

RAAUZYUW RUDIDFD1001 20212200-UUUU--RHMCSUU.

ZNR UUUUU

R 192200Z JUL 96 ZYB

FM DFAS-DENVER CENTER DENVER CO//ANBG//

TO AIG 8622

AIG 8623

AIG 8624

AIG 8626

AIG 9411//IMPD/MSIPD//

364TRS SHEPPARD AFB TX//TTGBF//

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

HQ USAF RANDOLPH AFB TX//FM-OP//

DFAS HQ WASHINGTON DC//A/F//

DFAS-DENVER CENTER DENVER CO//ADA/ADC/ADF/ADR/ANAA/AO/IR/WAP/WLS//

BT

UNCLAS

MSGID/GENADMIN/DFAS DENVER//

SUBJ/INTERIM MESSAGE CHANGE (IMC) 96-4 TO AFR 177-101, FEBRUARY 15,

/1991//

RMKS

/PART I.

1. PAGE 245, PARAGRAPH 27-104.

A. SUBPARAGRAPH 27-104B. CHANGE ENTIRE SUBPARAGRAPH TO REFLECT: THE TRANSFERRED FUNDS ARE USED BY SAF/FMB OR HQ USAF/SGMC TO FUND FOREIGN CURRENCY FLUCTUATIONS CENTRALLY MANAGED ALLOTMENT (CMA) ACCOUNT FOR THE AF O AND M AND DEFENSE HEALTH CARE O AND M UNDER THE FOREIGN CURRENCY FLUCTUATIONS, DEFENSE (FCFD) PROGRAM AND TO FUND FAMILY HOUSING, O AND M, FOREIGN CURRENCY HOUSING, CONSTRUCTION, AND MILITARY CONSTRUCTION ACCOUNTS UNDER THE FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION, DEFENSE PROGRAM.

B. SUBPARAGRAPH 27-104D. CHANGE ENTIRE SUBPARAGRAPH TO REFLECT: OAC 34, SAF/FMB, MANAGES THE FOREIGN CURRENCY FLUCTUATIONS CMA ACCOUNTS FOR THE AF APPROPRIATIONS UNDER FCFD AND FCFCD PROGRAMS. HQ USAF/SGMC MANAGES THE FOREIGN CURRENCY FLUCTUATIONS CMA ACCOUNT FOR THE DEFENSE HEALTH PROGRAM AF ALLOCATIONS UNDER FCFD. CENTRALIZED ACCOUNTING AND REPORTING IS ACCOMPLISHED BY DFAS-DE/AD.

2. PAGE 245, PARAGRAPH 27-105.

A. SUBPARAGRAPH 27-105A. IN THE LAST SENTENCE, CHANGE THE PARAGRAPH REFERENCE OF 27-118 TO 27-117.

B. SUBPARAGRAPH 27-105B. DELETE THE SECOND TO THE LAST SENTENCE AND CHANGE THE PARAGRAPH REFERENCE IN THE LAST SENTENCE FROM 27-119 TO 27-118.

C. SUBPARAGRAPH 27-105C. CHANGE THE SUBPARAGRAPH TO REFLECT: PARAGRAPHS 27-106 THROUGH 27-116 COVER GENERAL PROCEDURES APPLICABLE TO BOTH FCFD AND FCFCD.

3. PAGE 246, SUBPARAGRAPH 27-106A(1)(A). CHANGE TO REFLECT: BE A DIRECT OBLIGATION IN A BASIC APPROPRIATION, THAT IS, AIR FORCE OPERATIONS AND MAINTENANCE, DEFENSE HEALTH PROGRAM OPERATIONS AND MAINTENANCE, MILITARY CONSTRUCTION, FAMILY HOUSING CONSTRUCTION, AND FAMILY HOUSING OPERATIONS AND MAINTENANCE.

4. PAGE 249, PARAGRAPH 27-117. CHANGE ENTIRE PARAGRAPH TO REFLECT: 27-117. FOREIGN CURRENCY FLUCTUATIONS, DEFENSE (FCFD).

A. AIR FORCE O&M. AIR FORCE O AND M, 57\*3400, USES A FCFD CMA ACCOUNT TO CHARGE LOSSES OR CREDIT GAINS FROM FLUCTUATIONS IN DESIGNATED FOREIGN CURRENCIES.

(1) USE THE APPROPRIATE BUDGET RATES IN FIGURE 27-17 FOR THE BASIC AIR FORCE O AND M APPROPRIATION WHEN AN OBLIGATION IS CREATED.

