

RAAUZYUW RUDIDFD0001 0091056-UUUU--RHMCSUU.

ZNR UUUUU

R 301056Z JAN 01 ZYB

FM DFAS CENTER DENVER CO//ASDG//

TO AIG 4581

AIG 4582

AIG 4583

AIG 4584

AIG 9411//IMPD/MSIPD//

364TRS SHEPPARD AFB TX//TTGBF//

INFO SAF WASHINGTON DC//FMCC/FMPA/FMPB/FMBO/FMBI/FMBM/MIIR//

HQ SSG MAXWELL AFB-GUNTER ANNEX AL//SBEEM//

DFAS HQ WASHINGTON DC//A/F//

ZEN DFAS CENTER DENVER CO//AHAA/AHAR/AWA/NC/PMLP//

BT

UNCLAS

MSGID/GENADMIN/DFAS DENVER//

SUBJ/INTERIM MESSAGE CHANGE (IMC) 01-1 TO DFAS-DE 7010.1-R

/(FORMERLY AFR 177-101), FEBRUARY 15, 1991//

PART I

1. PAGES 136 THROUGH 144, CHAPTER 16. CHANGE ALL "AFO/OPLOC" REFERENCES THROUGHOUT CHAPTER TO "FIELD ORGANIZATION".

2. PAGE 136, PARAGRAPH 16-2A. FOR PC CODE "E" (COST ACCOUNTING BRANCH) ADD NUMERIC 1 THROUGH 9 FOR USE AS VALID DOVS (LIMITED TO JOCAS-II VOUCHERS).

3. PAGES 193 THROUGH 279, CHAPTER 27. CHANGE ALL "AFO/OPLOC" REFERENCES THROUGHOUT CHAPTER TO "FIELD ORGANIZATION".

4. PAGE 202, PARAGRAPH 27-24. DELETE THE SECOND, THIRD, AND LAST SENTENCE OF THIS PARAGRAPH.

5. PAGE 206, PARAGRAPH 27-30C(1)(B)2. DELETE THIS SUBPARAGRAPH.

6. PAGE 208, PARAGRAPH 27-32B(1)(G). ADD TO THE END OF THE SUB-PARAGRAPH: "ALSO INCLUDE THE WORK CENTER DESIGNATOR (WCD) AND/OR ENTITLEMENT STATION (IF APPLICABLE) WHEN REJECTING A DCAS BY-OTHERS CROSS-DISBURSING TRANSACTION."

7. PAGE 220, PARAGRAPH 27-48B. ADD SUBPARAGRAPH (3) AS FOLLOWS:

"(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)).

(C) CLASS 3: EXTERNAL ENTITLEMENT/ACCOUNTING ADJUSTMENT AND TREASURY REPORTING.

(D) CLASS D: DEMAND LETTER.

(E) CLASS R: REFUND LETTER.

8. PAGE 220, PARAGRAPH 27-48D. AFTER THE TITLE OF THE PARAGRAPH, CHANGE THE NEXT TWO SENTENCES TO: "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."

9. PAGE 220, PARAGRAPH 27-48D(1). CHANGE THE SUBPARAGRAPH TO:

"(1) ACCOUNTABLE STATION ERRORS. FIELD ORGANIZATIONS ARE NOT AUTHORIZED TO CORRECT NULOS AND UMD 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 ORGANIZATIONS 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'S 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."

10. PAGE 221, PARAGRAPH 27-48D(2)(B)2(ITALIC)A(UNDERLINED)1. CHANGE THE SUBPARAGRAPH TO: "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."

11. PAGE 221, PARAGRAPH 27-48E AND F. DELETE BOTH SUBPARAGRAPHS AND ADD NEW E AS FOLLOWS:

"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 OFFICE (PCO) FOR A 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 WILL 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."

12. PAGE 222, PARAGRAPH 27-52B. CHANGE ADSN FROM "504300" TO "660700" AND "525300" TO "525700".

13. PAGE 223, PARAGRAPH 27-53. DELETE PARAGRAPH AND REPLACE WITH: "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-ASDG (GENERAL FUNDS DIVISION)/DE.

(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 SPREADSHEETS PROVIDED.

(4) PREPARE AN ANALYSIS FOR BOTH TI 57 AND 97 OF THOSE ITEMS AGED MORE THAN 90 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).

(5) PREPARE A SEPARATE ANALYSIS FOR NON-EXEMPT BALANCES AGED MORE THAN 120 DAYS OLD. THE REPORTABLE DSSN DISBURSING OFFICER OR DEPARTMENTAL REPORTER MUST JUSTIFY ALL NON-EXEMPT BALANCES AGED MORE THAN 120 DAYS OLD TO THE FIELD ORGANIZATION DIRECTOR. THE FIELD ORGANIZATION DIRECTOR IS REQUIRED TO JUSTIFY THESE BALANCES TO THE DFAS-DE DIRECTOR AND CENTER DIRECTOR TO DFAS-HQ DIRECTOR OF ACCOUNTING.

(6) REQUEST ASSISTANCE FROM DFAS-AHAAAC (AIR FORCE ACCOUNTABILITY SECTION)/DE WHEN REQUIRED.

