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RESOURCE MANAGEMENT

FINANCIAL MANAGEMENT FOR HEADQUARTERS AND REGIONS

BY ORDER OF THE DIRECTOR



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AUTHORITY: Defense Commissary Agency Directive Management Program is established in compliance with DoD Directive 5105.55, Defense Commissary Agency (DeCA), November 9, 1990.

MANAGEMENT CONTROL SYSTEM. This Directive contains Management Control provisions that are subject to evaluation and testing as required by DeCAD 70-2 and as scheduled in DeCAD 70-3. The Management Control Review Checklist to be used by assessable unit managers to conduct the evaluation and test management controls are at **Appendix P**.

HOW TO SUPPLEMENT: Lower echelon units may not supplement this directive.

APPLICABILITY AND SCOPE: This Directive applies to Defense Commissary Agency (DeCA) Headquarters, all DeCA Regions and Service Centers.

HOW TO ORDER COPIES: If additional copies are needed, they can be obtained as follows: Commissaries will order from Regions on DeCA Form 30-21. Regions will consolidate requirements and order per published schedule.

SUMMARY: This directive provides detailed procedures for maintaining Surcharge Collections and Defense Business Operations Fund (DBOF) accountability at DeCA Headquarters.

SUPERSEDES DeCAD 70-7, August 31, 1994

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ DeCA/RM

COORDINATORS: HQ DeCA/RM/DO/IR/IG/SAA/SAL/GC/REGIONS

DISTRIBUTION: DeCA Directorates/Staff Offices, HQ/RMM, REGIONS and Service Centers.

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Chapter 1

INTRODUCTION

1-1. PURPOSE. To establish polices and procedures for maintaining Surcharge Collections and Defense Business Operations Fund (DBOF) accountability.

1-2. APPLICABILITY. This directive applies to Headquarters (HQ) DeCA, Operations Support Center, and all Regions.

1-3. GENERAL. The Defense Business Management System (DBMS) provides Surcharge Collections/DBOF accounting for all CONUS-located DeCA regions; and is used to account for fund distributions, commitments, obligations, expenses, disbursements, collections, and reimbursements. DBMS will provide complete accounting control of Surcharge Collections/DBOF Commissary Operations and will produce financial reports containing the results and status of operations. The European Commissary Region will use the Army Standard Finance System (STANFINS) for Surcharge Collections and DBOF accounting. For STANFINS-Europe, the Subsistence Finance and Accounting Office Europe (SFAEO), will provide accounting for fund distribution, obligations, expenses, disbursements, collections, and reimbursements. The data-based Commitment Accounting System (DCAS) will be used for commitment accounting. SFAEO will provide monthly status reports to the Defense Finance and Accounting Service, Columbus Center (DFAS-CO).

a. Appropriation Data. The appropriation data established for DeCA Headquarters, Operations Support Center and CONUS regions are:

- (1) DBOF Commissary Operations Fund
 - (a) Appropriation - 97X4930.5J00
 - (b) Operating Agency (OA) - 46.
 - (c) Fiscal Accounting Station (FASN) - 033181.
 - (d) Disbursing Station Symbol (DSSN) - 6551.
- (2) Surcharge Collections
 - (a) Appropriation - 97X8164.6400
 - (b) OA - 46
 - (c) FASN - 033181
 - (d) DSSN - 6551

b. DeCA Source of Funds.

- (1) DBOF Commissary Operations Fund.

- (a) Annual Operating Budget from Comptroller, Department of Defense.
- (b) Coupon Handling Fees.
- (c) Burdensharing. (Excludes Europe)
- (d) Coast Guard/WRAMC Reimbursements. (Excludes Europe)
- (2) Surcharge Collections.
 - (a) Five percent surcharge on commissary sales.
 - (b) Miscellaneous Income.
 - (c) Customer Service Allowance.
 - (d) Discounts Earned.
 - (e) Transportation Discounts.
 - (f) Sales of Cardboard and Equipment.

c. Document Control.

(1) DISTRIBUTION. Control over and timely distribution of documents are essential for effective management of the DeCA surcharge fund.

(2) TRANSMITTAL. All documents transmitted from one activity to another activity must be accompanied by a transmittal letter.

(3) DOCUMENT CONTROL TRANSMITTAL LOG. A document control/transmittal log must be used for the transmittal and receipt of documents.

d. Responsibilities.

(1) **Defense Finance and Accounting Service (DFAS-CO).** DFAS-CO will:

(a) Provide centralized accounting for DeCA Surcharge Collections and DBOF Commissary Operations for all regions.

(b) Maintain accounting records.

(c) Process/issue billings.

(d) Provide commercial accounts service using the Commercial Accounts Processing System (CAPS) to perform the voucher examine function for DeCA's commercial accounts.

(e) Provide financial reports to DeCA Headquarters, *Operations Support Center*, and Regions as applicable.

- received.
 - (f) Input summary funding targets to the activity level based on funding documents
 - (g) Issue travel advances.
 - (h) Provide travel settlements.
 - (i) Provide civilian pay as applicable.
 - (j) Process interfund bills.
 - (k) Pay transportation bills.
- (2) **Headquarters DeCA Resource Management (RM).** HQ DeCA/RM will:
 - office.
 - (a) Maintain overall program and fund control through its operating agency and accounts
 - Regions.
 - (b) Issue fund authorization documents (FAD) to HQ, Operations Support Center, and
 - (c) Provide fund authorization documents to DFAS-CO and SFAOE.
 - CO.
 - (d) Review monthly consolidated financial reports received from the SFAOE and DFAS-
 - (e) Provide all documents using HQs, DeCA accounting citation to Operations Support Center, Budget Liaison Business Unit to commit/obligate in the accounting system.
- (3) **Operations Support Center, Budget Liaison Business Unit.** Operations Support Center, Budget Liaison Business Unit will:
 - applicable.
 - (a) Accept Fund Authorization Documents.
 - (b) Load targets into DBMS by applicable organization code.
 - (c) Input all commitments, obligations, and expenses in the accounting system for all contracts, orders, MIPRs, and other obligations managed by the Budget Liaison Business Unit.
 - (d) Input commitments, obligations, and expenses for travel in the accounting system as
 - (e) Review unliquidated obligations at least quarterly.
 - (f) Make adjustments to obligations and commitments on a timely basis.
 - (g) Provide centralized control of funds for the worldwide construction program.
 - (h) Manage the execution of the major construction program.

- (i) Have execution responsibility for service contracts, DO, IM and SAA equipment, major construction, ADP services and other centrally managed programs procured through the Acquisitions Business Unit.
- (j) Prepare upon request from HQ RM annual obligation plan for:
 - 1 Equipment procured through the Acquisition Business Unit.
 - 2 Funds authorized specifically for OSC Operation.
- (k) Prepare MIPRs for OSC and centrally managed programs (Major Construction, DO, IM and SAA equipment and other).
- (l) Certify fund availability.
- (m) Control AND maintain documents, conducting research to prevent or resolve negative unliquidated obligations and un-matched disbursements.
- (n) Research as required to reconcile obligations/disbursements differences with DFAS-CO for all documentation initiated or administered by the OSC.
- (o) Coordinate directly with the commissaries to receive copies of missing receiving reports.
- (p) Provide copies of OSC ABU funded DD Forms 1155 to applicable regions.
- (q) Establish procedures to ensure the integrity of each of the following fenced categories as identified on FAD:
 - 1 Direct costs to operate the OSC
 - 2 Major Construction and other facility programs
 - 3 DO Equipment
 - 4 SSA Equipment
 - 5 IM Equipment
 - 6 IMPAC Purchase Card
 - 7 Store Operating Expenses
- (r) Provide HQ RM with a monthly execution report by Region and category of expense.
- (s) Provide Region monthly data by category of expense at the commissary level.
- (t) IMPAC Purchase Card. Regions will include requirements in their budget submissions and the OSC will:

- purchases. 1 Establish a single fund cite and document number for each store for all IMPAC Card
- purchases. 2 Establish a Miscellaneous Obligation Document (MOD) to record estimated annual
- (4) **Region Resource Management.** Region RM Divisions will:
- (a) Maintain and manage prior year funds where contract was initiated.
- (b) Receive Region funding authorization from HQ DeCA/RM.
- (c) Establish and maintain control of funding targets for subordinate commissaries.
- (d) Establish and maintain commitments, obligations and accruals.
- (e) Monitor travel expenditures.
- (f) Monitor payroll expenditures.
- (g) Forward copies of receipt documentation to DFAS-CO for payment processing.
- (h) Assist DFAS-CO in obtaining receipt documents from activities.
- (i) Review unliquidated obligations at least quarterly.
- (j) Require subordinate commissaries to provide a monthly summary of cardboard sales.
- (k) Provide consolidated summary of cardboard and other paper product sales to servicing finance office on a monthly basis.
- (l) Monitor proceeds from the sale of cardboard/other paper products.
- (m) Receives authorized documentation from the OSC, Property Accountability Branch for sale/turn-in/transfer of equipment.
- (n) Prepares/provides monthly summary report on sale/turn-in/transfer of equipment to appropriate DFAS-CO office.
- (o) Manage the region minor construction program.

Chapter 2

STANDARD ACCOUNTING CLASSIFICATION/DOCUMENT NUMBER

2-1. CLASSIFICATION/FUND CITE. Establishing the Surcharge Collections and DBOF Commissary Operations Fund accounting classifications/fund cites.

a. An accounting classification/fund cite must appear on all expenditure transaction documents, to include MIPRs, contracts, orders, travel/transportation documents, OCONUS payroll, and other miscellaneous obligation documents.

b. For Surcharge Collections fund cite data elements, see **Figure 2-1**.

c. For DBOF Commissary Operations fund cite data elements, see **Figure 2-2**.

d. For fund cite data element definition see DLAM 4745.12, Vol VI, Part 5.

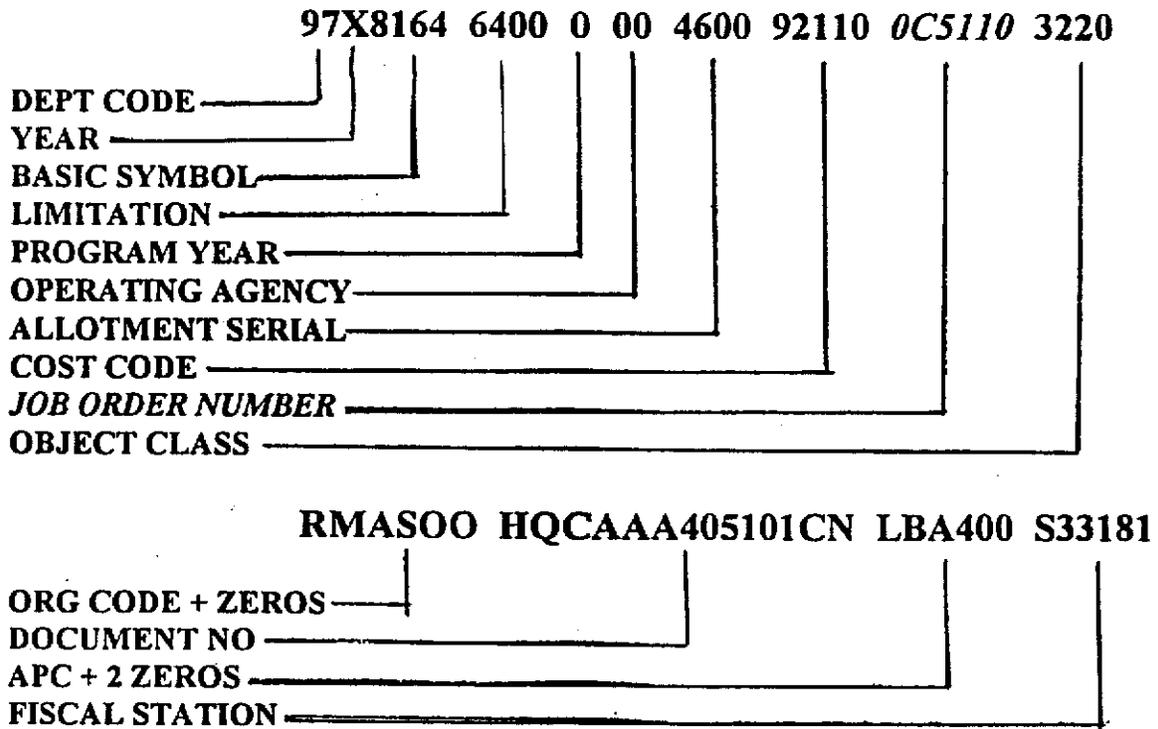
2-2. STANDARD DOCUMENT NUMBER SYSTEM (SDNS). The new SDNS will be used to establish standard document numbers used in DBMS and the Appropriated Accounting Subsystem (AAS). The following procedures must be applied to the SDNs:

a. The document reference number must be established and provided at the time a fund cite has been provided or at the commitment stage of an expenditure transaction. The document number should be assigned by the office providing the fund cite since the document number becomes a part of the accounting classification. The exception is those instances where document numbers are assigned at the commissary level when Purchase Requests and Commitments are prepared.

b. Once established, the document number must be annotated/cited at all stages of the expenditure transaction.

c. For SDNS structure, see **Figure 2-3**.

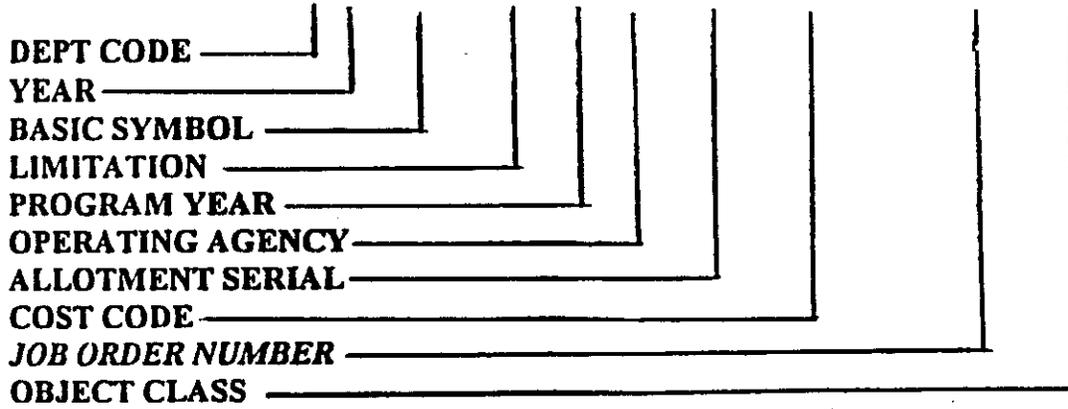
DBMS ACCOUNTING CLASSIFICATION STRUCTURE



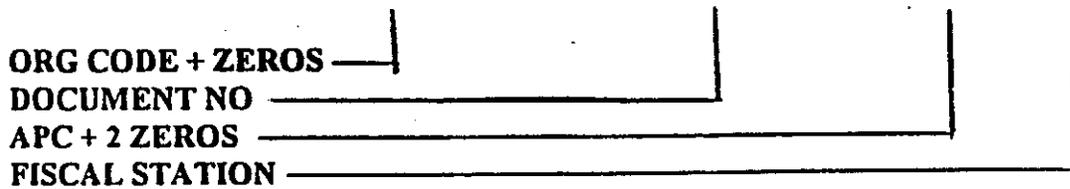
DBMS Accounting Classification Structure
Figure 2-1

DBMS ACCOUNTING CLASSIFICATION STRUCTURE

97X4930 5J00 0 00 4600 92110 0C5110 3220



RMASOO HQCAAA405101CN LBN200 S33181



DBOF Accounting Classification Structure
Figure 2-2

STANDARD DOCUMENT NUMBERING SYSTEM FOR DBMS/AAS

These procedures will be used to establish Standard Document Numbers for all document numbers established for fiscal year 1995. Document numbers should be assigned by the office providing fund cites since the document number becomes part of the accounting classification. The elements of the document number do not impact the sequence in which financial reports are produced. Document numbers will be established using the following basic concept:

COMMERCIAL CONTRACTS:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-6	DODAAC	HQCAA
7-10	Julian Date (Calendar Year, J-Date)	4090
11-12	Sequential Number	01
13-14	Document Type	"CN"

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type	"MIP"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4090
13-14	Sequential Number	01

GOVERNMENT BILL OF LADING:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type	"GBL"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4090
13-14	Sequential Number	01

PERMANENT CHANGE OF STATION (PCS):

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type; "PCS" = PCS "PCT" = Airline Ticket	"PCS"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4160
13-14	Sequential Number	01

