribed in section D.
- b. Process by-others transactions as prescribed in section E.
- c. For transactions paid for-self, total daily postings to the fund ledgers, minus transactions by-others, plus transactions for-others, must agree with the total daily postings in the appropriation summary ledger.
- d. Post stock and/or industrial fund activity reimbursements and collections in a stock and industrial fund activity reimbursement ledger. Distribute by appropriation limitation categorized by the accounts receivable sales code prescribed in AFCDD, ADE AC-115. Keep a separate ledger (Commercial Analysis pad or comparable machine ledger) for each appropriation/limitation. Include transactions for-self and by-others in the ledger but exclude transactions for-others. Do not post appropriation refunds in this ledger. FC&RB maintains the ledger and posts from posting media prepared by the SMA.

27-55. Unacceptable Airlift Services Billings. See section E for processing of unacceptable airlift service billings.

Section I--Centrally Managed Allotments (CMAs), Centrally Managed Operating Budget Authorities, and Receipt Account Transactions

27-56. CMAs and Centrally Managed Operating Budget Distribution Ledgers. FC&RB uses a commercial analysis pad or comparable machine ledger to maintain these ledgers. Keep separate sections for disbursements and reimbursements. Post transactions from posting media prepared by SMAs:

a. Air Force CMAs and Centrally Managed Operating Budget Authorities:

(1) Disbursements:

(a) Military Pay and Allowances. Post by fund code, FY, project, and subproject, as applicable. Post projects 511 through 525 by program (510) and projects 531 through 545 by program (530). Post BAS as P561 without subproject. See AFI 65-601, vol. 4.

(b) Centrally Managed Operating Budget Transactions. Post by fund code, FY, and RC/CC. The RC/CC for centrally managed operating budget authorities shows BA/MFP in the first two digits of the RC/CC and the last four digits of the applicable RC/CC as shown in DFAS-DE 7000.1-R.

(c) Closed Account Transactions. Post by fund code, closed account year, and OAC of the command administering the CMA (for 57M3500 insert OAC 45).

(d) All Others. Post by fund code, FY, project, and subproject.

(2) Reimbursements. Post as in (1)(a), (b), (c), and (d) above and add the proper sales code for the transactions. Do not use P561 for reimbursements. Reimbursements to the military personnel appropriations must be broken out by part-time and full-time services and identified to medical and non-medical services. Do this by using the unique projects and sales codes shown below.

(a) Full-time personnel services are those services performed on a continuing basis and regularly scheduled for 36 hours or more each week. Part-time services are all other personnel services not classified as full-time.

Project	Description
51A	Officer-Full-Time
51B	Officer-Part-Time
53A	Enlisted-Full-Time
53B	Enlisted-Part-Time

(b) Use a two or three-digit accounts receivable sales code to identify medical and non-medical services (see AF Corporate Data Dictionary (AFCDD), ADE AC-115).

b. Army and OSD CMA Allotments:

(1) Disbursements--Post by appropriation and limitation (including MAP country code for Army MAP appropriations), OAC, and project.

(2) Reimbursements--Post by appropriation/limitation, OAC, sales code, and project.

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c. Use of Ledgers. Use totals posted to the ledgers to prepare the schedule of net disbursements or reimbursements prescribed in chapter 29, section G.

d. Vouchers. Do not send copies of CMA or centrally managed operating budget vouchers to accountable stations through the transactions-for-others procedures in section D.

e. MAFR Codes. Use MAFR codes E or W.

f. DFAS-DE Action. DFAS-DE prepares a summary of these transactions for each accountable station. This summary shows the OAC that processed the transaction, the appropriation cited, project and subproject (for CMAs), RC/CC (for centrally managed operating budget authorities), and the month the transaction was processed.

g. Accountable Stations. On receipt of the summary from DFAS-DE, accountable stations adjust prior posted obligations (accruals) to agree with the actual disbursements

27-57. Receipt Account Ledger. FC&RB uses a commercial analysis pad or comparable machine ledger. Post transactions from posting media prepared by SMAs. Record collections as positive amounts. Post the decrease adjustments in parentheses. Do not include data recorded in this ledger in the schedule of net disbursement/reimbursements. Transactions by-others are not entered; therefore, the totals posted in this ledger should agree with totals reported in the receipts column of the DD Form 1329.

Section J--Agent Transactions

27-58. General Purpose. This section prescribes procedures for processing agent transactions and preparing related reports.

27-59. Application of Terms "Principal" and "Agent":

a. The term "principal" as used in this section applies to an AFO/Field Organization assigned a treasury disbursing symbol. The principal may have one or more accounting and disbursing agents or accounting agents under his or her technical supervision.

b. The term "agent" as used in this section applies to an A&D agent, an accounting agent, or a disbursing agent as described in paragraph 6-4. Instructions concerning payments by an agent apply to A&D or disbursing agents only.

27-60. Scope. An agent performs duties in the name of and as agent for the principal AFO/Field Organization. See chapter 7 of this regulation for specific responsibilities.

27-61. Agent Concept:

a. Any A&D agent or accounting agent who is assigned a separate ADSN:

(1) Keeps separate accounting records.

(2) Gets copies of by-others disbursement and collection vouchers from DFAS-DE processed by the agent or principal.

(3) Prepares all prescribed reports and sends the reports directly to DFAS-DE or funding source, as appropriate, furnishing information copies to the principal.

b. Periodically, the principal and agent, assigned a separate ADSN, analyze the agent activity to determine whether the mission can best be performed by continuing the agent under the separate station number, or by inactivating the agent ADSN with the agent operating as an extension of the principal AFO/Field Organization. If they decide to discontinue the agent station number, request inactivation per paragraph 7-9. Designate the principal as the station to maintain and service the agent records. This requires no movement of records and no interruptions in operations.

27-62. Procedures Applicable to Principal. These procedures apply to principals processing data for funds accounted for by agents.

a. Disbursements and Collections by Principals. The principal posts transactions applicable to specific allotment funds, operating budget funds, and stock and industrial fund activities accounted for by agents assigned a separate ADSN, in the transactions-for-others control ledger the same as if for another principal. Send the voucher copies to DFAS-DE with the schedule of transactions for-others (chapter 29, section F).

b. Payments and Collections by Agents. Vouchers prepared by agents assigned a separate ADSN, whether paid in cash by the agent or the principal by check, are sent to the principal's Paying and Collecting area. Paying and Collecting distributes to appropriate SMAs for review and approval or rejection.

(1) The SMA prepares and sends to FC&RB the posting media to post approved vouchers as transactions for-others. The SMA returns unacceptable vouchers to Paying and Collecting for return to the agent.

(2) The SMA sends the original and accountable station copy of approved vouchers to Paying and Collecting for check payment and/or recording in accountability records. Distribute the same as any other transaction for-others.

c. Reports Received from Agent. The principal reviews information copies of reports received from agents to make sure that the reports have been properly prepared and that the agent understands reporting requirements. The principal advises the agent of any errors or improper practices and furnishes guidance for preparation of future reports.

27-63. Procedures Applicable to Accounting Agents. The accounting agent:

a. Sets up and keeps the following ledgers, as necessary, the same as prescribed for the principal:

- (1) Allotment and/or operating budget ledgers and reimbursement records.
- (2) Adjustment ledgers.
- (3) EEIC distribution ledgers.
- (4) Stock and industrial fund activities reimbursement ledgers.
- (5) General ledgers.
- (6) Any other subsidiary records required.

b. Processes all disbursement and collection transactions as by-others. Files the Register of Transactions By-Others as a record of the receipt and acceptance or rejection of transactions.

c. Posts disbursement and collection transactions by the principal only on the basis of voucher copies received from DFAS-DE.

d. Prepares the following statements and/or schedules and sends to DFAS-DE to meet the due dates prescribed in chapter 29.

(1) AF Form 1545, Advice of Acknowledgment--Transactions By-Others, with supporting documentation prescribed in section E.

(2) Schedule of Net Disbursements/Reimbursements.

e. Prepares status of allotment reports, reports of appropriation reimbursements, GL trial balances, and other prescribed reports. Sends to the funding activity or other recipient as prescribed in this regulation.

27-64. Procedures Applicable to Accounting and Disbursing Agents:

a. An A&D agent complies with paragraph 27-63. A&D agents maintain cash accountability records and cash advance/return records as prescribed in DoDFMR, volume 5.

b. All cash transactions by the agent are included in the accountability records of the principal based on returns made by the agent.

Section K--Interfund Transactions

27-65. Authority and Scope:

a. DoD Directive 4000.25, Administration of Defense Logistics Standard Systems, November 18, 1983, authorizes the interfund billing system (IBS). DoD 4000.25-7-M, Military Standard Billing System (MILSBILLS), January 1985, provides the procedures. These instructions implement the policy and procedures in the above publications.

b. The IBS described in this section applies to issues or purchases of stock fund and appropriation-financed materiel:

(1) By the Defense Finance and Accounting Service-Columbus (DFAS-CO) (former DLA), General Services Administration (GSA), Army, Navy, Air Force, and other DoD agencies to or from Air Force appropriated, stock, industrial and trust funds.

(2) By Air Force appropriated funds or stock funds to or from the Army, Navy, and other DoD agencies.

(3) By DoD activities for sales of bulk POL (Petroleum, Oil and Lubricants) and into-plane AvFuel (Aviation Fuel).

c. These instructions do not apply to:

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(1) Sales from Air Force base-level retail outlets (except for bulk POL and into-plane AvFuel) and at installations where the AFO/Field Organization is responsible for both the appropriations/funds to be credited and to be charged. In these cases DFAS-DE 7010.2-R requires billing by SF 1080, Voucher for Transfers Between Appropriations and/or Funds, on a no-check-drawn basis.

(2) Non-DoD sales and purchases, except GSA billings to DoD activities.

(3) Local interservice agreements.

(4) Sales within DoD for major end items (completed aircraft, ships, tanks, space vehicles, and missiles).

(5) GSA sales of fuel (Washington DC area), federal specifications and standards, and consolidated purchases (refrigerators, etc.).

(6) Requisitions citing fund code XP which means "Bill to be rendered by SF 1080, invoice, or equivalent."

(7) Limited sales between DoD activities where it may be easier to process billings through use of SF 1080.

d. Other applicable directives include:

(1) DFAS-DE 7077.10-M for augmenting procedures when the A&F automated materiel system is used. It also includes mechanical procedures and record format relating to interfund sales of AVFUELS.

(2) DFAS-DE 7420.1-R for detailed A&F policies relating to Air Force stock fund activity transactions.

(3) DFAS-DE 7010.2-R for non-interfund materiel transactions.

(4) DFAS-DE 7077.2-M for mechanical System 2200/200 processing procedures and requirements.

(5) DoD 4000.25-7-M is a companion directive to this regulation. Follow procedures and guidance in DoD 4000.25-7-M except as modified by this section and other applicable directives.

(6) DFAS-DE 7077.4-M for commissary transactions at base level.

(7) DFAS-DE 7070.3-R for security assistance and international programs.

27-66. Billing, Collection, and Accounting Policies for DoD and GSA Sales:

a. DoD activities bill for reimbursable sales from stock on the basis of drop from inventory, except:

(1) Perishable subsistence, foreign military sales, and military assistance grant aid shipments which are billed on constructive delivery.

(2) Bulk POL is based on receipt notification if such notification has been received by the billing office within 15 days of the delivery date; otherwise, billings are based on quantity discharged from tankers or issued from inventory for delivery by other modes.

b. The AFO/Field Organization servicing the DoD supply activity makes collection for sales of materiel, including loss allowances and returns, to the stock fund activity or appropriation financing the inventory and charges the funds of the ordering activity. In all cases, separate bills are made for stock fund activity sales and for sales of appropriation-financed materiel.

c. GSA bills customers for reimbursable sales from stock on the basis of drop from inventory. Bills for direct delivery shipments are made based on payment to the vendor.

27-67. Billings for Direct Deliveries of Materiel from Contractors Instead of Shipments from Stock. When an inventory manager is out of stock, does not carry an item, or otherwise requests delivery of materiel from the vendor, the sale is recorded and is eligible for billing based on notification of receipt of materiel by the customer, notification of shipment by the vendor, or payment to the vendor, whichever comes first. In the case of bulk POL sales, notification of shipment or payment by the vendor does not apply if notification of customer receipt is received by the billing office within 15 days after the delivery date.

27-68. Principles of the IBS:

a. The selling activity credits the appropriation or fund that owns the materiel and finances the accessorial charges (when applicable) at the time the ordering activity is billed, and charges the appropriation or funds of the ordering activity.

*b. Billed offices are required to process all bills charged to them within 60 days of the date the bill is reported to Defense Automated Addressing System (DAAS). This requirement does not relieve the billed offices from the requirement to post disbursements for charges billed in the month in which the bills are received. The billed office must match line items billed to line items ordered by requisition number. When the billed office determines the charge is invalid, the billed office enters it in a suspense account until it is cleared but no longer than 120 days at

which point the charge must be posted to an appropriation. Billed offices must make every effort to charge the correct account initially to keep transactions in the suspense accounts to a minimum.

c. The billed office accepts the transaction against the appropriation initially charged and, if necessary, corrects the transaction to the appropriation or fund that should have been cited on the initial requisition. Process valid transactions and corrections as for-self transactions.

d. Billing offices report to their central accounts offices the amounts collected (credits) and amounts of charges made to the ordering activities appropriations or funds as shown in the summary billing records. The central accounts offices serving the selling activities report the charges by appropriation or fund to the central accounts offices serving the purchasing activities. Each central accounts office monitors the charges to its funds to make sure all charges have been posted as disbursements or otherwise properly accounted for.

e. Figure 27-12 provides an overview of the IBS.