(2) WHEN MAKING PAYMENT, CITE THE FOLLOWING CMA ACCOUNTING CLASSIFICATION ON VOUCHERS SUPPORTING THE CHARGE FOR A LOSS OR A CREDIT FOR A GAIN:

APPROPRIATION	FC/FY/OAC	RC/CC	ADSN
57*3400	30*34	CC0000	380003

(A) THE ASTERISK DENOTES FISCAL YEAR AND SHOULD BE THE CURRENT YEAR OR AN EXPIRED YEAR FOR THE FCFD CMA ACCOUNT. THE FISCAL YEAR FOR A CHARGE OR CREDIT TO THE FCFD CMA ACCOUNT SHOULD BE THE SAME YEAR AS THE FISCAL YEAR IN THE AIR FORCE O AND M OBLIGATION BEING LIQUIDATED. (CAUTION: FCFD IS TREATED IN A DIFFERENT MANNER.)

(B) CC EQUALS THE APPLICABLE COUNTRY CODE SHOWN IN FIGURE 27-16.

(C) USE IBP COUNTRY AND CATEGORY CODES AS APPLICABLE FOR IBP REPORTING.

B. DEFENSE HEALTH PROGRAM, AIR FORCE O AND M. DEFENSE HEALTH PROGRAM O AND M USES A FCFD CMA ACCOUNT TO CHARGE LOSSES OR CREDIT GAINS FROM FLUCTUATIONS IN DESIGNATED FOREIGN CURRENCIES.

(1) USE THE APPROPRIATE BUDGET RATES IN FIGURE 27-17 FOR THE BASIC DEFENSE HEALTH PROGRAM AIR FORCE ALLOCATION WHEN AN OBLIGATION IS CREATED.

(2) WHEN MAKING PAYMENT, CITE THE FOLLOWING CMA ACCOUNTING CLASSIFICATIONS ON VOUCHERS SUPPORTING THE CHARGE FOR A LOSS OR A CREDIT FOR A GAIN:

APPROPRIATION	FC/FY/OAC	RC/CC	ADSN
97*0130.1883	2X*43	CC2X00	503700

(A) THE ASTERISK DENOTES THE CURRENT FISCAL YEAR OR APPLICABLE EXPIRED YEAR.

(B) CC EQUAL THE APPLICABLE COUNTRY CODE SHOWN IN FIGURE 27-16.

(C) USE IBP COUNTRY CODE AND CATEGORY CODE AS APPLICABLE FOR IBP REPORTING.

C. OTHER COMPONENTS FCFD. USE THE APPROPRIATE BUDGET RATES IN FIGURE 27-17 WHEN MAKING CROSS-DISBURSED PAYMENTS.

(1) ARMY.

(A) THE FOLLOWING CMA ACCOUNTING CLASSIFICATION SHOULD BE USED FOR ARMY O AND M: 21\*2020 22-69XX P4310222 2579 VCRF 99999

(B) THE XX IN THE CMA ACCOUNTING CLASSIFICATION RELATES TO THE TYPE OF FOREIGN CURRENCY. INSTEAD OF XX, USE THE APPROPRIATE FOR-OTHERS CODE IN FIGURE 27-16.

(C) DEFENSE HEALTH PROGRAM, ARMY.

1. 97\*0130.1881, OPERATIONS AND MAINTENANCE. CITE THE FOLLOWING ARMY CMA FOR THE DEFENSE HEALTH PROGRAM:

97\*0130.1881 74 99XX 847714.97 0 25CC HSSH 099999 32A

(QUOTE) COUNTRY (QUOTE)

ASTERISK EQUAL CURRENT YEAR OR APPLICABLE EXPIRED YEAR

XX EQUAL COUNTRY CODE FROM FIGURE 27-16.

2. ON PAYMENT VOUCHERS, SHOW THE FOREIGN CURRENCY AMOUNT TO BE PAID AT THE CURRENT RATE AND THE RESULTING DOLLAR VALUE CHARGE TO THE APPROPRIATION WOULD HAVE BEEN HAD THE BUDGET RATE BEEN USED. ON A SEPARATE LINE ON THE VOUCHER, ANNOTATE THE DOLLAR DIFFERENCE BETWEEN THE ACTUAL CHARGE AT THE CURRENT RATE AND WHAT THE CHARGE WOULD HAVE BEEN HAD THE BUDGET RATE BEEN USED TO VALUE THE CHARGE TO THE APPROPRIATION. ANNOTATE THE DOLLAR DIFFERENCE AS A GAIN OR A LOSS AND ANNOTATE THE COUNTRY CODE REPRESENTING THE FOREIGN CURRENCY BEING PAID.