**Standard Document Numbering System
Figure 2-3**

TRAVEL:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Doc. Type; "TVL" = Travel (DD 1610) "TVA" = Travel Advance (DD 1351) "TLL" = Local Travel (DD 1164) "TVT" = Airline Ticket (TDY)	"TVL"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4161
13-14	Sequential Number	01

TRAINING:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type	"TNG"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4100
13-14	Sequential Number	01

PRINTING:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type	"PNG"
3-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4135
13-14	Sequential Number	01

INTERFUND:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-6	DODAAC	HQCAAA
7-10	Julian Date (Calendar Year, J-Date)	4105
11-14	Requisition Sequence Number	0001

**Standard Document Numbering System
Figure 2-3 (Cont)**

MISCELLANEOUS OBLIGATIONS:

<u>Position</u>	<u>Contents</u>	<u>Example</u>
1-3	Document Type	"MIS"
4-5	Activity Code	LB
6-8	Organization Code	MBR
9-12	Julian Date (Calendar Year, J-Date)	4121
13-14	Sequential Number	01

DOCUMENT TYPES:

"MIP" =	Military Interdepartmental Purchase Request (MIPR)
"GBL" =	Government Bill of Lading (GBL)
"PCS" =	Permanent Change of Station (PCS)
"TVL" =	Travel Voucher (DD 1610)
"TVA" =	Travel Advance (DD 1351)
"TLL" =	Travel Local (DD 1164)
"TVT" =	Airline Ticket (TDY)
"PCT" =	Airline Ticket (PCS)
"TNG" =	Training
"PNG" =	Printing
"MIS" =	Miscellaneous
"CN" =	Contract

**Standard Document Numbering System
Figure 2-3 (Cont)**

Chapter 3

PROCESSING COMMITMENT DOCUMENTS

3-1. COMMITMENTS. This chapter establishes procedures to be used by the appropriate Resource Management Office to process authorized commitment documents. The procedures are as follows:

a. DD Form 448, Military Interdepartmental Purchase Request (MIPR), Figure 3-1. The appropriate RM office will:

- (1) Receive copy of MIPR and Log in Document Receipt Log.
- (2) Forward MIPR to the appropriate accounting technician for maintenance.
- (3) Verify the completeness of all data in blocks 1 through block 14.
- (4) Ensure that the paying office is identified in block 13.
- (5) Verify signature of authorization.
- (6) Verify document number.
- (7) Verify completeness of accounting classification.
 - (a) Date.
 - (b) Appropriation data.
 - (c) DeCA Object Class codes, **Appendix C**.
 - (d) Job order for all capital equipment, or as determined to monitor special DBOF funded projects.
 - (e) Organization codes, **Appendix A**.
 - (f) Activity codes, **Appendix A**.
 - (g) Cost codes, **Appendix B**.
 - (h) Amount.
 - (i) Fiscal accounting station number (FASN).
 - (j) Allotment serial number (ASN).
 - (k) Accounting Processing Code (APC), **Figure 3-2**.
 - (l) Asset Completion Method Identifier (ACMI), **Appendix G**.
 - (m) Asset Code, **Appendix G**.

- (n) Funds Distribution Identifier, FDI **Appendix G**.
- (8) If incorrect/incomplete data:
 - (a) Make necessary corrections or:
 - (b) Call/return commitment document to originator.
- (9) If all data are correct:
 - (a) Process commitment into the DBMS.
 - (b) Process commitments using function code F201, see **Figure 3-3**.
 - (c) Input format screen for expenditure accounting, see **Figure 3-4**.
- b. DD Form 1155, **Figure 3-5**, Order for Supplies or Services.**
 - (1) Receive copy of DD Form 1155.
 - (2) Log in DD Form 1155 to Document Receipt Log.
 - (3) Pass DD Form 1155 to appropriate accounting technician.
 - (4) Verify completeness of all data in blocks number 1 through 42, DD Form 1155.
 - (5) Verify completeness of all required addresses.
 - (6) Ensure that the paying office is identified in block 15.
 - (7) Verify that the contract has been signed.
 - (8) Verify document number.
 - (9) Verify completeness of accounting classification.
 - (a) Date.
 - (b) Appropriation data.
 - (c) DeCA Object Class code, **Appendix C**.
 - (d) Organization codes, **Appendix A**.
 - (e) Activity codes, **Appendix A**.
 - (f) Cost codes, **Appendix B**.
 - (g) Amount.

- (h) Fiscal accounting station number (FASN).
- (i) Allotment serial number (ASN).
- (j) Accounting Processing Code (APC), **Figure 3-2**.
- (k) Asset Code, **Appendix G**.
- (l) Asset Completion Method Identifier, ACMI, **Appendix G**.
- (m) Funds Distribution Identifier, FDI, **Appendix G**.
- (n) Job Order Number, JON, capital equipment.
- (10) If incorrect/incomplete data, return DD Form 1155, **Figure 3-5**, to respective contracting office.
- (11) If all data are correct:
 - (a) Process commitment into the Defense Business Management System (DBMS).
 - (b) Process commitment using function code F201, **Figure 3-3**.
 - (c) Process DD Form 1155 as a non-Government expenditure.
 - (d) Input format screen for expenditure accounting, **Figure 3-4**.
 - (e) Establish file for DD Form 1155.

c. Miscellaneous Obligation Documents (MOD's), SF -30; Contract Modification Form, Figure 3-6, and SF-26 Contract, Figure 3-7.

- (1) Receive copies of miscellaneous obligation documents (**Figures 3-6 and 3-7**).
- (2) Log in documents to a Document Receipt Log.
- (3) Pass documents to the appropriate accounting technician.
- (4) Verify completeness of all data fields.
- (5) Ensure that paying office is identified.
- (6) Verify that MOD's and contracts have been signed.
- (7) Verify document number.
- (8) Verify completeness of accounting classification.
 - (a) Date.
 - (b) Appropriation data.

- (c) DeCA Object Class codes, **Appendix C**.
 - (d) Organization codes, **Appendix A**.
 - (e) Activity codes, **Appendix A**.
 - (f) Cost codes, **Appendix B**.
 - (g) Amount.
 - (h) Fiscal accounting station number (FASN).
 - (i) Allotment serial number (ASN).
 - (j) Accounting Processing Code (APC), **Figure 3-2**.
 - (k) Asset Code, **Appendix G**.
 - (l) Asset Completion Method Identifier, ACMI, **Appendix G**.
 - (m) Funds Distribution Identifier, FDI, **Appendix G**.
 - (n) Job Order Number, JON, capital equipment.
 - (9) If incorrect or incomplete data, return documents to originator/contracting office.
 - (10) If all data are correct:
 - (a) Process commitment into DBMS.
 - (b) Process commitment using function code F201 (**Figure 3-3**).
 - (c) MOD's may be used for a Government or non-Government expenditure.
 - (d) Contracts will be for non-Government expenditures.
 - (e) Input format screen for expenditure accounting (**Figure 3-4**).
- d. DD Form 1610, Request and Authorization for TDY Travel of DoD Personnel.**
- (1) Receive and log in DD Form 1610.
 - (2) Appropriate personnel assign document number.
 - (3) Forward document to appropriate accounting technician for input in the accounting system.
 - (4) Verify completeness of all cost data.
 - (5) Verify the accuracy of the accounting citation.

- (6) Verify amount.
- (7) If data determined to be incorrect, return to originator.
- (8) If data determined to be correct:
 - (a) Process commitment/obligation/expense into DBMS.
 - (b) Process commitment using function code F205, **Figure 3-3**.

e. **FUNDING TARGETS.** The following procedures will be used for commissary funding targets.

- (1) DeCA regions will receive region funding targets from DeCA/RM.
- (2) Region RMs will process operating targets for commissaries.
- (3) Function code OPTR will be used to input the detail operating target, **Figure 4-3**.

3-2. FILING AND RETENTION REQUIREMENTS. File document in appropriate open document file until action is complete. Upon completed required action, file document (s) in appropriate document file. Document (s) will be retained for a period of 6 years (2 years current file and 4 year records holding.)

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					PAGE 1 OF 2 PAGES	
1. FSC	2. CONTROL SYMBOL NO.	4. DATE PREPARED AUG 16, 1994	3. MIPR NUMBER MIPLBF00422852	5. AMEND NO. BASIC		
7. TO: HQ AFFES PO BOX 660320 ATTN: CF-S/A DALLAS, TX 75266-0320			8. FROM: (Agency, name, telephone number of originator) DEFENSE COMMISSARY AGENCY ATTN: DeCA-RMB (AC JONES) FORT LEE, VA 23801-6300			
9. ITEMS ARE <input type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.						
ITEM NO.	DESCRIPTION <small>(Federal stock number, nomenclature, specification and/or drawing No., etc.)</small>	QTY.	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE	
	<p>CONSTRUCTION FUNDS (DeCA'S SHARE) ARE ISSUED FOR PHASE I OF THE SITE WORK OF THE NEW COMMISSARY AND EXCHANGE PROJECT AT FT CRATER, NC.</p> <p>INITIAL ISSUE</p> <p><u>FUNDS EXPIRE SEP 30, 1994 UNLESS OBLIGATED</u></p> <p>POC FOR FUNDING IS AC JONES OR RB BROWN DSN 687-8312 COMM (804) 734-8312</p> <p>BILLING OFFICE IS</p> <p>DEFENSE FINANCE AND ACCOUNTING CENTER ATTN: DFAS-CO-AAMA PO BOX 182204 COLUMBUS, OH 43218-2204</p> <p><u>PLEASE SEND ONE COPY OF ALL INVOICES TO DeCA-ESC-RMB (LIAISON OFFICE) FORT LEE, VA 23801-6300</u></p>				123,000.00	
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS.						11. GRAND TOTAL 123,000.00
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)			13. MAIL INVOICES TO (Payment will be made by)			
PAY OFFICE DODAAD						
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW. THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.						
ACRN	APPROPRIATION	LIMIT	SUPPLEMENTAL ACCOUNTING CLASSIFICATION			AMOUNT
	97X8164	6400	460 921.10 32.20 033181 F 03BRG1 LBA4 MIPLBF00422852			123,000.00
15. AUTHORIZING OFFICER (Type name and title) J.P. CLARK, BUDGET OFFICER			16. SIGNATURE 		17. DATE AUG 16, 1994	

DD FORM 448 JUN 72

PREVIOUS EDITION IS OBSOLETE.

Military Interdepartmental Purchase Request (MIPR) DD Form 448
Figure 3-1

ACCOUNTING PROCESSING CODE (APC)

1. All expenditure accounting classifications must include an APC. The APC must be present before any disbursement transaction can be processed.
2. The APC code is required to process disbursements through CAPS and SRD1. The APC will be unique to each activity. The APC will contain four positions. The first and second positions must be the activity code and the third and fourth positions must equal the fund code as used in DBMS.
3. The APC code assignment for DeCA is as follows:

	<u>Activity</u>	<u>97X4930.5J00</u>	<u>97X8164.6400</u>
a.	DeCA Headquarters	LBN2	LBA6
b.	Central Region	LCN2	LCA6
c.	Northeast Region	LDN2	LDA6
d.	Southern Region	LEN2	LEA6
e.	Midwest Region	LFN2	LFA6
f.	Southwest Region	LGN2	LGA6
g.	NW Pacific Region	LHN2	LHA6
h.	Oper Sup Ctr	LSN2	LSA6

Note:

1. The PO/DO field on the expenditure data entry screen allows the user to input the contract or other reference number that may be up to 11 alpha/numeric characters.
2. Fund code for 97X8164.6400 changes each year. A6 is Fund Code for FY96.

**Accounting Processing Code
Figure 3-2**

EXPENDITURE TRANSACTIONS NARRATIVE

Ref: DLAM 4745.12, VOL VI, PART 5, 3.2.3.2.

The applicable function codes are listed below with a brief description. The corresponding general ledger entries are listed in paragraph 3.2.3. The ledger entries listed are those which will be posted as the result of transactions processed with maintenance code A or P. Transactions, which are processed with maintenance code M, will result in ledger entries that are the reverse of those shown.

<u>CODE</u>	<u>DESCRIPTION</u>
F201	Commitment of Funds
F202	Obligation of Funds
F203	Commitment and Obligation of Funds
F204	Receipt and Expense
F205	Commitment/Obligation/Receipt and Expense
F206	Receipt and Capitalize
F207	Disbursement by Self
F208	Disbursement by Others
P208	Disbursement by Others - Payroll
F209	Disbursement - Interfund
F210	Commitment/Obligation/Receipt and Expense/Disbursement by Self
F211	Discount Earned for Disbursement by Self
F212	Discount Earned for Disbursement by Others
F213	Retail Loss Allowance
F214	Prior Year Expense Adjustment
F215	Recovery of Prior Year Obligation
F216	Accrued Payroll Liability
F217	Refunds Receivable - Current Year Expense
F218	Refunds Receivable - Prior Year Expense
F219	Collection of Refunds Receivable by Self

**Expenditure Transactions Narrative
Figure 3-3**

EXPENDITURE SCREEN FOR EXPENDITURE ACCOUNTING

V5.8E
 09:17
 COMMIT
 OBLIG
 EXPNS
 DISB
 RFD COL
 FD CD
 OBJ CLS
 PAYABLE CD
 VOU/BILL NO
 BLG DODAAC
 EQUIP/SCR CD

Ctrl/F1 exits Xenix.
 EXPENDITURE TRANSACTIONS

HQ2-15
 F201
 94/08/18

P/F INTR
 P/F DISC
 P/F WT-OFF
 P/F RECVRY
 P/F REFUNDS

ASN
 JO NO
 PO/DO
 R/D CD
 DSSN
 CASH CD

ORG CD
 ACSRY CD
 CLIN
 FDRI
 CTRY CD

DLA CC
 W/O GOVT
 TR DOC TY
 BLD DODAAC
 REC TYPE

SAMPLE

Input Format Screen For Expenditure Account
 Figure 3-4

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT			CONTRACT ID CODE	PAGE OF PAGES
1. AMENDMENT/MODIFICATION NO. R00001	2. EFFECTIVE DATE 01/12/94	3. ACQUISITION/PURCHASE REG. NO. R0CAAA-3255-2000	5. PROJECT NO. (if applicable)	
6. ISSUED BY DEFENSE COMMISSARY AGENCY CONTRACTING DIVISION (ES/AM) BUILDING P-11200 38TH & E AVE FORT LEE, VA 23801-6390		7. ADMINISTERED BY (if other than item 6)	CODE	
8. NAME AND ADDRESS OF CONTRACTOR (Inc., corp., partnership, joint and LLP Corps) TOM JONES 805 CLINTON RD STAUNTON VA 24491		9. SA. AMENDMENT OF SOLICITATION NO.	10. DATED (SEE ITEM 11)	
CODE		10A. MODIFICATION OF CONTRACT/ORDER NO. DECA01-94-P-0014	10B. DATED (SEE ITEM 11) 10/15/93	
11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS				
<input type="checkbox"/> The above numbered solicitation is amended in accordance with FAR 14. The hour and date specified for receipt of offers <input type="checkbox"/> is amended, <input type="checkbox"/> is not amended. Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or its amendment, by one of the following methods: (a) By completing items 9 and 10, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or separate check indicating a reference to the amendment and appropriate amount. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by transmittal of letter, providing each change or other action referred to the contractor and the contracting officer is received prior to the closing hour and date specified.				
12. ACCOUNTING AND APPROPRIATION DATA (if required)				
13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS. IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.				
A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (insert authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A. B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in closing offer, appropriate date, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 63.103(d). C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF: D. OTHER (Specify type of modification and authority) X FAR 13.503(d)				
E. IMPORTANT: Contractor <input checked="" type="checkbox"/> is not, <input type="checkbox"/> is required to sign this document and return _____ copies to the issuing office.				
14. DESCRIPTION OF AMENDMENT/MODIFICATION (Required by UCP section 100.0000, including appropriate contract activity status codes, where applicable.)				

Execute in duplicate form, on copy and duplicate of the document referenced in items 9A or 10A, as contractor change, contract amendment and in full form and other.

