

RAAUZYUW RUVEFFB1556 2782337-UUUU--RUVESWW.  
ZNR UUUUU  
R 052237Z OCT 93  
FM DFAS-DENVER CENTER DENVER CO//ANA//  
TO AIG 8623  
AIG 8624  
AIG 8626  
AIG 9411//IMPD/MSIPD//  
RUWTENA/361TTS SHEPPARD AFB TX//TTGBF//  
INFO RUEAHQA/SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//  
RHWRAAA/SAF RANDOLPH AFB TX//FM-OP//  
RULSFCA/DFAS HQ WASHINGTON DC//A/F//  
ZEN/DAO-D LOWRY AFB CO//F//  
ZEN/LTNGC LOWRY AFB CO//FMF//  
ZEN/DFAS-DENVER CENTER DENVER CO//AAB/WF/ADR/ANB/AO/  
WAP/IR/DRA//  
ZEN/3415MSSQ LOWRY AFB CO//MSI//  
BT

UNCLAS

SUBJECT: INTERIM MESSAGE CHANGE (IMC) 93-4 TO AFR 177-101,  
FEBRUARY 15, 1991

PART I

1. PAGE 163, PARAGRAPH 21-3. ADD TO END OF SUBPARAGRAPH 21-3A(1): "APPROPRIATION REFUNDS WILL NOT BE POSTED AS REDUCTIONS IN DISBURSEMENTS (AEP) UNTIL ACTUALLY COLLECTED."
2. PAGE 163, PARAGRAPH 21-3. DELETE SUBPARAGRAPH 21-3A(2) AND REPLACE WITH:

"(2) REFUND RECEIVABLES:

(A) APPROPRIATION REFUND RECEIVABLES ARE UNCOLLECTED RECOVERIES THAT ARE SUPPORTED BY VALID DOCUMENTATION AND ARE CONSIDERED COLLECTABLE. REFUND RECEIVABLES ARE RECORDED ON AF FORM 823, APPROPRIATION REIMBURSEMENT RECORD, OR MAY BE MAINTAINED ON A MECHANIZED RECORD BY RECORDING THEM IN THE GENERAL FUNDS GENERAL ACCOUNTING SYSTEM IN FUND TYPE "T" AS A REVERSE AEU (REDUCTION IN AEU) OR REVERSE UOO (REDUCTION IN UOO) IN THE CENTRAL PROCUREMENT ACCOUNTING SYSTEM. (SEE AFM 177-370, SECTION 5, FOR TYPE VENDOR CODES.) THE USE OF FUND TYPE "T" WILL ENSURE THAT THE REFUND RECEIVABLES ARE NOT AVAILABLE AS A FUND RESOURCE. REFUND RECEIVABLES RECORDED IN THE ALLOTMENT LEDGER AS FUND TYPE "T" OR MAINTAINED ON AN AF FORM 823 WILL BE REPORTED IN HAF-ACF(M)7184(DT) AND RECORDED IN GENERAL LEDGER ACCOUNT 139, ACCOUNTS RECEIVABLE-OTHER, WITH A CONTRA ENTRY TO 311XX, GENERAL EXPENSE, AT THE END OF THE MONTH.

(B) REFUND RECEIVABLES DETERMINED TO BE UNCOLLECTABLE AT BASE LEVEL MUST BE TRANSFERRED TO DFAS-DE/FYD IN ACCORDANCE WITH AFR 177-102, PARAGRAPH 29-34 AND TABLE 29-1. A TRANSFER ACCEPTANCE NOTICE WILL BE RECEIVED FROM DFAS-DE/FYD FOR INDIVIDUAL OUT-OF-SERVICE DEBTS THAT HAVE BEEN TRANSFERRED. THE TRANSFER NOTICE WILL BE YOUR AUTHORITY TO REMOVE THE RECEIVABLE FROM THE ALLOTMENT LEDGER OR FROM THE AF FORM 823. DISCONTINUE REPORTING THE RECEIVABLE IN THE HAF-ACF(M)7184(DT) REPORT AND REMOVE THE RECEIVABLE FROM THE GENERAL LEDGER ON THE EFFECTIVE DATE OF THE TRANSFER.

(C) AT TIME OF COLLECTION OF ANY AMOUNT DUE AS A REFUND

RECEIVABLE, REVERSE THE FUND TYPE "T" ENTRY OR THE ENTRY ON THE AF FORM 823, AND POST THE COLLECTION TO THE ALLOTMENT OR OPERATING BUDGET LEDGER AS A REDUCTION IN DISBURSEMENTS (REDUCTION IN AEP). THE POSTING OF THE COLLECTION WILL RESULT IN A FUND RESOURCE THAT MAY BE OBLIGATED IF OTHERWISE AVAILABLE."

3. PAGE 164, PARAGRAPH 21-3. DELETE THE LAST THREE SENTENCES OF SUBPARAGRAPH 21-3E BEGINNING WITH: "OVERPAYMENTS RECEIVED THROUGH THE BY/FOR OTHERS CYCLE . . ."

4. PAGE 221, PARAGRAPH 27-48. IN SUBPARAGRAPH 27-48D(2)(B)2A, DELETE THE REFERENCE TO PARAGRAPH 21-3A(2) IN THE THIRD SENTENCE.

PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.

2. THIS IMC WILL NOT BE INCORPORATED INTO PAGE-INSERT CHANGE 3 SINCE IT HAS ALREADY BEEN SUBMITTED FOR PUBLICATION, BUT IT WILL BE INCORPORATED IN FUTURE PAGE-INSERT CHANGE 4.

3. THIS INCORPORATES PREVIOUS MESSAGES ON ACCOUNTING POLICY FOR REFUND RECEIVABLES, 232345Z AUG 93 AND 172345Z SEP 93.

4. POINT OF CONTACT FOR REFUND RECEIVABLES IS MR. FRED ROSS, DFAS-DE/ANAA, DSN 926-7774. POINT OF CONTACT FOR AFR 177-101 IS MS. MICHELLE RENDON, DFAS-DE/ANAA, DSN 926-7774.

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