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RUEDASG RUEDASH RUEDASN RUEDASO.

ZNR UUUUU

R 141500Z NOV 95

FM DFAS-DENVER CENTER DENVER CO//ANAA//

TO AIG 8623

AIG 8624

AIG 8626

AIG 9411

RUWTENA/364TRS SHEPPARD AFB TX//TTGBF//

INFO RUEAHQA/SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//

BT

UNCLAS

SUBJ: INTERIM MESSAGE CHANGE (IMC) 95-7 TO AFR 177-101, FEBRUARY 15,
1991

PART I

1. THIS IMC RESCINDS AND REPLACES IMC 95-3, JULY 25, 1995.

2. PAGE 66, ADD THE FOLLOWING NEW PARAGRAPH 6-56: 6-56. PROCEDURES
FOR ACF-7113 RECONCILIATIONS (RECONS) FOR BASES THAT ARE CLOSING,
TRANSFERRING TO AN OPERATING LOCATIONS (OPLOC), OR ALREADY CLOSED
INTO AN OPLOC.

A. IT IS IMPORTANT THAT ALL OUTSTANDING RECONS BE CLEARED PRIOR TO
CLOSING A BASE OR TRANSFERRING THE DATABASE TO AN OPLOC. ONCE A
BASE IS CLOSED OR THE FILES TRANSFERRED, RESEARCH BECOMES EXTREMELY
DIFFICULT. THIS AREA MUST BE CONTINUALLY AND AGGRESSIVELY ADDRESSED
BY THE DEFENSE ACCOUNTING OFFICE (DAO). DURING THE SIX MONTHS
IMMEDIATELY PRIOR TO THE CLOSING OR TRANSFER, ADDITIONAL EMPHASIS WILL BE
PLACED ON THESE AREAS BY THE DAO-DE AND DFAS-DENVER STAFF. THE DFAS-
DENVER GOAL IS TO AVOID TRANSFERRING ANY OUTSTANDING RECONS TO A
GAINING DAO OR OPLOC, AND THESE PROCEDURES ARE INTENDED TO REDUCE,
AND IF POSSIBLE, ELIMINATE THE TRANSFER OF UNRESOLVED RECONS.

B. POLICY GUIDANCE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)
(USD(C)) REQUIRES ACCOUNTABLE STATIONS/FUND HOLDERS TO OBLIGATE
AMOUNTS TO COVER NEGATIVE UNLIQUIDATED OBLIGATIONS (NULOS) AND
UNMATCHED DISBURSEMENTS (UMDS) WHICH CANNOT BE RESOLVED WITHIN 180
DAYS FROM THE DATE THE RELATED DISBURSEMENT WAS MADE. THIS 180-DAY
RULE FOR OBLIGATING UNRESOLVED NULOS AND UMDS WILL BE APPLIED TO
CLEAR ACF-7113 RECONS WHICH HAVE NOT BEEN RESOLVED FOR BASES THAT
ARE CLOSING, TRANSFERRING TO AN OPLOC, OR ALREADY CLOSED INTO AN
OPLOC. FOR THESE UNRESOLVED RECONS ONLY, THE 180-DAY PERIOD BEGINS
ON THE DATE THEY ARE TRANSFERRED TO THE GAINING DAO OR OPLOC.

C. THE BASE WHOSE FUNDS WERE CHARGED WITH THE DISBURSEMENT WHICH
CREATED THE RECON ITEM MUST MAKE A CONCERTED EFFORT TO RESOLVE THE
TRANSACTION. RESPONSIBILITY FOR RECONS NOT RESOLVED PRIOR TO CLOSING
OR TRANSFER WILL BE TRANSFERRED TO THE GAINING DAO OR OPLOC. THE
GAINING DAO OR OPLOC MUST CONTINUE TO RESEARCH THE TRANSFERRED ITEMS
AND PROCESS OUTSTANDING INTRANSIT CYCLES. THOSE TRANSACTIONS STILL
UNRESOLVED AT THE END OF 180 DAYS FROM THE DATE OF TRANSFER WILL BE
OBLIGATED WHEN FUNDING AUTHORITY IS OBTAINED FROM THE BASE
COMPTROLLER (FM) WHOSE FUNDS WERE CHARGED WITH THE UNMATCHED
DISBURSEMENT.

