

SECTION 71. DEFENSE BUSINESS OPERATIONS FUND (DBOF)**71.1 GENERAL.**

The general ledger for the Defense Business Operations Fund (DBOF) is internally maintained on the computer at base-level. The basic transactions, which form the database, are processed as fund type L or M. Entries made at base-level will use the 5-digit GLACs identified in tables 71-1, 71-2, and defined in DFAS-DE 7410.1-R

a. General Ledger (GL). Use the data elements in the following paragraphs to input GL entries. All necessary data elements must be input with each transaction.

b. Fields. Use these fields of a TRT to input GL entries:

(1) Field 1--GL.

(2) Field 4--Post Code (enter numeric AFO-ID code in position 18, and an X for fund type in position 19).

(3) Field 5--Amount.

(4) Field 6--Document Type--Accounting and Numbering (JV012345).

(5) Field 10--5-position GLA (debit).

(6) Field 11--EEIC when using GLSA 32110 for DBOF.

(7) Field 12--5-position GLA (credit).

(8) Field 13--Sales code.

(9) Field 23--General Ledger Processing Code, OAC 65 and OBAN (numeric/numeric).

(10) Field 26--Transaction Effective Date.

71.2 OPERATING BUDGET CONTROL.

Process DBOF record in the system as identified in sections 13 and 15.

71.3 INTERFACE SYSTEMS.

The Civilian Payroll System unpaid accruals and the automated supply systems issues and turn-ins interface with the DBOF by cost center using batch and scheduled processing steps. These two systems need two sets of summary records. See sections 46 and 61 for more specific information on establishing records.

a. Detail PSRs. Detail PSRs include the lowest levels of data used for further processing.

b. Summary PSRs and DSRs. The summarized data in these records is used by the interface system to establish the unpaid civilian payroll and stock fund materiel issue accruals.

c. Military Personnel Resources. The cost of military personnel resources is entered, by batch process, on cost center records by element of expense (see section 47). Use MFP 04 in DBOF FSRs for military personnel costs (expense processing code 9A).

71.4 OPEN ITEM ACCOUNTING.

The system maintains open item records on disk. The GL routine uses these records to identify accounts for both current and prior OBYs. DSRs for current and prior years are issued to produce an all-encompassing fully automated trial balance.

71.5 ACCOUNTS RECEIVABLE--REFUNDS:

a. Refunds Receivable. The GL program does not give an automated identification of GLA 133X0, refunds receivable. Post appropriation refunds such as recoupment of overpayments are as follows:

(1) Establish an AEU with action code RP and post code UX to post uncollected refunds. Ensure the same EEIC is used as was used with the original source document.

(2) At the end of each month, record the difference between the negative accounts payable established for the uncollected appropriation refunds at the end of the prior month, and the same items at the end of the current month using action code GL. Debit GLA 133X0 and credit GLA 2XXXX for the sum of the increase in uncollected refund receivables. Conversely, reverse this entry if the change in the amount of uncollected refunds was a reduction.

(3) Post refund collections with action code FD and post code EU to debit GLA 60260, Cash Disbursements Transfers-Out, and credit 5XXXX, Operating Expenses.

b. Negative AEUs. Use the EOM open item list, which identifies the negative AEUs to obtain the amount to be changed. Get the amount to be changed and use the EOM open item list, which identifies the negative AEUs.

71.6 ACCRUED CIVILIAN ANNUAL LEAVE.

Add and subtract the accrued annual leave and changes in leave earned and used. Enter the net change to bring GLA 22151 and GLAs 52160/56160 up-to-date. Changes to GLA 22152 can only be made with HQ MAC/ACI approval.