15A. NAME AND TITLE OF SIGNER (Type or print)	15B. NAME AND TITLE OF CONTRACTING OFFICER (Type or print)
15E. CONTRACTOR/OFFEROR	15C. DATE SIGNED
(Signature of person authorized to sign)	15D. UNITED STATES OF AMERICA
	BY <u>John Brown</u>
	(Signature of Contracting Officer)
	15F. DATE SIGNED 12 JAN 94

FORM 33-01-152-0070 PREVIOUS EDITION UNUSABLE 36-155-03 STANDARD FORM 30 (REV. 10-83) PREPARED BY GSA

Amendment Of Solicitation/Modification Of Contract, SF 30
Figure 3-6

AWARD/CONTRACT		1. THIS CONTRACT IS A RATED ORDER UNDER OPAS (15 CFR 250)	RATING	PAGE OF PAGES	
2. CONTRACT OFFER AND AWARD NO. DECA 01-94-C-002		3. EFFECTIVE DATE 12/12/94	4. REQUISITION/PURCHASE REQUEST/PROJECT NO. HOCAAA-4220-0002		
5. ISSUES BY U.S. ARMY ADAX SUPPORT AGENCY CONTRACTING GROUP P.O. BOX 5310 FORT LEE, VA 23801-6020		6. ADMINISTERED BY (If other than above) CODE			
7. NAME AND ADDRESS OF CONTRACTOR (Inc., street, city, county, State and ZIP Code) KATIEBURY TOWNHOUSES P.O. BOX 310 4907 CABIN CREEK DRIVE HOPEWELL, VA. 23860		8. DELIVERY <input type="checkbox"/> FOB ORIGIN <input type="checkbox"/> OTHER (Specify below) 9. DISCOUNT FOR PROMPT PAYMENT 02-0002 10 NET 030			
11. NAME AND ADDRESS FOR 11.1. NAME AND ADDRESS FOR CODE FACILITY CODE		12. PAYMENT WILL BE MADE BY DFAS-CO-AEOC P.O. BOX 369016 COLUMBUS, OHIO 43236-9016			
13. AUTHORITY FOR USING OTHER THAN FULL AND OPEN COMPETITION <input checked="" type="checkbox"/> 10 U.S.C. 2304(h) <input type="checkbox"/> 41 U.S.C. 253(h)		14. ACCOUNTING AND APPROPRIATION DATA 97XS1644400000460092110000003144 000000HOCAAA42200000ZLBA9000S3181			
15A. ITEM NO.	15B. SUPPLIES/SERVICES	15C. QUANTITY	15D. UNIT	15E. UNIT PRICE	15F. AMOUNT
15G. TOTAL AMOUNT OF CONTRACT \$ 584,480.00					
16. TABLE OF CONTENTS					
PART I - THE SCHEDULE		PART II - CONTRACT CLAUSES			
A SOLICITATION/CONTRACT FORM		I CONTRACT CLAUSES			
B SUPPLIES OR SERVICES AND PRICES/COSTS		PART III - LIST OF DOCUMENTS, EXHIBITS AND OTHER ATTACH.			
C DESCRIPTION/SPEC. AWARD STATEMENT		J LIST OF ATTACHMENTS			
D PACKAGING AND MARKING		PART IV - REPRESENTATIONS AND INSTRUCTIONS			
E INSPECTION AND ACCEPTANCE		K REPRESENTATIONS, CERTIFICATIONS AND OTHER STATEMENTS OF OFFERORS			
F DELIVERIES OR PERFORMANCE		L INSTRS., CONDS. AND NOTICES TO OFFERORS			
G CONTRACT ADMINISTRATION DATA		M EVALUATION FACTORS FOR AWARD			
H SPECIAL CONTRACT REQUIREMENTS					
CONTRACTING OFFICER WILL COMPLETE ITEM 17 OR 18 AS APPLICABLE					
17. <input type="checkbox"/> CONTRACTOR'S NEGOTIATED AGREEMENT (Contractor is required to use this document and return it to the contracting officer.)			18. <input checked="" type="checkbox"/> AWARD (Contractor is not required to use this document.)		
19A. NAME AND TITLE OF SIGNER (Type or print)			19B. NAME OF CONTRACTING OFFICER		
19C. DATE SIGNED			19D. DATE DATED		
BY _____			BY <u>John P. Andrews</u>		

SAMPLE

Standard Form 26, Award/Contract
Figure 3-7

Chapter 4

PROCESSING OBLIGATION DOCUMENTS

4-1. OBLIGATIONS. This chapter establishes procedures to be used by the appropriate Resource Management Office for processing authorized obligation documents. The procedures are as follows:

a. DD Form 448-2 Acceptance of MIPR Figure 4-1.

- (1) Receive DD Form 448-2.
- (2) Log in DD Form 448-2, to the Document Receipt Log.
- (3) Pass DD Form 448-2, to appropriate accounting technician.
- (4) Verify completeness of all data fields.
- (5) Verify signature and date of authorization.
- (6) Verify document number.
- (7) Verify amount.
- (8) When all data are verified to be complete:
 - (a) Match obligation document to the corresponding commitment document.
 - (b) Attach one copy of commitment document and forward immediately to: Defense Finance and Accounting Services, Columbus Center, DFAS-CO-ABRB, P.O. Box 369018, Columbus, Ohio 43236-9018 by Transmittal Letter, DeCA Form 120-15, **Figure 4-2**.
 - (c) All outgoing and incoming documents must be accompanied by Document Input Transmittal Letter.
 - (9) Using retained copy of the obligation document:
 - (a) Process obligation into the DBMS using function code F202, **Figure 3-3**.
 - (b) DD Forms 448, **Figure 3-1**, and 448-2, **Figure 4-1**, are examples of government commitment and obligation documents.
 - (c) Input format screen for expenditure accounting, **Figure 3-4**.
 - (d) All accounting data input for obligations must be consistent with accounting data used for input for commitments.
 - (10) If when inputting obligations, it is determined that no commitment has been established, determine why commitment has not been established.

(11) If the obligation document has been received and the commitment document has not been received:

(a) Request a copy of the commitment document.

(b) Forward copy to: Defense Finance and Accounting Services, Columbus Center, DFAS-CO-ABRB, P.O. Box 369018, Columbus, Ohio 43236-9018.

(c) File copy of commitment and obligation documents into open document file.

(12) Process commitment and obligation into DBMS simultaneously.

(a) Use function code F203, **Figure 3-3**, to commit and obligate funds simultaneously.

(b) Input format screen for expenditure accounting, **Figure 3-4**.

(c) File obligation documents in open file.

b. DD Form 1155, Order for Supplies or Services, Figure 3-5.

(1) Receive DD Form 1155.

(2) Log in DD Form 1155, to the Document Receipt Log.

(3) Pass DD Form 1155, to the appropriate accounting technician.

(4) Verify completeness of in blocks 1 through 12, DD Form 1155.

(5) Verify completeness of all required addresses.

(6) Ensure that paying office is identified in block 15.

(7) Verify that contract has been signed.

(8) Verify document number.

(9) Verify completeness of accounting classification.

(a) Date.

(b) Appropriation data.

(c) DeCA Object Class codes, **Appendix C**.

(d) Organization codes, **Appendix A**.

(e) Activity codes, **Appendix A**.

(f) Cost codes, **Appendix B**.

- (g) Amount.
- (h) Fiscal accounting station number.
- (i) Allotment serial number.
- (j) Accounting Processing Code (APC), **Figure 3-2**.
- (l) Asset Code, **Appendix G**.
- (m) Funds Distribution Identifier, FDI, **Appendix G**.
- (n) Asset Completion Method Identifier (ACMI), **Appendix G**.
- (o) Job Order Number (JON), mandatory for capital equipment & MCIP.
- (10) If data elements are incomplete, return DD Form 1155 to the respective contracting office completion.
- (11) If all data elements are correct:
 - (a) Process obligation into the DBMS.
 - (b) Process obligation using function code F202, **Figure 3-2**.
 - (c) DD Form 1155 will be used for non-Government expenditures.
 - (d) Input format screen for expenditure accounting, **Figure 3-4**.
 - (e) File obligation document in open document file.
- (12) If it is determined that a commitment has not been established, then the commitment and obligation must be processed simultaneously.
 - (a) Process commitment and obligation into the DBMS.
 - (b) Process commitment and obligation simultaneously using function code F203.
 - (c) Input format screen for expenditure accounting.

c. Miscellaneous Obligation Documents (MOD's), SF-30 Amendment Of Solicitation/Modification Of Contract and SF-26 Contract.

- (1) Receive MOD's, SF-30 and SF-26 Contracts.
- (2) Log in MOD's, SF-30, and SF-26 to Document Receipt Log.
- (3) Pass MOD's, SF-30 and SF-26 to appropriate accounting technician.
- (4) Verify the completeness of all data fields.

- (5) Ensure paying office is identified.
- (6) Verify signature and date of authorization.
- (7) Verify completeness of addresses.
- (8) Verify document number.
- (9) Verify accounting classification.
 - (a) Date.
 - (b) Appropriate data.
 - (c) DeCA Object Class codes, **Appendix C**.
 - (d) Organization codes, **Appendix A**.
 - (e) Activity codes, **Appendix A**.
 - (f) Cost codes, **Appendix B**.
 - (g) Amount.
 - (h) Fiscal accounting station number.
 - (i) Allotment serial number.
 - (j) Accounting Processing Code (APC).
 - (k) Asset Code, **Appendix G**.
 - (l) Asset Completion Method Identifier, ACMI, **Appendix G**.
 - (m) Funds Distribution Identifier, FDI, **Appendix G**.
 - (n) Job Order Number, JON, capital equipment.
- (10) If data elements are incomplete, return all documents to the respective contracting office.
- (11) If all data elements are correct:
 - (a) Process obligation into the DBMS.
 - (b) Process obligation using function code F202.
 - (c) Miscellaneous obligation documents may be used for Government or non-Government expenditures.

(d) Contracts and contract modification forms will be used for non-Government expenditures.

(e) Input format screen for expenditure accounting.

(12) If it is determined that a commitment has not been established, then a commitment and obligation must be established simultaneously.

(a) Process commitments and obligations into the DBMS.

(b) Process commitment and obligation simultaneously using function code F203.

(c) Input format screen for expenditure accounting.

4-2. PROCESSING TRAVEL DOCUMENTS. DD Form 1610, Request and Authorization for TDY Travel of DoD Personnel is the document used for temporary duty travel of DoD civilians and military personnel. Travel documents may be committed, obligated, accrued, and expensed simultaneously using function code F205. In those instances where commitments are processed separately, function code F201, Commitment of Funds will be used. Function code F202, Obligation of Funds will be used in addition to function code F204, Receipt and Expense. Upon completion of 1610 by requesting and approving officials, it is forwarded to the servicing liaison office personnel for processing. The servicing liaison office will:

- a. Receive and log in DD Form 1610.
- b. Verify the completeness of all cost data.
- c. Verify the accuracy of the accounting citation.
- d. Verify the amount.
- e. If data determined to be incorrect, return to originator.
- f. If data determined to be correct:

(1) Process function code F201, Commitment of Fund4) To commit, obligate, receipt, and expense simultaneously, function code F205, Commitment, Obligation, Receipt and Expense (**Figure 3-3**) may be used.

- g. Travel expenses are chargeable to the DBOF Commissary Operations Fund - 97X4930.5J00.
- h. File travel documents in appropriate document file.

4-3. FUNDING TARGETS. The following procedures will be used for commissary funding targets.

- a. DeCA regions will receive region funding targets from DeCA/RM.
- b. Region RMs will process operating targets for commissaries.
- c. Function code OPTR will be used to input the detail operating target, **Figure 4-3**.

4-4. FILING AND RETENTION REQUIREMENTS. File document in appropriate open document file until action is completed. Upon completed required action, file document in appropriate document file. Documents will be retained for a period of 6 years (2 years current file and 4 year records holding.)

ACCEPTANCE OF MIPR					
1. TO: Receiving Activity Address (Include ZIP Code) DEFENSE COMMISSARY AGENCY ATTN: DECA-RMB FORT LEE, VA 23801-6300			2. MIPR NUMBER MIPRFO0422852		3. AMENDMENT NO. BASIC
			4. DATE (MIPR Signature Date) AUG 23, 1994	5. AMOUNT (As Listed on the MIPR) 123,000.00	
6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)					
<input checked="" type="checkbox"/> ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I) <input type="checkbox"/> ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II) <input type="checkbox"/> ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW <input type="checkbox"/> THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCIES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.					
7. <input type="checkbox"/> MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED OR REJECTED FOR THE REASONS INDICATED.					
8. TO BE PROVIDED THROUGH REIMBURSEMENT (CATEGORY I)			9. TO BE PROCURED BY DIRECT CITATION OF FUNDS (CATEGORY II)		
ITEM NO. A	QUANTITY B	ESTIMATED PRICE C	ITEM NO. D	QUANTITY E	ESTIMATED PRICE F
CONSTRUCTION FUNDS FOR FT CRATER PROJECT					
ISSUE		123,000.00			123,000.00
4. TOTAL ESTIMATED PRICE		123,000.00	4. TOTAL ESTIMATED PRICE		123,000.00
10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS			11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS 123,000.00		
12. FUNDS DATA (Check if Applicable)					
<input type="checkbox"/> ADDITIONAL FUNDS IN THE AMOUNT OF \$ _____ ARE REQUIRED (See Instructions to Block 12) <input type="checkbox"/> FUNDS IN THE AMOUNT OF \$ _____ ARE NOT REQUIRED AND MAY BE WITHDRAWN					
13. REMARKS					
14. ACCEPTING ACTIVITY (Complete Address) HQ AFFES PO BOX 660320 DALLAS TX 75266-0320			15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL E. Clark Chief Construction		
			16. SIGNATURE <i>E. Clark</i>	17. DATE Aug 26, 94	

SAMPLE

Acceptance of MIPR, DD Form 448-2
Figure 4-1

Chapter 5

ACCRUED EXPENSES

5-1. ACCRUED EXPENSES. This chapter provides guidance for processing of accrued expenses and when accruals should be recorded. Guidance is applicable to all expenses chargeable to the DBOF Commissary Operations (97X4930.5JOO) and the Surcharge Collections Appropriation (97X8164.6400). The HQ, DeCA/RM, CONUS Region RM, Operations Support Center, Budget Liaison Business Unit are responsible for assuring that all accruals are processed correctly and timely for receipt transactions processed by their respective offices.

a. The Operations Support Center, Acquisitions Business Unit, is responsible for providing receipt documents to the Operations Support Center Budget Liaison Business Unit to allow for timely expense accruals, and for providing a copy to DFAS-CO for payment processing.

b. Commissaries are responsible for providing receipt documents to the appropriate office which funds and cuts the contracts.

(1) For region level purchases, receipt documents should be sent to the Region RM Office.

(2) For Central Buys, or OSC Purchases, receipts documents should be sent to the OSC ABU and DFAS-CO.

c. Resource Managers are responsible for ensuring that a monthly reconciliation, as described at paragraph 5-6.a.(5) is performed.

5-2. PROCESSING ACCRUED EXPENSES. Accrued expenses represent those costs incurred whether or not disbursements have been made. Generally, cost should be recognized upon receipt of services, supplies or equipment, etc. Accrued expenses should be recorded in the same accounting period that costs are realized. For those annual agreements or contracts for services, expenses must be proportionately accrued each month.

a. Items with a fixed cost may be proportionately accrued each month.

b. Items that fluctuate will be expensed on the actual bill.

5-3. RECEIPT DOCUMENTATION. A copy of the documentation certifying receipt of goods or services must be provided by the commissary or other receiving activity to the appropriate office listed in paragraph 5-1.b. for recording of accruals by that office in the Defense Business Management System (DBMS).

5-4. DOCUMENT FLOW. Receipt documentation must be prepared at the activity in receipt of the goods or services.

a. Receipt documentation for commercial/contractual services must be prepared in a minimum of *four copies*. Copies must be immediately distributed as follows:

(1) Original copy to DFAS-CO-LC for payment processing. OCONUS commissaries should send original copy to Servicing Finance office.

(2) One copy for file retention.

(3) One copy to the responsible resource manager for the recording of accruals as listed in paragraph.

b. Receipt documentation for reimbursable services provided by supporting installations, other defense or non-defense federal agencies must be prepared in a minimum of *four copies*. Copies must be distributed as follows on a daily basis:

(1) Original to DFAS-CO-ABRB for payment processing.

(2) One copy for file retention.

(3) One copy to the responsible resource manager/OSC/BL for the recording of the accrual.

5-5. FUNCTION CODE.

a. Function code F204 will be used to record the receipt and expense.

b. Function code F206 will be used to record the receipt/expense for capital/depreciation.

5-6. DOCUMENT PROCESSING. Receipt documents must be prepared and forwarded same day of preparation to ensure that expenses are recorded in the period realized. Documents must be distributed according to guidance provided at paragraph 6-4.c.

a. Recurring Costs. Recurring costs refers to costs which are generally constant from one month to the next. Examples of recurring costs are: annual agreements and/or contracts for maintenance, leases, rentals, utilities or supplies, etc.