D. DFAS-DE /ADA WILL CONTINUE TO PROVIDE A MONTHLY LISTING OF THE
RECON ITEMS FOR EACH BASE THAT IS CLOSING OR TRANSFERRING TO AN OPLOC
OR DAO. THESE ARE THE TRANSACTIONS WHICH SHOULD BE RESOLVED PRIOR TO

CLOSURE OR TRANSFER. DFAS-DE/ADA WILL ALSO PROVIDE A LISTING OF THE RECON ITEMS FOR THE BASES ALREADY CLOSED OR TRANSFERRED TO AN OPLOC. THE GAINING DAO OR OPLOC WILL ALSO BE FURNISHED A LIST OF THE RECONS PERTAINING TO THESE BASES.

E. DAOS AND OPLOCS DO NOT HAVE AUTHORITY TO ACTUALLY OBLIGATE AIR FORCE FUNDS; THEY MAY ONLY RECORD OBLIGATIONS IN THE ACCOUNTING RECORDS AS AUTHORIZED BY THE FUND HOLDER. THEREFORE, DO NOT ESTABLISH OBLIGATIONS WITHOUT PROPER AUTHORIZATION FROM THE FUND HOLDER. THE NOTIFICATION FORM ATTACHED TO THE DFAS-DE/ANAA MEMORANDUM OF JUNE 29, 1995, SUBJECT: NEGATIVE UNLIQUIDATED BALANCES/DISBURSEMENTS IN EXCESS OF OBLIGATIONS, MAY BE USED TO ADVISE BASE FMS OF THE AMOUNTS WHICH REQUIRE OBLIGATION AND TO OBTAIN THEIR FUND AUTHORIZATION.

F. AT 60 DAYS PRIOR TO CLOSING OR TRANSFER, THE DAO MUST NOTIFY THE BASE (FM) OF THE NUMBER AND VALUE OF OUTSTANDING RECONS. THIS NOTIFICATION PROVIDES A HEADS-UP ON THE APPROPRIATION, FISCAL YEAR, AND DOLLAR AMOUNTS THAT WILL HAVE TO BE OBLIGATED IF THE RECONS ARE NOT CLEARED. THE DAO WILL CONTINUE TO PROVIDE UPDATES AT 30 DAYS PRIOR TO AND ON THE CLOSING OR TRANSFER DATE TO ALLOW THE FM TO DETERMINE AVAILABILITY OF FUNDING OR TO OBTAIN ADDITIONAL FUNDING FROM HIGHER FUNDING LEVELS. THE DAO WILL ALSO PROVIDE A COPY OF ALL NOTIFICATIONS TO THE DFAS-DE/AOO DAO MANAGER AND A COPY OF THE FINAL NOTIFICATION UPON CLOSURE OR TRANSFER TO THE GAINING DAO OR PERTINENT OPLOC.

G. THE RESPONSIBILITY FOR RESOLVING RECON ITEMS NOT CLEARED PRIOR TO CLOSING OR TRANSFER WILL BE TRANSFERRED TO THE GAINING DAO OR OPLOC. THESE ITEMS WILL RETAIN THEIR FORMER ADSN SO THEY WILL NOT BE MERGED INTO THE GAINING DAO/OPLOC DATABASE AND CAN BE SEPARATELY IDENTIFIED. THE GAINING DAO/OPLOC MUST CONTINUE TO RESEARCH AND ATTEMPT TO CLEAR THESE ITEMS, AND MUST PROVIDE THE BASE FM (WITH COPY TO DFAS-DE/AOO) THE APPROPRIATION, FISCAL YEAR, AND DOLLAR AMOUNT THAT WILL HAVE TO BE OBLIGATED IF CORRECTION OF SUCH ITEMS CANNOT BE ACCOMPLISHED. THIS NOTIFICATION WILL BE MADE AT 30, 60, 90 AND 120 DAYS FOLLOWING TRANSFER. AT THE END OF 180 DAYS, STILL UNRESOLVED RECON ITEMS WILL BE OBLIGATED AGAINST THE APPROPRIATION CHARGED WITH THE UNMATCHED DISBURSEMENT UPON RECEIPT OF OBLIGATION AUTHORITY FROM THE BASE FM. IF THE BASE FM IS NO LONGER AVAILABLE DUE TO CLOSURE OF THE OFFICE, CONTACT THE APPROPRIATE MAJCOM/FM TO OBTAIN THE NECESSARY FUNDING AUTHORIZATION.