71.7 ADVANCE PAYMENTS.

Except for travel advances, the GL will not make entries for GLA 1551X, Advances-Government Agencies, and GLA 1552X, Advances-Nongovernment Agencies.

a. Travel Advances. Travel advances can affect the following GLACs: 155XX, Advances; 524XX, Travel and Transportation of Persons (Production TDY); 5251X, Transportation of Things (Production TDY); 564XX, Travel and Transportation of Persons (General and Administrative TDY); 6561X, Transportation of Things (General and Administrative TDY); and 60260, Cash Disbursements, Transfers-Out.

b. Other Advance Payments. An advance payment, other than a travel advance, must be individually tracked. When the advance is made, enter a debit to GLA 155XX, Advances, and a credit to GLA 5XX (use the GLA that appeared in the BAL ID "E" record). Upon completion of the project, close out the advance by reversing this entry when the final expense is recorded.

TABLE 71-1

DEBIT/CREDIT ASSIGNMENT IN ASIP TRIAL BALANCE - OAC 65 AND NUMERIC OBAN

R U L E	IF FUND TYPE IS	AND BALANCE ID IS	AND FUND CODE IS	AND FUNCTIONAL CATEGORY CODE IS	AND EEIC IS	AND TYPE VENDOR (V) IS OR SALES CODE (SC) IS	THEN DEBIT	AND CREDIT
	L			OPERATING BUDGET-OTHER (EXCLUDES RDT&E) E DISBURSEMENTS (AEP)				
1A	L	E	9A	NOT 13			915.10	993.00
1B	L	E	9A	13			915.23	993.00
2	L	E	68	NOT 13	ANT EEIC		FROM 71-2 (DIR)	602.60
3	L	E	68	13	ANY EEIC		FROM 71-2 (G&A)	602.60
	L			OPERATING BUDGET-OTHERS (EXCLUDES RDT&E) O UNDELIVERED ORDERS OUTSTANDING (UDO)				
4	L	O	68			(V) 1, 2 OR 4	996.00	941.10
5	L	O	68			(V) OTHER	996.00	941.20
	L			OPERATING BUDGET-OTHER (EXCLUDES RDT&E) U ACCRUED EXPENDITURES UNPAID (AEU)				
6A	L	U	68	NOT 13	383		521.71	221.40
6B	L	U	68	13	383		561.71	221.40
7A	L	U	68	NOT 13	386		521.71	222.60
7B	L	U	68	13	386		561.71	222.60
8A	L	U	68	NOT 13	392		521.10	221.10
8B	L	U	68	13	392		561.10	221.10
9A	L	U	68	NOT 13	393.10		521.61	221.51
9B	L	U	68	13	393.10		561.61	221.51
9C	L	U	68		393.20		301.30	221.52
9D	L	U	68	NOT 13	393 EX 393.10, 20		521.71	221.20
9E	L	U	68	13	393 EX 393.10, 20		561.71	221.20
10A	L	U	68	NOT 13	394		521.10	221.10
10B	L	U	68	13	394		561.10	221.10
11A	L	U	68	NOT 13	395		521.10	221.10
11B	L	U	68	13	395		561.10	221.10
12A	L	U	68	NOT 13	512		522.27	222.60
12B	L	U	68	13	512		562.27	222.60
13A	L	U	68	NOT 13	598		521.71	211.20
13B	L	U	68	13	598		561.71	211.20
14A	L	U	68	NOT 13	ANY EEIC EX 3XX, 512, 598	(V) 1, 2 OR 4	FROM 71-2 (DIR)	211.10
14B	L	U	68	13	ANY EEIC EX 3XX, 512, 598	(V) 1, 2 OR 4	FROM 71-2 (G&A)	211.10

TABLE 71-1 (cont'd)

