

**SECTION 19. DISBURSEMENT AND COLLECTION TRANSACTION POSTING PROCEDURES****19.1 CLASSIFICATION OF TRANSACTIONS.**

Disbursement and collection transactions are classified according to merged accountability and fund reporting (MAFR) categories, type of accounting, and other related records. All transactions processed for-self and for-others are identified in the Daily Appropriation Summary Ledger (ABQ16PUNPL10). By-others transactions are identified in the Daily Voucher Copy List (ABQA3LUNPL20).

**19.2 POSTING OF DISBURSEMENT AND COLLECTION TRANSACTIONS.**

a. Enter disbursements and collections on the same business day the transactions are included in the cash accountability records. Prioritize such transactions to make maximum use of computer cash reconciliation procedures in section 20. If vouchers must be entered on a business day, other than the day processed by the Paying and Collecting Area (P&CA) and Processing Centers (PCs), must ensure the appropriate effective date is used when entering the transactions. Transactions are grouped by effective date.

b. The batch posting technique may be used when abnormal conditions warrant. The AFO should determine that batch posting is cost effective before using the technique. When batch posting, the data elements must be the same on all vouchers batched for a single posting. Attach a list with each voucher number and the total amount of all vouchers to the first voucher in the batch to provide an audit trail and proof of input. For reference purposes, enter the first voucher number and the total amount of all vouchers in the batch in the MAFR system.

**19.3 PROCESSING.**

MAFR data elements identified in paragraph 19.4 are used when entering disbursements and collection vouchers. However, do not enter the document type or identity except for MAFR category code 9 transactions.

a. Entering the disbursement or collection document type or identity (other than MAFR category code 9) will result in the transactions being erroneously selected later for inclusion in the International Balance of Payments (IBP) report.

b. When entering MAFR category code 9 transactions, the Disbursing Officer's Voucher (DOV) positions may be blank, partially filled, or completely filled.

**19.4 MERGED ACCOUNTABILITY AND FUND REPORTING (MAFR) DATA.**

Enter data in the 22-position MAFR data field (field 7) when processing disbursement and collection transactions, as applicable.

The following paragraphs contain detailed instructions and specific requirements for entering the MAFR data elements:

<u>POSITIONS</u>	<u>DATA ELEMENT</u>
35-37	Partial payment number
38-40	IBP code
41-48	DOV number
49	By-others identifier, interfund billing identifier, or receipt account identifier
50	MAFR category codes
51-56	For-others ADSN

#### **19.5 ADJUSTMENTS TO FOR-SELF CUMULATIVE BALANCES.**

Under certain conditions, adjustments to cumulative Bal-ID code "E" or "R" is required which will not affect current month business. This is done by entering the transaction effective date (must be before prior end-of-month (EOM) cut-off date) in the input transaction. This will cause the adjustment amount and cumulative balance fields in the PSR to be updated. Current month fields will not be affected.

#### **19.6 MISCELLANEOUS TRANSACTIONS.**

Miscellaneous disbursement and collection transactions do not affect local accounting records, but are required for MAFR reporting. They consist of centrally managed allotments (CMAs), open operating budget authorities, for-others and by-others adjustments. Also, the transactions pertaining to appropriations charged and reported using DD Form 1400 (Statement of Interfund Transactions (seller transactions)), and receipt account transactions (MAFR codes C, E, F, G, J, N, Q, R, certain T transactions, U, W, X, and Y). As required, use the applicable source document and refer to section 5 and DFAS-DE 7010.1-R for the data code of each data element, and other related details. Prepare TRT as follows:

a. Action Code (Field 1). Use action code MM to process miscellaneous transactions.

(1) AFO-ID Code. Enter the AFO-ID code in position 18 to identify the AFO whose accountability is being affected.

(2) Bal-ID Code. Enter "X" or "R". Enter "X", except when reversing a previous miscellaneous posting; use the same voucher number as used to report the original transaction. The only way to correct miscellaneous transactions is to process a transaction to

reverse the original entry, and create a second transaction for the correct accounting classification. When making such reversals, enter "R" in position 19. Bal-ID codes other than "R" or "X" will reject. Program NBQ090 assigns fund type 1 to all miscellaneous transaction histories.

b. Amount (Field 5). Enter the dollar amount in this field. Leave blank when processing a transaction with no money amount.

c. MAFR Data (Field 7):

(1) Partial Payment Number. Enter the partial payment number in this subfield, if applicable, and right-justify.

(2) IBP Code. Enter IBP country and category code in this subfield. If not applicable, leave blank.

(3) DOV Number. Eight spaces are provided for entering the DOV numbers. When the assigned number is less than eight positions, right-justify and zero-fill. When processing collection vouchers, enter "C" in the first position along with PC code and applicable voucher number. Code "C" along with the MAFR category code determines whether the amount is reported as positive or negative. Use the applicable PC code as the second position on collection vouchers, and the first position for disbursement vouchers. EXAMPLES: Collection voucher (CS000029) and disbursement voucher (S0006546).

(4) Receipt Account Identifier Code. Enter code "Z" when entering collections and adjustments to general, special, and trust fund receipt accounts; enter code "I" for interfund costs chargeable to MAFR category N.

(5) MAFR Category Code. Enter the appropriate MAFR code. Use only MAFR codes C, E, F, G, J, N, P, Q, R, T, U, W, X, or Y. Any other MAFR code rejects if action code is MM.

(6) For-Others ADSN. All for-others transactions, except transactions for Navy, Marine Corps, and Coast Guard, require entry of the accountable station code (for centrally maintained deposit fund accounts, see paragraph 19.14). For-others transactions pertaining to an Air Force accountable station code require the full 6-position ADSN. If the transaction applies to an Army or OSD accountable station of less than six positions, precede the number with zeros. Leave the subfield blank when transactions pertain to CMAs, open operating budgets, and receipt account transactions. An exception is Army special CMAs, which cite a specific fiscal station number.

d. DoD Functional Category (Field 9). Leave blank.

e. BPAC, MFP, CC, Project, Subproject, MAP Project, FMS Master Case, Country Code (Field 10). Six digits are provided for entering the above data. Enter data as required depending upon the type of miscellaneous transaction and fund type being processed. Paragraph 15.11 covers specific data to be entered in this field. The MART programs verify this field and appropriations, or fund codes in field 21 or 23.

f. EEIC, MPC, TASK, ARPA, BAAN, SRAN (Field 11). Enter data in field 11 depending upon the type of transaction, fund type, whether the transaction affects IBP, and the department whose funds are being disbursed or collected. Enter the 3-position EEIC for those transactions affecting the IBPs according to DFAS-DE 7010.1-R, figure 31-1. When MPC is required on for-others posting, unless otherwise required, leave first and last positions of field blank. See section 15. The budget authorization account number is entered in processing for-others transactions citing Air Force military construction appropriation and Family Housing, Defense. See section 15 to determine entries.

g. Cost System Indicator, Cost Descriptor, Credit General Ledger Account Number (Field 12). If a collection transaction cites sales code 73 for CMAs or receipt account 573041, enter it with the FMS country code in positions 72-73, and the FMS case code in positions 74-76.

h. Sales Code (Field 13). Enter the appropriate sales code:

(1) Air Force Transactions. Enter 2-digit sales code for CMA, for-others and adjustment reimbursement transactions, which cite Air Force appropriations or funds. Enter 2- or 3-digit sales codes for reimbursements to the military personnel appropriation. See Air Force Data Dictionary, ADE AC-115, for applicable sales codes.

(2) Army Transactions. Enter 3-digit Army sales codes.

(3) OSD Transactions. Enter OSD source code with OSD funds allocated to Air Force or Army, and DoD agency code with DoD agency funds.

(4) Other Department Transactions. Leave blank when entering for-others transactions citing Navy, Marine Corps, Coast Guard funds, and OSD funds not allocated to Air Force or Army, whether or not such transactions affect IBP.

(5) Other. Leave blank when not required (e.g., on deposit fund and receipt account collections).