27-69. Preparation of Bills. Prepare bills at least monthly and more frequently when the amounts involved are significant or more frequent billing is necessary to maintain an adequate cash balance in a stock fund activity. Forward the last monthly bill by the 5th workday of the following month. Collections for all interfund billings processed under these procedures are credited to the accounts of the billing activity in the month the bills are prepared.

27-70. Accessorial Costs. Charges for accessorial costs for shipments of materiel (when applicable) are applied as required by appropriate directives.

27-71. Cancellation of Confirmed Requisitions. Usually a customer is not billed if a canceled requisition is confirmed by the seller. A customer is billed by SF 1080 at standard price if the canceled requisition creates materiel in excess of the authorized acquisition objective through the end of the budget year. Use a SF 1080 to bill the customer for costs in the case of contract termination. If prompt billing is not made within 90 days after cancellation of the requisition, advise the customer of potential or estimated charges.

27-72. Billing Adjustments and Allowances. Billed offices make necessary adjustments per instructions in MILSBILLS, chapter 4, related appendices, and this paragraph.

*a. The ordering activity or paying activity asks the billing activity to grant adjustments or allowances when appropriate. If the seller approves a financial adjustment of any amount for a DISREP, ROD, or QDR, the seller billing office must process the financial adjustment to the buyer.

(1) If the financial adjustment is not later received in an interfund bill, buyers use billing advice codes 021, 024, or 026 (as applicable) to follow up on these transactions, regardless of amount.

(2) Transportation and supply activities process DISREPs per AFR 75-18, RODs per AFR 400-54, and QDRs per AFR 74-6.

b. The selling activity determines whether the request should be granted or denied and advises the customers. Billing offices reply to the customer requests as soon as possible, usually no later than 60 days after receipt of the request for adjustment. This reply is advisory and is not posted in the accounting records of the billed office.

(1) Customers forward a follow-up request, if a reply is not received within 60 days after the initial request was submitted.

(2) Billing offices grant credit for each approved adjustment and include these in the next billing along with other charges and credits.

(3) Instructions for processing billing adjustment requests and responses are in DoD 4000.25-7-M, chapter 4, and related appendices.

(4) If a reply is not received within 60 days after the follow-up request (FAF/FDF), Air Force activities send fully documented requests for assistance to DFAS-AHRB (Status of Funds (Investment) Team)/DE, 6760 E. Irvington Place, Denver CO 80279-8000, for action. Do not take any further follow-up action after DFAS-AHRB/DE assistance has been requested.

*5) Within 10 days after receipt of request for assistance, DFAS-AHRB/DE will contact the seller and furnish a copy of the follow-up documentation to the field site. NOTE: DFAS-AHRB/DE will return requests over the age criteria, under the dollar limitation, not fully documented, or not properly prepared.

*6) If DFAS-AHRB/DE has not received a response from the seller within 55 days, they will contact the field site to determine if continued assistance is required.

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*(7) If adjustment has not been received and the item is still open, the field site responds accordingly to DFAS-AHRB/DE.

*(8) DFAS-AHRB/DE will continue follow-up action every two weeks until the seller replies or DFAS-AHRB/DE determines the item should be written off.

27-73. Accounting and Reporting for Transactions Placed in Suspense:

a. Use account 57F3885.2000 to place items in suspense that meet age and dollar criteria. This appropriation is to be used regardless of the department of the original appropriation charged.

b. Include amounts posted to the suspense account in the monthly DD Form 1400, Statement of Interfund Transactions, and the RCS: HAF-ACF(M)7113, Schedule of Net Disbursements/Reimbursements.

c. Clear the suspense account by reversing each suspense entry and by posting the transactions to the correct appropriations or funds. The majority of transactions entered in the suspense account require adjustment action by the seller. Sellers may deny billing adjustments requested after the billing retention period in paragraph 27-74.

*d. Clear transactions placed in suspense within 120 days. Aging starts on the date the bills are placed into suspense. Provide an analysis of any transaction over 120 days old per the instructions in paragraph 27-53c(5).

*(1) Initially submit request for adjustment to the seller per DoD 4000.25-7-M, chapter 4 and appropriate appendixes. Use the Defense Automated Addressing System Center (DAASC) Automated Message Exchange System (DAMES) or other electronic communication whenever possible.

(2) Thirty days after the initial FAE/FDE/FJE/GAE request was submitted, if the seller has not replied, submit FAF/FDF/FJF/GAF follow-up request to the seller.

(3) Thirty days after submission of FAF/FJF/FDF/GAF follow-up to the seller, if no reply has been received, submit the fully documented request for assistance to DFAS-AHRB/DE for action. Include copies of all follow-up and replies to the extent available.

e. Place in suspense only those transactions that cannot be charged against correct appropriations or funds or correctly classified based on the following:

*(1) The line items on the billing have been matched with the line items requisitioned to determine the appropriation or fund to be charged. When items or quantities supplied and billed are different from the items or quantities requisitioned, Intergovernmental area checks with the ordering supply activity to see if substitute items or quantities have been supplied.

(2) Place the following types of transactions in suspense:

(a) Advice codes 011, 042, 043, and 044--duplicate bills received. Do not request billing adjustment citing these codes if the bill resulted from a double shipment. These codes provide for requesting billing adjustments for individual detail bill records (BAC 011), at the summary level when a duplicate is identical to a previous bill (BAC 042), at the summary level when the duplicate is identical except for the bill number (BAC 043), and at the summary level when a complete duplicated bill is within another billing (BAC 044). See MILSBILLS, chapter 4, paragraph J.2 and related appendixes.

(b) Advice code 012--wrong amount billed. This is an over-or-undercharge due to error in unit price, quantity, or extended amount billed. Use this code to request an adjustment bill when the quantity billed does not equal the quantity shipped. A report of discrepancy (SF 364) should be submitted by the receiving activity when the quantity received does not equal the quantity shipped. See MILSBILLS, chapter 4, paragraph J.3.

(c) Advice code 013--Wrong office billed. See MILSBILLS, chapter 4, paragraph J.4.

(d) Advice code 014--bill received for nonreimbursable requisition. See MILSBILLS, chapter 4, paragraph J.5.b.

(e) Advice code 015--bill received for unauthorized accessorial charge. Use this code to request an adjustment for unauthorized accessorial charges (for example, GSA level A or B pack surcharges). See MILSBILLS, chapter 4, paragraph J.5.c.

(f) Advice code 017--bill received for confirmed canceled requisition. See MILSBILLS, chapter 4, paragraph J.5.d. Do not use this code if the requisitioned materiel has been received.

(g) Advice code 018--bill received for back-ordered materiel. See MILSBILLS, chapter 4, paragraph J.5.e.

(h) Advice code 019--incomplete bill: detail billing records do not support the amount billed. See MILSBILLS, chapter 4, paragraph E. Request another bill copy from DAASO first using QB1 procedures in paragraph 27-90 below. If DAASO cannot provide the bill, send a BAC "19" to the billing office per paragraph 27-93.

(i) Advice code 020--bill received following billing office reply that an adjustment billing could not be rendered. Use this code to request an adjustment bill when the billing office bills for issued materiel after advising, in response to a request for billing status, that billing cannot be rendered. See MILSBILLS, chapter 4, paragraph J.5.f.

(j) Advice code 023--promised adjustment not received. Use this code in requests for billing adjustments when billing status code CA or DH has been received from the billing office, 30 days have elapsed from the action date of the notice, and a bill has not been received. See MILSBILLS, chapter 4, paragraph J.6.

(k) Advice code 041--request copy of billing. Suspense summary records only. FAE/F cards should not be sent to the billing office if duplicate bill can be obtained from DAAS using QB1 procedure.

(l) Advice code 042--duplicate summary-level billing (bill identical to a previous bill including same bill number.) Complete duplicate bill processed through the central accounting office. Suspense summary record only and prepare one FDE/F/C for total credit. NOTE: Duplicate receipt of a bill might occur due to multiple release of same bill. Ensure duplicate bill actually charged through central accounting office before suspending. See unmatched seller/buyer listing.

(m) Advice code 043--duplicate summary-level billing (bill is identical to a previous bill except different bill number). Suspense summary record only and prepare one FDE/F/C for total credit.

(n) Advice Code 044--duplicate summary-level billing within second billing. (All supporting detail billing records of one bill are included on another bill.) The bill containing DBR's, all of which are included on another bill, is considered the duplicate bill. The bill numbers may or may not be the same. Suspense summary record only and prepare one FDE/F/C for total credit.

(o) Advice code 051--unable to process billings under interfund procedures. On receipt of FAE/F requests citing this code, the billing office reverses any interfund charges or credits and re-bills the designated bill to activity under non-interfund procedures. See MILSBILLS, chapter 4, paragraph J.5.g.

(p) Advice code 052--billed by interfund when requisition or other document specified non-interfund billing. See MILSBILLS, chapter 4, paragraph J.5.g.

(q) Advice code 055--refer to accompanying letter of explanation. Use this code only when a suitable billing advice code has not been established. See MILSBILLS, chapter 4, paragraph J.7.

(r) Advice code 091--for internal AF use only. Overcharge due to price change, quantity change, or substitution that would cause an over-obligation if accepted. Use this code in a suspense transaction only. See MILSBILLS, chapter 4, section K. Do not use this code when preparing FAE, adjustment requests. Use advice code 055.

(s) Advice code 095--unidentified communication charges/credits (HQ OCR/ALC only). Other AFO/Field Organization's use BAC 099 for this condition.

(t) Advice code 098--unidentified automotive vehicle charges/credits (HQ WR/ALC only). Other AFO/Field Organization's use BAC 099 if this condition exists.

(u) Advice code 099--authorized for 60 days and for Air Force internal use only. If this code is used, the action code must be P****. If an item has not cleared within 60 days, this code must be changed via the action/advice code update record shown in DFAS-DE 7077.2-M, figure 79-4. Note: Do not use this advice code when preparing FAE/FJE/FDE adjustment requests.

f. FC&RB monitors items placed in suspense. The Intergovernmental area is responsible for obtaining adjustment action on stock fund activity and appropriation-financed materiel transactions, except advice code 019, 042, 043, and 044, which are processed by FC&RB.

g. Balances in suspense are cleared centrally (DFAS-AHA/DE) as of 30 Sep each year. The offsetting charge is distributed to the purchasing appropriations or funds on an estimated basis. This action is treated as a FY-end adjustment and is reversed on 1 Oct of the next fiscal year.

h. Each AFO/Field Organization posting suspense items must maintain adequate detail and summary controls over items placed in suspense. If the seller refuses adjustment or all actions taken to obtain adjustments have failed, the base AFO/Field Organization must absorb the charge/credit or submit an appeal for exception to DFAS-AHRB/DE. Each appeal must be supported with:

(1) Reason for not writing off the transaction(s).

(2) Proof of proper follow-up, including copies of any and all correspondence with the seller, reports of discrepancies, memorandums, and DFAS-DE correspondence.

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27-74. Maintenance of Billing Files. All billing offices retain history files for 1 year after the billing month for sales within DoD, GSA, and to other federal government agencies. Keep transaction history files pertaining to foreign military sales and grant aid for 2 years.

27-75. Department of the Treasury Reporting:

a. Air Force buyer and seller activities send to DFAS-AHA (Cash Accountability Branch)/DE a monthly DD Form 1400, along with supporting listings of summary buyer and seller transactions, adjustment transactions, and transactions processed through the suspense account. Instructions for preparing this form are in chapter 29, section G.

b. DFAS-AHA/DE, as the Air Force central accounts office, consolidates these reports and sends a monthly DD Form 1400 to the Office of Secretary of Defense (Comptroller) and the Department of the Treasury.

27-76. Recording of Obligations by Air Force Ordering Activities:

*a. The ordering activity is responsible for controlling obligation of funds for orders placed. To prevent over-obligation of funds, the ordering activity updates the accounting records for quantity changes, substitution notices, and price increases. Where these actions could result in an over-obligation of funds, FSO advises the ordering activity to take action to cancel the requisition or obtain additional funds.

b. In cases where the ordering activity has not received quantity changes, price changes, or substitution notices soon enough to cancel or adjust the quantity to be shipped, the ordering activity enters in its records those items or quantities for which funds are available and places the difference in suspense. The ordering activity notifies the seller of those items or quantities that cannot be entered in their records since such action would result in an over-obligation of available funds. Disposition of materiel is arranged between the ordering activity and the selling activity. Billing adjustments are made as appropriate.

c. Errors in billings that result in incorrect charges to appropriations or funds causing apparent over-obligations or over-expenditures are not considered violations of DFAS-DE/AF Interim Guidance, Procedures for Administrative Control of Appropriation and Funds Made Available to the Department of the AF. Post these differences in the suspense account and request credit from the seller.

d. The ordering activity may refuse delivery of that portion of unacceptable overages, substitutes, or erroneous shipments if an over-obligation would result. This does not apply, however, when the stock fund activity acts as procuring agent for non-stock-activity (fund) materiel.

27-77. Air Force Interfund Clearing House Operations. As the central accounts office, DFAS-AHRB/DE:

a. Processes Air Force buyer (billed office) transactions:

(1) The central accounts office (CAO) of each DoD component and GSA, when billing Air Force activities under interfund procedures, sends copies of all summary billing records to DFAS-AHRB/DE, 6760 E. Irvington Place, Denver CO 80279-8000. DFAS-DE promptly notifies central offices of any differences between summary billing records and the statement of interfund transactions.

(2) Air Force billed offices which process (accept) interfund billings send summary billing records (K in rp (record position) 77) and a buyer DD Form 1400 (part I) to DFAS-AHA/DE along with the RCS: HAF-ACF(M)7113. See DFAS-DE 7077.2-M, section 79.

(3) DFAS-AHRB/DE matches buyer and seller summary billing records. Differences are monitored and shown as undistributed expenditures in status of fund reports.

b. Processes billed office adjustment transactions:

(1) Air Force billed offices send a buyer DD Form 1400 (part II) to support all adjustments made to interfund control ledgers. Do not send DFAS-DE the OF 1017G, Journal Voucher, to support these adjustments.