DEBIT/CREDIT ASSIGNMENT IN ASIP TRIAL BALANCE - OAC 65 AND NUMERIC OBAN

R U L E	IF FUND TYPE IS	AND BALANCE ID IS	AND FUND CODE IS	AND FUNCTIONAL CATEGORY CODE IS	AND EEIC IS	AND TYPE VENDOR (V) IS OR SALES CODE (SC) IS	THEN DEBIT	AND CREDIT
14C	L	U	68	NOT 13	ANY EEIC EX 3XX, 512, 598	(V) BLANK, 0 OR 5	FROM 71-2 (DIR)	211.20
14D	L	U	68	13	ANY EEIC EX 3XX, 512, 598	(V) BLANK, 0 OR 5	FROM 71-2 (G&A)	211.20
	L	OPERATING BUDGET-OTHER (EXCLUDES RDT&E) U ACCRUED EXPENDITURES UNPAID (AEU)						
15A	L	U	68	NOT 13		(V) 7	FROM 71-2 (DIR)	155.21
15B	L	U	68	13		(V) 7	FROM 71-2 (G&A)	155.21
15C	L	U	68	NOT 13	ANY EEIC	(V) 8	FROM 71-2 (DIR)	133.10
15D	L	U	68	13	ANY EEIC	(V) 8	FROM 71-2 (G&A)	133.10
15E	L	U	68	NOT 13	ANY EEIC	(V) 9	FROM 71-2 (DIR)	133.20
15F	L	U	68	13	ANY EEIC	(V) 9	FROM 71-2 (G&A)	133.20
	M	REIMBURSEMENT ACCOUNTING --OPERATING BUDGET FUNDS F FILLED CUSTOMER ORDERS (UNCOLLECTED)						
16	M	F	68			(SC) 73, 73A, 73B, 74, OR 90-99	406.90	132.21
17	M	F	68			(SC) OTHER	406.90	132.11
	M	REIMBURSEMENT ACCOUNTING--OPERATING BUDGET FUNDS R COLLECTIONS						
18	M	R	68				406-10	602.50

NOTE: EX = Except

TABLE 71-2

EXPENSE ACCOUNT ASSIGNMENT IN ASIF TRIAL BALANCE

R U L E	IF EEIC IS	EEIC TITLE	THEN CHARGE DIRECT COST (NOT FC 13) TO	AND CHARGE G & A COST (FC 13) TO	ACCOUNT TITLE
1	383	CIV PER BEN, FORMER EMP	521.71	561.71	PER BEN-DIR HIRE
2	386	FN SEPARATION ALLOWANCES	521.72	561.72	PER BEN-DIR BEN
3A	391	OVERTIME	521.20	561.20	OVERTIME
3B	392	PERSONNEL COMPENSATION	521.11	561.11	BASIC WAGES & SALARIES
3C	393.10	ANNUAL LEAVE FUNDED	521.61	561.61	ANNUAL LEAVE, FUNDED
3D	393.20	ANNUAL LEAVE UNFUNDED	521.61	561.61	ANNUAL LEAVE, UNFUNDED
3E	393 EX 393.10, 20	PERSONNEL BENEFITS EX LEAVE	521.71	561.71	PER BEN-DIR HIRE
3F	394	CLOTHING ALLOWANCE	521.11	561.11	BASIC WAGES & SALARIES
3G	395	MOVING ALLOWANCE AND MISC	521.11	561.11	BASIC WAGES & SALARIES
3H	396	LUMP SUM PAYMENTS	521.12	561.12	LUMP SUM LEAVE
4	404	ASIF TDY TRANS-ADMIN	524.40	564.40	TRAVEL VIA ASIF
5	405	TDY TRAN EX OTHER THAN ASIF ADMIN	524.28	564.28	ADMIN TDY TRAVEL
6	406	TDY PER DIEM & MISC EX-ADMIN	524.18	564.18	ADMIN TDY PER DIEM
7	407.X	ASIF TDY TRANS-MIS	524.40	564.40	TRAVEL VIA ASIF
8A	408.1X	TDY TRANS EX ASIF MISSION	524.27	564.27	OTHER
8B	408.2X	TDY TRANS EX ASIF MISSION	524.29	564.29	TRAINING TRAVEL
8C	408.31, 3B, 3D	TDY TRANS EX ASIF MISSION	524.27	564.27	OTHER
8D	408.32	TDY TRANS EX ASIF MISSION	524.26		JCS EXERCISE
8E	408.34, 3A, 3C	TDY TRANS EX ASIF MISSION	524.21		ASIF AIRCREW
8F	408.35	TDY TRANS EX ASIF MISSION	524.22		ANG
8G	408.36	TDY TRANS EX ASIF MISSION	524.23		AF RESERVE
8H	408.37	TDY TRANS EX ASIF MISSION	524.27	564.27	OTHER
8I	408.38	TDY TRANS EX ASIF MISSION	524.25		MEDICAL EVACUATION
8J	408.39	TDY TRANS EX ASIF MISSION	524.27	564.27	OTHER
8K	408.4X	TDY TRANS EX ASIF MISSION	524.27	564.27	OTHER
8L	408.51	TDY TRANS EX ASIF MISSION	524.24		ROTE
8M	408.52	TDY PER DIEM EX MISSION SPT	524.27	564.27	OTHER
9A	409.1X	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
9B	409.2X	TDY PER DIEM EX MISSION SPT	524.19	564.19	TRAINING PER DIEM
9C	409.31, 3B, 3D	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
9D	409.32	TDY PER DIEM EX MISSION SPT	524.16		JCS EXERCISES
9E	409.34, 3A, 3C	TDY PER DIEM EX MISSION SPT	524.11		ASIF AIRCREW
9F	409.35	TDY PER DIEM EX MISSION SPT	524.12		ANG
9G	409.36	TDY PER DIEM EX MISSION SPT	524.13		AF RESERVE
9H	409.37	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
9I	409.38	TDY PER DIEM EX MISSION SPT	524.15		MEDICAL EVALUATION