(6) FMS Performing Fund Code/Fiscal Year Designator. Enter proper code when processing fund code 4E transactions.

i. RC/CC-BUY ACT (Field 14). Enter FMS line item in positions 80-82, if the fund code is 4E, 4F, 4U or 4Y, or if the sales code is 73. Otherwise, leave blank. Enter open operating budget transaction in field 10.

j. PC Codes (Field 16). Enter PC codes to identify the Accounting and Finance PC processing the transactions. Used to obtain transaction count for preparation of the Report of Accounting and Finance Activities, RCS HAF-ACF(M)7104.

k. Type Vendor (Field 17). Leave blank.

l. Vendor/Debtor (Field 18). Leave blank except when using the option to enter the scheduled date of arrival for CMA financed travel advances. For bases that have converted from the Automated Travel Record/Accounting System (ATRAS), see tables 30-8 and 30-9 for proper input. (paragraph 19.19).

m. Contract Administration Station Number (CASN) (Field 19). Leave blank.

n. Purchase Request/Military Interdepartmental Procurement Request (PR/MIPR) (Field 20). Leave blank.

o. Appropriation (Field 21). Enter full appropriation data when no fund code is applicable.

(1) Department. Enter the symbol of the department responsible for administering the appropriation.

(2) Transfer Department. Enter the department symbol of the advancing agency. If not applicable, leave blank.

(3) Years (Single/Multiple/Continuous). Enter the single year, the first digit of the multiple year, or continuing year designator. For single and multiple year appropriations, enter the year in the first position of the subfield. For continuing year appropriations, enter "X" in the first position. If not applicable, leave blank.

(4) Symbol. Enter the appropriation or fund symbol for other than fund codes.

(5) Limitation. Enter the limitation when applicable, starting in the first position of this subfield. Do not enter limitations for Navy, Marine Corps, or Coast Guard transactions. If not applicable, leave blank.

p. Allotment Code (Field 23). Enter allotment code data when applicable:

(1) Fund Code. Enter 2-digit authorized fund code when applicable. Expense processing codes (9 alpha) or miscellaneous non-Air Force codes (9X series) are not authorized for use as miscellaneous transactions. Leave blank when full appropriation data is used.

(2) Fiscal or Program Year. Enter the last digit of the related fiscal or program obligation year in the first position. Leave OBY blank.

(3) Operating Agency. Enter operating agency codes in positions 114-115, field 23.

(a) Enter 2-digit OAC when entering for-others transactions citing Air Force appropriations or funds, and OSD funds allocated to Air Force when the appropriations or funds are subject to OAC coding. Use OAC for CMA disbursements and collections citing successor M appropriations. Leave blank when entering other Air Force CMA disbursements or collections, and when entering transactions applicable to receipt and deposit fund transactions.

(b) Enter 2-digit OAC when entering Army and OSD CMA transactions. Leave blank when entering for-others transactions citing Army appropriations and funds (except for appropriation 21\*2010, projects 1010 and 1110). Leave blank for OSD appropriations and funds.

(c) Leave blank when entering for-others transactions citing appropriations and funds of the Navy, Marine Corps, Coast Guard, and OSD (allocated to Navy, Marine Corps, or Coast Guard, or nonallocated).

(d) Leave blank when entering for-others transactions applicable to DoD agency funds. The limitation coding takes the place of the OAC.

(4) ASN or OBAN. Leave blank. The allotment serial number to be used with Army or OSD fund is entered in field 11, positions 67-70.

q. Quantity (Field 24). Leave blank.

r. Major Force Program (Field 25). Leave blank.

s. Date (Field 26). Enter the transaction effective date in this field, except when the transactions affect a prior period, then leave blank. Paragraph 19.2 provides instructions for entering the date in this field when it appears that transactions will not be processed in time to be included in the same business day's entries as processed by P&CA.

**19.7 CORRECTION OF MISCELLANEOUS TRANSACTIONS.**

To correct miscellaneous transactions:

a. Process a transaction to reverse the original entry. Enter the transaction in the exact manner as initially processed using a post code \*R instead of \*X (\* = AFO-ID code).

b. Create the second transaction for the correct accounting classification and amount. Use post code \*X.

**19.8 MISCELLANEOUS TRANSACTIONS BALANCE IDENTIFIER CODE.**

Program NBQO90 assigns Bal-ID code E to transactions, which cite MAFR category code C, E, F, G, J, N, or P. This program assigns Bal-ID code R to transactions, which cite MAFR category code P, Q, R, T, U, W, X, or Y. The assigned Bal-ID codes are part of the transaction data printed on the Selective Transaction History List. This program also assigns fund type 1 to miscellaneous MAFR transactions history processing. See section 5 for additional Bal-ID codes.

**19.9 ENTERING FOR-SELF PAYMENTS AND COLLECTIONS.**

When entering for-self disbursement and collection transactions (excluding adjustment transactions pertaining to by-others) enter:

a. Action Code. As applicable.

b. PSRA or DSRA. As applicable.

c. FSRA or PSRA. As applicable.

d. Bal-ID Codes. Bal-ID code E or R is used to identify increases or decreases to disbursements and collections. Use Bal-ID codes to enter corresponding increases or decreases affecting commitments (C), undelivered orders outstanding (O), unfilled customer orders (D), accrued expenditures unpaid (U), or filled customer orders (uncollected) (F).

e. Amount. This field cannot be blank unless processing a no-pay voucher.

f. MAFR Data.

(1) IBP. Enter IBP code if appropriate. If not applicable, leave blank. Do not enter document type data in this field. See paragraph 19.3.

(2) DOV Number. Enter the 8-character voucher number as prescribed in paragraph 15.8.

(3) Receipt Account Identifier Code. As applicable.

(4) MAFR Category Code. Enter category code A, B, S, or T to identify for-self transactions.

(5) For-Others ADSN. Leave blank.

g. Additional Data Elements. As applicable, in the remaining fields.

#### **19.10 TRAVEL.**

Each travel frame performs a specific function, see tables 30-2 through 30-16 for the detailed use of these frames, and how a processed transaction affect accountability. See section 30.

#### **19.11 DEFENSE BUSINESS OPERATIONS FUND (DBOF).**

a. Process DBOF for-self disbursements as fund type L transactions. Process those, which do not affect operating budgets such as PFY adjustments with a prior OBY.

b. DBOF reimbursements are not in the operating budget at base level. HQ AMC (ADSN 525300) centrally enters these as fund type M transactions.

#### **19.12 INDUSTRIAL FUNDS OTHER THAN DBOF.**

a. Establish applicable FSRs and PSRs for reimbursements (fund type R) for each industrial fund for which for-self reimbursements are collected. Also, establish FSRs and PSRs for disbursements (fund type S) for each industrial fund for which for-self disbursements are made except DBOF.

b. To enter industrial fund disbursements and collections use:

- (1) Action Code. As applicable (normally XP).
- (2) PSRA and FSRA.
- (3) Post Code. Use XE (disbursements) and XR (reimbursements).
- (4) Amount.
- (5) MAFR Data. As-required.
- (6) Additional Data Element. As-required.

#### **19.13 LOCALLY MAINTAINED DEPOSIT FUNDS.**

Procedures for processing deposit fund transactions are as follows:

a. Fund Summary Records. Establish one FSR for each locally maintained deposit fund in which there is activity. See section 12 for establishing FSRs under fund type K.

b. Program Summary Records. Establish PSRs at levels prescribed in paragraph 12.3.

c. Document Summary Records. Establish DSR with no dollar amount for each deposit fund subsidiary account under each PSR established as prescribed by paragraph b. Use a document save indicator ("X" in position 49) to retain DSR in the computer when there is no dollar balance in the record. Other positions of the document identity field

should contain data to identify the purpose of the deposit fund (e.g., suspense, FITW, etc.). See section 12.

(1) Organization Code. An AFO that pays civilians assigned to ANG or Air Force Reserve units assigns a 3-character organization code to each unit. Establish DSRs by organization code and deposit fund subsidiary for each payroll deposit fund used.

(2) Deposit Fund Subsidiary Codes. Paragraph 19.16 contains most of the deposit fund subsidiary codes. It also tells how to establish deposit fund subsidiary accounts not listed.

d. Collections and Disbursements. Enter collections (post code EX) and disbursements (XE) in the same FSR, PSR, and DSR. When disbursements are greater than collections, the transaction will reject except for deposit funds 57F3875, 57F3878, 57F3880, and 57F3885.2000. The credit balance in the FSR, PSR, or DSR should equal funds collected, but not disbursed. Although deposit fund balances and collections will appear as negative record balances, such balances are identified as positive amounts on MAFR reports. When processing collections and disbursements, use the following data elements:

(1) Action Code XD. This code must be used since action code OD is not authorized for entering disbursements against locally maintained deposit funds.