(1) In the case of utilities and some services where billings are not generated monthly, an estimated amount should be accrued monthly over the period of performance.

(2) Services that are contracted for on an annual basis should be accrued over a twelve month period covering the period of performance regardless of the beginning or ending date of the agreement, i.e. one-twelfth per month.

(3) Annual services based on a reimbursable or similar agreement must be accrued over a twelve month period, i.e. one-twelfth per month.

(4) Monthly reconciliations must be accomplished to determine if accruals are in line with contractual or reimbursable agreements. Appropriate adjustments will be made to reflect significant variances incurred between estimated and actual expenses.

(5) Monthly reconciliation should consist of a review of annual agreements to ensure that accruals are being processed on a monthly basis. The DBMS report UPFE350A Accrued Expenditures Unpaid Report lists by document number all unpaid accruals. The UPFE400C, Accrued Expenditures Report, provides a total of all expenditures whether paid or unpaid by organization code, cost code and object class code. These two reports in conjunction with the trial balance, should be used to validate the accuracy of accrued expenses.

b. Non-Recurring Costs. Non-recurring costs refers to one time payment contracts and agreements for services, supplies or equipment,etc.

(1) Receipt documents should be forwarded daily (or upon completion of Receiving Report) to the appropriate office for the establishment of accruals.

(2) Receipt documents must be recorded in time to be reflected in the fiscal period/month goods or services were received.

c. Reimbursement Billing/Other Government. Standard Form 1080 or other authorized document may be used by other government agencies to bill DeCA for services and/or supplies received. Copies of billing documents are sent to the commissary or other activity in receipt of the services or supplies for certification of receipt before being sent to the respective DeCA Region for expensing.

d. Contracts, Orders, and Other Non-Government Costs. DD Form 250, or other receipt document, must be prepared to certify receipt of services, supplies, equipment, etc.

5-7. CONTROLS. Primary controls should consist of a master schedule of recurring services/costs that can be used to determine if all accruals have been recorded for the period.

5-8. FILING AND RETENTION REQUIREMENTS. Upon payment of goods/services received, the applicable receipt document, DD Form 250 or other authorized receipt documents and SF 1080 or other authorized payment documents, will be retained for a 3 year period (2 years current file and 1 year records holding).

Chapter 6

DOCUMENT FLOW

6-1. DOCUMENT FLOW. This chapter provides guidance for HQ DeCA Directorates, Operations Support Center (OSC) and Region document flow for contracts, orders, MIPRs, and other obligations.

6-2. DOCUMENT FLOW FOR HQ DeCA.

a. DD Form 448, Military Interdepartmental Purchase Request (MIPR) and DD Form 448-2 (Acceptance of MIPR).

(1) Resource Management Budget Division (RMB):

(a) Prepares DD Form 448, Military Interdepartmental Purchase Request (MIPR) and DD Form 448-2 (Acceptance of MIPRs) for DBOF Funds for Military Personnel Reimbursement and Centralized Programs. Directorates requiring a MIPR will provide DeCA RMB with a memorandum providing the necessary information for preparation of the MIPR.

(b) Forwards one copy of MIPR to OSC Budget Liaison Business Unit by Transmittal Letter (TL).

(c) Forwards original MIPR to servicing activity and a copy to DFAS-CO.

(d) Is responsible for obtaining Acceptance and forwarding a copy of Acceptance of MIPR, DD Form 448-2 to the OSC Budget Liaison Business Unit by TL.

(e) Is responsible for forwarding a copy of billings to OSC Budget Liaison Business Unit by TL.

(2) DeCA Operations Support Center (OSC), Budget Liaison (BL) Business Unit:

(a) Upon receipt of DD Form 448, signed DD Form 1610 and DD Form 1556, will commit funds in the DBMS

(b) Upon receipt of DD Form 448, DD Form 448-2, DD Form 1610 and DD Form 1556, will obligate funds in DBMS.

(c) Upon receipt of receiving report/billing documentation will expense funds in DBMS.

b. Request and Authorization for Travel of DoD Personnel DD Form 1610.

(1) DeCA RMB:

(a) Issue planning programs to HQ Directorates.

(b) Load Targets into DBMS by applicable organization code.

(c) Provides monthly execution reports to HQ Directorates.

(2) **DeCA Administrative Programs Division (SAA):**

(a) Receives DD Form 1610 from the Budget Holder for each directorate or business unit.

(b) Authenticates the DD Form 1610 and assigns a travel order number.

(c) Forwards copy of the travel order to the OSC Budget Liaison Business Unit.

(3) **Blanket Travel Orders (BTO).** Directorates will submit completed DD Form 1610 to the Chief of Staff for approval, after which, DeCA RMB will assign a document number. Directorate Travel Monitors will provide the OSC Budget Liaison Business Unit with a copy of all BTO.

(4) **Travelers DFAS-CO Settlement Payment Vouchers.**

(a) DeCA Directorates are responsible for providing the OSC Budget Liaison Business Unit with a copy of the traveler's settlement payment voucher from DFAS-CO.

(b) Traveler must submit travel settlement claim to their Directorates travel monitor within five days upon completion of travel. Travel monitor will submit travel claims to the OSC Budget Liaison Business Unit.

(5) **OSC Budget Liaison Business Unit will:**

(a) Validate Fund Certification

(b) Input all commitments, obligations, and expenses for travel in DBMS.

(c) Review unliquidated obligations at least quarterly and make timely adjustments to obligations and commitments.

c. Purchase Requests for Supplies or Service, DD Form 1155/DeCA Form 10-10.

(1) **Budget Holder** prepares memo and forwards to DeCA/SAL.

(2) **DeCA/SAL** prepares request in the DeCA Automated Requisitioning and Tracking System (DARTS) for purchase of supplies or services.

(3) **DeCA/SAL** sends request electronically to approving official.

(4) **Approving Official** approves order and forwards request electronically to OSC Budget Liaison Business Unit for fund certification.

(5) **OSC BL** certifies the funds for the purchase requests and prints a copy from DARTS for commitment document into DBMS.

(6) **OSC BL** forwards the purchase request electronically to the OSC Acquisitions Business Unit (ABU).

(7) **The OSC ABU** validates the purchase request for awarding through SACCON-D. After the contract has been awarded, the OSC ABU will forward a copy of the contract (DD Form 1155) or other authorized form to the OSC Budget Liaison Business Unit.

(8) **OSC BL** will enter the obligation in DBMS for the DD Form 1155.

d. Request, Authorization, Agreement Certification of Training and Reimbursement, DD Form 1556. Directorates will forward completed DD Forms 1556 to the OSC Budget Liaison Business Unit.

(1) **Budget Holder** in each directorate or business unit will

(a) Assign Document Numbers

(b) Certify Funds

(c) Forward the original copy of the DD Form 1556 to the DeCA Training Coordinator, who then forwards it to PCPSA Civilian Training Center for approval. Upon completion of training, DeCA Training Coordinator must forward a certified copy of the DD Form 1556 to the OSC Budget Liaison Business Unit.

(2) **OSC Budget Liaison Business Unit** will:

(a) Commit the DD Form 1556 in DBMS.

(b) Obligate the DD Form 1556 in DBMS upon receipt of the approved Form.

(c) Expense in DBMS upon receipt of signed DD Form 1556 certifying completion of training.

(d) Forward a copy of the certified DD Form 1556 by TL to DFAS-CO-LCOMC for payment.

e. Interfund Billings.

(1) **Self Service Center Items.**

(a) **OSC BLU** provides funding for Self Service Center (SSC) bills to SAL.

(b) **DeCA/SAL** provides Form 1034 OSC \ABU.

(c) The **ABU** applies the fund cite to the 1034 using the document format provided below to assign the document number.

(1) Positions 1-6, Store DODAAC

(2) Position 7, Last position of calendar year

(3) Positions 8-10, Julian Date items purchased

(4) Positions 11-14, Last three positions on the bill number.

(d) The **ABU** provides OSC BL by TL a copy of the SSC Listing off goods received.

(e) The **OSC BL** enters the commitment, obligation and expense in DBMS.

(2) **GSA Store Items.**

(a) **DeCA/SAL** provides OSC BL by TL a copy of the receipt document (store ticket) upon receipt of GSA store items.

(b) **OSC BL** assigns the receipt document a document number.

(c) The **OSC BL** enters the commitment, obligation and expense in DBMS for GSA store items.

(3) **MILSTRIP Items.**

(a) **DeCA/SAL** will forward to the OSC BL a copy of the Standard Form 344 when orders for MILSTRIP items are placed.

(b) The **OSC BL** will commit and obligate the MILSTRIP orders in DBMS upon receipt of the SF 344 for SAL.

(c) **DeCA/SAL** will forward a copy of the Receiving Report to the OSC BL upon receipt of the MILSTRIP orders.

(d) The **OSC BL** will expense the MILSTRIP orders in DBMS upon receipt of the Receiving Report from SAL.

6-3. DOCUMENT FLOW FOR DeCA REGIONS. The Regions will:

- a. Prepare DD Form 448, MIPR for activities requiring reimbursable funds.
- b. Be responsible for obtaining signed DD Form 448-2, MIPR Acceptance and forwarding to DFAS-CO by TL.
- c. Commit MIPR in DBMS.
- d. Upon receipt of MIPR Acceptance, obligate in DBMS.
- e. Provide copies of all Acceptances of MIPRs to DFAS-CO.
- f. Upon receipt of receiving report/billing documentation, expense funds in DBMS.
- g. Prepare MOD for Interfund billing by store, as required.
- h. Assign fund cites and certify funds.
- i. Record commitments, obligations and expense financial documents funded at the region level.

- j. Input funding targets for each subordinate activity.
- k. Provide obligating documents to DFAS-CO.
- l. Assist DFAS-CO in the research of missing or incomplete data.

6-4. DOCUMENT FLOW FOR OPERATIONS SUPPORT CENTER. The Budget Liaison Business Unit will:

a. OSC BL will prepare DD 448 for all surcharge appropriations for the Headquarters and Operations Support Center.

b. Responsible of obtaining acceptance and obligating obligation in DBMS.

c. Stores provide receiving reports to the ABU. OSC BL obtain RR from the OSC ABU for expense into the DBMS System.

(1) Stores send receiving report directly to DFAS-CO.

(2) For those items that are bought through a bulk purchase, the ABU will send the RR to DFAS-CO.

Chapter 7

PROCESSING INTERDEPARTMENTAL BILLINGS

7-1. GENERAL. Installations will be reimbursed for the services provided commissaries on a Military Interdepartmental Purchase Request (MIPR) DD Form 448 or other authorized reimbursable documents. Installations acceptance of request will be by a DD Form 448-2 (Acceptance of MIPR). Expenses for operation of commissaries are paid for from the Surcharge Collections fund (97X8164) for surcharge funded services provided the commissary. The region RM will be responsible for providing the necessary funding documents to installations for services provided commissaries and, for ensuring that commissaries maintain accountability for these documents.

7-2. PROCEDURES FOR PROCESSING AND ACCOUNTING FOR DD FORMS 448 AND 448-2 (MIPRS).

a. DD Form 448. The regions RM will prepare DD Form 448 IAW DeCA current procedures and provide a DD Form 448 to the each installation for services to be performed at commissaries.

(1) The MIPR will:

(a) Contain description of service (s) requested, which must be specific enough to allow installation to adequately identify and control the purpose for which the service is requested.

(b) State estimated total price.

(c) Specify the time requirement of submission of DD Form 448-2 to Block "8" of DD Form 448.

(d) Provide region point of contact, DSN/commercial number and fax number.

(f) State the appropriate billing address.

(g) Cite the surcharge appropriation.

(h) Give certification and payment requirements.

(2) If the installation can provide the requested service/requirements, installation accounting activity will accept the MIPR on a DD Form 448-2.

b. DD Form 448-2. The installation departments acquiring the DD Form 448 will formally accept a MIPR by DD Form 448-2. The installation accounting activity will prepare the DD 448-2 and forward to the Region.

(1) The region will provide a copy of the accepted DD 448-2 to the applicable commissary. Detailed procedures for accountability of 448-2 at the commissary level will be contained in DECAD 70-6.

(2) If the time limit for acceptance of MIPR as stated in DD Form 448 cannot be met, the acquiring installation department (s) should make acceptance no later than 30 days after receipt of MIPR. If 30 day time limit cannot be met, the acquiring department must inform the Region the reason for the delay and, the anticipated date the MIPR will be accepted. The Region must accept MIPRs in writing before expiration the funds.

(3) The installation accounting activity will periodically advise the Region, prior to submission of billings, of any changes in the acceptance figure so that the Region can issue an amendment to the MIPR, and recorded obligation can be adjusted to reflect current price.

7-3. CERTIFICATION OF SERVICES RENDERED. A SF 1080 (Voucher for Transferring Funds), billing document, (**Figure 7-1**) will be prepared by the installation accounting activity for services provided and forwarded to the applicable commissary. The commissary officer will be responsible for certifying the SF 1080 for receipt of goods/services. (All reimbursable billings (whether paid by check prepared by DFAS-CO or by TBO/TFO) will be forwarded to the commissary officer for review and certification.) The commissary officer must ensure that DeCA's complete accounting classification appears on all SF 1080 billings.

7-4. PAYMENT. After certification of SF 1080, the commissary will retain a copy of the SF 1080 for files and mail the remaining copies of the SF 1080, accompanied by transmittal letter, to the respective region Resource Manager (RM) for review and other actions. The region RM will mail the SF 1080 billing to the DFAS-CO-ABRB for check payment to the servicing installation accounting activity.

7-5. FILING AND RETENTION REQUIREMENT. Upon payment of MIPR, a copy of the DD Forms 448 and 448-2 and the SF 1080 will be filed together and retained for a 3 year period (2 years current file and 1 year records holding.)

ORDER NO.		DATE OF DELIVERY	AGENCY OR SERVICES	QUANTITY	UNIT PRICE	AMOUNT
				TYE	PER	DOLLARS AND CENTS
		JAN - JUN 94	ADP SERVICES AS SPECIFIED IN MOU			500,000.00
						TOTAL 500,000.00
Department, establishment, branch, or office receiving funds DEPARTMENT OF THE AIR FORCE • DEFENSE FINANCE AND ACCOUNTING • SERVICE DFAS-CO-ABRB PO BOX 369018 COLUMBUS, OHIO 43236-9016						
Department, establishment, branch, or office charged AFO BLDG 804 MAXWELL AFB AL 36112						
ACCOUNTING CLASSIFICATION—Office Receiving Funds 5723400 302 49XA SCB2 61XKL 89 592.90 504200						
CERTIFICATE OF OFFICE CHARGED I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated herein or that the advance payment requested is approved and should be paid as indicated. AUGUST 5, 1994 (Date) <i>Ken Smith</i> (Signature) COMMISSARY OFFICER (Title)						
ACCOUNTING CLASSIFICATION—Office Charged 97XB164 6400 460 961.10 2525 MBR HIPLBMPR421750 LBA4 033181						

SF 1080 (Voucher for Transferring Funds)
Figure 7-1

Chapter 8

SALE OF CARDBOARD AND OTHER PAPER PRODUCTS

8-1. ACCOUNTING FOR THE SALE OF CARDBOARD AND OTHER PAPER PRODUCTS.

The Defense Finance and Accounting Service, Columbus Center, DFAS-CO-ABRB, P.O. Box 369018, Columbus, Ohio 43236-9018 is responsible for the accountability of accounts receivable and proceeds derived from the sale of commissary cardboard, computer paper, cards and other paper products.

8-2. PROCEEDS FROM THE SALE OF CARDBOARD AND PAPER PRODUCTS.

Proceeds will be forwarded by the servicing Defense Reutilization and Marketing Region (DRMR) to DFAS-CO. Payments should be by check. In those instances where the DRMO will not process payments using checks, TFO/TBO, the following procedures will be used.

a. All proceeds from the sale of cardboard and other paper products will be credited to the Surcharge Collections Appropriation.

b. The accounting classification to be used for the collection of proceeds is as follows:

97X8164.6400 ASN 914 033181 DSSN 6551

Each activity will be recognized by its respective Allotment Serial Number (ASN).

8-3. REGION RESPONSIBILITY. The DeCA Region is responsible for providing a monthly summary by weight and estimated sales price for all turn-ins of cardboard and paper products to DFAS-CO. Commissaries must submit monthly reports to Regions in standard memorandum format providing the following information:

- Commissary name
- Month of sales
- Number of bales
- Total weight
- Estimated proceeds

a. The Region will consolidate these reports on a monthly basis.

b. The Region will forward the consolidated report to DFAS-CO-ABRB monthly. The report is the basis for establishing accounts receivables.