H. TO OBLIGATE UMDS, INCREASE OBLIGATIONS BY RECORDING A PAID OBLIGATION IN THE SAME AMOUNT AS THE DISBURSEMENT. AN AMOUNT OBLIGATED FOR A RECON ITEM MUST BE IDENTIFIED WITH ESP CODE "2A" AND ACCUMULATED IN A SEPARATE PSR. THIS RETAINS VISIBILITY OF THE ITEMS OBLIGATED AND ON WHICH RESEARCH EFFORTS TO CLEAR THEM MUST CONTINUE. IF DOCUMENTATION CANNOT BE LOCATED TO DETERMINE WHERE THE ITEM SHOULD BE CHARGED OR TO PROCESS A CORRECTION, THE GAINING DAO/OPLOC MAY RECOMMEND THAT THE FM SUBMIT A REQUEST THROUGH NORMAL FUNDING CHANNELS TO SAF/FM FOR AUTHORITY TO DISCONTINUE RESEARCH AND PERMANENTLY OBLIGATE SUCH AMOUNTS. IF SUCH AUTHORITY IS OBTAINED, THE OBLIGATION SHOULD BE RECLASSIFIED FROM ESP CODE "2A" TO "3A." (SEE PROCEDURES FOR RECLASSIFYING OBLIGATIONS IN MEMORANDUM REFERENCED IN SUBPARAGRAPH E ABOVE.)

I. TO CLEAR THESE RECONS, THE GAINING DAO/OPLOC WILL PREPARE ADJUSTMENT DOCUMENTS, JOURNAL VOUCHER OR SF 1081, AS APPROPRIATE.

CITE THE GAINING ACTIVITY'S STATION NUMBER. CLEARLY IDENTIFY IN THE REMARKS SECTION THAT THE PURPOSE IS TO CLEAR RECONS AND THE CLOSING OR TRANSFERRED ADSN. PROCESS A MAFR 9 TRANSACTION BACKDATED TO THE PRIOR MONTH TO ADJUST THE CUMULATIVE BALANCES. DO NOT PROCESS THESE ADJUSTMENT DOCUMENTS THROUGH PAYING AND COLLECTING. MAIL THEM TO DFAS-DE/ADA WITH YOUR MONTHLY RCS:HAF-ACF(M)7113 REPORT PACKAGE. UPON RECEIPT OF THE ADJUSTMENT DOCUMENTS, DFAS-DE/ADA WILL TRANSFER AMOUNTS EQUAL TO THE ADJUSTMENT DOCUMENTS FROM THE PRIOR ADSN TO THE GAINING ADSN. THIS WILL RESOLVE RECONS WITHOUT CREATING NEW ITEMS AT THE GAINING DAO OR OPLOC.

PART 2

1. DO NOT POST THIS PART TO YOUR REGULATION.
2. THIS IMC WILL BE INCORPORATED INTO A PAGE-INSERT IN CHANGE 4.
3. POINTS OF CONTACT ARE:
 - A. DFAS-DE/AOO, DSN 926-8105 FOR DAO MANAGEMENT.
 - B. DFAS-DE/ADAO, DSN 926-6117 FOR DEPARTMENTAL ACCOUNTING OPERATIONS
 - C. DFAS-DE/ANBG, DSN 926-6558 FOR AFR 177-101 QUESTIONS.

BT

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