(2) DSR and PSR Addresses.

(3) Post Code. Use EX (collections) and XE (disbursements).

(4) Amount.

(5) MAFR Data. Use MAFR category codes B (disbursements) and T (collections); except collections to 57F3875, 57F3878, 57F3880 and 57F3885.2000 are processed as refunds (negative disbursements) MAFR category code T. See paragraph 19.4.

(6) Additional Data Elements. As required.

(7) Effective Date. Enter an effective date when the transaction is applicable to a previous day's business. See paragraph 19.5 for adjustments affecting prior month business.

e. Corrections and Adjustments. Enter corrections and adjustments by retaining the integrity of the data elements in paragraph 19.13d using reverse post codes.

#### **19.14 CENTRALLY MAINTAINED DEPOSIT FUNDS.**

a. When entering disbursement and collection transactions for centrally maintained deposit funds at other than the ADSN maintaining the accounting records of the deposit fund, and voucher copies are required by DFAS-DE, see the for-others procedures outlined in paragraphs 19.30 and 19.31.

b. When entering disbursement or collection transactions for centrally maintained deposit funds at the ADSN maintaining accounting records for the deposit fund, see the for-self procedures outlined in paragraph 19.13.

c. Use of action code OD is not authorized for these transactions.

d. See exclusion of for-others procedures in paragraph 19.32 when entering disbursement or collection transactions for specified funds maintained centrally. These funds are reported to DFAS-DE in summary amounts only. Paragraph 19.32 lists fund accounts involved and MAFR category codes to be used.

**19.15 RECEIPT ACCOUNTS.**

Process receipts as miscellaneous transactions. When entering collection transactions for receipt accounts, use the following data elements:

a. Action Code. MM

b. Post Code. \*X or \*R if reversal. (\* = AFO-ID code).

c. Amount.

d. MAFR Data:

(1) IBP Data.

(2) DOV Number. See paragraph 19.6.

(3) Receipt Account Identifier. Enter "Z" in position 49.

(4) MAFR Code. Enter "T" in position 50.

e. PC Code. Enter code of the PC processing the transaction for transaction count purposes.

f. Appropriation. Enter the receipt account fund in field 21.

g. Additional Data Elements. As-required.

**19.16 DEPOSIT FUND SUBSIDIARY CLASSIFICATION CODES.**

Establish subsidiary records in TRT, field 17, as follows:

<u>SOURCE</u>	<u>FEDERAL TAX WITHHELD</u>	<u>FICA CONTRIBUTIONS EMPLOYEE</u>	<u>GOVERNMENT</u>
57F3875--Federal tax withheld and FICA			
Civilian	1	2	3
<u>SOURCE</u>	<u>FEDERAL TAX WITHHELD</u>	<u>FICA CONTRIBUTIONS EMPLOYEE</u>	<u>GOVERNMENT</u>
Mil Pay--Reserve & ANG	4	5	6

57\*3500--Payments to in-service personnel           7           8           9

57X6050--Bonds  
  1--Civilian Pay  
  --Voucher Deductions  
  2--Cash Sales

24X8135.8003--Life Insurance Fund  
  1--Civilian Pay  
  --Employee's Contribution  
  2--Civilian Pay  
  --Government Contribution

24X8135.8004--Health Benefits  
  1--Civilian Pay  
  --Employee's Contribution  
  2--Civilian Pay  
  --Government Contribution

24X8135.8001 & 8002--Civil Service Retirement And Disability  
  1--Civilian Pay  
  --Employee's Contribution  
  2--Civilian Pay  
  --Government Contribution

57X6875 & 57F3875--Suspense  
  1--Unidentified Cash  
  2-9--Additional codes may be locally established

Other deposit fund accounts are entered using locally assigned numeric codes.

#### **19.17 ESTABLISHING RECORDS FOR TRAVEL ADVANCES.**

A separate PSR is required to enter type vendor code 7 travel advance data for each fund code reported in the RCS HAF-ACF(AR)7801. When entering type vendor code 7 travel advances on a transaction-by-transaction basis, establish PSRs by MFP within fund code (fund code 29 excepted). Include 3-digit EEIC, summary PEC (see table 13-1), summary DoD FC 99 and PC T, but not RC/CC. Establish DSRs as needed for local operating requirements. See paragraph 19.19 for optional mechanized procedures to enter and report travel advances from CMAs.

#### **19.18 ENTERING TRAVEL ADVANCES UNDER TYPE VENDOR CODE 7 PROCEDURES.**

The accountable AFO maintains travel advances for reporting in the general funds general ledger and RCS HAF-ACF(AR)7801. To differentiate travel advances from travel estimates and settlements, establish a separate PSRA using the predominant data elements for travel PSRs and a type vendor code 7. The type vendor code 7 signifies a travel advance, and only travel advances should be entered against this PSRA. Keep a separate PSRA with type vendor code 5 for estimates and settlements. Before processing a travel settlement, be

sure to reverse the travel advance. Travel advances paid by others are entered by the accountable AFO using the type vendor code 7 procedures. CSI is not to be loaded in PSR type vendor 7.

a. Enter travel advances using the following data elements:

- (1) Action Code. RP,.
- (2) PSRA. Use PSR address established for travel advances (PSRA with type vendor code 7).
- (3) FSRA.
- (4) Post Code UE. This posting results in creation of a new DSRA with a negative Bal-ID U, and a positive Bal-ID E.
- (5) Amount. Enter amount of advance.
- (6) MAFR Data:
  - (a) IBP, if applicable.
  - (b) DOV Number. Establish DOV number to identify transactions as for-self or by-others payment.
  - (c) Identifier Code. Use only to identify by-others transactions.
  - (d) MAFR Code. Use only category code A or B. MAFR code C or G transactions, when authorized are processed as miscellaneous transactions.
- (7) Additional Data Element. As applicable.

b. When the settlement voucher is processed and the entitlement is greater than the amount of the advance, reverse the transaction that entered the advance. After reversing the advance transaction, post the settlement transaction:

- (1) Action Code. FD,.
- (2) PSRA. This PSRA cannot be the special PSRA established for advances.
- (3) FSRA.
- (4) Post Code. UE.
- (5) Amount. Enter amount of total travel entitlement.
- (6) MAFR Data. Same as paragraph a(6).
- (7) Additional Data Element. If applicable.

c. Bases should process advances using the procedures in the following subparagraphs. When the advance exceeds the entitlement,

process a "no-pay voucher" and collection voucher, and post the transaction as follows:

(1) Reverse post advance transaction.

(2) Post the type vendor 5 record used to record the related travel order obligation using action/post codes FD, UE, and the amount of the original advance.

(3) Establish the refund receivable for the amount by which the advance exceeds the settlement. Post the transaction to a type vendor 9 record using action/post codes RP and UX.

#### **19.19 ENTERING TRAVEL ADVANCES FINANCED BY CMA.**

Enter the scheduled date of arrival (calendar year and month) for CMA-financed travel advances in the vendor/debtor field (e.g., a scheduled date of arrival of Sep 1999 is entered as 9909). The CMA advance extract retrieval will be run at EOM to extract the data used for the RCS7184 report.

#### **19.20 PROGRESS AND ADVANCE PAYMENTS ON CONTRACTS.**

Basic procedures for processing progress (P994, XX9940, or MPC 9940) and advance (P991, XX9910, or MPC 9910) payments on contracts are in DFAS-DE 7010.2-R.

a. FSRs, PSRs, and DSRs must be the same fund type as the summary records in which the obligation is entered. Establish a DSR without any dollar amount before payments are processed.

b. Input these data elements when entering progress or advance payments:

(1) Action Code. RD,.

(2) DSRA. Enter the DSRA of the DSR established in P991, P994, or RC/CC (XX9910 or XX9940, or MPC 9910 or 9940), as appropriate.

(3) PSRA.

(4) Post Code. OE.

(5) Amount.

(6) MAFR Data. Enter data per paragraph 19.18a(6).