8-4. DOCUMENT NUMBERS. The document numbers used for the accountability of sales and proceeds will be established by DFAS-CO. One document number per appropriation will be established by DFAS-CO. Each Region will be assigned at least two document numbers. Document numbers will represent the Surcharge Collection and the DBOF Operations Fund Appropriation respectively.

8-5. DFAS-CO-ABRB RESPONSIBILITIES. DFAS-CO will:

a. Establish accounts receivable in the Defense Business Management System (DBMS) based on the summary report of sales provided monthly by the DeCA Region Resource Management Division.

b. Liquidate the receivable based on the collection of proceeds from the Defense Reutilization and Marketing Region (DRMR). (DBMS ages accounts receivable from the date of the date of the last receivable established.)

c. Close out remaining accounts receivable at end of year.

d. Establish new document numbers for accounts receivable at start of fiscal year.

e. Apply all prior year payments (checks) to current year accounts receivable.

Chapter 9

SALE AND TURN-IN OF COMMISSARY EQUIPMENT

9-1. ACCOUNTABILITY FOR SALE AND TURN-IN OF COMMISSARY EQUIPMENT. This chapter provides general guidance for accountability for the turn-in and/or sale of commissary equipment, and for the proceeds derived from the sale of equipment.

9-2. OVERVIEW. SALE AND TURN OF COMMISSARY EQUIPMENT. A DD Form 1348-1 (DOD Single Line/Item Release/Receipt Document) will be prepared for all commissary equipment turn-ins to the Defense Reutilization and Marketing Office (DRMO), to include excess and unserviceable equipment at locations where lot sales are not used by DRMO. All proceeds received from the sale of commissary equipment will be credited to be the Commissary Surcharge Collections Appropriation, 97X8164.6400. DeCA's objective is to establish accounts receivable for the sale of excess or unserviceable equipment to the DRMO. Refer to DECAD 40-2, Equipment, Supplies and Services, for sale of usable excess equipment upon store closure.

9-3. RESPONSIBILITIES. The Region RM is responsible for ensuring that the necessary documentation is provided to DFAS-CO for the establishment of accounts receivable for the sale/turn-in of equipment.

9-4. PROCEDURES FOR ESTABLISHING ACCOUNTS RECEIVABLE FOR THE SALE/TURN-IN OF COMMISSARY EQUIPMENT.

a. Region DOL will:

(1) Prepare a single DD Form 1348-1 for each line item, for turn-in of equipment to DRMO for each respective commissary.

(a) Complete the DD Form 1348-1 recording the unit acquisition price, total acquisition price in the appropriate Block. The depreciated book value of the equipment will be recorded in Block "S".

(b) Forward the completed DD Form 1348-1 to the commissary for the equipment to be turned-in to the DRMO. Upon completion of the turn-in, a copy of the signed DD Form 1348-1 from the will be forwarded to region DOL.

(2) Prepare a DD Form 1348-1 for transfers within DoD IAW subparagraph "a" (1) (a) and (b) above.

(3) Prepare a single DD Form 1348-1 IAW a.(1)(a) for equipment sold at locations by the DRMO or DeCA. The signed DD Form 1348-1 will be affixed to the equipment listing that identifies all equipment offered for sale from the Property Account System. Acquisition price/depreciated values will be shown on property listing. Region DOL will forward a copy of the signed DD Form 1348-1 to region RM.

(4) When other DeCA or DoD forms are used to turn-in/transfer property, the procedures identified above will apply.

b. Region RM will:

(1) Receive signed DD Form 1348-1 (s) with attached listing from region DOL for the sale of all equipment, i.e., single items, lot sale and transfers.

(2) Prepare a monthly summary report of equipment turn-ins (capitalized and non-capitalized) and forward report to DFAS-CO-ABRB. Accounts Receivable will be established by DFAS-CO-ABRB base on the total depreciated value of turn-ins for the month and not by turn-ins of individual pieces of equipment. The summary will identify the following:

- Region
- "Commissary Equipment"
- Total depreciated value of equipment turned-in to DRMO
- Month

(3) Forward monthly a signed copy of the DD Form 1348-1 or other DeCA/DoD authorized form for each piece of capitalized equipment by TL to DFAS-CO-AANA.

c. DFAS-CO-ABRB will:

(1) Receive monthly summary report on total depreciated value of equipment turned-in to DRMO from region RM.

(2) Establish accounts receivable in DBMS based on the total depreciated value for the month of turn-ins provided by the DeCA Regions.

(3) Prepare cash collection vouchers (DD Form 1131) when collections are made.

(4) Process collections into STANFINS to liquidate accounts receivable based on collection of proceeds from DRMO.

(5) Write off uncollectible accounts receivable. (DBMS ages accounts receivable from the date of the last receivable established.)

(6) Adjust accounts receivable not less than twice annually.

(7) Close out remaining accounts receivable at end of year.

(8) Establish new document numbers for estimated accounts receivable at start of fiscal year.

(9) Apply all prior year payments (checks) to current year accounts receivable.

d. DFAS-CO-AANA will:

(1) Receive signed copies of DD Form 1348-1 from region RM.

(2) Decrease the asset account for the acquisition value and accumulated depreciation, and establish gain or loss for capitalized equipment.

9-5. PROCEEDS FROM THE SALE OF EQUIPMENT. The servicing DRMO will forward payment for proceeds to DFAS-CO-ABRB. Payments should be made by checks. In those, instances where the DRMO will not process payments by check, TFO/TBO procedures will be applied.

Chapter 10

RECORDING DeCA CAPITAL EQUIPMENT

10-1. RECORDING DeCA CAPITAL EQUIPMENT. This chapter provides general guidance on the financial application of the property accountability system to the financial records of DeCA. It also provides specific guidance to the DeCA HQ/Region Resource Management Divisions (RM) for recording transactions affecting the agency's investment in property.

10-2. OVERVIEW.

a. Capital Investments. Capital assets shall be identified for reporting in the Defense Property Accounting System (DPAS), and the financial accounts as Defense Business Operating Funds (DBOF) or Surcharge Collections Appropriations. The FY 1996 DoD Appropriations Act increased the expense/investment funding threshold to \$100,000 for capitalization assets. Capital assets shall be:

(1) Capitalized and recorded in the financial accounts when they have a useful life of 2 years or more and an acquisition cost equal to or greater than \$100,000, which is the accounting threshold as set by Congress and DoD for assets acquired (obligations incurred) on or after October 1, 1995.

(2) Accounting threshold for acquisitions or transfers on or after October 1, 1991, to September 30, 1993, is \$15,000, from October 1, 1993 to September 30, 1994 is \$25,000 and from October 1, 1994 to September 30, 1995 is \$50,000. Other purchases shall be expensed. **(Hereafter, whenever the term equipment or asset is used, the criteria shall be the capital threshold.)**

b. Agency Property Records. Title II, U.S.C. 31 Section 3512, Accounting Principles and Standards, requires Agency property records to capture all transactions affecting the agency's investment in property to include the disposal and/or retirement of property that leaves the custody of the agency. Sales, losses, trade-ins or transfers (that decrease the balances), and gains or losses will be recorded in the financial accounts via DPAS interface. Transfers between regions will be recorded without gain/loss. Periodic inventories, which result in gains or losses, will be recorded in the financial accounts.

c. Fixed Capital Assets. Fixed capital assets only, that are procured under the criteria of Major/Minor Construction, and which will be turned over to the Military Services upon completion, are exempt from the Title II requirement. (These assets will be recorded as Construction-In-Progress in DeCA Finance Accounts.) Reference Chapter 11 of this manual "Typical Construction Funding Breakout For Fix Equipment."

d. Purchase of Capital Equipment and Utilization of the Property Accounting System. DeCA Directive 40-2, paragraph 3-23 provides guidance on the purchase of capital equipment and the utilization of DPAS for recording equipment purchases and capitalization from the Military Services. Transactions, which change asset balances, must be recorded in the financial accounts. The Operation Support Center, Property Accountability Branch and Region Logistics will maintain documents to support the acquisition and disposition of all equipment procured with surcharge collected or DBOF funding. (Reference DeCA Directive 40-2, paragraph 3-17, Equipment Accountability). To ensure equipment is maintained in the financial accounts at present value capitalized assets will be depreciated. The Budget Liaison Business Unit (BLBU) and Region RM will maintain the AAS interface Transaction Journal to support property changes.

e. Establishing The Commitment Documentation. The Budget Liaison Business Unit and Region Budget Offices will create the funding document based on the requirements of the requestor. The accounting data that must be identified on this document are an asset code of (K) for Non-Military Equipment, a funds distribution identifier of 0 for Non-DBOF documents, a 1-5 or a-d for DBOF, and a job order number. The structure of these codes are described in appendix C.

f. The commitment/obligation document number, job order number, (installation, deinstallation, transportation, and training costs) if not included in the total acquisition costs must be easily identifiable for the ABU Property accountability branch to input into DPAS.

g. Processing Capital Equipment Documentation. Commitment Documentation. The DBMS 5.0 release eliminated **equipment** code "C" and converted all codes to asset code J. The BLBU and Region RM rebuilt these documents into DBMS with an asset code K. A Job Order Master Record for Capital (JOMC) must be established for each capital purchase. It consists of the following new data elements: Asset Code, Funds Distribution Identifier (FDI), Asset Completion Method Identifier (ACMI), Program Year, Capital Asset Project Number, and Labor Obligation Document number. A non-reimbursable job order number must be used when establishing the JOMC. Documents created by the BLBU for capital equipment must have a job order number and contain asset code "K" (Non-Military Equipment).

h. Processing Capital Equipment Documentation for European Region. The European Region will provide general journal vouchers to the Subsistence AFO, 9th Finance Group to update equipment and depreciation based on the DPAS Capital Assets Report and the Monthly Depreciation Report. European region will reconcile applicable STANFINS equipment general accounts to the corresponding DPAS report IAW paragraph 10-6.

10-3. RESPONSIBILITIES. Acquisitions and changes in capital property status will be updated in DPAS by the Operations Support Center, Property Accountability Branch (PAB). As DPAS is updated with these transactions an AAS/DBMS Interface Transaction Journal will generate updating the financial system. The BLBU and Region RM are responsible for maintaining this listing to support inventory gains/losses, trade-ins, transfers, and disposals. The BLBU and Region RM will reconcile the property accounting detail from DPAS to the applicable DBMS general ledger accounts. RMAS will compile reconciliations in accordance with guidance provided by the Office of the Comptroller of DoD (**Appendix F**) and review summary balances for consolidated financial reports. The financial records for Capital Assets will be controlled at the obligating office. Effective October 1, 1995 the BLBU will be the obligating office for most major capital asset purchases. Financial receipts for these transactions will be recorded into DBMS by the BLBU. DPAS receipts will be initially recorded at PAB because the funding is at that level and transferred to the utilizing region/commissary.

a. DeCA Agency Director will ensure a program is established to maintain control of DeCA's capital assets.

b. Region Directors and OSC Property Accountability Branch will ensure all accountable property is assigned to the property record in detail, and that any acquisitions, gains, losses, disposal, or transfers will be recorded in the financial accounts.

c. Region Directors will ensure that the Commissary Property Record Holder provides the Region Property Book Officer with documentation on inventory, acquisition, receipts, losses, transfers or disposal within 3 days after any transaction.

d. ABU, Equipment/Supply Division, Property Accountability Branch and DeCA HQ SAL will ensure that the AAS/DBMS Interface Transaction Journal is generated when changes affecting the property records are updated into DPAS. PAB will maintain all necessary supporting documentation pertaining to these changes in accordance with DECAD 40-2, Paragraph 3-17. d. (Equipment Accountability).

e. DeCA HQ RMAS will generate the Monthly Depreciation Report (DPTT071M) on the last workday of each month. The depreciation transactions will interface with DBMS prior to the month end process updating the applicable depreciation general ledger accounts. All DPAS generated reports will be made available via the On-line Reporting System (ORS). Report names and numbers will be identified in the DPAS implementation training package.

f. Budget Liaison Business Unit and Region RM will reconcile the summary financial accounts to the applicable DPAS reports on a monthly basis. A copy of this reconciliation will be maintained by the activity with supporting documentation for audits and year-end certifications. In addition, a copy will be provided to DeCA/RMAS within 5 workdays following the receipt of the DBMS trial balance. Any differences between the DPAS/DBMS records will be worked to resolution. Also ensure all violations that do not interface with the DBMS a cleared in a timely manner.

g. DFAS-CO is responsible for entering in DBMS transmittals to record adjustments for capital equipment transactions and applicable depreciation within two working days following receipt of the transmittals from the BLBU or Region RM. DFAS-CO will enter the gain or loss from the disposal of assets, and establish an accounts receivable for the sale.

h. Subsistence FAO, 9th Finance Group will enter capital assets in GLAC 1762 and will disclose /record applicable depreciation expenses for capital equipment purchased. Depreciation expense will be disclosed in the applicable financial reports at DFAS-CO.

10-4. PROCEDURE FOR RECORDING CAPITAL EQUIPMENT.

a. Acquisitions. The CONUS Region RM and Budget Liaison Business Unit will enter acquisition commitments into DBMS with an Asset Code, Funds Distribution Identifier (FDI), and object class as indicated below.

SURCHARGE

FDI	Asset Code	Object Class/Description	ACMI
0	K	3151 DO Managed Equipment	Not applicable
0	K	3154 IRM Managed ADP	Not applicable
0	K	3155 SSA Managed Equipment	Not applicable
0	K	3158 DF Managed Equipment	Not applicable

DBOF

FDI	Asset Code	Object Class/Description	ACMI
1	K	3151 Other than Medical and ADP	Not applicable
1	K	3152 Furniture (no-accountable)	Not applicable
1	K	3153 Furniture (accountable)	Not applicable
2	K	3154 ADP	Not applicable
3	K	3155 ADP Equipment (Non-computer)	Not applicable
2	K	3156 ADP Hardware	Not applicable
2	K	3157 ADP Software	Not applicable

b. Receipts/Accruals. The CONUS RM will enter receipt/accrual F206 to increase the asset account. The European region must provide a JV to the 9th Finance Group to increase assets and reduce expenses.

(1) The Commissary Record Holder will forward a copy of receipt documentation for Capital Documents only to the ABU, Property Accountability Branch for entry into the property system. The receipt documentation will include the BARCODE assigned to the equipment, acquisition date, and acquisition value of the equipment to include installation cost and transportation, obligation document number, job order number, asset code, and fund codes. Documentation of trade-ins of equipment, to include BARCODE, will accompany documentation for new equipment.

(2) The ABU, Property Accountability Branch will enter the capital equipment document into the property system based on the funding which purchased the asset and in accordance with system requirements to include the acquisition date, acquisition value, and BARCODE identification. (Responsibilities described in 10-3. f.) The trade-in equipment indicator will be entered into DPAS, and the new equipment acquisition will be increased to recognize the trade-in value.

(3) The BLBU and Region RMs will enter the receipt accrual to the DBMS (F206). This will generate the acceptance of equipment establishing a non-military equipment account (not in use) until the property system interfaces the change in status. The equipment is then (put in use) and thirty days later the property system will begin the depreciation process disclosing present value in the financial records.

(4) The Defense Finance and Accounting Service, Columbus Center (DFAS-CO-A) will review the daily transaction register and violations coordinating with the regions and Budget Liaison Business Unit any unresolved/difficult clearances within accounting period transactions are processed.

c. Sale, Transfer, Loss, Disposal. The Sale, transfer, or loss of capital equipment requires additional transactions in DBMS/STANFINS to update the financial accounts.

(1) Until the commissary hand receipt holder obtains the capability to change the status of equipment in DPAS the DoD Single Line Release/Receipt Document (DD Form 1348-1) must be provided to the region DOL within 10 days. The documentation will include the BARCODE and the anticipated salvage value. Once the commissary receipt holders are provided this capability DPAS will automatically interface these transactions. A residual value for capital equipment purchased prior to Fiscal Year 1996 will not be disclosed in the property system. However, effective FY 96 a residual value should be recorded in DPAS for new capital equipment acquisitions.

(2) The region PAB and RDOB will update DPAS on line and will maintain necessary supporting documentation for inventory purposes. All changes will generate a daily transaction journal to interface into the accounting records. PAB and RDOB will also assist the BLBU and Region RM with identifying violated transactions.

(3) The BLBU and Region RM will research violations for these transactions forwarding necessary documentation to the finance office under cover of numbered transmittal within two days. The documentation will include acquisition value, accumulated depreciation, present value, and anticipated receivable for sale. The gain on sale will offset losses incurred on disposal.