(2) DFAS-DE consolidates all DD Forms 1400 (part II) and sends the consolidated adjustments to the Department of the Treasury to adjust their records. Both charges and credits are reflected on the report to the Department of the Treasury. Total charges must equal total credits.

c. Processes Air Force seller (billing office) transactions:

(1) Air Force billing offices selling materiel under interfund procedures, send summary billing records and seller DD Forms 1400 to DFAS-AHA/DE as part of their monthly RCS: HAF-ACF(M)7113 report.

(2) DFAS-AHA/DE consolidates these DD Forms 1400 and sends:

(a) One copy to the central accounts office of the DoD component billed (buyer).

(b) One copy to the Department of the Treasury along with the regular consolidated DD Form 1329, Statement of Transactions. The tape transmission by FTP to OSD and Department of the Treasury includes a consolidated DD Form 1400.

(3) All summary billing records and seller DD Forms 1400 show both charges and credits. Total charges must always equal total credits.

*d. Analyzes suspense account listings to ensure that items placed in suspense are cleared not later than 120 days after date of bill.

e. Posts listings of current month billings to Air Force activities on the DFAS-DE mainframe computer. Access to the listings is obtained by signing on to the mainframe, typing "ispf j.a" at the ready prompt, selecting "all reports", then scrolling until product H055D201 and H055D201A are found. Select the current month generations and print locally. The listings are in ADSN sequence according to buyer billed office DoDAAD codes.

f. Posts listings of unmatched sellers/buyers. The unmatched seller listings contain cumulative data, excluding current and first prior accounting month seller bills. The unmatched buyer listings contain cumulative data for all unmatched buyer data. Access to the listings is obtained in the same manner as e. above, except products H055D234A/237A/238A contain the desired data.

g. Provides assistance to Air Force buyer and seller activities in all matters pertaining to the IBS. Also provides authority to Air Force buyer and seller activities to absorb charges or credits due to age of billings or other reasons. Paragraph 27-96 requires the write-off of non-FMS billings over 120 days old.

27-78. DoD Activity Address Directory (DoDAAD). Use the DoD 4000.25-D (DoDAAD) to find the address of billing and billed activities. AFR 400-11 provides the procedures to be used in setting up, changing, or discontinuing an Air Force activity address code. It explains how the codes are assigned and used, and applies to Air Force activities and contractors. Proper use of DoDAAD ensures receipt of the billing documents by the correct function. Note: The DoDAAD is available on the Internet.

27-79. Seller Instructions (Billing Office):

a. General. Air Force seller offices prepare billings in the record formats shown in MILSBILLS. The billing consists of:

(1) A detail billing record (DBR) for each requisition or order billed.

(2) A summary billing record (SBR) for each appropriation or fund cited (one SBR will not support more than 494 DBRs). In addition, the billings can include:

(a) A DBR representing an adjustment/allowance or credit processed (action on customer request for materiel billing adjustment/allowance).

(b) A retail loss allowance record, when applicable.

(c) A DBR for miscellaneous charge or credit, where applicable.

b. Initial Processing of Seller Bills:

(1) Process bills monthly, and more frequently for significant amounts or to maintain an adequate cash balance.

(2) DFAS-DE 7077.10-M, section 42, provides instructions for processing interfund billings for aviation fuel sales.

(3) Air Logistic Centers bill per HQ AFLC directives.

(4) The total of all DBRs for a bill must equal the total of the related SBR.

(5) Prepare a separate bill for each fund code or buyer DoDAAD code. The machine listing is summarized by fund code sequenced by requisition number within fund code.

(6) Prepare an appropriation summary listing at the level needed to record disbursements and reimbursements into the general accounting system.

(7) Make sure appropriations or funds charged agree with instructions in the fund code supplement to MILSBILLS, DoD 4000.25-7-S1.

(8) Audit the appropriations charged to make sure the service assignment code of the buyer activity DoDAAD code is compatible with the appropriation charged.

(a) The service assignment code, first digit of the buyer activity DoDAAD code for Army appropriations or funds begin with A, B, C, or W.

(b) The service assignment code for Air Force appropriations or funds begin with D, E, and F.

(c) The service assignment code for Navy appropriations or funds begin with N, P, Q, R, or V.

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(d) The service assignment code for Marine Corps (Navy appropriations or funds) begin with K, L, or M.

(9) Make necessary changes to the appropriation list if incompatible service assignment codes are found. If the coding or other information provided in a requisition does not designate a billed office or designates an invalid DoDAAC, the requisitioning activity will be designated as the billed office for non-FMS bills. AF FMS billings will be sent to DoDAAC FA2303, Wright-Patterson AFB; Army to W25P02, Navy to N65916.

(10) Record the disbursements as MAFR N transactions and the reimbursements to the accounting records credited for the sale.

(11) For SBRs supporting the seller DD Form 1400, enter ADSN in rp 22-27 and K in rp 77. Leave rp 80 blank.

(12) For monthly processing, see DFAS-DE 7077.2-M, section 79.

(13) For daily processing, see DFAS-DE 7077.2-M, section 19.

c. Maintenance of Billing History File. Sellers keep billing history files for 1 year after the billing month, except for foreign military sales (FMS) and grant aid, which are kept for 2 years. See MILSBILLS, chapter 2, paragraph L.

d. Seller DD Form 1400. Prepare seller DD Form 1400 per paragraph 29-55c.

(1) Send original DD Form 1400 and related SBR listings and AFO/Field Organization statements to DFAS-AHAA/DE, 6760 E. Irvington Place, Denver CO 80279-8000 as part of the monthly RCS: HAF-ACF(M)7113 package. See paragraph 29-52 for distribution and due dates.

(2) Send FTP related SBRs to DFAS-DE data processing center, RUVEGAA.

27-80. Seller Transmittal of Interfund Bills.

a. Transmit the billing through Defense Automatic Addressing System (DAAS) to the billed office NLT the fifth workday of the month following DD Form 1400 reporting. Follow procedures in DFAS-DE 7077.10-M, section 27.5 and MILSBILLS, chapter 2, paragraph M. The interfund billing records must conform to the record format specified in MILSBILLS and appendices. If FTP is not available, forward cards or tape to DAASO. If DoDAAC is invalid, send the billing to the requisitioning activity (non-FMS). If the billing is for AF FMS, send it to DoDAAC FA2303, Wright-Patterson AFB. Send Army FMS bills to DoDAAC W25902. Navy FMS bills to DoDAAC N65916.

b. DAASO will edit the bills in accordance with DoD 4000.25-7-M, chapter 2, paragraph M.4. Any bills failing the edits will be returned to the sending communications center, using content indicator IFBW. Establish a file in the BLAMES system (reference AFM 171-101, volume II) to direct the rejected interfund bills to the subject matter area. If FS1 or detail records do not match, add the appropriate records and retransmit. If the FS1 record needs to be changed, process as an erroneous bill. See DoD 4000.25-7-M, chapter 2.J.2.

c. DAASO will transmit images of both accepted and rejected bills to DFAS-DE within 24 hours of submission. They will be stored in data sets on our mainframe computer. Daily transmissions from DAASO will be stored in data set A30.DAAS.REJECTS when the bills were rejected and in data set A30.DAAS.ACCEPTS when the bills were accepted. When a month's data has been collected, the daily input will be summarized in data sets A30.DAAS.PEMAS.REJECTS and A30.DAAS.PEMAS.ACCEPTS. These data sets can be viewed by anyone who currently has TSO access to the Denver mainframe.

(1) On the day following submission of the listing to DAASO, sign on to the DFAS-DE mainframe and review data set A30.DAAS.REJECTS. If there are any bills in the file for your ADSNs, take immediate action to have a corrected bill sent to DAASO. Rejected bills should be provided to the inter-governmental branch or area that posts the interfund seller transactions to GAFS. They will follow-up with field site level SBSS personnel to ensure corrections are made to rejected bills and they are resubmitted to DAASO. You need not send a reversal bill unless you are unable to determine that a valid bill can be sent. In this case, a reversal is necessary in order to balance field site level records.

(2) Also, access data set A30.DAAS.ACCEPTS to ensure that DAASO did in fact receive the M28s from all your ADSNs and that the number of records at DAASO equals the number of records on your M28s.

(3) As corrected bills are sent to DAASO, review the ACCEPTS file daily to ensure they have been accepted.

*d. When notified that selected seller interfund bill(s) have rejected at DAASO due to invalid DODAAC(s):

(1) On the SBSS locate the appropriate file. SBSS Qualifier should be: (G)GVO(ALN)(SRAN)*M28802 or (G)GVOALNSRAN (asterisk)M28SAVE).

(2) Copy the file to another file qualifier in order to make necessary changes later.

- (3) Upon receipt of the valid DODAAC, using the file saved in paragraph 2 above, change the Billing Detail (FP1/FP2) and the Summary (FS1/FS2) to reflect the correct DODAAC.
- (4) Delete all line items in the file other than corrections to the erroneous billing transactions.
- (5) Type "REP" to save the changes.
- (6) Copy the file to (G)GVO(ALN)(SRAN)*M28802.
- (7) Request the SBSS/RPS to re-trigger the file from SIFS to ADDRSS.
- (8) SBSS/RPS should process an @ADD on OGV0000*GVSSGUD001.UTIL.
- (9) SBSS/RPS should process OPTION 17 (MANUALLY ROUTE ADRSS FILE) from the menu. This will prompt for the file name to be resubmitted to DAAS. The name must be exactly what's in the CUD file, in this case (g)GVOALNSRAN*M28802.

e. Only bills that have been accepted at DAASC should be posted to GAFS. Prior to running NBQJ00, the Accounting and Reporting section (ARM) or FC&RB will review transactions posted to GAFS to ensure only accepted bills are posted.

f. Prior to submitting the monthly 7113, ARM/FC&RB should compare the interfund seller 1400 transactions to the TSO accepted/rejected files to ensure only accepted bills are reported. Any required adjustments to the reimbursement 2J, disbursement 2J, NJ, SJ, TJ, and FS1 records should be made prior to submitting the 7113 report. The reimbursement record posted to GAFS must also be reversed out in the current month using a backdate to the 7113 reporting month. Since few differences are expected, DCA will continue to load and report 2J records to Treasury, except for cases where they do not agree with the DAAS records. A compare step will be added to the balancing process where DAAS summary billing record totals, converted to the DCMS Report Code 32/33 format, will be compared with the 32/33s shown on the cash Interfund screen.

g. A report showing differences between DAAS and DCA 32/33s will be available for viewing as soon as the Field Organization's 7113 data is loaded into DCA. This report will be created by selecting Reports under the Function menu of the first screen displayed after logging into DCA. Before a Field Organization is locked, changes can be made to the 7113 cash Interfund records (but not DAAS records) to correct the discrepancies. However, the balancing formulas still apply; caution must be used to prevent creating new out balances. If changes are made, the report will need to be rerun to reflect any changes made.

h. In cases where mismatches still remain after a Field Organization is balanced and locked, DCA will create a contra to the mismatched 2J record and then insert DAAS records. This step brings 7113 2J2s and 2J3s into agreement with DAAS amounts. System-generated records will be flagged as such on the Cash Interfund screen to facilitate research. Additionally, corresponding alpha J records will be created: ZJs (reimbursement MAFR suspense) for any 32s adjusted, and NJs for all 33s adjusted. These records will be bridged to the Departmental 7113 schedule processing to preclude out balances. The greatest impact of the above changes will be on 7113 schedule suspense.

27-81. Interfund Control Ledger. The interfund control ledger is a locally developed form or worksheet used to record the receipt, adjustment, and distribution of bills received. FC&RB maintains this ledger in three sections. Deviations in format are allowed.

a. Section I, Billing Control. After the initial processing of interfund bills (paragraph 27-86b(1) and (2)), use this section to post and control bills received. Post billings received as follows:

- (1) Date Bill Accepted--enter the date bill verified proper for acceptance (for example, date zero balance listing processed).
- (2) Billing Office--Enter billing office DoDAAC (SRAN for Air Force).
- (3) Bill Number--Enter five-digit number as shown in applicable billing record.
- (4) Distribution Received--Enter date SMA returned billing for distribution in section III of the interfund control ledger.
- (5) Total--Show dollar amount on SBR.

*(6) Appropriation Charged on SBR--Enter appropriation cited in columns 54-64 of the SBR. Record valid basic symbols and limits only. If the appropriation charged is valid, but incorrect (i.e., 57*3400, the default appropriation), be sure to record the appropriation charged on the SBR in Section I and correct the charge in Section II as outlined in paragraph 27-81f.

(7) Blank Columns--Head columns with fund code and FY/PY or a valid basic symbol and limit as required. Enter the total of the SBR in the appropriate column.

b. Section II, Adjustment Control. Use this section to post and control adjustments made by the buying activity to an improper appropriation or fund. Post adjustments as follows:

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- (1) Date Adjustment Processed.
- (2) Bill Number--Enter five-digit number shown in the billing record.
- (3) Blank Columns--Head columns with fund code and FY/PY or full appropriation and limitation.