(7) Type Vendor Code.

c. The transaction does not increase or decrease obligations, because U00 is decreased by the amount of the payment.

d. The PSRs established for entering advance and progress payments for fund code 30 include 9910 or 9940 in the last four positions of the BPAC field.

**19.21 SETTLEMENT OF ADVANCE AND PROGRESS PAYMENTS ON CONTRACTS.**

Process two transactions to enter the settlement of advance or progress payments:

a. Enter the collection, using action code XD and post code EO citing the address used in entering the advance or progress payment. Enter the amount of the payment, MAFR data, and any other data, which is applicable, but not in the DSR.

b. Enter the disbursement, using action code XD and post code OE or UE, as appropriate, citing the address where the contract is obligated. Enter the amount of the payment, MAFR data, and any other data, which is applicable, but is not in the DSR.

**19.22 INTERNATIONAL BALANCE OF PAYMENTS.**

The policies and coding requirements in DFAS-DE 7010.1-R apply. Enter the country code and category code for all disbursements and collections, which affect IBP, except where other procedures are used to get the data such as civilian and military pay.

**19.23 ENTERING PAYMENTS AND COLLECTIONS.**

Enter IBP codes in all transactions affecting IBP. Report only for-self and for-others transactions to DFAS-DE.

**19.24 AUDIT OF IBP TRANSACTIONS.**

a. The PCs updating documents are responsible for coding and posting documents.

b. Since civilian pay is reported at the net pay level, the civilian pay PC makes sure civilian net pay transactions are coded properly and represent the actual net payment.

c. The military pay PC provides the Reports and Analysis Division with data on military net pay. Local procedures may be devised to enter certain types of transactions directly from vouchers or from offline procedures, automated, or manual.

d. The P&CA provide the Reports and Analysis Division with supplementary data on categories K and N.

e. The Reports and Analysis Division audits the IBP report and ensures all report data are accurate and proper.

**19.25 CORRECTION OF ERRORS IN PRIOR REPORTS.**

See procedures in DFAS-DE 7010.1-R.

**19.26 SUPPLEMENTAL CATEGORIES OF TRANSACTIONS.**

The quarterly IBP report requires detail below the level at which transactions are normally entered. Certain transactions must be identified and reported by categories. Whenever transactions require more than one category code, process a separate posting for each category code. Several supplemental categories require entrance of data at the edit stage of the quarterly IBP report. This data is not available in detail transactions. The Reports and Analysis Division

obtains it from feeder reports and furnishes the Defense Enterprise Computing Center (DECC) with supplemental report transactions. See section 91 for format.

**19.27 FOR-OTHERS AND CENTRALLY MANAGED ALLOTMENTS.**

Do not establish FSRs, PSRs, or DSRs to enter for-others or CMA transactions. Instead, process these transactions as miscellaneous transactions at the disbursement or collection stage.

**19.28 FUND CODES 30, 54, and 58 TRANSACTIONS.**

a. For-Others. Process all fund codes 30, 54, and 58 transactions (except successor M) with the major force program (MFP), as identified on the voucher in positions 59-60, field 10. If the payment is for advance or progress payments, enter MPCs 9910 or 9940 in the last four positions (61-64, field 10). If other than advance or progress payments, leave the four positions blank. When the MFP is not identified on the voucher, make an attempt to determine the proper MFP. Process successor M transactions without MFP. The locations of these data elements are exceptions to normal processing required because of conflicts in multiuse fields.

b. Fund Code 30 CMA Transactions. All fund code 30 CMA transactions (MAFR code E or W) require MFP A8 or B8 in positions 59-60, and the last four digits of the applicable account codes in positions 61-64 (AFI 65-601, volume 4). For example, if account code is 044801, enter as A84801. EXCEPTION: Cite MFP 07 for aviation fuel transactions charged to fund code 30, OAC 33, ADSN 380100. Enter MFP in positions 59-60 and zero-fill positions 61-64. For those civilian pay transactions authorized in DFAS-DE 7077.11-M, pertaining to satellite AFO operations, and for other personnel costs acceleration factor credited to fund code 30, OAC 45, RC/CC 072896, and ADSN 380100. Enter the applicable MFP in positions 59-60, and the last four digits of the applicable RC/CC codes in positions 61-64. When entering the foreign currency variance to fund code 30, enter the applicable country code in positions 59-60 and zero-fill positions 61-64.

**19.29 FUND CODES 25, 83, AND 89 CMA TRANSACTIONS.**

Do not use these procedures unless instructed by DFAS-DE/AN (DFAS-DE 7010.1-R, paragraphs 27-103 and 27-119). When instructed, use the following special coding to enter foreign currency variance transactions (MAFR codes E and W) against fund codes 25, 83, and 89. Enter the following:

a. EEIC originally charged when needed for IBP reporting.

b. Project (3-digit field), positions 60-62.

(1) For fund code 25, enter "37" in positions 60-61. Enter an 8 for gain or 9 for loss in position 62.

(2) For fund code 89, enter "77" in positions 60-61. Enter an 8 for gain or 9 for loss in position 62.

(3) For fund code 83, enter the applicable country code (Air Force Data Dictionary, SDE-CO-817) in positions 60-61. Enter an 8 for gain or 9 for loss in position 62.

c. BAAN entered in positions 68-70. For fund codes 25 and 89, enter the applicable country code (Air Force Data Dictionary, SDE-CO-817) in positions 68-69, and enter a zero in position 70.

d. Fund Code/Fiscal Year.

(1) For fund code 89, report all foreign currency variances applicable to funds authorized for FY 79 and earlier as FY 79.

(2) For fund codes 25, 83, and 89 for FY 90 and later, cite the fiscal year to which the transaction that resulted in the foreign currency variance is chargeable.

### **19.30 ENTERING FOR-OTHERS TRANSACTIONS.**

a. To prepare and process TRTs, enter the following:

(1) Action Code. MM or TM.

(2) Post Code. \*X or \*R (\* = AFO-ID code). All other post codes reject. Use post code \*R for reversal of previously entered transactions. See paragraph 19.7.

(3) Amount. Leave blank if voucher is a no-pay voucher.

(4) MAFR Data:

(a) Enter IBP country code and category code, if applicable; otherwise leave blank.

(b) Enter DOV Number. See paragraph 19.6.

(c) When processing action code MM transactions, enter MAFR category codes C or G for disbursements, and R or U for reimbursements. For action code TM transactions, enter MAFR category codes C for disbursements and U for reimbursements.

(d) Enter for-others ADSN when required. See paragraph 19.6 and section 15.

(5) MFP (01, A8, etc.) in positions 59-60, field 10. If the payment is an advance or progress payment, enter 9910 or 9940 in positions 61-64; otherwise, leave blank for all for-others payments. See paragraph 19.28 when MFP is not identified on the voucher.

(6) PC for transaction count.

(7) Additional data as required. See paragraph 19.6 for elements of accounting classification required for each appropriation or fund. Variation of IBP category codes and EEIC data may cause split transactions. If so, enter the required individual transactions

to provide this data for inclusion in the IBP reports. If IBP transactions, see DFAS-DE 7010.1-R.

**NOTE:** Do not enter IBP data for civilian pay on for-others vouchers because the civilian pay PC furnishes net pay data.

b. Normally, the date (field 26) is left blank. Enter the date of initial disbursement or collection voucher when entering a correction. See paragraph 19.6.

### **19.31 ENTERING CMA TRANSACTIONS.**

To prepare and process a TRT, enter the following:

a. Action Code. MM.

b. Post Code. \*X or \*R (\* = AFO-ID code). All other post codes reject. Use \*R for reversal of previously entered transactions (paragraph 19.7).

c. Amount. If a no-pay voucher, leave blank.

d. MAFR Data:

(1) Enter IBP country code and category code, if applicable, according to DFAS-DE 7010.1-R, chapter 31.

(2) Enter DOV number. See paragraph 19.6.

(3) Enter MAFR category codes E (disbursements) and W (reimbursements).

(4) Leave for-others ADSN field blank except for Army special open allotment transactions.

e. Establish RC/CC code per paragraph 19.28.

f. Enter PC code.

g. Additional Data Element. As-required. See paragraph 19.6 for elements of accounting classification required for each appropriation. Check DFAS-DE MART microfiche to determine DFAS-DE requirements. If IBP transaction, see DFAS-DE 7010.1-R.