(4) The DFAS-CO will reduce the asset account by the appropriate accounting transaction, and enter the gain/loss to the financial accounts within two workdays, and establish a receivable for sale, if applicable.

d. Inventory Adjustments. Periodic/Annual inventory results will be recorded in DPAS by the applicable PAB, Region DOL, or commissary.

10-5. MONTHLY REPORT.

a. DeCA HQ-RMAS will initiate depreciation from DPAS on the last workday of each month, producing the Monthly Depreciation Report (DPTT071M) from DPAS and the Transaction Journal (UPFA504C) in DBMS.

b. The BLBU and Region RM will ensure all violations reflected in the AAS Interface Violation Control Listing and the Follow up Listing are correctly processed within the month these violations are generated. All uncleared transactions (if applicable) should be utilized as a reconciling difference for the DPAS Reports to DBMS general ledger accounts (GLACS) reconciliation.

REPORT NAME	REPORT #	FMRR REPORT CODE	FMRR TYPE HIST
Cap/Asset Sub Led (GLAC)	(UPFA820A)	Y	R
Cap/Asset Sub Led (Doc#)	(UPFA830A)	Y	A
Sub Led Tr Bal Crs Ch Detail	(UPFA860A)	Z	Q
Sub Led Tr Bal Crs Ch Summary	(UPFA840A)	Z	P

On a monthly basis PAB and Region RM will query the DBMS financial system (FMRR Financial History) for transactions updating all 150.XXX GLACs.

c. The Subsidiary Ledger/Trial Balance Cross Check Reports will assist in the reconciliation process between the DPAS and DBMS.

10-6. MONTHLY RECONCILIATION. Upon receipt of the DBMS Sub-allotment Trial Balance the BLBU and Region RM will compare following:

DBMS GLAC	Description	DPAS Reports
150.410	Non Military Equipment In Transit	Capital Assets in Transit Report
150.420	Non Military Equipment In Use	Capital Assets in Use Report
150.430	Non Military Equipment Not In Use	Capital Asset Not in Use Report
616.199	Depreciation Expense	Monthly Depreciation Report
155.000	Accumulated Depreciation	Monthly Depreciation Report

The BLBU and Region RM will prepare the reconciliation report using the formal procedures at **Appendix F** established by the Office of the Comptroller, DoD on the Reconciliation of the Defense Commissary Agency Fixed Asset General Ledger Accounts. The DBMS GLAC Assignment Table is at **Appendix G**. The above identified GLACs will be compared to the applicable report totals. Any differences will be noted, reported, and worked between the DOL/RM and DFAS-CO.

10-7. ANNUAL CERTIFICATION. Annually, the BLBU and PAB will certify their accounts and forward adjustments to the DFAS-CO to ensure the summary financial records are in agreement with the subsidiary property book. Guidance on dates will be furnished in the annual certification letter to the regions from DeCA/RMAS. RMAS will ensure reconciliations are completed, documented, and footnoted if necessary in the applicable year-end financial reports.

10-8. FILING AND RETENTION REQUIREMENTS.

a. Records relating to the financial acquisition, receipt and disposition of equipment will be maintained in the BLBU and Region RM files for a period of 3 years (2 years current file and 1 year records holding.)

b. Reconciliations of monthly reports will be maintained in RM files for a period of 3 years (2 years current file and 1 year records holding.)

Chapter 11

RECORDING CAPITAL CONSTRUCTION IN-PROGRESS IN DeCA FINANCIAL ACCOUNTS

11-1. RECORDING CAPITAL CONSTRUCTION IN-PROGRESS (CIP). The procedures in this chapter provide guidance on tracking major and minor capital construction improvement projects. CIP obligations and receipts are maintained in the financial system at both the summary and subsidiary levels for the construction processes at the headquarters (HQ) and regions.

11-2 OVERVIEW.

a. Real Property Construction Projects. Real property construction projects meeting congressional expense and/or investment threshold criteria of capital assets, \$100,000 and over will be accumulated, regardless of the source of funding, and recorded in the financial accounts of DeCA until such time as the improvement or construction is completed and the capital gain/improvement is turned over to the installation. Construction costs will be processed as follows:

(1) All significant costs directly related to the construction which are accumulated regardless of the source of funding, include direct labor, direct material, and overhead shall be recognized in capturing the costs of a project.

(2) The contract and labor costs of efforts associated with the design and construction phases of project will be capitalized.

(3) Costs incurred in the planning (advanced), programming, and budget phases shall be expended.

b. Major Real Property Maintenance and Repair. Major real property maintenance and repair have the effect of keeping the property in its customary state of operating efficiency without the expectation of added future benefits. Therefore, these projects are not treated as a capital assets or depreciated and will be addressed in Chapter 12, Real Property Maintenance and Repair Projects, of this Directive.

c. Defense Business Management System. DBMS has been modified to control detailed capital costs/receipts associated with major/minor construction. A Construction In Progress Subsidiary Ledger Report (UPFA810A) **Figure 11-2** can be requested monthly via the Financial Management Report Request (FMRR). General ledger account (GLAC) 142.XXX, Construction In Progress is the summary account for maintaining Headquarters and Regions balances for CONUS/OCONUS.

d. Fixed Equipment. The cost of fixed equipment provided as part of the cost of the construction contract (e.g., heating, cooling, and electrical systems, etc.) will be included in the cost of the primary facility (a listing of fixed equipment is provided as a part of this chapter. See page 11-6.)

e. Non-Installed Capital Equipment. Non-installed capital equipment purchased for use by DeCA after completion of construction that will not be turned over to the installation upon completion, will be funded separately and recorded under the criteria outlined in DECAD 40-2, Equipment, Supplies and Services. Non installed equipment (meeting the present dollar criteria) should be recorded as asset code K when included on the MIPR with the construction project. (A listing of non-installed capital equipment is provided as part of this chapter. See page 11-7).

11-3 RESPONSIBILITIES AND PROCEDURES FOR RECORDING CAPITAL CONSTRUCTION IN-PROGRESS IN FINANCIAL ACCOUNTS.

a. Responsibilities:

(1) **DeCA Director and Region Directors.** The DeCA Director will ensure that a program is established to maintain control of DeCA's construction in progress. DeCA and Region Directors will ensure that accountability is maintained through the MCIP project files (receipts), and the DBMS financial system.

(2) **Region Directors.** Region Directors will ensure that commissary officers record non-fixed inventory associated with construction projects prior to the transfer of the minor construction project to the military installation.

(3) **Region Engineers.** Region engineers will ensure maintenance of those projects files under their administration and determine a monthly status of these projects. This includes responsibility for ensuring document flow of progress payments, final certification, and monthly status of projects are obtained from the Service, COE, other contracted activity performing the construction. Then forward documentation to the region Resource Management Division (RM) to update the receipt of construction phases/services in the accounting system (DBMS).

(4) **Region Resource Management.** Region RM will ensure reconciliation of the DBMS subsidiary listing and GLAC 142.XXX. This is the summary GLAC for minor construction in-progress (open projects). GLAC 144.XXX Other Structures and Facilities (closed projects) should be reviewed to determine if the contract is financially complete. If so, project should be to be transferred to the applicable installation via DeCA Form 70-91 (**Figure 11-4**).

(5) **HQ, DeCA/DF/DFD.** HQ, DeCA/DF will approve, establish and close major and minor construction project files and determine monthly status of all projects. DeCA/DF will ensure the same document flow described in 11-3.a.(3) to the Operations Support Center, Budget Liaison Business Unit. Prior to the store opening DF will notify the BLBU via memorandum that the project is contractually complete awaiting final inspection. This will allow BLBU to close the project financially upon receipt of the final invoice. DF will request DeCA RMAS to provide job order numbers for new projects in the planning stage. This is required to establish a SURCHARGE job order number to capture the design and construction phases of the project and a DBOF job order number to capture the applicable labor charges associated with the project. Time worked against specific projects will be recorded on the DeCA Form 70-39 or locally developed spreadsheet and processed against the applicable job order number.

(6) **Operations Support Center, Equipment/Supply Division Property Accountability Branch.** The Property Accountability Branch will record all non installed equipment in DPAS in accordance with Chapter 10 of this Directive. (See non installed equipment listed at the end of this chapter.) Installed equipment is considered part of the structure and is not recorded on line item basis. The Construction In Progress Subsidiary Ledger Report supports all construction costs except for labor.

(7) **Operations Support Center, Budget Liaison Business Unit.** The BLBU will record the receipt of major construction development services and ensure monthly reconciliation of the Construction In Progress Subsidiary Report (UPFA810A) to the applicable general ledger accounts for ASN's 460 and 46071. Based on DF request for new projects the BLBU will establish a SURCHARGE job order number to capture design and construction costs and a DBOF job order number to capture labor costs for individual projects. Once the construction project is noted as complete on the DeCA Major Construction

Program Status Summary (**Figure 11-1**) DFD should provide a memorandum as disclosed in (11-3.a.(5)) to the BLBU. The BLBU will complete DeCA Form 70-91 based on DBOF labor charges in the Job Order Cost Journal (UPFE820A) (**Figure 11-3**) and Surcharge design and constructions charges in the Construction In Progress Subsidiary Ledger (UPFA810A).

(8) **Defense Finance and Accounting Service, Columbus Center (DFAS-CO).** DFAS-CO ensures Construction In-Progress (CIP) document history is adjusted to reflect asset status in DeCA DBMS GLACs. Ensures transfer of completed projects from this account as provided by DeCA OSC, BLBU and region RM offices via memorandum supported by DD Form 1354 or replacement DeCA Form 70-91. (Sample of DeCA Form 70-91 found in **Figure 11-3**.)

(9) **Defense Finance and Accounting Service, Europe.** Europe's construction costs are included in the CONUS surcharge totals.

b. PROCEDURES:

(1) **DBMS GLACs and Construction In Progress Subsidiary Ledger Report Balances.** Determination must be made as to whether equipment will be included as part of the cost of the construction project. Equipment purchased as part of the cost of the project will be transferred to the installation upon completion of the project and will be capitalized as construction in-progress. Non-installed equipment and other equipment not transferred to the installation upon completion of the project must be expensed or capitalized based on the guidance provided at chapter 10. DF monthly status reports for major/minor construction projects must be provided as identified at paragraphs 11-3a.(3) and 11-3a.(6).

(2) **Establishment of New Documents.** Financial accountability for major/minor construction projects is controlled at the OSC, BLBU and Region RM offices. DBMS Release 5.0 made significant changes in the way that equipment and construction in-progress are to be recorded. The scrap codes have been replaced by asset codes. Additional newly assigned codes are the Fund Distribution Identifier (FDI) and the Asset Completion Method Identifier (ACMI).

(a) **Asset Code.** Classifies the asset into a specific asset category and it replaces the Equipment Scrap Code.

(b) **Fund Distribution Identifier (FDI).** Identifies the type of funds to be used to support the purchase of the capital asset/project, i.e.; DBOF vs Non-DBOF.

(c) **Asset Completion Method Identifier (ACMI).** Determines the Construction in Progress (CIP) account to be used for holding the asset until the asset is actually put in use. It identifies the primary resources consumed in developing an asset. ACMI's are used with all asset codes except J and K.

(d) **Job Order Number.** A six digit JOMC record will be established first digit 0, second digit last digit of accounting serial number, third digit fiscal year and fourth-sixth digits sequential digits 000-999.

(3) **GLAC Assignment Table (Appendix G).** Appendix G provides a more in depth look at code definitions, object class codes, definitions and cost codes. The ACMI and FDI used are dependent upon the asset code used.

(a) **Asset Code K.** Asset code K will be used for all non-military equipment, non-installed. The FDI must be "0" (zero) for Surcharge Collections. The FDI for DBOF must be 1,2,3,4,5,A or B.

(b) Asset Code B. Asset Code B (Buildings) will be used for all major construction projects. When the asset code is B, the ACMI must be "C". The FDI must be "0" (zero) for Surcharge Collections. The FDI for DBOF must be 1,2,3,4,5,A or B.

(c) Asset Code S. Asset code S (Other Structures & Facilities) will be used for all minor construction projects. When the asset code is S, The ACMI must be C. The FDI must be "0" (zero) for Surcharge Collections. The FDI for DBOF must be 1,2,3,4,5,A or B.

(4) **Surcharge Collections Funded Major and Minor Construction Projects.**

(a) Cost Codes (CC). The cost code for all Surcharge Collections funded major construction projects is 92110. The cost code for all minor construction projects over \$100,000 is 94460.

(b) Object Class Codes (OCC). Object class codes for major construction projects are categorized as Structural/Nonstructural Improvements (OCC 3220), Architectural and Engineering Design (OCC 3230) and Equipment (OCC 3240). Only one object class code will be used for minor construction (OCC 3250).

(5) **DBOF Funded Major and Minor Construction Projects.**

(a) Cost Codes. The Cost code for major construction projects is 94220. The cost code for minor construction projects is 94210.

(b) Object Class Codes. Object class codes for major and minor construction projects are categorized as Structural/Nonstructural Improvements (OCC 3220), Architectural and Engineering Design (OCC 3230) and Fixed equipment (3240).

(6) **Certification of Completion Documents for Interim Progress Payments.** The Headquarters Directorate of Facilities DFD (major construction) and the Region Directorate of Facilities (minor construction) will obtain monthly status of projects from the contract agents. DFD via AETC(Engineering Contractors) will provide monthly status and certificates of completion to the BLBU by the 3rd workday following month end. The Region Facilities will provide monthly Status and certificates of completion to the OSC, BLBU. **(Source documents may include receipt documents or other authorized documents used for approval of progress payments.)** Upon certification of the final progress payment DF will annotate "***FINAL***" on the invoice/receipt and provide the BLBU or region RM with a memorandum (11-3.a.(5)). Thirty days following submission of the final invoice to DFAS-CO the BLBU will review the costs disclosed in the Job Order Cost Journal (UPFE820A) for labor construction costs and the Construction In Progress Subsidiary Ledger Report (UPFA810A) for labor and document total costs on DeCA Form 70-91. BLBU/Region will provide the completed 70-91 to DFAS-Co (11-3.a.(7&8)).

(a) Upon receipt of the certificate of completion for progress payments, the Operations Support Center, Budget and Liaison Business Unit and Region RM Office will record the F206 to update the construction in-progress account, 142.000. This data should be processed for the month incurred, prior to the 2nd workday of the following month. The final F206 will transfer the costs from GLACs 142.XXX to GLAC 143.000 for major projects and GLAC 144.000 for minor projects awaiting transfer to the installation process in (11-3.a.(7&8)).

(7) **Monthly DBMS Query.** In order to perform required reconciliations the Construction In Progress Subsidiary Ledger (UPFA810A) must be request through the Financial Management Report Request (FMRR) by the BLBU and region RMs. This report includes all open

documents only from inception (5.0 release) and will support a reconciliation between the construction receipts on file at the payment office and the General Ledger Trial Balance.

(8) **Reconciliation-DeCA CONUS Regions.** On a monthly basis, the obligating RM/BLBU will reconcile GLAC 142.000, with balances shown in the Construction In Progress Subsidiary Ledger Report (UPFA810A). Out of balance general ledger accounts will be reconciled on a Reconciliation Report (**Appendix F**). Completed Reconciliation Reports will be forwarded by the region RM/BLBU to DeCA/RMAS on a monthly basis no later than the fifth workday following the month end cutoff for financial reports. Reconciling items will be worked until the necessary corrections have been accomplished.

(9) **Acceptance of Real Property and Final Certification.** Upon project completion, a final certification, DeCA Form 70-91, Construction Projects--Contractually/Financially Complete (**Figure 11-4**), and applicable memorandum, will be forwarded by region RM/BLBU to DFAS-CO. These documents will be used to reduce the balance of GLAC 143.000 for major projects and GLAC 144.000 for minor projects by the full value of the project and transfer the asset to the military service. The region RM (minor) and the OSC, BLBU (major) will forward the DeCA Form 70-91 under cover of transmittal to DFAS-CO-A.

(10) **Accounting Entries to Transfer Assets.** DFAS-CO will process the appropriate F8 transaction to transfer the capitalized building/structures & facilities to the installations.

11-4. FILING AND RETENTION REQUIREMENTS. Payment approval documents along with DD Form 1354 will be retained for a period of 3 years (2 years in current files and 1 year in record holdings).