(7) SUBMIT TI 57 AGING SCHEDULES AND ANALYSIS TO DFAS-AHAAAC/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-AHAAAC/DE BY THE 15TH 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 FIELD ORGANIZATION.

(2) OUTGOING FIELD ORGANIZATION SUPPORT OF DEPOSIT FUND BALANCES TO INCOMING FIELD ORGANIZATION. UPON CHANGEOVER OF FIELD ORGANIZATION, THE OUTGOING FIELD ORGANIZATION MUST PROVIDE THE NEW 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 FIELD ORGANIZATION'S ACCOUNT AND RECORDED ON THE NEW 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.

14. PAGE 224, PARAGRAPH 27-56A(2)(B). CHANGE ENTIRE PARAGRAPH TO:  
"USE A TWO OR THREE-DIGIT ACCOUNTS RECEIVABLE SALES CODE TO IDENTIFY  
MEDICAL AND NON-MEDICAL SERVICES (SEE AFCDD, ADE AC-115)."
15. PAGE 228, PARAGRAPH 27-73A. ADD THE FOLLOWING SENTENCE AT THE  
END: "THIS APPROPRIATION IS TO BE USED REGARDLESS OF THE DEPARTMENT  
OF THE ORIGINAL APPROPRIATION CHARGED."
16. PAGE 228, PARAGRAPH 27-73D. CHANGE FROM "CLEAR TRANSACTIONS  
PLACED IN SUSPENSE WITHIN 1 YEAR." TO "CLEAR TRANSACTIONS PLACED IN  
SUSPENSE WITHIN 180 DAYS."
17. PAGES 228 AND 229, PARAGRAPHS 27-73D(2) AND (3). CHANGE FROM  
"60 DAYS" TO "30 DAYS".
18. PAGE 230, PARAGRAPH 27-73I. CHANGE "1 YEAR" TO "180 DAYS".
19. PAGE 231, PARAGRAPH 27-77D. CHANGE "1 YEAR" TO "180 DAYS".
20. PAGE 232, PARAGRAPH 27-77G. CHANGE "1 YEAR" TO "120 DAYS".
21. PAGE 235, PARAGRAPH 27-81J(2)(B), (3)(B), AND (4)(B). IN EACH,  
CHANGE THE BEGINNING OF THE SECOND SENTENCE FROM "A JV OR ANNOTATED  
ZERO BALANCE LIST..." TO "AN ANNOTATED ZERO BALANCE LIST..."
22. PAGE 238, PARAGRAPH 27-82E. CHANGE "1 YEAR" TO "120 DAYS".
23. PAGE 241, PARAGRAPH 27-96. IN THE TITLE, CHANGE FROM "1 YEAR"  
TO "120 DAYS", AND IN THE SECOND SENTENCE, CHANGE "360 DAYS" TO  
"120 DAYS".
24. PAGE 243, PARAGRAPH 27-96H(1). CHANGE "1 YEAR" TO "120 DAYS".
25. PAGE 245 THROUGH 250, SECTION M, PARAGRAPHS 27-104 THROUGH  
27-118. DELETE ENTIRE SECTION.
26. PAGE 251, PARAGRAPH 27-127B. CHANGE ADDRESS AS FOLLOWS:  
"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."
27. PAGE 267, FIGURE 27-16. DELETE.
28. PAGE 268 AND 269, FIGURE 27-17. DELETE.
29. PAGE 276, FIGURE 27-22 DELETE.
30. PAGE 277, FIGURE 27-23. DELETE THE LAST ENTRY IN THE FIGURE  
"57X6875.F\*\*\*".

PART II

1. THIS PART IS INFORMATION ONLY. DO NOT POST TO YOUR REGULATION.
2. POC'S FOR CHANGES ON BUDGET CLEARING ACCOUNTS (SUSPENSE DEPOSIT  
FUNDS) ARE MR. TODD HOYT AND MS. MICHELLE RENDON, DFAS-ASDG/DE, DSN  
926-8926.
3. POC FOR CHANGES TO THE 7138 REPORT IS MR. BILL BURNS, DFAS-AAPB/  
DE, DSN 926-77-8.
4. POC FOR INTERFUND CHANGES IS MR. PAUL ERICKSON, DFAS-ASDC/DE, DSN  
926-6558.
5. POC FOR FOREIGN CURRENCY IS MR. JERRY WIKLER, DFAS-ASDV/DE, DSN  
926-7774. FOREIGN CURRENCY PROCEDURES AND FIGURES REFLECTING CURRENT  
RATES HAVE BEEN INCORPORATED INTO DODFMR, VOLUME 6A, CHAPTER 7,  
APPENDIX C. SEE INTERNET SITE AT [HTTPS://WWW.DTIC.MIL/COMPROLLER/  
FMR/06/INDEX.HTML](https://www.dtic.mil/COMPROLLER/FMR/06/INDEX.HTML)
6. POC FOR DFAS-DE 7010.1-R IS MS. MICHELLE RENDON, DFAS-ASDG/DE,  
DSN 926-8926.

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