### **19.32 TRANSACTIONS APPLICABLE TO CENTRALLY MAINTAINED DEPOSIT FUND ACCOUNTS.**

a. All ADSNs, except the one designated as responsible for administering the centrally maintained deposit fund accounts, process disbursement and collection transactions against these accounts as for-others transactions. See paragraph 19.30. Send a copy of each voucher processed in the RCS HAF-ACF(W)7112. The ADSN designated as responsible for administering these accounts record transactions made centrally as for-self transactions.

DEPOSIT FUND ACCOUNT

ADSN

20X6133,57F3875.00AG,57X6001,57X6002	380100
57X6010,57X6031,57*6060	
57X6090	
57F0152.0001	504300
57F0152.0002,57X6922	525300
57F3875.0IPA	846800
57F3875.0TIP	660900
57F3875.000* (* = Fiscal Year)	3333XX (XX = 5th or 6th digits assigned by DFAS-DE)

b. All other centrally maintained deposit fund accounts are excluded from the RCS HAF-ACF(W)7112; do not send voucher copies to DFAS-DE. Follow instructions for processing for-others transactions (paragraph 19.30) except that MAFR code Y is used instead of C or U, and for-others ADSN field is left blank. These transactions are reported to DFAS-DE, in summary, as MAFR code Y in the RCS HAF-ACF(M)7113 report.

### **19.33 BY-OTHERS TRANSACTIONS.**

Process by-others transactions the same as for-self transactions, except:

a. Enter alpha G (ANG) and O (Others) as by-others identifier code in TRT (position 49, field 7).

b. Establish the voucher number to identify the source of the transaction (paragraph 15.8) and enter in the TRT, field 7.

c. Process MAFR code F, J, P, Q, and X adjustments as miscellaneous transactions. See paragraph 19.36.

### **19.34 FUND TYPES L AND M TRANSACTIONS.**

This paragraph is for fund codes 30, 54 and 58, fund types L and M transactions. The register of by-others transactions prepared by DFAS-DE has a MFP code. This is based on the MFP in the fund citation, or one, which has been assigned by the paying AFO. If the MFP is incorrect, process a F or X adjustment transaction to correct the MFP. See paragraph 19.35.

### **19.35 MAFR ADJUSTMENT TRANSACTIONS F, J, P, Q, AND X.**

Apply these procedures in assigning post codes to MAFR adjustment transactions:

a. SF 1081 (Voucher and Schedule of Withdrawals and Credits), Adjustment. When adjustments are made using SF 1081, assign a disbursement voucher (PC code in first position) to the "withdrawn from" side, and a collection voucher number (C in first position and PC code in second position) to the "pay to" side. The C in the first position of collection voucher number must be entered in the first position of the DOV field of the TRT. Always use action code MM and post code \*X (\* = AFO-ID code) with the adjustment transaction. If the corrected side is a miscellaneous transaction, use action code MM and post code \*X. If the corrected side is a for-self transaction, do

not use action code MM. Use the appropriate action code (paragraph 15.2) and Bal-ID codes affected by the transaction.

**NOTE:** For bases using BOCL, refer to paragraph 15.8c(8) for the format to enter cycle, line, and DOV numbers. Failure to do so will result in a management exception code "A". See section 34.

b. SF 1017G Journal Voucher Adjustment. Assign a journal voucher number consisting of eight characters. Use C in the first position of the DOV field to identify adjustment entries in the credit position of the journal voucher. Process as in paragraph 19.7.

**NOTE:** Do not use by-others identifier O when processing MAFR code F or X, as this will cause an out-of-balance condition in the Daily Appropriation Summary Ledger (DASL). To clear line in BOCL, process as outlined in paragraph 15.8c(8).

### **19.36 INTERFUND BILLING PROCEDURES.**

The General Accounting and Finance Interfund System receives interfund bills, balances the bills, and distributes them to the appropriate system for further processing. See the flowchart in figure 19-1. Two types of transactions are accommodated as follows:

- a. Interfund Bills.
- b. Reply/Request Records, FAR/FAS/GAR/GAS/FJS/FJR transactions.

### **19.37 INPUT.**

a. As the transactions are received from the Base Communications Center, the Base Level AUTODIN Message Extract System (BLAMES) uses the content indicator IFBB to place the transactions into the ZBQ11BUNDD10 file for subsequent processing. Incoming interfund bills, and reply/request records are extracted from BLAMES each time EOD is processed. See section 27.

b. Interfund bills received by mail are entered by Reports and Analysis Division, as input for program NBQG00, by appending them to the ZBQG0CUNDD30 file using Interactive Processing Facility (IPF). The output file (ZBQG0CUNDD30) with additions and or corrections is used as input each time program NBQG00 runs.

### **19.38 ZERO-BALANCING OF INPUT DATA.**

a. The Reports and Analysis Division schedules program NBQG00. No control record is needed. The EOD (NBQ115) provides a summary of what is received via AUTODIN and BLAMES. Using this information, the Reports and Analysis Division requests interfund processing as determined locally.

b. Input into program NBQG00 consists of a combination of interfund bills and reply/request records.

(1) When the bill is first received, it is checked against the VBQ61KUNDD70 file, and zero-balanced bill is distributed by NBQG50

programmatically as specified by 61K record. The Out-of-Balance Edit List (figure 19-3) is used by Reports and Analysis Division to make necessary changes to an out-of-balance bill using IPF. The sequence number/tape reference on the listing is used to locate the applicable records in the pending file. The Reports and Analysis Division should review the list for the following:

(a) Out-of-Balance Bills.

(b) Duplicate Bills. If both bills are on this run, the duplicated records are deleted by the program and a message "DELETED DUP" is displayed.

(c) Bills or portions of bills to be transferred to other ADSN. When the SRAN belongs to another ADSN, the bill should be transferred to the accountable ADSN. Split the bill from the ZBQG0CUNDD30 file to a temporary file and download the bill using WINGAMPS, option D, to create a floppy diskette. Mail a listing along with the diskette to the appropriate base. DFAS-DE 7010.1-R, chapter 27, section K, explains how to transfer an interfund bill to another base.

(d) Bills Sent to Distribution. When a bill is sent to distribution, the summary record appears again on the Out-of-Balance Edit List (figure 19-3) with a tape number under the sequence number/tape number column. Use this tape number to reference a bill if the backup tape is needed in the future.

#### **19.39 INTERFUND BASE VARIABLE FILE.**

A permanent Base Variable File (VBQ61KUNDD70) controls distribution of interfund bills and reply/request records. Distribution of incoming data is determined by SRAN and fund code (optional). The file also designates the output medium (list, disk, or tape) and format. Detailed information on establishing the 61K record is in section 18. Every item processed in the interfund system must have a SRAN identified in the Base Variable File.

#### **19.40 DISTRIBUTION.**

a. Programs NBQG50 and NBQG60 are executed automatically each time NBQG00 is scheduled. The programs read the Zero-Balance Interfund File (ABQG0BUNDD20) from NBQG00, and produce an output file for each SRAN and fund code (optional) containing data on the file. Summary records (FS\*) are programmatically placed in disk file (VBQG6#UNDD10) and are used IAW paragraph 19.43. In addition, a list (figure 19-6) is produced identifying summary information and file distribution. Use this list to notify the receiving systems that interfund transactions have been received, zero-balanced, and readied for processing.

b. Interfund bills and reply/request records that do not have a 61K record established for their SRAN/FC are displayed on an error list for each AFO (figure 19-4), and placed in file ABQG5EUNDD50. The file is taken into the next run of NBQG00.

c. A backup tape (ABQG0BUNTT20) is created and in the event of loss or destruction of one or more output files. The files can be recovered by running program NBQG00, option 02. The Reports and Analysis Division schedules program NBQG00 using Base Level Integrated Support System (BLISS). Enter the control record (figure 19-5) using IPF. The recovery tape number is printed on the last page of the Out-of-Balance Edit List. See figure 19-3.