**TYPICAL CONSTRUCTION FUNDING BREAKOUT
FOR FIXED (INSTALLED) EQUIPMENT**

NORMAL BUILDING AND SITE WORK WITHIN PROJECT BOUNDARIES

COST OF EXTENDING UTILITIES TO SITE

UTILITY METERS

PARKING, CIRCULATION, WALKS, AND RECEIVING AREAS

LANDSCAPING

RETENTION PONDS, ENVIRONMENTAL MITIGATION

INSTALLED REAL PROPERTY EQUIPMENT

ELECTRICAL POWER TO ALL EQUIPMENT INCLUDING BALERS,
MATERIAL HANDLING EQUIPMENT, CHARGER UNITS, PROCESSING
EQUIPMENT, ETC.

ALARM SYSTEMS

AUTOMATIC DOORS

COST OF HEAT RECLAIM SYSTEMS

COST OF DEHUMIDIFICATION AND HVAC SYSTEMS

**TYPICAL EQUIPMENT FUNDING BREAKOUT
FOR NON-INSTALLED EQUIPMENT**

SALES AREA

- ALL REFRIGERATED AND NON-REFRIGERATED DISPLAY CASES AND SHELVING
- ISLAND MERCHANDISERS
- AISLE MARKERS
- CARTS (CARRY OUT, GROCERY, MEAT STOCKING, ETC.)
- CASH REGISTERS AND ASSOCIATED EQUIPMENT
- SCANNING EQUIPMENT
- PRICING SCALES
- CHECKOUT STANDS AND LANE
- NUMBER LIGHTS
- QUEUEING DIRECTIONS
- PIZZA CARTS AND TABLES
- PLANT AND FLORAL DISPLAY UNITS

MEAT DEPARTMENT

- TABLES, FREE STANDING
- CONVEYORS
- SLICERS
- SAWS
- GRINDERS
- SCALES
- LABELERS
- WRAPPERS
- PAT TESTERS
- PLATTERS AND TRAYS
- TENDERIZERS
- MOLDERS
- MIXERS
- PATTY MACHINES

BAKERY/DELI

- EACH-IN FREEZERS AND COOLERS
- OVENS
- OVEN/PROOFER
- RETARDERS
- GLAZING AND ICING CENTERS
- MIXERS
- FURNITURE AND FIXTURES**
- SYSTEMS FURNITURE
- MODULAR SEATING UNITS
- DESKS AND FILE CABINETS
- REFRIGERATORS
- MICROWAVE OVENS
- STAGING AND RECEIVING**
- BUMPER GUARDS
- DOCK LEVELERS
- DOCK SEALS
- STORAGE RACKS
- MATERIAL HANDLING EQUIPMENT
- CHARGERS
- FORKLIFTS
- PALLET JACKS
- ORDER SELECTORS
- BALERS
- COMPACTORS
- SWEEPERS AND SCRUBBERS

**TYPICAL EQUIPMENT FUNDING BREAKOUT
FOR NON-INSTALLED EQUIPMENT (CONTINUED)**

**PRODUCTS REFRIGERATORS
SYSTEMS**

- WALK-IN COOLERS AND
FREEZER ENCLOSURES
- REFRIGERATED UNIT DOORS
SEALS, STRIPS AND HEATER
ELEMENTS
- CONDENSER UNITS
- COMPRESSOR UNITS
- BLOWERS AND EXHAUST
SYSTEMS- "REFRIGERATION ONLY"
- REFRIGERATION SYSTEM
- CONTROLS AND MONITORING
DEVICES "REFRIGERATION ONLY"

PROCESSING AREAS

- ICE MACHINES
- WIRE RACK SHELVING
FOR REFRIGERATED
- MILK BOSSY CARTS
- GARBAGE DISPOSAL
UNITS
- WORK TABLES
- SCALES
- OTHER**
- COMMUNICATIONS SYSTEM "PA SYS"
- BACKGROUND MUSIC SYSTEM
- EMERGENCY GENERATOR
AND TRANSFER SWITCH
FOR SCANNING SUPPORT
- SAFE

MONTHLY STATUS REPORT <i>(For use of this form, see DeCAD 70-7; OPR is RM.)</i>			MONTH/YEAR		
PROGRAM (Check one) <input checked="" type="checkbox"/> MCIP <input type="checkbox"/> M & R <input type="checkbox"/> EQUIPMENT REPLACEMENT			AUG. 12, 1994		
LOCATION BAKER AFB, TX					
PN MW94H101	FY 94	TITLE UPGRADE COMMISSARY			
BRIEF DESCRIPTION					
POINTS OF CONTACT					
REGION MIDWEST	NAME JOE J. PEREZ		PHONE 945-9936		
COMMISSARY BAKER	NAME JAMES JOHNSON		PHONE 732-4831		
INSTALLATION BAKER AFB, TX	NAME LT. BOB C. JONES		PHONE 732-6541		
COST SUMMARY		PROGRAMMED	CURRENT WORKING ESTIMATE (CYE)	CONTRACT	COST INCURRED (Current Month)
PLANNING & DESIGN		60,000.00		152,283.00	\$ 152,283.00
CONSTRUCTION		398,000.00	445,583.00		\$
EQUIPMENT		518,000.00	785,361.00		\$
M & R		379,000.00	395,396.00		\$
SIGN					\$
CONTRACTING/ADMIN					\$
TOTAL		1,355,000.00	1,626,932.00	152,283.00	\$ 152,283.00
SCHEDULE MILESTONE	PLANNED (MM/DD/YY)	PLANNED (MM/DD/YY)	CONTRACT METHOD (Check)		
DESIGN APPROVAL	8/1/93	8/2/93	<input checked="" type="checkbox"/> IFR <input type="checkbox"/> JOCSABER		
DESIGN START	10/1/93	10/28/93			
DESIGN COMPLETE	9/12/94		DESIGN METHOD		
RTA			<input type="checkbox"/> HOST INSTALLATION <input checked="" type="checkbox"/> DeCA D&C		
BID OPEN	9/25/94		CONSTRUCTION MANAGEMENT		
AWARD	9/30/94		<input checked="" type="checkbox"/> HOST INSTALLATION <input type="checkbox"/> DeCA D&C		
CONSTRUCTION START	10/1/94				
CONSTRUCTION COMPLETE	12/1/95				
BOD					
REMARKS (1) 35% to 100% DESIGN PHASE IN PROGRESS. (2) DESIGN FUNDED. (3) CONSTRUCTION FUNDS REQUESTED AUG. 11, 1994 FAX MEMO TO HQ DECA/DFPP.					

DeCA Form 70-90, Aug 94

SAMPLE OF DeCA MAJOR CONSTRUCTION PROGRAM STATUS SUMMARY
FIGURE 11-1

REPORT NO UPF810A		CONSTRUCTION IN PROGRESS SUBSIDIARY LEDGER RPT				DATE 960126	TIME 2028	PAGE 00001
		AS OF 26 JAN 96						
ROUTING	ACTIVITY LC	ACTIVITY LC	GLAC 142.200	GLAC TITLE	CONSTR IN PROGRESS - CONTRACTOR			GLAC TOTAL
JO-NO	OBLIG DOC NO	ASST DOC NO	DC/(CR-)	OBLIG DOC TOTAL	JOB NO TOTAL			
BSYM 8164	SUBH 6400	ASN 4601						
012KNA	MIPLCWD021845A		9,000.00	9,000.00	9,000.00			
012KNB	MIPLCWD022100A		500,000.00	500,000.00	500,000.00			
012KNC	MIPLCWD221002A		1,619,041.81	1,619,041.81	1,619,041.81			
013KNX	MIPLCWD032020A		450,530.00	450,530.00	450,530.00			
013OCN	MIPLCXL0327001		86,643.56	86,643.56	86,643.56			
TOTAL GLAC 142.200 FOR BSYM 8164 SUBH 6400 ASN 4601								2,665,215.37
TOTAL FOR GLAC 142.200								2,665,215.37
TOTAL FOR SUMMARY GLAC 142.000								2,665,215.37

**SAMPLE OF CONSTRUCTION IN PROGRESS SUBSIDIARY LEDGER REPORT
FIGURE 11-2**

REPORT NO UPFE820A		JOB ORDER COST JOURNAL						DATE 77 05 10	TIME 1430	PAGE 00003	
ROUTING ACTIVITY-CD-66											
ACTV AA	FB CD NO	ASH 301	RESP ORG N								
HOURS	COST	MIL COS		OVERHEAD	SUPPLIES & MATERIALS	EQUIPMENT	LABOR	TRUCK	ACCESSORIES	TOTAL	PER
CIV D/M	CIV D/M	MIL COS	OVERHEAD	NAT	EQUIP	LABOR	TRUCK	ACCESSORIES	TOTAL	PER	
JOB ORDER NO 184052	ORG AAA	BLACC 73101								10.00	
CUM	2	12.00								10.00	
JOB ORDER NO 184052	ORG AB	BLACC 90101								10.00	
CUM	2	12.00								20.00	
JOB ORDER NO 184052	ORG AD	BLACC 90102								10.00	
CUM	2	12.00								30.00	
JOB ORDER NO 184052	ORG AE	BLACC 90103								10.00	
CUM	2	12.00								40.00	
JOB ORDER NO 184052	ORG AF	BLACC 90104								10.00	
CUM	2	12.00								50.00	
JOB ORDER NO 184052	ORG AG	BLACC 90105								10.00	
CUM	2	12.00								60.00	
JOB ORDER NO 184052	ORG AH	BLACC 90106								10.00	
CUM	2	12.00								70.00	
JOB ORDER NO 184052	ORG AI	BLACC 90107								10.00	
CUM	2	12.00								80.00	
JOB ORDER NO 184052	ORG AJ	BLACC 90108								10.00	
CUM	2	12.00								90.00	
JOB ORDER NO 184052	ORG AK	BLACC 90109								10.00	
CUM	2	12.00								100.00	
JOB ORDER NO 184052	ORG AL	BLACC 90110								10.00	
CUM	2	12.00								110.00	
JOB ORDER NO 184052	ORG AM	BLACC 90111								10.00	
CUM	2	12.00								120.00	
JOB ORDER NO 184052	ORG AN	BLACC 90112								10.00	
CUM	2	12.00								130.00	
JOB ORDER NO 184052	ORG AO	BLACC 90113								10.00	
CUM	2	12.00								140.00	
JOB ORDER NO 184052	ORG AP	BLACC 90114								10.00	
CUM	2	12.00								150.00	
JOB ORDER NO 184052	ORG AQ	BLACC 90115								10.00	
CUM	2	12.00								160.00	
JOB ORDER NO 184052	ORG AR	BLACC 90116								10.00	
CUM	2	12.00								170.00	
JOB ORDER NO 184052	ORG AS	BLACC 90117								10.00	
CUM	2	12.00								180.00	
JOB ORDER NO 184052	ORG AT	BLACC 90118								10.00	
CUM	2	12.00								190.00	
JOB ORDER NO 184052	ORG AU	BLACC 90119								10.00	
CUM	2	12.00								200.00	
JOB ORDER NO 184052	ORG AV	BLACC 90120								10.00	
CUM	2	12.00								210.00	
JOB ORDER NO 184052	ORG AW	BLACC 90121								10.00	
CUM	2	12.00								220.00	
JOB ORDER NO 184052	ORG AX	BLACC 90122								10.00	
CUM	2	12.00								230.00	
JOB ORDER NO 184052	ORG AY	BLACC 90123								10.00	
CUM	2	12.00								240.00	
JOB ORDER NO 184052	ORG AZ	BLACC 90124								10.00	
CUM	2	12.00								250.00	
JOB ORDER NO 184052	ORG BA	BLACC 90125								10.00	
CUM	2	12.00								260.00	
JOB ORDER NO 184052	ORG BB	BLACC 90126								10.00	
CUM	2	12.00								270.00	
JOB ORDER NO 184052	ORG BC	BLACC 90127								10.00	
CUM	2	12.00								280.00	
JOB ORDER NO 184052	ORG BD	BLACC 90128								10.00	
CUM	2	12.00								290.00	
JOB ORDER NO 184052	ORG BE	BLACC 90129								10.00	
CUM	2	12.00								300.00	
JOB ORDER NO 184052	ORG BF	BLACC 90130								10.00	
CUM	2	12.00								310.00	
JOB ORDER NO 184052	ORG BG	BLACC 90131								10.00	
CUM	2	12.00								320.00	
JOB ORDER NO 184052	ORG BH	BLACC 90132								10.00	
CUM	2	12.00								330.00	
JOB ORDER NO 184052	ORG BI	BLACC 90133								10.00	
CUM	2	12.00								340.00	
JOB ORDER NO 184052	ORG BJ	BLACC 90134								10.00	
CUM	2	12.00								350.00	
JOB ORDER NO 184052	ORG BK	BLACC 90135								10.00	
CUM	2	12.00								360.00	
JOB ORDER NO 184052	ORG BL	BLACC 90136								10.00	
CUM	2	12.00								370.00	
JOB ORDER NO 184052	ORG BM	BLACC 90137								10.00	
CUM	2	12.00								380.00	
JOB ORDER NO 184052	ORG BN	BLACC 90138								10.00	
CUM	2	12.00								390.00	
JOB ORDER NO 184052	ORG BO	BLACC 90139								10.00	
CUM	2	12.00								400.00	
JOB ORDER NO 184052	ORG BP	BLACC 90140								10.00	
CUM	2	12.00								410.00	
JOB ORDER NO 184052	ORG BQ	BLACC 90141								10.00	
CUM	2	12.00								420.00	
JOB ORDER NO 184052	ORG BR	BLACC 90142								10.00	
CUM	2	12.00								430.00	
JOB ORDER NO 184052	ORG BS	BLACC 90143								10.00	
CUM	2	12.00								440.00	
JOB ORDER NO 184052	ORG BT	BLACC 90144								10.00	
CUM	2	12.00								450.00	
JOB ORDER NO 184052	ORG BU	BLACC 90145								10.00	
CUM	2	12.00								460.00	
JOB ORDER NO 184052	ORG BV	BLACC 90146								10.00	
CUM	2	12.00								470.00	
JOB ORDER NO 184052	ORG BW	BLACC 90147								10.00	
CUM	2	12.00								480.00	
JOB ORDER NO 184052	ORG BX	BLACC 90148								10.00	
CUM	2	12.00								490.00	
JOB ORDER NO 184052	ORG BY	BLACC 90149								10.00	
CUM	2	12.00								500.00	
JOB ORDER NO 184052	ORG BZ	BLACC 90150								10.00	
CUM	2	12.00								510.00	
JOB ORDER NO 184052	ORG CA	BLACC 90151								10.00	
CUM	2	12.00								520.00	
JOB ORDER NO 184052	ORG CB	BLACC 90152								10.00	
CUM	2	12.00								530.00	
JOB ORDER NO 184052	ORG CC	BLACC 90153								10.00	
CUM	2	12.00								540.00	
JOB ORDER NO 184052	ORG CD	BLACC 90154								10.00	
CUM	2	12.00								550.00	
JOB ORDER NO 184052	ORG CE	BLACC 90155								10.00	
CUM	2	12.00								560.00	
JOB ORDER NO 184052	ORG CF	BLACC 90156								10.00	
CUM	2	12.00								570.00	
JOB ORDER NO 184052	ORG CG	BLACC 90157								10.00	
CUM	2	12.00								580.00	
JOB ORDER NO 184052	ORG CH	BLACC 90158								10.00	
CUM	2	12.00								590.00	
JOB ORDER NO 184052	ORG CI	BLACC 90159								10.00	
CUM	2	12.00								600.00	
JOB ORDER NO 184052	ORG CJ	BLACC 90160								10.00	
CUM	2	12.00								610.00	
JOB ORDER NO 184052	ORG CK	BLACC 90161								10.00	
CUM	2	12.00								620.00	
JOB ORDER NO 184052	ORG CL	BLACC 90162								10.00	
CUM	2	12.00								630.00	
JOB ORDER NO 184052	ORG CM	BLACC 90163								10.00	
CUM	2	12.00								640.00	
JOB ORDER NO 184052	ORG CN	BLACC 90164								10.00	
CUM	2	12.00								650.00	
JOB ORDER NO 184052	ORG CO	BLACC 90165								10.00	
CUM	2	12.00								660.00	
JOB ORDER NO 184052	ORG CP	BLACC 90166									

CONSTRUCTION PROJECTS - CONTRACTUALLY/FINANCIALLY COMPLETE <i>(For use, see DeCAD 70-7; OPR is RM.)</i>	
CONSTRUCTION SITE	PROJECT NUMBER
BUILDING & INSTALLED EQUIPMENT JOB ORDER #	COSTS (Surcharge)
IN-HOUSE LABOR JOB ORDER #	COSTS (DBOF)
TOTAL CAPITALIZED COSTS	
<p>INSTALLED EQUIPMENT ARE THE ITEMS DISCLOSED IN CHAPTER 11 OF DeCAD 70-7</p>	

DeCA Form 70-91, Jan 96

Construction Projects--Contractually/Financially Complete
 Figure 11-4

Chapter 12

REAL PROPERTY MAINTENANCE AND REPAIR PROJECTS

12-1. REAL PROPERTY MAINTENANCE AND REPAIR PROJECTS. This chapter provides general guidance on application of DeCA Major Real Property Maintenance and Repair Projects (MRPM&RP) to the financial records of DeCA. It provides specific guidance to the Region Resource Management Divisions for recording prepayments and expenses for major and minor RPM projects and normal recurring maintenance.