Prepare the offset to the erroneous charge or credit recorded in section I exactly the same as shown in section I. The proper entry to field site funds is at the basic symbol and limitation (as appropriate) required for reporting on DD Form 1400. NOTE: Charges and credits for each bill must net to zero.

c. Section III, Distribution Control. Use this section to post and control distribution of billings as recorded in field site accounting records. Post distribution as follows:

- (1) Date Distribution Recorded.
- (2) Bill Number--Enter five-digit number shown in the billing record.
- (3) Blank Columns--Head columns with fund code and FY/PY or a valid basic symbol and limit as

appropriate. Enter at the level required for DD Form 1400 reporting.

d. Month-end Closings. Total sections I, II, and III of the interfund control ledger monthly. The totals of section I and II must equal section III by appropriation. Use the totals of section I to prepare part I of the buyer DD Form 1400. Use the totals of section II to prepare part II of the buyer DD Form 1400.

e. Balance of 57F3885.2000. Maintain ledger totals for these accounts in section III on both a current month and cumulative basis. Bring forward prior month balances and adjust by current month totals.

f. Reporting of Buyer Acceptances and Adjustments:

- (1) Use part I, DD Form 1400, to report all billings against Air Force appropriations or funds as cited in SBRs received and processed during the applicable month.
- (2) Use part II, DD Form 1400, to report adjustments of improper transactions. Show both charge and credit entries.
- (3) For monthly processing, see DFAS-DE 7077.2-M, section 79.
- (4) For daily processing, see DFAS-DE 7077.2-M, section 1.

g. Credit Allowances. Credit allowances may be received from billing offices as part of their bill.

*(1) Credit allowances for materiel returns are based on receipt and classification of materiel returned to the DoD/GSA supply system. MILSBILLS, appendix A includes document identifier codes for credits. In the next billing cycle after notification, the credit is applied to the account of the returning activity as a reduction of the gross charge. Process credits received as refunds to the same appropriation that funded the original requisition. If the credit is for an item returned to a primary inventory manager for which AFMC has secondary management responsibility, transfer the credit billing to DFAS-AIO/SB, 1111 E. Mill St. San Bernardino, CA 92408-1621.

(2) Retail loss allowances, (FL in rp 1-2 of the DBR), are received from DFAS-CO sellers. These allowances are based on a percentage of the net bill and are given to the buyer as compensation for normal stock operating losses and losses to be absorbed by billed offices due to billing errors or defects.

(a) When the retail loss allowance is valid, post the entire allowance as an appropriation refund (reverse disbursement).

(b) If the retail loss allowance is improper, post the entire allowance in account 57F3885.2000. Do not request adjustment for retail loss allowance. The billing office includes reversals of previously granted retail loss allowance credits in later billings.

(c) When SBRs contain both proper and improper items, prorate the allowance between the proper and improper line items. Reproduce two copies of the allowance record. Change the amount columns to show the amount accepted on one record and the amount suspended on the other record. Post the amount accepted as an appropriation refund. Post the amount suspended in account 57F3885.2000 on the distribution summary.

(d) Place retail loss allowance records recorded in account 57F3885.2000 in a suspense file until adjustments are received and recorded. The records in this file support balances in the suspense account.

h. Miscellaneous Charges or Credits. GSA activities use a modified DBR format to bill miscellaneous charges or credits. The document identifier tells the reason for the charge or credit and the billed office processes the DBRs as appropriate.

i. Postings to Suspense Accounts:

(1) Post billings received citing an invalid or nonexistent appropriation or fund to 57*3400 30* in section I of the interfund control ledger. Within the same month the billed office determines the correct appropriation or fund to record the charge or credit against, or uses suspense account 57F3885.2000 pending further action. This processing is recorded in section II of the interfund control ledger.

- (2) Do not use the suspense accounts to:

- (a) Post and absorb losses caused by monetary limits on billing discrepancies, allowances, and adjustments.
- (b) Post difference caused by related DBRs in excess of SBR.
- (c) Post identifiable charges or credits belonging to other Air Force billed offices.
- (d) Post billings received during current month that cannot be (properly recorded before end of month).

j. Examples of Possible Posting Entries--IBS:

- (1) A DBR is received for which the SBR charged 57*3400. If the charge is determined to be proper, FC&RB:
 - (a) Posts the charge under 57*3400 in sections I and III of the interfund control ledger.
 - (b) Posts the charge in part I of buyer DD Form 1400.
- (2) A DBR is received for which the SBR charged 57*3400. If it is determined that 97X4930.FC0C should have been charged, FC&RB:
 - (a) Posts the charge under 57*3400 in section I of the interfund control ledger and shows the charge in part I of buyer DD Form 1400.
 - * (b) Posts the charge to 97X4930.FC0C and the credit to 57*3400 in section II and posts a charge to 97X4930.FC0C in section III of the interfund control ledger. An annotated Recap of Zero Balance Interfund Bills, PCN SH069-G51 or a JV is used as the media of documentation.
 - (c) Reports the adjustment (charge and credit) in part II of DD Form 1400.
 - * (3) A detail billing record is received for which the SBR charged 57*3400. If it is determined that 97X4930.5K0F should have been charged, FC&RB:
 - * (a) Posts the amount under 57*3400 in section I of the interfund control ledger and shows the charge in part I of buyer DD Form 1400.
 - * (b) Posts the charge to 97X4930.5K0F and the credit to 57*3400 in section II and posts a charge to 97X4930.5K0F in section III of the interfund control ledger. An annotated Recap of Zero Balance Interfund Bills, PCN SH069-G51 or a JV is used as the media of documentation.
 - (c) Reports the adjustment (charge and credit) in part II of buyer DD Form 1400.
 - (4) A detail billing record is received for which the SBR charged 57*3400. If it is determined that there is no UOO, AEU, or supply due-in to support the charge, FC&RB:
 - (a) Posts the charge under 57*3400 in section I of the interfund control ledger. Shows the charge in part I of the buyer DD Form 1400.
 - * (b) Posts the charge to 57F3885.2000 and credits 57*3400 in section II, and posts a charge to 57F3885.2000 in section III of the interfund control ledger. An annotated Recap of Zero Balance Interfund Bills, PCN SH069-G51 or a JV is used as the media of documentation.
 - (c) Reports (charge and credit) in part II of buyer DD Form 1400.
 - (d) Requests adjustment from the seller or makes sure the responsible processing center requests the adjustment.
 - (5) A detail billing record in suspense is to be removed because it is determined that 57*3400 should have been charged. FC&RB:
 - (a) Removes the item from suspense by crediting 57F3885.2000 in Part II of the interfund control ledger, Part III of the interfund control ledger, and Part II of the buyer DD Form 1400.
 - (b) Posts the item to the proper appropriation by charging 57*3400 in Part II of the interfund control ledger, Part III of the interfund control ledger, and Part II of the buyer DD Form 1400.

***27-82. Billing Transfer Procedures.** Situations occur where the wrong signal code or Air Force billed office is cited on a requisition, or where the responsibility for supporting an activity is transferred to another ADSN. Other than minor gains and losses that the billed activity should absorb per paragraph 27-72a, the billed activity uses the following procedures to transfer billings and partial billings to the appropriate ADSN. There is no dollar criteria for bill transfers. (NOTE: The transferor is the billed activity that transfers the billing to the transferee.)

- a. Record the original SBR in the interfund control ledger.
 - (1) If the amount to be transferred is a foreign military sales (FMS) transaction, accept the SBR in Part I, change the appropriation/fund code of the amount to be transferred to 97-11X8242.00M2 (MILSBILLS FC 3L) in Part II, and post the final distribution in Part III.
 - (2) If the amount to be transferred is other than FMS, do not change the appropriation/fund code of the amount to be transferred.

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b. Prepare a "transfer ADSN" SBR in accordance with the format below. Record it in the interfund control ledger, and report it to DFAS-DE as a part of the RCS: HAF-ACF(M)7113.

FORMAT FOR "TRANSFER ADSN" SBR		
FIELD DESCRIPTIONS	RECORD COLUMNS	REMARKS
Document Identifier	1-3	Use the opposite sign (FS1 or FS2) of the original SBR. If received as an FS1, transfer as an FS2.
Blank	4	
Record Count	5-7	Number of detail billing records being transferred; Note 2.
Appropriation Credited	8-18	Note 1
Routing ID	19-21	Note 1
ADSN	22-27	Note 1
Blank	28-29	
Billed Office DoDAAC	30-35	Note 1
Year and Month of Credit	36-38	Note 1
Blank	39	
Bill Number	40-44	Note 1
DoDAAC of Billing Office	45-50	Note 1
Blank	51	
Appropriation/Fund code	52-53	Note 3
Appropriation Charged	54-64	Note 3
Amount	65-73	Amount being transferred; Note 2
Transfer ADSN	74-76	First through third digits of the ADSN to whom the billing is being sent.
Report Code	77	K
Transfer ADSN	78-79	Fourth and sixth digits of the ADSN to whom the billing is being sent.
Buyer Code Indicator	80	(-) Dash

NOTE 1: Data obtained from the original SBR.

NOTE 2: Data must match corresponding data shown in "transfer billing" SBR.

NOTE 3: For non FMS transactions, data obtained from original SBR. For FMS transactions, use fund code and appropriation 3L and 97X8242.00M2.

*c. Prepare a transfer billing, and email or mail it to the proper AFO/Field Organization. The transfer billing should consist of:

- (1) A letter of explanation. This letter should include a request that the transferee provide the transferor with written acknowledgement of acceptance of the transfer billing within 30 days.
- (2) A zero-balance or bill listing.
- (3) A "transfer billing" SBR with supporting DBRs. The format for the "transfer billing" SBR is shown below. The transferee, not the transferor, records it in the interfund control ledger and reports it to DFAS-DE as a part of the RCS: HAF-ACF(M)7113.

FORMAT FOR "TRANSFER BILLING" SBR		
FIELD DESCRIPTIONS	RECORD COLUMN	REMARKS
Document Identifier	1-3	Note 1
Blank	4	
Record Count	5-7	Number of transferred billing records; Note 2
Appropriation Credited	8-18	Note 1
Routing ID	19-21	Note 1

ADSN	22-27	Note 1
Blank	28-29	
Billed Office DoDAAC	30-35	Note 1
Year and Month of Credit	36-38	Note 1
Blank	39	
Bill Number	40-44	Note 1
DoDAAC of Billing Office	45-50	Note 1
Blank	51	
Appropriation/Fund Code	52-53	Note 3
Appropriation Charged	54-64	Note 3
Amount	65-73	Amount Transferred; Note 2
Year/Month of Charge	74-76	Note 1
Blank	77-79	
Billed Office Indicator	80	Note 1

NOTE 1: Data obtained from the original SBR.

NOTE 2: Data must match corresponding data shown in "transfer ADSN" SBR.

NOTE 3: For non-FMS transactions: data obtained from original SBR. For FMS transactions: use fund code and appropriation 3L and 97X82422.00M2.

*d. Once a bill is transferred, the bill will no longer appear on the Unmatched Buyer Listing of the field site that transferred the bill. The bill will only appear on the Unmatched Buyer by TADSN (Transfer ADSN) Listing of the gaining field site. The field site that transferred the bill out is no longer responsible for tracking it and will not be held accountable for its acceptance and processing at the gaining field site.

27-83. Misrouted Billings. For misrouted billings containing DoDAAD addresses that do not apply to the office receiving them:

- a. Do not post these misrouted billings in your records.
- b. Forward identified billings to the correct billed office.
- c. Return unidentified billings citing other than Air Force funds to the billing office.
- d. Forward unidentified billings citing Air Force funds as follows:

* (1) Send an email to DFAS-AHRB/DE. DFAS-AHRB/DE acknowledges receipt of the unidentified billing assistance request.

* (2) Keep a copy of the email and billing in a suspense file pending receipt of acknowledgment from DFAS-AHRB/DE.

- (3) Take follow-up action on any unidentified billing remaining in the suspense file for more than 30 days.

***27-84. Interfund Bills with Incomplete or Missing Data.** Sellers sometimes send bills that do not contain all of the data elements required by MILSBILLS. If the missing, incomplete, or erroneous data is available, make the necessary corrections to the detail bill records and reprocess. If the bill cannot be processed, place the bill in suspense (advice code 055) and request additional information from the seller. If you do not receive a reply from the seller, request assistance from DFAS-AHRB/DE via email. DFAS-AHRB/DE will ask the seller to correct any system or operational deficiency in future billings.

27-85. Deleted.

27-86. Buyer Instructions (Billed Office).

a. General:

(1) Billings from seller sources are in record formats shown in DoD 4000.25-7-M, MILSBILLS. The billings consist of:

- (a) A DBR for each requisition.
- (b) An SBR for each appropriation or fund. In addition the billings can include:

1. A DBR for an adjustment/allowance or credit resulting from a customer request for materiel billing adjustment.
2. A retail loss allowance, when applicable.

3. A DBR for miscellaneous charge or credit, where applicable.

*(2) For transeived billings, DBRs and SBRs are provided to field sites by Communications and/or Information Processing Centers. Billings received by mail should include DBRs, SBRs, and a listing.

b. Initial Processing of Interfund Bills:

*(1) FC&RB checks the bill to see if it is a proper charge against the stock record account numbers (SRANs) of the supply activities paid by the ADSN.

- (a) If it cites your SRAN, continue to process the bill, if otherwise proper.
- (b) If it does not pertain to your SRAN but is misrouted, process it per paragraph 27-83.
- (c) Request a zero-balance listing of the bill. See DFAS-DE 7077.2-M.

(2) After zero-balancing the bill, record it in the interfund control ledger and process per paragraph 27-81.

(3) If the bill is charged to your SRAN but belongs to another SRAN, record the bill in the interfund control ledger before transferring the bill to the proper ADSN (see paragraph 27-82).

(4) If the bill does not zero-balance, process per paragraph 27-73e(2)(h).

(5) FC&RB records the bill in the interfund control ledger and sends the DBRs and a copy of the zero-balance listing to the appropriate processing center for processing into the appropriation or stock fund activity accounting records. Enter the appropriation or fund at report level.

(a) Enter SBRs received from seller activities as charged provided the appropriation or fund is valid through the limit field as shown in the current master appropriation reference table (DMB/MART). Exceptions are:

*1. Do not record SBRs charging an invalid or nonexistent basic symbol. Charge the SBR to 57*3400 and process necessary adjustment in the Interfund Control Ledger, section II. DFAS-AHRB/DE will make the same adjustment if the seller reports an invalid or nonexistent basic symbol. This will eliminate some of the mismatches; however, if the seller's Central Accounts Office converts the invalid symbol to a valid symbol other than 57*3400, then the buyer will have to process necessary corrections (see 4 below) to clear the unmatched buyer and seller transactions.