#### **19.41 FILE DISPOSITION.**

The VBQ61KUNDD70 file is used to determine the media of output.

a. Tape files (media "T") are specified when the receiving system is other than a Unisys 2200. The output tapes are forwarded to the receiving system for processing and subsequently returned to the initiating system for reuse.

b. Disk files are specified when the receiving system is a Unisys 2200, or the receiving system desires a floppy disk. Actual disposition of the disk file varies based upon processing differences dictated by the receiving system.

(1) If file media "D" is specified in the VBQ61KUNDD70 file, a disk file (with the qualifier/filename specified in the VBQ61KUNDD70 file) will be created. If this disk file is not accessed by the receiving system before the next run of interfund, the new data is appended to the existing data. Once the file has been transferred to the receiving system, it should be deleted from the sending system. Bases should determine the best method of deletion through local coordination. If File Transfer Protocol (FTP) is used to move the file to the receiving system, see figure 18-7 when establishing qualifier.

(2) If file media "P" is specified in the VBQ61KUNDD70 file, only print listings will be produced.

c. Floppy Diskette Requirements. Interfund transactions may be sent to the receiving system on a floppy diskette. The Reports and Analysis Division uses WINGAMPS, option D, (Transfer Files From Host to PC) to download the file to the microcomputer. Chose option A from the Download Menu (80-character records) and the following prompt will appear (L = LEAVE DATA IN FILE AND E = MOVE DATA TO BACKUP FILE AND ERASE DATA FROM EXISTING FILE) choose "E" to erase the file. After the file is downloaded to the microcomputer, copy the file from the microcomputer's fixed disk to a floppy diskette for distribution.

#### **19.42 INTERFUND CONTROL LEDGER.**

a. Use the recap of Zero-Balance Interfund Bills List (figure 19-6) and Part IV of the Daily Appropriation Summary Ledger to manually create and maintain the interfund control ledger. Section 27 of this manual and DFAS-DE 7010.1-R, chapter 27, explain daily balancing procedures and interfund control ledger maintenance.

b. For bases not using WE system, the VBQG6#UNDD10 file contains all the summary records received. The VBQG6#UNDD10 file is separated

by AFO (see fifth position of filename) and upon payment of the bill through the MAFR system, the summary records are used as input to the ABQM3DUNDC20 file (Buyer) for input into NBQM30. The summary records from VBQG6#UNDD10 can be used for EOM processing of interfund transactions. Section 79 of this manual and DFAS-DE 7010.1-R, chapter 27, explain how to prepare input for DD Form 1400, Statement of Inter Fund Transactions (LRA).

#### **19.43 INTERFUND BILLING SUSPENSE.**

a. Entries for suspended interfund billing transactions can be entered individually or in summary. Make summarized entries only if the same advice code applies to each detail supporting the summary amount. DFAS-DE 7010.1-R, chapter 27, lists billing advice codes. The Reports and Analysis Division retains an offline file of suspended detail or summary transactions, subsidiary records to support cumulative balances in each suspense account, and action code update transactions. Follow these procedures for entering entries in suspense accounts:

(1) PCs enter charges and credits in suspense. Data elements input through the remote are as follows:

(a) Action Code. Use XP or OP, as applicable.

(b) PSRA and FSRA.

(c) Post Code. Use XE or EX, as applicable.

(d) Amount.

(e) MAFR Data. (Bill number in the DOV field).

(2) PCs prepare detail billing records (DBRs) for each transaction entered into the remote. Transaction format is in figure 79-3. Transactions are forwarded to the Reports and Analysis Division daily for EOM.

(3) PCs prepare action code update transactions and send them to the Reports and Analysis Division for EOM processing. Transaction format is in figure 79-4.

(4) The Reports and Analysis Division verifies these transactions entered in the suspense accounts to the Daily Audit List to ensure a transaction has been received for each transaction and for data accuracy. For each suspended transaction received, the Reports and Analysis Division duplicates the transaction and adds a "2" in position 7; entries with a "2" in position 7 are used to prepare the Interfund Suspense Cumulative Balance List (figure 79-5). Action code update report (figure 79-4) revises action codes for previously established subsidiary records. For each action update transaction received from the PCs, the Reports and Analysis Division changes positions 74-76 and 78-79 of the related suspense subsidiary record (figure 79-5) to identify the revised action code. This process is needed to make sure the Cumulative Balance List reflects the most current status. Retain suspense transactions, action code update

transactions, and suspense subsidiary records for optional and EOM processing.

b. At EOM or during the month, if desired, the Reports and Analysis Division requests process of the Offline Transaction File. Where volume justifies, optional processing enables Reports and Analysis Division to balance the offline file to FSR balances, and part III of the interfund control ledger before EOM. The control record and available options are identified in figure 79-1.

c. If the first position of the document identifier (position 1) is F, and the first position of the routing identifier (position 4) is G, identify suspended transactions to account 57F3885.2000.

d. Process general ledger entries for net amount of these transactions. Debit GLA 139 and credit GLA 613 in the general ledger if the net amount is an increase in disbursements, or the reverse position if the net amount is a reduction in disbursements.

e. For EOM RCS HAF-ACF(M)7113 processing, see section 79.

#### **19.44 SELLER INTERFUND BILLINGS.**

Enter both seller charges and credits in the same accounting period as the interfund transactions are reported on DD Form 1400, Statement of Transactions (Seller).

a. Data elements required to enter seller expenditure charges are as follows:

(1) Action Code. MM.

(2) Post Code. \*X or \*R (\* = AFO-ID Code). Any other post code rejects. Use post code \*R for reversal of previously entered transactions (paragraph 19.7).

(3) Amount.

(4) MAFR Data:

(a) DOV Number. Enter seller bill number.

(b) Interfund Billing Identifier. Enter "I" in position 49.

(c) MAFR Code. Enter "N" in position 50.

(5) PC Code. Enter code to identify the PC processing the transaction for work count purposes.

(6) Appropriation. Enter fund code or appropriation charged.

b. At the same time expenditure charges are entered, process for-self transactions to reimburse the stock fund or appropriation and liquidate the accounts receivable. These data elements are required to enter reimbursement transactions before interface occurs:

(1) Action Code. RD.

- (2) DSRA.
- (3) PSRA. Stock fund or appropriation reimbursement.
- (4) Post Code. FR.
- (5) Amount.
- (6) MAFR Data:
  - (a) DOV Number. Enter seller bill number.
  - (b) Interfund Billing Identifier. Enter "I" in position 49.
  - (c) MAFR Code. Enter "S" or "T" depending upon whether the collection is a reimbursement to an appropriation or stock fund.
- (7) Sales Return Code. Enter I in field 17.

#### **19.45 ADVANCES RECEIVED FROM CUSTOMERS (FEDERAL AND NONFEDERAL) .**

DFAS-DE 7010.1-R provides for collecting cash advances for orders received from customers. The following procedures apply for entering these advances:

a. Order Received Prior to the Advance. When an order is received without an advance, enter it as an unfilled customer order in fund type T using Bal-ID O.

b. Entering the Advance. When the advance is received, enter the appropriate fund type (J or M), with the appropriate sales code, as a positive collection (Bal-ID R) and a negative filled customer order uncollected (Bal-ID F). Use action code BP to establish the PSR for the transaction with the appropriate type vendor code (1, 2, 3, or 6). At the same time, establish the unfilled order in the appropriate fund type (J or M) using Bal-ID D, and leaving type vendor code blank. If the unfilled order was previously established in fund type T, reverse that entry at this time.

c. Entering Performance. As performance occurs, reduce the amount of the unfilled customer order (Bal-ID D record without type vendor code), and increase filled customer orders uncollected (Bal-ID F record with type vendor code). When performance is complete (delivery or service), adjust the remaining balances in Bal-IDs D and F to zero. If additional collection or refund is due, take appropriate action at that time.

#### **19.46 ENTERING ADVANCE PAY OF CIVILIANS.**

Civilian employees on a PCS or within a foreign area are authorized an advance of pay. The accountable AFO should enter the advance when it is paid or upon receipt of the by-other cycle, whichever applies. Enter the advance as a positive accrued expenditure paid and a negative accrued expenditure unpaid. Use action code RP, post code UE, and type vendor code 6 to enter the advance using EEIC 395. This posting will create a document summary record. Reduce the amounts in this DSR as the advance is collected. Use action code XD and post

code EU to enter the collection of the advance. The final collection of the advance should reduce the amounts in the DSR to zero. It is possible for collection of the advance to start before receipt of the by-others cycle containing the payment. If this occurs, enter the collection as a negative AEP and positive AEU. Use action code RP and post code EU to enter the initial collection. This posting will create a DSR. Use this DSR to enter subsequent collections and the advance payment when the by-others cycle is received.