TABLE 71-2 (cont'd)

EXPENSE ACCOUNT ASSIGNMENT IN ASIF TRIAL BALANCE

R U L E	IF EEIC IS	EEIC TITLE	THEN CHARGE DIRECT COST (NOT FC 13) TO	AND CHARGE G & A COST (FC 13) TO	ACCOUNT TITLE
9J	409.39	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
9K	409.4X	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
9L	409.51	TDY PER DIEM EX MISSION SPT	524.14		ROTE
9M	409.52	TDY PER DIEM EX MISSION SPT	524.17	564.17	OTHER
10	421	PCS-CIV	524.30	564.30	CIVILIAN PCS
11	431	ADMIN RENTAL PASS VEH-FULL TIME	524.52	564.52	VEHICLE RENTAL
12	432	ADMIN RENTAL PASS VEH-PART TIME	524.52	564.52	VEHICLE RENTAL
13	433	MIS RENTAL PASS VEH-FULL TIME	524.51	564.51	VEHICLE RENTAL
14	434	MIS RENTAL PASS VEH-PART TIME	524.51	564.51	VEHICLE RENTAL
15	454.19	ASIF TRANS OF PROP-NOT EXERCISES	525.10		TRANS OF THINGS
16	462	COMM AIR TRANS OF PROP	525.10		TRANS OF THINGS
17	463	COMM SURFACE TRANS OF PROP	525.10		TRANS OF THINGS
18	469	TRANS OF PROP MISC CHARGES	525.10		TRANS OF THINGS
19	471	LEASED SPACE COMMERCIAL STORAGE	525.46	565.46	FACILITY RENTAL (LEASED)
20A	472.57	ADP EQUIP RENTAL (HQ ONLY)	525.41		EDP EQUIP RENTAL, DIRECT
20B	472.58	ADP EQUIP RENTAL (HQ ONLY)	525.42		EDP EQUIP RENTAL, REIMB
21	473	OTHER EQUIP RENTAL	525.43	565.43	EQUIP RENTAL, OTHER
22	48X	PURCH UTILITIES	525.30		PURCH UTILITIES
23A	492.31	ADMIN SWITCHBOARD SYS (HQ ONLY)	525.21		HQ PURCH COMM
23B	492.32	ADMIN SWITCHBOARD SYS (HQ ONLY)		565.21	HQ PURCH COMM
23C	49X EX 492.31, 32	ADMIN SWITCHBOARD SYS	525.22	565.22	BASE PURCH COMM
24A	501.10	PRINTING & REPRODUCTION (HQ ONLY)	525.52	565.52	HQ PURCH PRINT & REPRO
24B	501 EX 501.10	PRINTING & REPRODUCTION	525.51	565.51	BASE PURCH PRINT & REPRO
25	511	FN PER-INDIRECT HIRE	522.21	562.21	FNIH SALARIES
26	512	FN SEP ALLOWANCE	522.27	562.27	FHIH EMPLOYEE BENEFITS
27A	521.10	MAINT (CLASS M) PROJECTS	525.68		FACILITY MAINT & REP
27B	521.60	MAINT (CLASS M) PROJECTS	525.67		BCE IN-HOUSE FAC MAINT
27C	522	REPAIR (CLASS R) PROJECTS	525.68		FACILITY MAINT & REP
27D	529	MINOR CONST (CLASS MC) PROJECTS	525.69		MINOR CONSTRUCTION
28	53X	CIVIL ENGR SVCS BY CONTRACT	525.66	565.66	CES CONT VEH MAINT & REP
29A	541	AIRCRAFT MAINT, DMIF	525.81		AIRFRAMES
29B	543	ENGINE MAINT, DMIF	525.82		ENGINES
29C	544	OTHER MAJOR ITEM MAINT, DMIF	525.83		GTUS
29D	545	EXCH ITEM MAINT, DMIF	525.85		MAINT, AFLC EXCH
29E	546	AREA & BASE SUPPORT EQUIP, DMIF	525.84		AREA SUPPORT
29F	549.10	PURCH EQUIP MAINT-OTHER DOD SOURCE	525.88		MAINT, BASE & ENROUTE, NON-MIS