2. SBRs charging a proper basic symbol and requiring a limit must be recorded with the proper four-digit limitation. Limits that are invalid (not in MART), improper, nonexistent, blank, or zero-filled must be corrected to show the proper valid limit applicable to the materiel requisitioned before processing. Also, correct the SBRs as necessary to show the correct limit. Adjustment action is not required to record corrected limits. DFAS-AHRB/DE will convert to limit .0090 and match the buyer and seller transaction if the amounts agree.

*3. If the charge cites an appropriation that has lapsed, the buyer will have to process necessary corrections (see 4 below) to clear the unmatched seller and buyer transactions.

4. If a valid appropriation or fund is charged but is improper for the materiel requisitioned, record in the interfund control ledger section I, as cited, and adjust in section II. Record in section II as a credit to the appropriation or fund cited in section I and a charge to correct appropriation or fund (two entries).

5. Do not record SBRs that cannot be processed by the Materiel processing center in their entirety until the next month.

(b) Verify the sum of the DBRs to the SBR totals. Record any difference in account 57F3885.2000, as applicable.

(6) FC&RB sends the billing records, zero-balance listing, or bill listing to the appropriate processing center for processing. The processing center processes DBRs against materiel accounting files to determine validity. Use valid bills to adjust or liquidate obligations. Mark invalid billing records with proper interfund advice code.

(7) FC&RB receives from the processing center's a copy of the interfund zero-balance listing annotated to show bill accepted and any adjustment requirements.

(8) The processing center (usually Materiel) places into suspense any transactions not accepted. See paragraph 27-72 for action required to clear the bills.

(9) FC&RB balances sections I, II, and III of the interfund control ledger daily. FC&RB monitors all DBRs sent to processing centers until they have been cleared or entered into suspense account 57F3885.2000 by the processing center.

27-87. Buyer Billing Adjustments--General. Billed offices make necessary adjustments per instructions in MILSBILLS, chapter 4, and related appendices. Paragraph 27-72 outlines the dollar criteria for submitting a request for charge or credit. It also provides the time requirements for follow-up procedures.

27-88. Buyer Billing Adjustments--Suspense. The responsible processing center posts charges or credits to clear items placed in suspense. Paragraph 27-73 provides guidance as to what advice codes are used in suspense. It also provides instructions on requesting assistance from DFAS-AHRB/DE whenever seller activities do not grant credit. Since the seller does not have to grant credit on requests for adjustments over 1 year old, take aggressive action to clear items as fast as possible. Maintain a complete file on all aspects of the request for credit. Submit this file to DFAS-AHRB/DE along with request for assistance. Each processing center advises FC&RB as to the status of each item placed in suspense.

27-89. Buyer Billing Adjustments--Discrepancy Reports. The appropriate processing center is responsible for obtaining adjustment action. The majority of these items are recorded in accounting records as claims receivable refunds or claims payable. Follow instructions in MILSBILLS, chapter 4, and related appendices in requesting seller action. The original discrepancy report submitted by the field site supply activity or other appropriate organization is the basis for obtaining credit or charge from the seller. If the seller indicates credit will be granted and the adjustment has not appeared on a subsequent bill, the buyer activity submits a request for adjustment 60 days after receipt of the seller's reply to the discrepancy report. The supply activity follows up on discrepancy reports until an answer is received. Also, the supply activity must furnish the appropriate SMA with copies of the seller's replies or provide similar mechanized input. MILSBILLS, appendix A, provides document identifier and billing advice codes.

27-90. Request for Copies of Bills--Advice Code 041. The FC&RB SMA obtains missing bills from the sellers using the following procedures:

- a. To determine if bills are missing, reconcile the listing of current month billings and delinquent unmatched seller/buyer listings (paragraphs 27-77e and f) to the interfund control ledger. Complete this reconciliation within 5 workdays after receipt of the listings from DFAS-DE.
- b. Billing offices and DAAS maintain non-FMS interfund billing records for 1 year from date of transmission, and 2 years for FMS bills.
- c. Request DAAS retransmission of missing interfund bills using procedures in paragraph 27-91.
- d. For billings not received from DAAS, or for untimely requests rejected by DAAS, submit your request for a bill copy to the billing office. Use procedures per MILSBILLS, chapter 4, and appendices C15 and C34. Your request must reach the seller's billing office within 1 year from the date of the bill or your request may be denied (MILSBILLS, chapter 2, section L).
- e. Here is a time-phased schedule to use in ordering missing bills and obtaining DFAS-DE assistance:

Time Criteria Identifier	Document Code	Advice
No later than 5 workdays after receipt of the List of Current Month Billings from DFAS-DE, request bill copy.	QB1	
No later than 5 workdays after receipt of a reject to the QB1 transaction, resubmit or send to Billing Office. Be sure the QB1 reject was not caused by an error in the QB1 request.	QB1, FAE/FJE	041 (n/a to QB1)
60 days after FAE/FJE request, if seller billing office has not responded or advised you when a response will be provided, send follow-up request.	FAF/FJF	041
45 days after FAF/FJF request, if seller billing office has not responded or advised you when a response will be provided. Request DFAS-AHRB/DE assistance. Attach appropriate supporting	DFAS-AHRB/DE Assistance	041

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documents, including DAAS reject notices, duplicates of the QB1/FAE/ FJE and follow-up requests.

27-91. Requesting Duplicate Bills from DAAS. DAAS maintains interfund billing records for 1 year from the date of transmission for non-FMS bills and 2 years for FMS bills. Sellers transmit their bills via FTP to DAAS that, in turn, transmits the bills to applicable field sites. Bill copies can be requested from DAAS by FTP or mail. If the request cannot be filled because of untimely submission or a discrepancy in the bill request, DAAS will return the request. Rejected requests will give reasons. Follow these procedures for requesting bill copies and resolving rejects:

a. Prepare a bill request using this format:

Field Descriptions	Record Positions	Remarks
DI Code	1-3	Enter QB1.
RI Code	4-6	Enter RI Code "SGA" (for DAASO).
Blank	7-29	Blank.
Recipient	30-35	Enter DoDAAC of the office to which the bill copy is to be forwarded (if blank or invalid, request will be rejected).
Date	36-38	Enter summary bill record date: (36) Year; (37-38) Month.
Blank	39	Blank.
Bill Number	40-44	Enter bill number.
Billing Office	45-50	Enter DoDAAC of billing office (seller).
Blank	51-69	Blank.
Type Inquiry	70	Enter "A".
Blank	71-80	Blank.

*b. The preferred method is through the DAASC on-line QB1 input screen. When access to DAASC isn't possible, inputs may also be sent via FTP. Submit QB1 requests to DAAS using a DD Form 1392, Data Message Form, showing LMF: CC; Addressee: Defense Automatic Addressing System Office (DAASO), Wright-Patterson AFB OH; Originator's Identification: Interfund Bill Retransmission; and Content Indicator Code; IFBB. Ensure requests are routed to RUEOZZA.

c. If sent by mail, send to: Chief, Defense Automatic Addressing Systems Office, ATTN: DAAS-VL, Gentile AFS OH 45444-5320.

d. When bill requests are rejected by DAAS, note the reason given by DAAS. If there is an error, correct it and resubmit the request. If DAAS indicates it does not have a record of the bill (the time period has lapsed, or the bill was not routed through DAAS), request the bill from the billing office using procedures in paragraph 27-90d.

***27-92. Request for Billing--Advice Code 034.** The appropriate SMA (normally Intergovernmental) submits requests for billing per MILSBILLS, chapter 4. Requests for billing are not sent until 180 days after receipt of materiel. Check to ensure all bills pertaining to the seller have been processed before submitting BAC 034 requests. Many sellers will honor the requests and a duplicate billing results because the seller has already billed your activity or subsequently bills your activity upon receipt of sales input. Do not request DFAS-AHRB/DE assistance for 034 requests.

27-93. Request for SBR Adjustment--Advice Code 019. See MILSBILLS, chapter 4, paragraph E. FC&RB takes the following processing actions whenever the SBR amount does not equal the sum total of the DBRs:

a. Bill list available:

- (1) Verify DBRs on the zero-balance list against the bill list and prepare missing DBRs.
- (2) Accept the bill in Part I of the interfund control ledger.
- (3) Process DBRs to appropriate SMA.

b. Bill list not available:

- (1) Do not accept or post the bill in section I of the interfund control ledger.
- (2) Prepare QB1 requests per paragraph 27-91, and submit the request to the Defense Automatic Addressing System (DAAS).

(3) If billing was not received from DAAS, use FAE procedures in MILSBILLS, chapter 4, and appendices C8 and C27.

***27-94. Current Month Billings to Air Force Activities.** DFAS-DE posts a listing of all SBRs processed on the DFAS-DE mainframe. Upon retrieval of this list, Field Organization/FC&RB.:

- a. Reviews all line items to determine the status of each bill listed.
- b. Requests a copy of any missing bills per paragraph 27-90 above.

27-95. Unmatched Buyer and Seller Listings. DFAS-AHRB/DE posts these listings on the DFAS-DE mainframe.

a. Unmatched buyer listings contain:

- (1) bills processed improperly so they did not "match" the billing reported to DFAS-DE by the seller,
- (2) duplicate acceptances,
- (3) bills accepted by the buyer that the seller has not reported to DFAS-DE, and
- (4) a reminder of any uncleared buyer DD Form 1400 and SBR differences from prior months.

b. Unmatched seller listings contain:

- (1) bills reported to DFAS-DE by the seller that the buyer has not accepted within 60 days or more after the billing,
- (2) buyer acceptances processed improperly so they did not "match" the billing reported to DFAS-DE by the seller, and
- (3) a reminder of any uncleared seller DD Form 1400 and SBR differences from prior months.

27-96. Write-off of Transactions Over 120 Days Old. Billing offices are not required to process adjustments for transactions, including unprocessed DBRs and SBRs, if initial requests for adjustment are received after the record retention period. The AFO/Field Organization or designated representative only may approve deletions of suspense, received not billed, billed not received, claims receivable, claims payable, and excess materials returned for credit that are over 120 days old. Approve System 2200/200 deletions and document associated adjustments on the appropriate computer products. Write-off of items not on automated systems must be documented on a posting media document giving detail reason and authority for write-off. The OF 1017G, Journal Voucher, annotated unmatched seller and unmatched buyer listings, and interoffice memorandum (IOM) are examples of authorized posting media. All posting media must be auditable. The posting media must contain the seller DoDAAC, bill number, bill month, and amount. Reversal of entries and re-creation of obligations is mandatory if DBRs are received after write-off. The method for doing this in mechanized systems is documented in the user's manual. Additional guidelines for recording transactions are:

- a. The ordering appropriation or fund absorbs gains or losses.
- b. If available, the local stock fund activities absorb gains or losses for unidentifiable items of less than \$100 for GSA, or less than \$100 for DoD subsistence, or less than \$250 for DoD other than subsistence, per line item charged or credited to suspense accounts.
- c. Local field site funds absorb gains or losses if local stock fund activities are not available.
- d. AFR 170-25 contains detail stock fund activity recording procedures.
- e. When a copy of an unprocessed bill listed on the unmatched seller's listing cannot be obtained, the bill must be absorbed by the buyer activity. If chargeable to the local stock funds activities, prepare and process detail bill records to record as a gain or loss using the steps outlined below. This must first be coordinated with the local stock fund activity manager.

(1) FC&RB:

- (a) Records the bill in section 1 of the interfund control ledger.
- (b) Prepares an FS1 or FS2 SBR per DFAS-DE 7077.2-M, figure 79-2. Submit this record along with other interfund acceptance records with your monthly RCS: HAF-ACF(M)7113 report.
- (c) Prepares posting media in duplicate to record the entry. Submits a copy of the posting media to the appropriate SMA for processing.
- (d) Makes an entry to the latest unmatched seller listing to indicate that the bill has been paid, for example, P506.

(2) Intergovernmental Area:

- (a) Prepare bills for the other than Commissary (FC 62 and 76) and processes an FA1 or FA2 DBR after receipt of the posting media, as follows:

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1. Document identifier (1-3). Enter FA1, FJ1, FP1, or FA2 as appropriate.
 2. Routing identifier (4-6). Enter RID of seller.
 3. Tex code (7).
 - a. Process the detail bill record with a tex code Q for charges or credits pertaining to aviation and ground fuels divisions.
 - b. For other than fuels divisions, process the detail bill record with a tex code F if a charge, or tex code Q if a credit. For non-fuels credits, also process an SMR adjustment to debit GLA 510 and credit GLSA 47324 (TTPC 8B, FIA 980). For the BV system, process charges and credits with a tex code R.
 4. National stock number (NSN) (8-22). Enter a valid NSN that is currently in your database. One that you buy from the particular seller.
 5. Unit of issue (23-24). Enter unit of issue applicable to the item.
 6. Quantity (25-29). Enter 1.
 7. Requisitioner (30-35). Enter your stock record account number.
 8. Julian date of requisition (36-39). Enter 2001.
 9. Document serial number (40-43). Enter 9999.
 10. Signal code (51). Enter A.
 11. Fund code (52-53). Enter appropriate fund code for the stock fund activity being charged.
 12. Bill number (54-58). Enter bill number as identified on unmatched seller list.
 13. Extended amount (65-73). Enter amount of bill.
 - (b) Bills for commissary. If the bill is applicable to the commissary division (FC 62), process a journal voucher to debit GLSA 583X1 and credit GLSA 510X1 if a charge or debit 510X1 and credit GLSA 473X1 if a credit. For commissary trust revolving funds (FC 76), prepare a journal voucher to debit GLA 593 and credit GLA 613 if a charge, or debit GLA 613 and credit 593 if a credit.
 - (c) Record payment in the BQ system records as appropriate.
- f. Recording write-offs to other than stock fund activities.** Absorb charges and credits pertaining to funds other than the stock fund activity by posting as increases or decreases to accrued expenditures paid in the same manner as a valid charge or credit. Ensure there are adequate available funds before recording write-offs to other than stock activity funds.
- g. Reversal of write-offs.** Accept any adjusting charges or credits that are received after a suspense item was written-off and reverse the stock fund activity GLA updates generated by the write-off action.
- h. For quality assurance:**
- (1) Develop local procedures to insure that clean-up of records over 120 days old are accomplished monthly.
 - (2) Ensure that all SMAs are aware of the above tasks and that the tasks are completed on a monthly basis.