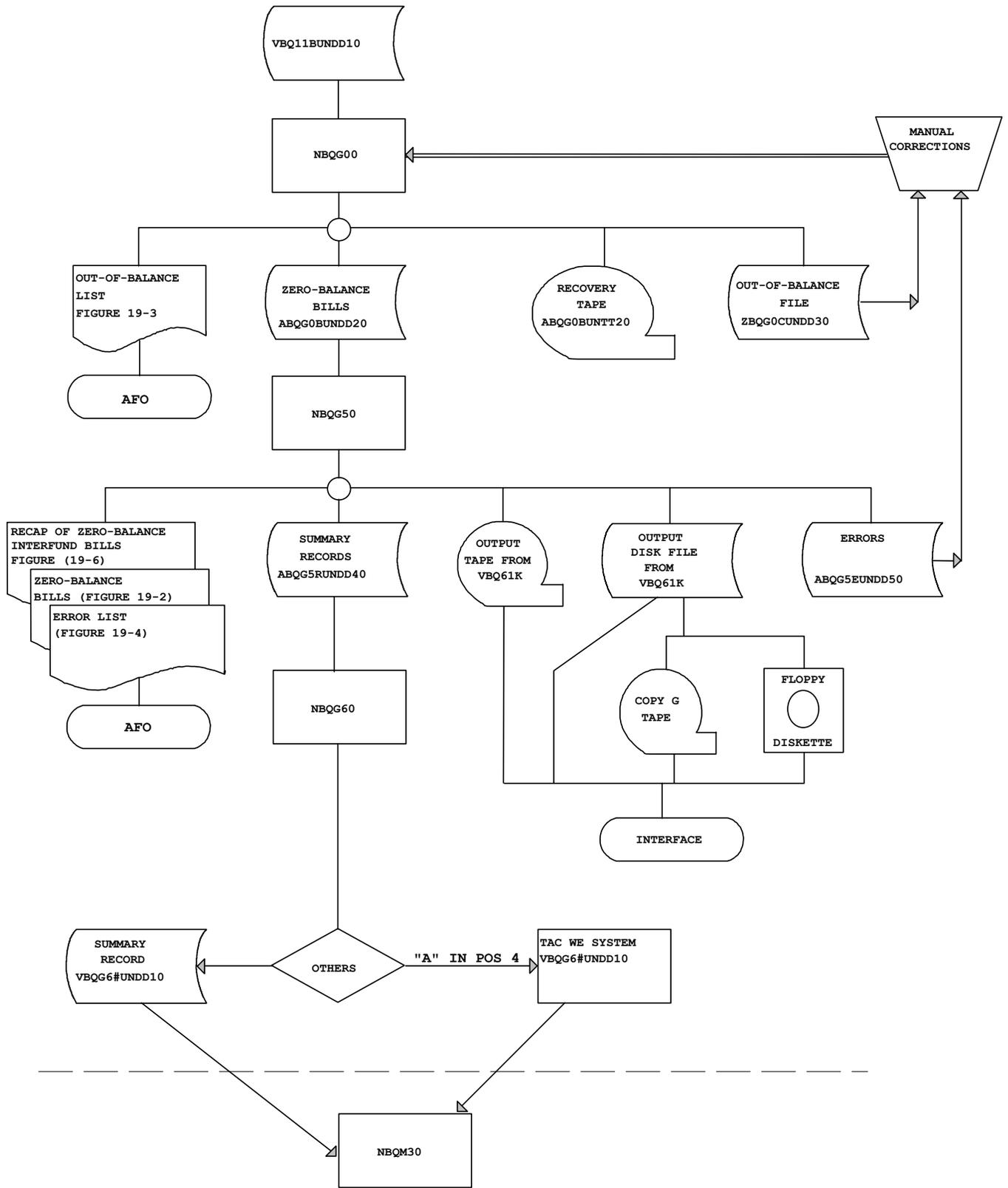


Figure 19-1. Interfund System Programs Flowchart.

PREPARED 99 AUG 1 19:38

GSA/DLA/OSSF BILL LIST

AS OF 99 AUG 1

PCN SH069-G53

ADSN: 667100 AFO: 0

1BQ053108500\*ABQG5MUNDD90 FILE

DID	RID	CNT	APPROP-CREDITED	UI	QTY	SRAN	DOC-NO	DODAAC	S	FC	APPROP-CHARGED	AMOUNT	UNIT-PRICE
FS1	GK0	001				FM4608	20775029	SC0300		6B	97X4930FC0B	\$74.44	
FC1	GW0		7110006349617	EA	00001	FM4608	12970175		A	6B	75029 357	\$74.44	\$74.44

PCN SH069-G53

END PAGE 1

Figure 19-2. GSA/DLA/OSSF Bill List.

PREPARED 99 AUG 1 19:36

OUT-OF-BALANCE/EDIT LIST  
BARKSDALE AFB ADSN 667100

AS OF 99 AUG 1

PCN SH069-G03

DID	RID	C	APPROP-FUND	ADSN	UI	QTY	DOCUMENT NO	BILLAD	S	FC	FUND-BILLER	AMOUNT	UNIT PRICE	Y/M	RC	SEQ/TP	NBR	
FS1			97X49305CT0	S9T		FB4608	205 40420	SC0100		6C	97X4930FC0C	3,811.51					A20857	
FS1			97X49305CT0	S9T		FB4608	205 40430	SC0100		6C	97X4930FC0C	4,361.95					A20857	
FS1			97X49305CT0	S9T		FM4608	205 40504	SC0100		6B	97X4930FC0B	11,631.54					A20857	
FS1			97X49305CS0	S9S		FM4608	206 60225	SC0300		6B	97X4930FC0B	136.92					A20857	
FS1			97X49305CS0	S9S		FM4608	207 75029	SC0300		6B	97X4930FC0B	74.44					A20857	
FS1			97X4930AC6E	B16		FB4608	201 A0026	W15R7S		6C	97X4930FC0C	86.16					A20857	
FS1			97X4930AC6C	B17		FB4608	201 A0028	W58H0Z		6C	97X4930FC0C	22.23					A20857	
FS1			97X4930AC6E	B16		FB4608	201 A0066	W15R7S		6C	97X4930FC0C	66.80					A20857	
FS1				GK0		FB4608	201 A0088	476420		6C	97X4930FC0C	189.51					A20857	
FS1				GK0		FB4608	201 A0089	476420		6C	97X4930FC0C	50,269.85					1	
FB1	GT0		8030011633485		KT	00006	FB460812900173		A	6C	A0089	353	87.18				14.53	2
FA1	GA0		7520002326828		EA	00048	FB460813020201A		A	6C	A0089	358	623.04				12.98	3
FA1	GA0		7520002326828		EA	00002	FB460813020201B		A	6C	A0089	354	25.96				12.96	4
FA1	GA0		5110002933444		EA	00084	FB460816060010		A	6C	A0089	353	510.72				6.08	5
FA1	GF0		5120000513857		EA	00002	FB460813030013		A	6C	A0089	351	27.14				13.57	6
FA1	GA0		5120002211536		EA	00070	FB460813030014		A	6C	A0089	353	71.40				1.02	7
FA1	GA0		5120002277293		EA	00005	FB460813030015		A	6C	A0089	353	3.45				.69	8
FA1	GF0		5120002933112		EA	00005	FB460813030016		A	6C	A0089	351	12.10				2.42	9
FA1	GF0		5120005424489		EA	00005	FB460813030018		A	6C	A0089	351	192.90				38.58	10
FA1	GN0		5130009877056		EA	00002	FB460813030021		A	6C	A0089	351	18.04				9.02	11
FA1	GA0		5140003294306		EA	00050	FB460813030022		A	6C	A0089	352	494.50				9.89	12
FA1	GA0		6150004856149		EA	00002	FB460813030054		A	6C	A0089	353	26.00				13.00	13
FA1	GA0		7105000528698		BX	00012	FB460813030058		A	6C	A0089	352	373.92				31.16	14

PCN SH069-G03

END PAGE 1

Figure 19-3. Out-of-Balance Edit List.