TABLE 71-2 (cont'd)

EXPENSE ACCOUNT ASSIGNMENT IN ASIF TRIAL BALANCE

R U L E	IF EEIC IS	EEIC TITLE	THEN CHARGE DIRECT COST (NOT FC 13) TO	AND CHARGE G & A COST (FC 13) TO	ACCOUNT TITLE
29G	549.20	PURC EQUIP MAINT-OTHER DOD SOURCE	525.88		MAINT, BASE & ENROUTE, NON-MIS
30A	568	PURCH MAINT OF AS ADPE	525.62	565.62	EDP MAINT
30B	569.11	PURCH MAINT OF OTHER EQUIP	525.63		AIRCRAFT MAINT
30C	569.12	PURCH MAINT OF OTHER EQUIP	525.63		AIRCRAFT MAINT
30D	569.32	PURCH MAINT OF OTHER EQUIP	525.64	565.64	IN-HOUSE VEH MAINT & REP
30E	569.39	PURCH MAINT OF OTHER EQUIP	525.65	565.65	CONTRACT VEH MAINT & REP
30F	569.40	PURCH MAINT OF OTHER EQUIP	525.61		OTHER EQUIP MAINT
30G	569.50	PURCH MAINT OF OTHER EQUIP	525.61		OTHER EQUIP MAINT
30H	569.60	PURCH MAINT OF OTHER EQUIP	525.61	565.61	OTHER EQUIP MAINT
30I	569.70	PURCH MAINT OF OTHER EQUIP	525.61		OTHER EQUIP MAINT
30J	569.80	PURCH MAINT OF OTHER EQUIP	525.61	565.61	OTHER EQUIP MAINT
30K	569.9X	PURCH MAINT OF OTHER EQUIP	525.61	565.61	OTHER EQUIP MAINT
31A	553.1X	CONTRACT EDUC & TRAIN COSTS	525.77	565.77	OTHER BASE
31B	553.2X	CONTRACT EDUC & TRAIN COSTS	525.78	565.78	OTHER HQ
32A	581.08	MAC ASIF MISSION ACCOUNT	525.94		MAINT, BASE & ENROUTE, TERM SP
32B	581.11	MAC ASIF MISSION ACCOUNT	525.87		MAINT, BASE & ENROUTE MISSION
32C	582.57	CONTRACT ADP SERVICES (HQ ONLY)	525.44		CONTRACT DP, TINKER
32D	582.58	CONTRACT ADP SERVICES (HQ ONLY)		565.45	CONTRACT DP, ASIF
32E	583	SERVICE ENGR BY CONTRACT	525.86		SUSTAINING ENGR
32F	584	CONTRACT ENGR AND TECH SVCS	525.89		TECH REPS
32G	589.10	ASIF AUGMENTATION COST	525.90		COMMERCIAL AIRLIFT AUG
32H	589.20	ASIF AUGMENTATION COST	525.91		MILITARY AIRLIFT AUG
32I	589.31	ASIF AUGMENTATION COST	525.92		BORROWED AIRCRAFT BOS
32J	589.32	ASIF AUGMENTATION COST	525.93		BORROWED AIRCRAFT FUEL
33A	591.X	REIM TO OTHER MIL SVCS	525.70	565.70	REIMB TO OTHER SVCS
33B	592.10	MISC CONTRACT SVCS	525.74		FLEET TRAFFIC
33C	592.20	MISC CONTRACT SVCS	525.71		LANDING FEES
33D	592.30	MISC CONTRACT SVCS	525.72		BORDER CLEARANCE
33E	592.40	MISC CONTRACT SVCS	525.73		OVERFLIGHT FEES
33F	592.50	MISC CONTRACT SVCS	525.73		OVERFLIGHT FEES
33G	592.60	MISC CONTRACT SVCS		565.76	ADMIN SUPPORT
33H	592.61	MISC CONTRACT SVCS	525.78		OTHER HQ
33I	592.61	MISC CONTRACT SVCS		565.78	OTHER HQ
33J	592.70	MISC CONTRACT SVCS	525.75	565.75	BILLETING
33K	592.99	MISC CONTRACT SVCS	525.78	565.78	OTHER HQ
33L	592.9X EX 592.99	MISC CONTRACT SVCS	525.77	565.77	OTHER BASE
33M	593	L & DC SVCS PUR FROM ASIF	525.73		OVERFLIGHT FEES