27-97. Settlement of Adjustments. The seller normally acts on billing adjustments based on customer determinations of status or condition of materiel received, except in the case of defects that require individual resolution. In cases involving significant amounts (for example, over \$10 per line item) when the ordering activity does not accept the decision of the seller office regarding settlement of an adjustment request, the ordering activity asks DFAS-AHRB/DE to appeal the decision to OASD(C) and gives full particulars of the circumstances involved. The seller activity takes policing action when:

- a. There is doubt as to the soundness of customer determinations.
- b. Unusual or continued losses are attributable to a sellers shipping activity.
- c. In the case of materiel returned to the seller, when a recurring condition or quantity deficiency is attributable to the shipper.

Section L--Year-End Closing and Conversion

27-98. General Information. Year-end closing procedures for GFGL GLAs are in chapter 12. Year-end actions for fund ledgers are:

- a. Closing Entries.** FC&RB makes closing entries applicable to allotment ledgers as prescribed in this section.
- b. Verification of Balances.** Bases verify and certify all unpaid obligations as of 30 September and adjust the allotment ledger to show accurately all UOOs and AEUs. The reports for the period ending 30 September represent a firm statement of all stages of obligations for the FY. (See DoDFMR, volume 4 (former AFR 170-8) and DFAS-

DE 7220.1-R). However, any commitments established for contingent liabilities remain on the books and are treated in accordance with DoDFMR, volume 3, (former AFR 170-13).

c. 30 September Obligations. On 30 September, all obligations incurred or disbursements may not be reflected in accounting records due to documents being in transit and interface systems. If this is the case, record and report these transactions in the month to which the obligations and/or disbursements apply, even though fund authority may be exceeded. This does not relieve bases of responsibilities in DFAS-DE/AF Interim Guidance, Procedures for Administrative Control of Appropriation and Funds Made Available to the Department of the AF.

27-99. Program Years and Budget Authorization Accounts for No-Year Appropriations:

a. Continuation of Records. Continue to keep allotment ledgers for no-year appropriations having PYs after 30 September of that PY on a continuing cumulative basis. Keep them separate from the allotment ledgers of the prior PYs or from those established for the succeeding PYs. Keep them as long as amounts remain in the unliquidated obligation column of the form or until the appropriation is no longer available for disbursement.

b. Review of Unobligated Commitments. As soon as practicable after the close of the PY, and after all obligations incurred are posted, review the files of unobligated commitments and cancel all unobligated commitments that are not firm and valid with respect to the closing PY. See DoDFMR, volume 3 (former AFR 170-13) and DFAS-DE 7220.1-R for year-end treatment of commitments.

c. Unpaid Obligations:

(1) Pay unpaid obligations outstanding at the close of the PY with funds made available for the program. AFO/Field Organizations promptly pay such obligations when they are due and proper for payment and maintain a continual review of outstanding contracts to determine when action can be taken to complete these contracts.

(2) In case obligations incurred in one PY are paid in later years for amounts greater than the obligations established in the prior PY, charge the increase adjustments to the prior year. Change orders or supplements because of price redetermination, changes in specifications, engineering changes, or other changes necessitating price increases can cause such adjustments. If the quantity of items to be delivered is within the program, a formal supplemental instrument is not necessary to make these adjustments.

(3) At times change orders, supplements, or amendments increase obligating instruments properly chargeable to a prior PY. Show such increases in accounting records and reports as obligations against funds available for the PY in which the increases were scheduled or programmed.

(4) Pay increased or decreased obligations arising from the later FY adjustments with funds applicable to the PY to which the respective obligations being paid were charged.

27-100. One-Year and Multiple-Year Appropriations:

a. Availability of Funds. Bases receive allotments and operating budget authorities of 1-year appropriations and allotments of multiple-year appropriations for incurring commitments and obligations during specified periods. At the expiration of the appropriation, the funds are no longer available for further obligation, except for adjustments as authorized in DoDFMR, volume 4 (former AFR 170-8) and DFAS-DE/AF Interim Guidance, Procedures for Administrative Control of Appropriation and Funds Made Available to the Department of the AF).

b. Outstanding Obligations. To handle unpaid obligations of an expired appropriation:

(1) Any obligations remaining unpaid at the beginning of a new FY should be promptly paid when due and proper for payment under the ASN or OBAN applicable to the FY in which the obligations were incurred.

(2) In case obligations chargeable to an expired appropriation are later adjusted to amounts greater than the obligations originally established, charge the increase adjustments to the appropriation current when the original obligation was incurred. Show any decrease adjustments applicable to obligations of expired appropriations in the accounting records for the appropriation current when the original obligation was incurred.

(3) If contracts, purchase orders, and other obligating instruments are increased after the appropriation expires, show such increases in obligations in the allotment and operating budget accounts and reports as obligations against that expired appropriation.

(4) Post increased or decreased obligations, arising from later year adjustments, under the ASN or OBAN applicable to the appropriation originally charged. For those adjustments affecting successor (M) accounts, see chapter 25.

27-101. Expired and Closed Appropriations. Chapter 25 prescribes year-end procedures for transferring unliquidated obligations to closed accounts.

DFAS-DE 7010.1-R

27-102. Standard Year-end Closing. This paragraph sets forth the standard year-end closing and conversion requirements for the general A&F system pertaining to operating budgets, appropriations, and fund account balances. (At locations using standard mechanized processing systems many of the following requirements are accomplished through processing procedures described in DFAS-DE 7077.2-M, section 41.)

- a. DFAS-DE 7220.1-R governs year-end closing. Reconcile and certify appropriation and fund balances as required for FY-end certification.
- b. Prepare for year-end closing and conversion as early as practicable before 30 September to avoid an unnecessarily heavy workload at year-end. Most year-end actions require coordination among Budget, Data Automation (AD), and AFO/Field Organizations.
- c. DFAS-DE 7077.2-M, section 41, gives detailed automated procedures for System 2200/200 bases. Bases operating on manual systems or mechanized equipment other than System 2200/200 must develop and implement procedures required by this section.
- d. Air Staff or other authority requirements frequently create the need for supplemental year-end instructions. DFAS-DE sends out these instructions when required prior to the end of each year.

27-103. Conversion Tasks. A&F:

- a. Deletes all balances other than open items for existing successor (M) accounts.
- b. Converts unliquidated obligations (open item balances) in second prior year (lapsing) annual appropriations to applicable successor (M) appropriations. Deletes all other balances (amount fields).
- c. Eliminates ABA and initiations for all expiring appropriations. Drops anticipated reimbursement for all expiring appropriations except where anticipated reimbursements must be retained in the amount of unfilled orders (for example, 57*3400, 57*3740, 57*3600, and 57*3840).
- d. Eliminates expense processing code (9-alpha codes) for expiring FY from the data base records. This code identifies categories of expense such as military personnel and command-funded expenses.
- e. Converts responsibility center/cost center code (RC/CC) to the appropriate prior-year 97XXXX RC/CC code per DFAS-DE 7077.2-M, section 41, for accrued expenditures unpaid (AEU), accrued expenditures paid (AEP), and related operating budget authority (OBA). Base civil engineer RC/CCs keep their original identity in the third and fourth positions of the prior-year RC/CC code; the fifth and sixth digits are the same as the original RC. This identifies prior-year adjustments by control center and control installation code for the System 2200/200 integrated A&F/BCE system. If the third, fourth, and fifth digits of medical RC/CCs are 525 through 528 (and XX5230 when used with PEC 87794), assign 97 in the first two digits, keep the original third and fourth positions and assign the original RC to the fifth and sixth positions. Convert morale, welfare, and recreation RC/CCs **45XX XX4660 and XX4665 to 9745**, and 974660 and 974665 respectively. See DFAS-DE 7077.2-M, section 41, for related PEC and DoD-FUNCT-CAT code. Retain MFP integrity.
- f. Expense/obligation authority equivalent to UOO 30 September balances is programmatically loaded to prior FY/current OBY records. Accordingly, the QEA in the prior FY/OBY records is reduced by the year-end programs for the amount of UOO carried forward.
- g. Uses an alphabetic code for PYs 10 or more years older than the current PY for military family housing construction appropriations, FC 89, and military assistance appropriations, FCs 38, 39, 43, 46, 47, and 48. For example, use Y For PY 1981 data, Z for PY 1982 data, and A for 1983 data.
- h. Reduces data base by consolidation of prior-year operating budgets if appropriate. Each command may divide its operating budget authority (OBA) into as many OBAs as necessary for effective management. When the need for such detailed fund control of prior fiscal data no longer exists, prior fiscal year (PFY) OBAs that are fully expensed (in the AEU or AEP stage) may be consolidated. If the consolidation of OBAs involves two or more bases, A&F notifies DFAS-AHA/DE so that MAFR RCS: HAF-ACF(M)7113 cumulative balances may be appropriately adjusted.

Section M--Foreign Currency Fluctuation Procedures For Specially Designated Foreign Currencies. Deleted.

27-104 through 27-118. Procedures and figures 27-16, 27-17, and 27-22 have been incorporated into DoDFMR, volume 6A, chapter 7, appendix C. (See internet site at <http://www.dtic.mil/comptroller/fmr/06/index.html> .)

Section N--Statistical Sampling For Prepayment Voucher Examinations

27-119. Statutory Authority and Liabilities.

a. The General Accounting Office Policy and Procedures Manual, Title 3, chapter 5, section 45, prescribes the authority for, and liabilities of, statistical sampling used in prepayment examination. In summary, the public laws on statistical sampling provide that AFO/Field Organizations and their certifying officers, acting in good faith, will not be held liable with respect to any certification or payment on a voucher which was not subject to examination because of the prescribed sampling procedures, provided that such officer and the Air Force have diligently pursued collection action to recover illegal, improper, or incorrect payments as prescribed by the Comptroller General.

b. Maximum Dollar Limits. The head of each agency may approve the use of statistical sampling for prepayment examination of disbursement vouchers for amounts not in excess of \$750 per voucher.

27-120. Air Force Policy. AFO/Field Organizations are required by the Secretary of the Air Force to perform a prepayment examination on 100 percent of all payment vouchers, except as prescribed in paragraph 27-123.

27-121. Areas Approved by the Secretary of the Air Force. Statistical sampling may be used for all Materiel and Commercial Services vouchers with net payment of \$750 or less.

a. Major Command Directors of Accounting and Finance or AFO/Field Organizations may determine a limit of less than \$750 per voucher.

b. Materiel vouchers include all disbursement vouchers for payment to commercial suppliers and vendors for supplies and equipment.

c. Commercial Services vouchers include all payments processed in the Commercial Services SMA except as determined by the MAJCOM or AFO/Field Organization.

27-122. Optional Implementation. Use of these continuous sampling procedures by AFO/Field Organizations is optional. AFO/Field Organizations must report to their major command, when they implement the procedures or when they stop using the procedures.

27-123. Documentation Requirements.

a. Vouchers examined must carry evidence of the examination. As a minimum, the stamp or written evidence should read as follows: Audited IAW Public Law 88-521, 78 Stat. 700 (31 U.S.C. 3521).

b. Monthly summary reports, supported by worksheets by type of voucher (SMA code), are prepared for review and analysis by the AFO/Field Organization. The AFO/Field Organization uses these reports to determine whether to continue the procedures, or whether to limit use of the procedures to certain technicians, stock activity divisions (sub-SMAS), or specific type of payments, and whether corrective action to minimize errors is appropriate and adequate.

(1) Worksheets must include the following minimum data. Copies of voucher logs, annotated with additional required data, are acceptable.

(a) Voucher identification of each voucher examined.

(b) Total dollar value of the vouchers examined.

(c) Identification of voucher preparer.

(d) Dollar value of each error, identified by voucher identifier.

(e) Type or cause of each error noted on examined vouchers, identified by voucher identifier.

(2) Summary reports should include:

(a) Total number of payment vouchers for the month within the SMAs and sub-SMAs using the statistical sampling procedures.

(b) Total dollars disbursed for the month by SMAs and sub-SMAs using the statistical sampling procedures.

(c) The most common types, causes, and sources of errors (such as mathematical, failure to take a discount when payment was to be made within the discount period, failure to take a vendor's price reduction (VPR) offered on the invoice, failure to take a vendor credit offered on the invoice, etc.).

(d) Types of corrective action taken to reduce errors and sources of errors to a minimum.

(3) All records pertaining to this voucher examination system should be readily available for examination by DoD, GAO, or Air Force auditors, inspectors, and appropriate officials. Follow AFMAN 37-139 (former AFR 4-20, vol. 2) for file retention instructions.

Section O - Transactions for US Army Corps of Engineers Civil Works Funds (Treasury Index 96 (TI 96)).

DFAS-DE 7010.1-R

27-124. Sources and Support. Under a Memorandum of Agreement (MOA) for cross-disbursing within the Department of Defense (DoD), government agencies agree to collect and disburse funds for each other. The applicable DoD agencies include Air Force, Navy, Marine Corps, Coast Guard, OSD components (TI 97), and Army (excluding TI 96).