(2) NAVY.

(A) FOR NAVY O AND M, NO SPECIFIC CMA ACCOUNTING CLASSIFICATION IS REQUIRED. RECORD THE CHARGE TO THE BASIC APPROPRIATION USING THE BUDGET RATE AND THEN SHOW ON A SEPARATE LINE, THE UNITED STATES DOLLAR AMOUNT TO BE CHARGED OR CREDITED TO THE CMA

AND THE APPLICABLE TWO DIGIT ALPHA COUNTRY CODE.

(B) 97\*0130.1882. CITE THE FOLLOWING NAVY  
CMA FOR THE DEFENSE HEALTH PROGRAM:

97\*0130.1882 000 00018 0 060956 2D XXXXXX XXXXXXXXXXXXX  
ASTERISK EQUAL CURRENT YEAR OR APPLICABLE EXPIRED YEAR  
XXXXXX EQUAL 6-DIGIT PROPERTY ACCOUNTING ACTIVITY CODE THAT  
SHOULD BE ON THE OBLIGATING DOCUMENT.

XXXXXXXXXXXXX EQUAL 12-DIGIT CODE THAT SHOULD BE ON THE OBLIGATING  
DOCUMENT. THE COST CODE CONTAINS THE COUNTRY IDENTIFICATION.

(3) DEFENSE FINANCE AND ACCOUNTING SERVICE - COLUMBUS  
(DFAS-CO) (FORMER DLA):

(A) THE DEFENSE CONTRACT MANAGEMENT COMMAND INTERNATIONAL  
O AND M (97\*0100.5107) IS THE ONLY DFAS-CO O AND M ACCOUNT  
SUBJECT TO THE DESIGNATED FOREIGN CURRENCY FLUCTUATIONS PROCEDURES.

(B) THE CMA ACCOUNTING CLASSIFICATION IS 97\*  
0100.51XX WITH THE XX RELATING TO THE TYPE OF FOREIGN CURRENCY.  
INSTEAD OF XX, USE THE APPROPRIATE CROSS-DISBURSING CODE IN  
FIGURE 27-17.

(C) DESIGNATED FOREIGN CURRENCY FLUCTUATIONS PAYMENTS  
CITING DFAS-CO O AND M FUNDS SHOULD BE PROCESSED AS FOR-OTHERS  
TRANSACTIONS AND NOT AS CMA TRANSACTIONS. USE THE SAME ADSN AS IN  
THE BASIC ACCOUNTING CLASSIFICATION AND PROCESS USING MAFR CODE C.

(4) DEPARTMENT OF DEFENSE DEPENDENT SCHOOLS (DODDS):

(A) THE CMA ACCOUNTING CLASSIFICATION FOR DODDS O AND M  
IS 97\*0100.60XX. INSTEAD OF XX, USE THE APPROPRIATE  
CROSS-DISBURSEMENT CODE IN FIGURE 27-16.

(B) PROCESS THE CMA CHARGES OR CREDITS FOR DODDS USING  
CMA PROCEDURES AND PSEUDO ADSN 666666, OAD 06, ASN 66. THE PSEUDO  
ADSN SHOULD BE SHOWN ON THE VOUCHER ONLY. DO NOT INCLUDE THIS PSEUDO  
ADSN IN THE MECHANIZED INPUT.

(5) NATIONAL SECURITY AGENCY (NSA). THE NSA CMA ACCOUNT IS  
97\*0100.45XX. SUBSTITUTE THE TWO-DIGIT ALPHA COUNTRY CODE  
IN FIGURE 27-16 FOR THE XX. USE THE SAME ADSN AS IN THE BASIC  
ACCOUNTING CLASSIFICATION.

PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.
2. THIS IMC WILL BE INCORPORATED INTO FUTURE REVISION TO AFR  
177-101.
3. POC FOR THIS CHANGE IS MR. WALT GRAY, DFAS-DE/ANAA, DSN 926-7774  
AND POC FOR AFR 177-101 IS MS. MICHELLE RENDON, DFAS-DE/ANBG, DSN  
926-6558.//

BT

#1001

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