TABLE 71-2 (cont'd)

EXPENSE ACCOUNT ASSIGNMENT IN ASIF TRIAL BALANCE

R U L E	IF EEIC IS	EEIC TITLE	THEN CHARGE DIRECT COST (NOT FC 13) TO	AND CHARGE G & A COST (FC 13) TO	ACCOUNT TITLE
33N	598	MIL INCENTIVE AWDS & CLTH ALLOW	525.78		OTHER HQ
33O	598	MIL INCENTIVE AWDS & CLTH ALLOW		565.78	OTHER HQ
34A	602	SF GSD OIL & LUB PACKAGE ISSUES	526.21	566.21	STOCK FUND OTHER
34B	603	SF FUEL DIV MISSILE PROP ISSUES	526.21	566.21	STOCK FUND OTHER
34C	604	SF M&D SUPPLY ISU & TURN-INS	526.24		MEDICAL-DENTAL DIV
34D	605	SF SSD SUPPLY ISU & TURN-INS	526.22	566.22	SYSTEMS SUPPORT DIV
34E	607	SF COMM DIV SUPPLY ISU & TURN-INS	526.21	566.21	STOCK FUND OTHER
34F	609	SF GSD SUPPLY ISU & TURN--INS	526.23	566.23	GENERAL SUPPORT DIV
35	61X	BASE PROC NON-SF MAT FOR DIR COMS	526.25	566.25	NON-STOCK FUND
36A	624	SF M&D EQUIP ISU & TURN-INS	526.31		EXPENDABLE MED-DENTAL DIV
36B	628	SF GSD EQUIP ISU & TURN-INS	526.32	566.32	EXPENDABLE GEN SUPPORT DIV
37A	637	NON-SF ADP EXP EQUIP	526.33	566.33	EXPENDABLE NON-SF ADPE
37B	639	NON-SF OTHER EXP EQUIPMENT	526.34	566.34	EXPENDABLE NON-SF NON-ADPE
38A	641	SF FUEL DIV BULK GR FUELS	526.12		GROUND POL
38B	642	SF FUEL DIV UTILITY FUELS & PETRO	526.12		GROUND POL
39A	693	AVIATION POL, NON-FLY	526.11		AV POL (NON-FLY)
39B	699	AVIATION POL, STANDARD RATES	526.14		FLY POL
40	XXX	UNIDENTIFIABLE EEIC	526.99	529.99	RESEARCH ERROR