27-125. Transactions Authorized.

a. Direct citing of TI 96 Corps of Engineers Civil Works funds is only authorized for the DFAS-DE Defense Civilian Pay System (DCPS) payroll office.

b. When making a non-DCPS payment for the Corps of Engineers Civil Works funds, establish appropriate receivable transactions and bill the Corps of Engineers on a “check-drawn” basis.

27-126. Transactions Not Authorized.

a. Do not report vouchers citing Corps of Engineers Civil Works funds (TI 96) in the weekly cyclic RCS: HAF-ACF(7112), Cyclic Report of Vouchers, For-and By-Others.

b. DFAS-DE will return, for SF 1080 “check-drawn” processing, all TI 96 for-others vouchers submitted in the HAF-ACF(W)7112.

27-127. Billing Procedures:

a. See DFAS-DE 7010.2-R, chapter 29, paragraph 29-1 for SF1080 (Vouchers for Transfers Between Appropriations and/or Funds) bill preparation procedures.

b. Submit SF 1080 to: Department of Army, US Army Corp of Engineers, Finance Center, 5722 Integrity Drive, Millington, TN 38054-5005, Attention: Mr. Tom Brockman.

Figures 27-1 through 27-5. Deleted.

Figure 27-6. Advice of Rejection - AMC Airlift Service Charges.

DFAS-DE (AFR) 177-101 (C3) August 15, 1994

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ADVICE OF REJECTION AMC AIRLIFT SERVICE BUSINESS ACTIVITY CHARGES							DFAS-DE CONTROL NUMBER
I. FOR ACCOUNTABLE STATION USE							
FOLLOWING CHARGE FOR THIS STATION IS REJECTED FOR REASON CHECKED.							
REGISTER LINE NUMBER	ADSN	REGISTER LINE AMOUNT	CYCLE ID	VOUCHER NUMBER	VOUCHER DATE	BILL NUMBER	
28	668300	\$56,193.13	K3	S00761	17 Aug XX	8005553	
AIRLIFT SERVICE LISTING - LINE DESCRIPTION - ONE LINE ITEM EACH AF FORM 1544 (Underline rejected amount)							
M0021647 F		DOMINGO GODO AWK HIK 1 PP FR			448740210668300	109.00	
40 109.00 1		PLP0688X 197 PAWK800073 G8					
NOT APPLICABLE TO THIS STATION	<input checked="" type="checkbox"/>	CANNOT BE IDENTIFIED	<input type="checkbox"/>	DUPLICATE / Give DOV number	<input type="checkbox"/>	OVERCHARGE	OTHER (Explain under "Remarks")
REMARKS (Use reverse, if required)							
DATE	STATION NAME			SIGNATURE			
27 Sep XX	Hickam AFB, Hawaii			<i>James W Waddy</i>			
II. FOR DFAS-DE USE (Retransmission)							
TO: ADSN							
This AF Form 1544 represents an AMC airlift billing. It should be processed IAW Section E, Chapter 27, Part Four, AFR 177-101 as a voucher copy.							
CHARGE IS BASED ON SUPPORTING DOCUMENTS ATTACHED AND/OR INFORMATION FURNISHED BY AMC HEADQUARTERS. FURTHER REJECTION MUST BE FULLY EXPLAINED.							
REMARKS							
III. FOR HABICA HQ AMC USE							
TO: DFAS-DE/A 6760 E. Irvington Place Denver CO 80279-8000							
DISPOSITION OF CHARGE IS CHECKED BELOW:							
CHARGE IS PROPER. SUPPORTING DOCUMENTS ATTACHED.				CHARGE NOT PROPER: ADJUSTMENT PROCESSED ON:			
				DOV NUMBER		DATE	
REMARKS							
DATE				SIGNATURE			

AF FORM 1544 SEP 76 PREVIOUS EDITION WILL BE USED.

★Figure 27-6. AF Form 1544, Advice of Rejection - AMC Airlift Service Charges.

Figure 27-7. AF Form 1543, Advice of Rejection.

ADVISE OF REJECTION					
FOR ACCOUNTABLE STATION USE					
I. FOLLOWING TRANSACTION FOR THIS STATION IS REJECTED FOR REASON CHECKED.					
REGISTER LINE NO.	ADSN	AMOUNT	CYCLE ID	VOUCHER NO.	
3	672300	\$ 75.00	C13	T00096	
<input checked="" type="checkbox"/>	NOT APPLICABLE TO THIS STATION - VOUCHER ATTACHED		REMARKS Use this area to summarize results of action taken to identify the transaction. List phone numbers, names of people contacted, stations contacted, etc.		
<input type="checkbox"/>	CANNOT BE IDENTIFIED - VOUCHER ATTACHED				
<input type="checkbox"/>	CONTRACT TRANSFERRED - CONTRACT CHANGE ATTACHED				
<input type="checkbox"/>	OTHER (Explain under "Remarks")				
HAF-ACF(D)7138 ABSTRACT (Include data exactly as shown on HAF-ACF(D)7138)					
APPROPRIATION CITED ON VOUCHER REJECTED			DATE PAID	PAYING CYCLE	
57*3400 30* 6775 251500 01 40849 672300			17 Oct 9X	FY 9X	ID A1
STATION NAME		SIGNATURE	DSN	DATE	
Landlock AFB KS		<i>Conrad S. White</i>	XXX-XXXX	12 Dec 199X	
II.	ADSN	FOR DFAS-DE USE			DATE
	5831				
TO: (Paying/Collecting Station)			Please review your records to determine if rejected voucher is applicable to accountable station to which originally transmitted and complete Section III.		
III. FOR PAYING/COLLECTING STATION USE					
TO: DFAS-DE 6760 E. Irvington Place Denver CO 80279-8000			DISPOSITION OF REJECTED VOUCHER:		
			<input type="checkbox"/> TRANSACTION IS PROPER - SUPPORTING DOCUMENTS ATTACHED		
			<input type="checkbox"/> TRANSACTION NOT PROPER - CORRECTED AS EXPLAINED UNDER "REMARKS"		
REMARKS					
SIGNATURE				DATE	

AF Form 1543, SEP 90 PREVIOUS EDITION WILL BE USED

★Figure 27-7. AF Form 1543, Advice of Rejection.

ADVICE OF REJECTION					
I. FOR ACCOUNTABLE STATION USE					
FOLLOWING TRANSACTION FOR THIS STATION IS REJECTED FOR REASON CHECKED.					
REGISTER LINE NO.	ADSN	AMOUNT	CYCLE ID	VOUCHER NO.	
3	672300	\$ 75.00	C13	T00096	
<input checked="" type="checkbox"/>	NOT APPLICABLE TO THIS STATION - VOUCHER ATTACHED		REMARKS Use this area to summarize results of action taken to identify the transaction. List phone numbers, names of people contacted, stations contacted, etc.		
<input type="checkbox"/>	CANNOT BE IDENTIFIED - VOUCHER ATTACHED				
<input type="checkbox"/>	CONTRACT TRANSFERRED - CONTRACT CHANGE ATTACHED				
<input type="checkbox"/>	OTHER (Explain under "Remarks")				
HAF-ACF(D)7138 ABSTRACT (Include data exactly as shown on HAF-ACF(D)7138)					
APPROPRIATION CITED ON VOUCHER REJECTED			DATE PAID	PAYING CYCLE	
57*3400 30* 6775 251500 01 40849 672300			17 Oct 9X	FY 9X	ID A1
STATION NAME		SIGNATURE	DSN	DATE	
Landlock AFB KS		<i>Carol S. White</i>	XXX-XXXX	12 Dec 199X	
II.	ADSN	FOR DFAS-DE USE			DATE
	5831				
TO: (Paying/Collecting Station)			Please review your records to determine if rejected voucher is applicable to accountable station to which originally transmitted and complete Section III.		
III. FOR PAYING/COLLECTING STATION USE					
TO: DFAS-DE 6760 E. Irvington Place Denver CO 80279-8000			DISPOSITION OF REJECTED VOUCHER:		
			<input type="checkbox"/> TRANSACTION IS PROPER - SUPPORTING DOCUMENTS ATTACHED		
			<input type="checkbox"/> TRANSACTION NOT PROPER - CORRECTED AS EXPLAINED UNDER "REMARKS"		
REMARKS					
SIGNATURE					DATE

AF Form 1543, SEP 90 PREVIOUS EDITION WILL BE USED

★Figure 27-7. AF Form 1543, Advice of Rejection.

<u>Records Location Code</u>	<u>Records with X-11 Overpunch</u>	<u>Station Number and Name</u>
14	J4	590900 DFAS-CO Boston Office (Deactivated)
17	J7	524900 Chicago DCMR (Deactivated)
18	J8	591000 Cleveland DCMR (Deactivated)
21	K1	591600 Dallas DCMR (Deactivated)
54	N4	592400 DFAS-CO Albuquerque Office (Deactivated)
57	N7	524600 New York DCMR (Deactivated)
58	N8	526600 Atlanta DCMR (Deactivated)
64	O4	590800 DFAS-CO Philadelphia Office (Deactivated)
67	O7	591400 St Louis DCMR (Deactivated)
84	Q4	854100 DFAS-CO West Entitlement Operations
85	Q5	855900 DFAS-CO South Entitlement Operations
86	Q6	856000 DFAS-CO North Entitlement Operations
87	Q7	856100 DFAS-CO Southern CAS Payments Directorate (Deactivated)
88	Q8	856200 DFAS-CO Northern Central CAS Payments Directorate (Deactivated)
89	Q9	870000 DFAS-CO Mid-Atlantic CAS Payments Directorate MOCM (Deactivated)
99	R9	526700 Los Angeles DCMR (Deactivated)

Used with the RCS: HAF-ACF(W)7138, DCMOO/DCMR Disbursement Report.

Figure 27-9. Records Location Codes.

Figure 27-10. SF 1081, Voucher and Schedule of Withdrawals and Credits.

STANDARD FORM 1081
Revised September 1982
Department of the Treasury
IFORM 2-2500

**VOUCHER AND SCHEDULE
OF WITHDRAWALS AND CREDITS**

CHARGE AND CREDIT WILL BE REPORTED ON
CUSTOMER AGENCY STATEMENT OF TRANSACTIONS FOR ACCOUNTING PERIOD ENDING

Transaction Date 9 Nov XXXX
Document No. 297801

CUSTOMER AGENCY		BILLING AGENCY	
Agency Location Code (ALC)	Customer Agency Voucher No. S-4016	Agency Location Code (ALC)	Billing Agency Voucher No. CS-4490
DEPARTMENT		DEPARTMENT	Omaha OPLOC
BUREAU		BUREAU	DSSN 5257
ADDRESS		ADDRESS	8 Nov XXXX
SUMMARY		SUMMARY	
APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT	APPROPRIATION, FUND, OR RECEIPT SYMBOL	AMOUNT
57*3700 50*6261	\$213.00	57*3850 56*6261	\$213.00
P721.13 408		P521.14 408	
525700		525700	
		573019	
		57*3400	\$17.00
(MUST AGREE WITH BILLING AGENCY TOTAL) TOTAL	\$213.00	(MUST AGREE WITH CUSTOMER AGENCY TOTAL) TOTAL	\$213.00

Details of charges or reference to attached supporting documents

ADSN5257, DOV S-3240, Aug XXXX account.
Corrects erroneous appropriation accounting classification.

BILLING AGENCY CONTACT:
PREPARED BY HBP
APPROVED BY MAC
TELEPHONE NO. X7272

CERTIFICATION OF CUSTOMER OFFICE

I certify that the items listed herein are correct and proper for payment from and to the appropriation(s) designated.

9 Nov XXXX
(Date)

X7272
(Telephone No.)

Certifying Official
(Authorized administrative or certifying officer)

NSN 7540-00-634-4234
PREVIOUS EDITION NOT USABLE

Original - Forward To Customer For Payment

FIGURE 27-10. SF 1081, Voucher and Schedule of Withdrawals and Credits.

**CERTIFICATION OF DEPOSIT FUND BALANCES
AS OF 30 SEP XX**

**OAC 61
ADSN 503700**

DEPOSIT FUND SYMBOL*	BALANCE PER DETAIL RECORDS	BALANCE PER DEPOSIT FUND CONTROL LEDGER	BALANCE PER RCS: HAF-ACF(M)7113
57F3875	\$ 281.70	\$ 281.70	\$ 281.70
57F3878	439.82	439.82	439.82
57F3880	3,286.73	3,286.73	3,286.73
57F3885.2000	714.60	714.60	714.60
57X6075	70.80	70.80	70.80
57X6130	35.80	35.80	35.80
57X6136	134.70	134.70	134.70
TOTAL	<u><u>\$4,964.15</u></u>	<u><u>\$4,964.15</u></u>	<u><u>\$4,964.15</u></u>

I certify that the balances shown above are accurate, were obtained from existing records, and evidence proper use of the deposit fund account.

/S/

Signature of AFO/DAO/FSO

*Include all deposit fund accounts with balances.

Figure 27-11. Certification of Deposit Fund Balances.

Figures 27-13 through 27-15. Deleted.

Figure 27-16. Designated Foreign Currencies and Cross Disbursement Codes. Deleted (see section M for explanation).

Figure 27-17. Foreign Currency Fluctuations Budget Rates. Deleted (see Section M).

Figure 27-17. Continued. Deleted (see Section M).

Figure 27-18. Request for Fiscal Information Concerning Transportation Requests, Bills of Lading, and Meal Tickets.