PREPARED	99 SEP 28 19:38	ABQG5EUNPL20 ERROR LIST	AS OF: 99 SEP 28	PCN SH069-G52
FS1 00697X49305CT0S9T	FM50006B4 40420SC0100	6C97X4930FC0C000381151		1
FA1S9T 8415011371705	EA00024FE301012420458 FE6171	A6C40420 AA0860002574000010725		2
FA1S9T 8415011371702	EA00004FE301012420503 FE6171	A6C40420 AA0860000429000010725		3
FA1S9T 8415010438387	EA00006FE301021060172	A6C40420 AA1110000503400008390		4
FL2S9T	FM50006B4 SC0100	6C40420 000003049		5
FA1S9T 8415010439529	EA00002FM50006B730133	A6C40420 AA0830000167800008390		6
FA1S9T 8415010439529	EA00002FM50006B850173	A6C40420 AA1000000167800008390		7
FS1 00897X49305CT0S9T	FM50006B4 40430SC0100	6C97X4930FC0C000436195		8
FL2S9T	FM50006B4 SC0100	6C40430 000003490		9
FA1S9T 8345006561432	EA00001FM50006B790625	A6C40430 AA0960000040650004065		10
FA1S9T 8415013046474	EA00006FM50006B911080 YAW367	A6C40430 AA0920000267600004460		11
FA1S9T 8415013046472	EA00002FM50006B911088BYAW367	A6C40430 AB0920000089200004460		12
FA1S9T 8415012496910	PR00002FM50006B911093 YAW367	A6C40430 AA1010000203800010190		13
FA1S9T 8415013043092	EA00008FM50006B911314 YAW367	A6C40430 AA1070001001600012520		14
FA1S9T 8415012683472	EA00008FM50006B911322BYAW367	A6C40430 AB1000002526400031580		15
FA1S9T 8415013046472	EA00006FM50006B930456 YAW367	A6C40430 AA0950000267600004460		16
FS1 01897X49305CT0S9T	FM50006B4 40504SC0100	6B97X4930FC0B001163154		17
FA1S9T 8410012770641	PR00006FM301021011004 YO	A6B40504 AA1050000103800001730		18
FA1S9T 8410012770623	PR00024FM301021051010 YO	A6B40504 AA1070000415200001730		19
FA1S9T 8410012773616	EA00038FM301021051011 YO	A6B40504 AA1070001029800002710		20
FA1S9T 8410012773620	EA00032FM301021051012 YO	A6B40504 AA1070000867200002710		21
FA1S9T 8410012773625	EA00024FM301021051013 YO	A6B40504 AA1070000650400002710		22
FA1S9T 8465002424804	EA00200FM301021051014 YOLOIS	A6B40504 AA1070000010000000005		23
FA1S9T 8410012770623	PR00003FM301021081119 YO	A6B40504 AA1110000051900001730		24
FL2S9T	FM50006B4 SC0100	6B40504 000009306		25
FA1S9T 8410001774913	EA00078FM50006B711314	A6B40504 AA0840001115400001430		26
FA1S9T 8410012773669	EA00072FM50006B711315	A6B40504 AA0900002098800002915		27
FA1S9T 8410001774910	EA00072FM50006B711635 YOBULK	A6B40504 AA0840001029600001430		28
FA1S9T 8410012770623	PR00021FM50006B981000BYO	A6B40504 AB1000000363300001730		29
FA1S9T 8410012770626	PR00050FM50006B981001 YO	A6B40504 AA1000000865000001730		30
FA1S9T 8410012770630	PR00048FM50006B981002 YO	A6B40504 AA1000000830400001730		31
FA1S9T 8410012773616	EA00012FM50006B981003BYO	A6B40504 AB1000000325200002710		32
FA1S9T 8410012773620	EA00018FM50006B981004BYO	A6B40504 AB1000000487800002710		33
FA1S9T 8410012773625	EA00024FM50006B981005BYO	A6B40504 AB1000000650400002710		34
FA1S9T 8410012770635	PR00048FM50006B981006 YO	A6B40504 AA1000000830400001730		35
FS1 00497X49305CS0S9S	FB9999206 60225SC0300	6B97X4930FC0B000013692		36
FA1S9S 6505001491720	BX00005FB999972581002	A6B60225 WU1600000087240000727		37
FA1S9S 6520011795805	PG00006FB999972661050	A6B60225 WU1600000037320000622		38
FA1S9S 6505001150000	BT00006FB999973511086	A6B60225 AA1480000006180000103		39
FA1S9S 6505001150000	BT00006FB999973511120	A6B60225 AA1480000006180000103		40
FS1 00197X4930AC6EB16	FM50006B1XA0026W15R7S	6C97X4930FC0C000008616		41
FA1B16 6625002165910	EA00001FM301013570220	A6CA0026 3580000086160008616		42
FS1 00197X4930AC6CB17	FB6171201XA0028W58H0Z	6C97X4930FC0C000002223		43
FA1B17 1560012106498	EA00003FB617113380178	A6CA0028 3600000022230000741		44
FS1 00197X4930AC6EB16	FB6171201XA0066W15R7S	6C97X4930FC0C000006680		45
FA1B16 6135008013493	PG00010FB617113200128	A6CA0066 3600000066800000668		46
FS1 005	GK0 FM50006B1XA0088476420	6C97X4930FC0C000018951		47
FQ1GT0 FREIGHT MARKUP 00	FM301012150283	A6CA0088 3640000004110000000		48

END PAGE 1

Figure 19-4. Error List.

TITLE: INTERFUND RECOVERY RECORD

FILE ID: ABQG5XUNDC10

FORMAT: USE IPF

<u>DESCRIPTION</u>	<u>POSITION</u>	<u>SPECIAL INSTRUCTIONS</u>
SRAN	1-6	See note 1.
	7	Blank.
Fund Code	8-9	See note 1.
	10	Blank.
Bill Number	11-15	See note 1.
	16	Blank.
Qualifier	17-28	See note 2.
	29	Blank.
Filename	30-41	See note 2.
	42-80	Blank.

**NOTE 1:** Recovery can be SRAN only, fund code only, bill number only, or any combination of SRAN, fund code, and bill number.

a. SRAN recovers all transactions that have a specified SRAN and distribute the transactions to the file designated in VBQ61KUNDD70 file.

b. Fund Code recovers all transactions that have the specified fund code. When fund code is specified, all transactions with that fund code are recovered regardless of SRAN.

c. Bill Number recovers all transactions with the specified bill number.

**NOTE 2:** Recovery can be by file-ID for a given day; use the qualifier and file-ID only. Recover all transactions specified for that file.

**NOTE 3:** Process one request per recovery run. The control record uses either SRAN, fund code, bill number, or any combination as stated in note 1, or recover using only qualifier and filename as stated in note 2, but do not enter both.

Figure 19-5. Control Record--Interfund Recovery Record.

PREPARED 99 AUG 28 19:38 RECAP OF ZERO-BALANCE INTERFUND BILLS AS OF: 99 AUG 28 PCN SH069-G51

## SUMMARY TRANSACTIONS BY OUTPUT FILE ID

ADSN: 667100 AFO: 0

DID	BILLING		FUND CODE		SRAN	OUTPUT QUALIFIER	FILE ID	MEDIA	AMOUNT
	BILL NUMBER	OFFICE DODAAC	RID	APPROPRIATION					
FS1	75029	SC0300	S9S	6B97X4930FC0B	FM4608	1BQ053108500	ABQG5MUNDD90	D	\$74.44
FS1	K0101	SC0600	S9F	6197X4930FC01	FP4608	1BQ053108500	ABQG5SUNDD70	D	\$3,927,539.82
FS1	K0102	SC0600	S9F	6197X4930FC01	FP4608	1BQ053108500	ABQG5SUNDD70	D	\$138,142.20

The column (amount) needs

be aligned

PROGRAM NBQG500UABS0 VERSION DATE IS: 900914

END PAGE 1

Figure 19-6. Recap of Zero-Balance Interfund Bills List.