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AFR 177-101(C2) 15 November 1992

REQUEST FOR FISCAL INFORMATION CONCERNING TRANSPORTATION REQUESTS, BILLS OF LADING, AND MEAL TICKETS			DATE
			6 Jul XX
SECTION A - DOCUMENT DESCRIPTION			
1. DO VOUCHER NUMBER 10766	2. DO OR ACCOUNTING DATE XX May 17	3. TRANSPORTATION REQUEST NUMBER (Include prefix) T-4, 247, 741	
4. BILL OF LADING NUMBER (Include prefix)	5. MEAL TICKET NUMBER (Include prefix)	6. AMOUNT \$342.00	
7. TO • DFAS-IN ATTN: Chief, Transportation Operations Indianapolis, IN 46249 •		8. ACCOUNTING CLASSIFICATION (Include Station Number) 57*3400 30* 6490 223605 A8 504200 SRA 6042 Transmittal H18	
9. FISCAL OFFICER			
a. TYPED NAME THOMAS J. RUBY	b. GRADE 1st Lt	c. SIGNATURE <i>Thomas J. Ruby</i>	
SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE (X appropriate boxes below)			
10. <input checked="" type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND / OR OFFICER (Include ZIP Code)		11. <input checked="" type="checkbox"/> ACCOUNTING CLASSIFICATION (Include Station Number)	
12.		13. <input checked="" type="checkbox"/> TRAVELER OR ITEMS SHIPPED	
14. <input checked="" type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL (Special Order No., Contract No., etc.)		15. <input checked="" type="checkbox"/> OTHER Cannot identify	16. FILM NUMBER
17. ACCOUNTING OFFICER, USAFAC			
a. TYPED NAME	b. SIGNATURE		c. DATE FORWARDED
18. TRANSPORTATION OFFICER			
a. TYPED NAME	b. SIGNATURE		c. DATE FORWARDED
19. • DFAS-DE/AA 6760 E. Irvington Place Denver, CO 80279-8000 •			

DD Form 870, FEB 87

Previous editions are obsolete.

★ Figure 27-18. DD Form 870, Request for Fiscal Information Concerning Transportation Requests, Bills of Lading, and Meal Tickets

Figure 27-19. Standard Format Correction of Accounting Classification.

SUBJECT: Change in Accounting Classification on Contract No. _____

FROM: _____

TO: _____

In Accordance with DFAS-DE 7010.1-R, paragraph 27-48, the following changes are made on subject contract:

_____ This is according to a change in the program authorization.

_____ This is due to an error in citing the full accounting classification on the contract.

_____ Other: (Specify)

Accounting and Finance Officer

cc: Procurement Contract Files
Procurement Contracting Officer
Paying Accounting and Finance Officer
Funding Accounting and Finance Office

Figure 27-19. Standard Format Correction of Accounting Classification.

Figure 27-20. Voucher Auditor's Detail Report.

REPORT NUMBER: ACVR.070
RELEASE: 02.08.16
PAGE NUMBER: 2839

DEPARTMENT OF STATE FINANCIAL MANAGEMENT SYSTEM
VOUCHER AUDITOR'S DETAIL REPORT
VOUCHER MASTER (VCHR)

DATE: OCT 30, 1998
TIME: 21:27
FMC: CHARLESTON FSC

VOUCHER STATUS CODE: CD
TRANSMITTAL NUMBER: 0539

VOUCHER REF NUMBER: 1369LR00184
VOUCHER TYPE: VOUCHERS FOR DISBURSEMENT
DISBURSING POST CODE: 196

SCHEDULE NUMBER: 13691024G07
ACTIVITY TYPE: VOUCHERS FOR DISBURSEMENT
AGENCY BUREAU: 5700 US AIR FORCE

VOUCHER INFORMATION:

VENDOR NAME :
VOUCHER DESCRIPTION : IN COUNTRY-MAAG-VENES T.O.9-14

AUDIT RESULT DESCRIPTION:
CURRENCY CODE : 001
CURRENCY NAME : US DOLLAR
SUBMITTING POST: 136
LAST MOD DATE : 19981026
CREATE DATE : 19981023
APPROVAL DATE : 19981026
CASHIER CODE :
UTILITY USAGE : .000
REASON CODE :
BANK ACCOUNT : 000000000000
CHECK NUMBER :
DEPOSIT TYPE : 00000000
DEPOSIT DATE : 00000000

INVOICE NUMBER : 05-0012756
RECEIPT DATE : 19981023
DUE DATE : 19981023
DISCOUNT DUE DATE : 19981023
RECEIVING REPORT DATE: 19981023
FNL/PART/REJ IND : P
PROMPT PAYMENT FLAG : 0
EXCHANGE TYPE :
EXCH PYMT CURRENCY :
EXCH PAYMENT AMOUNT : .000
EXCH RECEIPT CURRENCY:
EXCH RECEIPT AMOUNT : .000
DEBIT VOUCHER DATE : 00000000

CLAIMED AMT : 720.000
+/- ADJUSTMENT AMT : .000
ALLOWED AMT : 720.000
OUT OF POCKET AMT : .000
DISCOUNT TAKEN AMT : .000
LATE PAYMENT AMT : .000
NET AMOUNT ALLOWED: 720.000
PREPAYMENT APPLIED: .000
DSB / COL AMT : 720.000
DISCOUNT LOST AMT : .000
EXCHANGE RATE : 1.00000

PAYEE/COLLECTION INFORMATION:

PAYMENT RECORD NUMBER: 00001
PAYEE NAME : LIMA TOURS S.A./BIF
PAYEE ADDRESS: INVOICE NO. 005-0012756/0012783/
0012782
LIMA, PERU
MAIL CODE: P
BANK ACCOUNT CODE: 001
PAYMENT MEDIA: C

PAYMENT AMOUNT : 720.000
PAYEE DESCRIPTION : INVOICE #: 005-0012756/0012783/0012782
IN COUNTRY-MAAG-VENES T.O.9-14/RUIZ-049-9/
FAYE TE-2502
CHECK NUMBER : 000000198911
CHECK SORT KEY:
CHECK DATE: 19981026

ACCOUNTING CLASSIFICATION:

TRANSACTION TYPE : D - DISBURSEMENT
TRANSACTION AMT : 240.000
APPROPRIATION : 21 8 20200000
OBLIGATION NUMBER: (86-2219 1
PROJECT CODE : FNPI W0
TRAVELERS ID :
FT TYPE :
RECORD NUMBER : 00002
USE AMOUNT : 240.00
TREASURY BUREAU CODE : 00
FUNCTION CODE : D98PEK6
PROPERTY ID : 96AA S9651
EXPECTED COMPLETE DATE: 00000000
RECORD STATUS CODE : CD
OBLIGATION DOCUMENT NUMBER: 000000000
EXPENDITURE AUTH. CODE : 34598.00 21T1 C
OBJECT CODE : 000114
ORGANIZATION CODE :
DEBTOR/CREDITOR CODE :

FIGURE 27-20. Voucher Auditor's Detail Report.

DEPARTMENT OF STATE PROCESSING OF DoS FOR AF FOR-OTHERS TRANSACTIONS

DoS uses a "voucherless" Financial Management System; therefore, they do not provide voucher copies for the disbursement and collection transactions processed for AF. Instead, DoS provides Voucher Auditor Detail Reports (VADRs). A DoS for AF Cross-Disbursing Reference Guide was jointly developed by AF and DoS to prescribe what DoS activities must enter onto a VADR when processing a disbursement or collection transaction for AF. Air Force accountable stations must use the information in VADRs to identify and validate transactions for liquidating the associated obligations. All local resources must be exhausted before rejecting transactions for which, generally, little information or documentation is available at the State Department. The VADR format is shown in figure 27-20. DoS is required to post the AF long-line accounting classification to the "VOUCHER DESCRIPTION" field of the VADR. DoS is also required to post nonfiscal information describing the transaction to the "PAYEE DESCRIPTION" field of the VADR. In order to describe a transaction within the allotted space on a VADR, DoS must abbreviate the individual nonfiscal information line items and separate them via semicolons. DoS enters nonfiscal information onto the VADR based on the type of transaction as follows:

A. AIRCRAFT REFUELING (97X4930.FC01) TRANSACTIONS

<u>DESCRIPTION (AF FORM 315 BLOCK)</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Date of Purchase, Blk 1(DDMMYY)	DATE	7
Form Control Number, next to Blk 1	CNTRL	7
Place of Purchase, Blk 3	PLACE	18
Tail Number, Blk 9	TAIL	4
Type/Grade of Fuel, Blk 11	FUEL	
Quantity, Blk 12	QTY	6
Unit, Blk 13	UNIT	8
Line Total Price, Blk 15	LNTOT	8
Tax, Blk 15	TAX	6

B. AIRCRAFT GROUND HANDLING (97X4930.FC10) TRANSACTIONS

<u>DESCRIPTION (AF FORM 315 BLOCK)</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Date of Purchase, Blk 1(DDMMYY)	DATE	7
Form Control Number, next to Blk 1	CNTRL	7
Place of Purchase, Blk 3	PLACE	18
Tail Number, Blk 9	TAIL	4
Flight Order or Travel Order Number, Blk 10	FO or TO	6
Description/Quantity/Unit of Articles/Services, Blk 11/12/13	DESC	39
Line Total Price, Blk 15	LNTOT	8
Tax, Blk 15	TAX	6

Figure 27-21. Department of State Processing of DoS For AF For-Others Transactions.

C. FOREIGN MILITARY SALES (FMS), MILITARY ASSISTANCE PROGRAM (MAP), AND INTERNATIONAL MILITARY EDUCATION AND TRAINING (IMET) (9711X8242, 5711*1080, AND 5711*1081) "NON-TRAVEL" TRANSACTIONS.

<u>DESCRIPTION</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Worksheet Control Number	WCN	5
Mobile Training Team, Language Training Detachment, or Extended Training Service Specialist Number		
Generic Code	GC	3
Contract Number	CONTR	8
Acctg Classification Reference Number	ACRN	2
Partial/Final Payment Information	P/F	1
Amount of Discount	DISCT	9
Price Reduction Information	PRICE RED	9
Document Type (e.g., AF Form 616)	DOC	6
Description of Transaction	DESC	20

D. FMS, MAP, AND IMET "TRAVEL" TRANSACTIONS.

<u>DESCRIPTION</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Worksheet Control Number	WCN	5
Mobile Training Team, Language	MTT/LTD/or ETSS	17
Generic Code	GC	3
Travel Order Number	TO	8
Travel Order Date (DDMMYY)	DATE	7
Travelers Social Security Number	SSN	9
Government Bill of Lading, AMC Transportation Authority, or Transportation Request Number		
Description of Transaction	DESC	32

E. TRAVEL, TRANSPORTATION, AND STORAGE OF HOUSEHOLD GOODS TRANSACTIONS (All Appropriations Except FMS, MAP, and IMET).

<u>DESCRIPTION</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Travel Order Number	TO	8
Travel Order Date (DDMMYY)	DATE	7
Travelers Social Security Number	SSN	9
Government Bill of Lading, AMC Transportation Authority, or Transportation Request Number	GBL/MTA/or TR	10
Description of Transaction	DESC	75

Figure 27-21. Continued.

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F. CIVILIAN PAYROLL TRANSACTIONS.

<u>DESCRIPTION</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Employee's Name (First Five Positions)	NAME	5
Employee's Social Security Number	SSN	9
Gross Amount (US \$)	SSN	8
FERS or CSRS Contribution	FERS or CSR	6
Life Insurance Contribution (US \$)	LIFEINS	5
Other Payroll Deductions (US \$)	OTHERDED	5
Pay Period Number	PP#	2
Pay Period Ending Date (DDMMYY)	PPEND	7
Personnel Office Identification Code	PERSOFF	4

G. MISCELLANEOUS TRANSACTIONS.

<u>DESCRIPTION</u>	<u>ABBREVIATION</u>	<u>POSITIONS</u>
Source Document Form Number	FORM	6
Purchase Order, Contract, Miscellaneous Obligation Document Number	PO/CONTR/or MOD	14
Date Service/Item Received (DDMMYY)	DATE	7
Description of Service/Item	DESC	96

Figure 27-21. Continued.

Figure 27-22. Foreign Currency Fluctuations Reversing Entry Examples. Deleted (see Section M).

<u>DEPT</u>	<u>TF DEPT</u>	<u>FY</u>	<u>BASIC SYMBOL</u>	<u>LIMIT</u>	<u>FC</u>
97	11	X	8242	All	4A, 4B, 4E, 4F, 4G, 4U, 4Y
97		X	6147		4X
11		X	4116	***2	
97	11	X	4116	***2	
57		F	3875	ØIPA	

* Denotes any alpha or numeric character.

Figure 27-23. FMS Transactions.

REPORT RCS	SUBJECT	NON-FMS CYCLE	FMS CYCLE
HAF-ACF(W)8702A	Voucherless Travel	ZA1-ZL5	ZN1-ZY5
HAF-ACF(W)7112A	DFAS-IN Transportation	A31-M99	N31-Y99
HAF-ACF(D)7112A	DFAS-CO	001-366	501-866
HAF-ACF(W)7112A	Cross Disbursing (Others-for-Air)	XA1-XL5	XN1-XY5
HAF-ACF(W)7112A	Air-for-Air & Air-for-Air	A1-L5*	N1-Y5
HAF-ACF(W)7112A	Defense Printing Service	DA1-DL5	Not Applicable

*Each register is limited to 4,999 line items. If there are more than 4,999 line items in a cycle, a third position alpha code is used, that is, A4A, A4B, etc.

Figure 27-24. BY-OTHERS CYCLES.

TABLE 27-1

PROCESSING CORRECTIONS TO RCS: HAF-ACF(D)7138 DATA

R U L E	A						B
	If data elements are correct on						then see paragraph 27-48d(2)(a) thru (d) *denotes specific paragraph reference
	CONTRACT	CPN	7140	7138	7112	Accounting Records	
1	YES	YES	YES	NO	NO	YES	(a)*
2	YES	NO	NO	NO	NO	YES	(b)*
3	NO	NO	NO	NO	NO	NO	(c)*
4	YES	YES	YES	YES	YES	NO	(d)*