12-2. OVERVIEW. Under the concept of DBOF, a Major (\$25,000/over) Real Property Maintenance Budget is established annually. This budget is expensed at one twelfth monthly with an equal amount established in a reserve account to be held until a MRPM is required. This was determined to allow business entities to avoid significant annual fluctuations in RPM costs. Minor Real Property Maintenance and Repair (under \$15,000) is normally included in an Interservice Support Agreement with the base installation or issued through MIPRs on an as needed basis. Funding is provided the regions for DBOF/Surcharge Minor Repair and Maintenance. Minor RPM projects will be expensed by the region.

a. Real Property Maintenance and Repair Projects fall under two categories:

(1) **Class M (Maintenance).** The recurrent, day-to-day, periodic or scheduled work required to preserve a real property facility. It includes work required to restore components that have deteriorated from fair wear and tear, and other work on a facility that, if not done, would be more costly to restore. Maintenance work includes, but is not limited to: (1) utility plants and systems, (2) buildings and structures, (3) pavements, and (4) grounds.

(2) **Class R (Repair).** Restoration of a real property facility or components to such condition that it may be used effectively for its designed purpose, by overhaul, or processing, or replacement of constituent parts or materials that have deteriorated by action of the elements or wear and tear in use which cannot be corrected through maintenance. Repair includes restoring or replacing components of facilities damaged by fires, explosions, storms, or other elements of nature and disasters.

b. Mandatory Reimbursement Support Category A15. In accordance with DoDI 4000.19, dated April 15, 1992, Interservice Interdepartmental, and Interagency Support, the Mandatory Reimbursement Support Category A15, would apply for common use facility operations for infrastructure, roads, grounds, surfaced areas, structures, real property and installed equipment. Also includes common benefit signs, energy consumption, snow removal, and beautification projects. The installation common use repair and maintenance is chargeable to DBOF Operations.

c. Optional Reimbursement Support Category B15. In accordance with DoDI 4000.19, dated April 15, 1992, Interservice Interdepartmental, and Interagency Support, the Optional Reimbursement Support Categories B15, DBOF would apply for maintenance and repair of real property, installed equipment (excluding equipment described below), miscellaneous structures, roads, grounds, railroads, and surfaced areas. Also includes entomology and pest control. The Optional Reimbursement Support Category B15 excludes the equipment costs below, all of which are chargeable to Surcharge Collections:

All costs including maintenance and repair of Commissary or CDC Heating; Ventilation and Air Conditioning (HVAC) equipment; refrigeration equipment; automatic doors; lighting, and dock levelers.

d. DBMS System Release 92-3. The DBMS system release 92-3 established general ledger accounts and function codes in DBMS which allow for update of Major RPM accounts listed below. DeCA does not have access to F8 function codes, and therefore does not input this code transaction.

135.000 Prepayments (A summary level only asset account for recording prepayments)

135.100 Prepayments - Real Property Maintenance (A detail level asset account for recording RPM prepayments)

650.000 Real Property Maintenance Expense (An expense account for amortization of capitalized or prepaid real property maintenance obligations)

350.000 Capital Reserve - DBOF - Real Property Maintenance (An equity account for recording a reserve to offset RPM expenses)

f. DBMS Prepayment/Reserve Balances. Interim procedures for recording the cost of major real property maintenance and repair projects in financial records are at **APPENDIX H**. These procedures will be practiced by DeCA and DFAS-CO until the DBMS release, which automates the review of prepayment/reserve balances.

(1) There is no limit to the amount of prepayment that may be entered in GLAC 135.100. However, all reserve expenses will go toward reducing prepayments to zero. **We would never expense more monthly than the established RPM Expense Authority regardless of the balance building in the Prepayments -RPM GLAC 135.100.**

(2) Programming in the current DBMS system requires equipment scrap codes (R=Reserve and P=Prepayment) to be used in conjunction with commitment documents, and to establish function code F814 for the recording of the RPM Expense (GLAC 650.000) and Capital Reserve - DBOF-Real Property Maintenance. (GLAC 350.000). A DBMS release scheduled for November 1994 will automate the review of prepayment/reserve balances.

(3) Either code will require an F206 be entered to record the expense (receipt). An F206 recorded with (R) will reduce the capital reserve, GLAC 350.000 (DR) and establish an Accounts Payable GLAC 210.200 (CR). An F206 recorded with a (P) will debit GLAC 135.100 Prepayment - RPM and credit Accounts Payable.

12-3. PROCEDURES FOR RECORDING FINANCIAL TRANSACTIONS FOR MAJOR (\$25,000/OVER) REAL PROPERTY MAINTENANCE AND REPAIR PROJECTS.

a. DeCA/RMA Procedures.

(1) DoD guidance requires that DBOF entities record Major Real Property Maintenance and Repair Projects against the Reserve Account "Capital Reserve-Defense Business Operations Fund-MRPM&R". DeCA/RMA will forward to DFAS-CO-AAN a journal voucher for 1/12th of the annual RPM expense program. DeCA/RMA will not establish a reserve for each region.

(2) The Journal Voucher (JV) will always EXPENSE one twelfth of DeCA's Budget RPM Expense Authority to GLAC 650.000; however, the credit is applied as follows:

- DeCA/RMA will be responsible for reviewing the current month position in the General Ledger to determine the balance in Prepayments GLAC 135.100. If the prepayment GLAC 135.100 is zero, DeCA's monthly JV will be created as follows:

DR 650.000 Real Property Maintenance Expense
CR 350.000 Capital Reserve - DBOF - Real Property Maintenance

b. DFAS-CO Procedures.

(1) DFAS-CO is responsible for entering the F814 with an equipment/scrap code of (R). This will build up DeCA's **DBOF RPM Reserve Capital Equity GLAC 350.000**. If the prepayment GLAC 135.100 contains a balance, DeCA will satisfy this prepayment before it can begin to rebuild DeCA's equity. DeCA's monthly JV will be created as follows:

DR 650.000 Real Property Maintenance Expense
CR 135.100 Prepayments - Real Property Maintenance

(a) An F814 with a (P) will only be entered by DFAS-CO if DeCA has used all equity in GLAC 350.000 Capital Reserve. An F814 with a (P) will still expense RPM Expense account GLAC 650.000, but will credit GLAC 135.100 Prepayments-RPM. Subsequent monthly reserve payments will reduce the prepayments to zero.

(b) If the current month Capital Reserve GLAC 350.000 liquidates the current month prepayment GLAC 135.100 and a balance remains in GLAC 350.000, the following Journal Voucher entry will be created by DeCA RMA and entered in the Financial System by DFAS-CO:

DR 650.000 Real Property Maintenance Expense
CR 135.100 Prepayments - Real Property
CR 350.000 Capital Reserve - DBOF - Real Property Maintenance

c. DeCA/DF Procedures.

(1) DeCA/DF will issue the annual data call to the regions to validate and/or add projects in the MRPM&RP. DeCA/DF will access priorities within the proposed program. With command approval of the program, DeCA/DF will assist the regions in the development of projects.

(2) DeCA/DF will process funding authorization memorandum to HQ/RMB, which indicates the estimated funding required and whether the work will be performed by commercial contract or by base engineer resources.

12-4. PROCEDURES FOR RECORDING FINANCIAL TRANSACTIONS FOR MINOR (UNDER \$25,000) REAL PROPERTY MAINTENANCE AND REPAIR PROJECTS.

a. DeCA/RMB will allocate preposition funds to regions to cover the cost of routine and small RMP work.

b. The region engineer will review all proposed projects for compliance with the annual program guidance and for assignment of region priorities.

c. The region RM will issue MIPR's as necessary for interservice maintenance and repair of

minor real property. ISSA will be expensed at 1/12th monthly; an individual project MIPR will be expensed upon receipt of an invoice or certification for payment.

12-5. DeCA/RMB/RMM COUPON AND LIAISON BRANCH PROCEDURES FOR PROJECT APPROVAL.

a. DeCA/RMB will review and approve funding requests for MRPM&R. To provide control of the funding process for MRPM&RP, a MIPR will be prepared and released from DeCA/RMB based on the approval and direction of DeCA/DF.

b. HQ DeCA/RMM-Coupon and LO will create the MRPM&R commitments F201, or commitment/obligation F203, using an Equipment Scrap code (R) if a sufficient balance is available in the GLAC 350.000 Capital Reserve. If establishment of the commitment exhausts the equity reserve, DeCA/RMM-Coupon and LO must split the documents to reflect a (R) for any remaining reserve balance, and a (P) for the amount in excess of the current reserve. The equity reserve will never be brought below zero. The DeCA RMM/Coupon and LO will enter the F206 receipt and capitalization transaction based upon the receiving document or certified approval for payment by the contract agent. Prior to entering the F206, the DeCA RMM-Coupon and LO will review the GLAC 350.000 to ensure that funds are available. If funds are not available, the equipment scrap code should reflect (P) for the amount in excess of the current reserve.

12-6. DFAS-CO RESPONSIBILITY FOR PROJECT APPROVAL.

a. DFAS-CO will be responsible for changing the history of documents established prior to this guidance, which have previously been expensed.

b. If the MRPM&R document is still in the obligation stage, but not expensed with F204, DFAS-CO should create a CHGC document to enter the appropriate equipment/scrap code.

c. If the document has been expensed with F204, then the entire transaction must be controlled to cancel and reestablish with a new document number. This is because DBMS CHGC criteria looks for F204 and rejects any CHGC where history shows an F204 present, even if the F204 has been entered and then **reversed**. DeCA must have DFAS-CO reverse any disbursements, then enter a COE document with DFAS-CO recording the disbursement to close the transaction. This must be closely coordinated by DFAS/DeCA to ensure the disbursement is applied.

Chapter 13

TRANSFER AND SALE OF GOVERNMENT PROPERTY

13-1. GENERAL. With the establishment of DeCA in October 1991, DeCA capitalized equipment in place from the Military Services. The value of this equipment has been entered into the Defense Property Accounting System (DPAS). Where the requisition date and acquisition value could be determined, these were made part of the transaction history in DPAS. Where the acquisition date and acquisition value could not be determined, the transfer date was recorded, and the equipment was valued at its estimated present value. No equipment was valued at less than salvage value. The value of capitalized assets must be recorded in the accounting records, and the value of depreciation capitalized must be recorded so that a present value can be determined.

13-2. ESTABLISHMENT OF BEGINNING BALANCES. General Journal Vouchers were provided to DFAS-CO for entry to DBMS. DFAS-CO will enter General Ledger Account Code adjustments to update the Asset account Capital Equipment, Accumulated Depreciation, and Capital for values transferred.

13-3. AGENCY PROPERTY RECORDS. Title 2, U.S.C 3512 Accounting Principles and Standards requires that Agency property records must capture all transactions affecting the Agency's investment in property, including disposal or retirements when property leaves the custody of the Agency. In accordance with para 3-17, DECAD 40-2, the Accountable Officer will ensure that region RM is provided a copy of each document pertaining to acquisition and disposition of all equipment procured with surcharge collected funds.

13-4. CRITERIA FOR CAPITAL EQUIPMENT. The criteria for capital equipment is \$25,000 with the DOD, effective October 1, 1993. Other purchases are expensed. Each CONUS Resource Management Office is to ensure that FY 93 capital equipment obligations are recorded in the DBMS with the Equipment/Scrap code of (C). Receipt of this equipment must be entered with function F206 by DFAS-CO/Region RM to update the asset account, GLAC 130.000, Military Equipment In Use.

13-5. RECORD SALE, TRANSFER, OR LOSS TRANSACTIONS TO THE ACCOUNTING SYSTEM. Equipment and Capital Asset detailed transactions will be entered in DBMS to change any capital asset balance due to sale, transfer, or loss. However, function codes F801-F814 are not currently available to DeCA. Until notified, Region RM will prepare General Journal Vouchers and forward to DFAS-CO.

13-6. RETIREMENT OF NON-DEPRECIATED PROPERTY. When non-depreciated property, plant, and equipment are retired, agencies shall recognize gains or losses on retirement.

13-7. TRANSFERRED VALUE. The agencies are transferring net book values as well as assets or liabilities, and no gains or losses shall occur. Differences in depreciation shall be determined at the time of the transfer. If the transferor has not recorded depreciation, the transferee shall record the asset at full acquisition value, and shall establish an appropriate accumulated depreciation on its books, with the balance in a Transfer In w/o Reimbursement equity account.

13-8. FILING AND RETENTION REQUIREMENTS.

- a. DFAS-CO will retain office records for a period of 6 years and 3 months.
- b. The appropriate DeCA activity will retain supporting documents for 3 years (2 years current file and 1 year records holding.)

Chapter 14

APPROPRIATED ACCOUNTING SUBSYSTEM REPORTS

14-1. APPROPRIATED ACCOUNTING CYCLES. This chapter, details the Appropriated Accounting Subsystem (AAS) cycles processed by the Defense Business Management System (DBMS) and the reports generated from these cycles.

14-2. OVERVIEW.

a. The AAS processes consist of five cycles that generate reports after the DBMS On-line System has gone down for processing. These batch cycles produce output reports for review and evaluation of financial resources.

b. Some of these output reports are provided to DFAS-CO for reconciliation and analysis. Other output reports are provided to DeCA HQ and Region RMs for evaluation of their financial status.

c. Output reports are provided in appendices I-O. For detailed definitions of these products, refer to: DLAM 4745.12, VOL VI, PART 5.

14-3. RESPONSIBILITIES.

a. DFAS-CO-ATQ will:

- (1) Prepare the DBMS Schedule of AAS Cycles.
- (2) Provide proposed schedules to HQ DeCA/RMAB for review.
- (3) Provide Final DBMS Schedule to HQ DeCA and Region RMs.
- (4) Contact HQ DeCA and Region RMs if changes are to be made to the DBMS

Schedule.

b. HQ DeCA RM will:

- (1) Review the proposed schedules provided by DFAS-CO-ATQ.
- (2) Make changes or recommendations for final schedule.
- (3) Coordinate with DFAS-CO-ATQ if processing cycles should be delayed.
- (4) Coordinate with DFAS-CO-ATQ non-receipt of AAS Reports for HQ and the Region

RMs.

c. DeCA Regional RMs will:

- (1) Contact DFAS-CO-ATQ if AAS Reports are not received.
- (2) Contact HQ DeCA/RMAB after two attempts of reporting non-receipt of Reports

with no success.

14-4. AAS BATCH CYCLES. AAS batch cycles are processed after the DBMS on-line system has gone down. These cycles determine when output products will be received. AAS Batch cycles are listed below. Provided also are the abbreviations for each cycle as they will appear on the DBMS Schedule.

a. **Financial Management Daily (FMDAILYR).** This cycle pulls in all appropriated accounting transactions input into the system for that day. Additionally, it will pull any interface transactions files crossing/passing from the Resource Administration Subsystem (RAS). After the Cost Bi-Weekly (COSTBW) Cycle, actual labor cost interfaces and after the Cost End-of-Month Cycle (COSTEOM) labor accruals get reversed out of AAS. This cycle is scheduled Monday thru Saturday but cannot be run between the FMMTHRP and the COSTMN3 Cycles. Reports that are produced from this cycle are provided at **Appendix I**.

b. **Financial Management Disbursements (FMDISBR).** This cycle creates the Transaction by Others (TBO) RCS 304 Report that is reported to USAFAC. This cycle is scheduled on the 2nd workday of the month unless it is a Holiday, in which case it will be scheduled the next day. The reports that are produced from this cycle are provided at **Appendix J**.

c. **Financial Management Suballotment (FMSUBAL).** This cycle consolidates all the individual suballotment trial balances under the agency level appropriation. This cycle is normally scheduled on the 5th workday of the month before the FMMTHRP Cycle. The reports that are produced from this cycle are provided at **Appendix K**.

d. **Financial Management Monthly (FMMTHRP).** This cycle summarizes and consolidates all AAS transactions for the month for updating and creating a trial balance for financial monthly reporting of DeCA Funds. This cycle is normally scheduled on the 5th workday of the month but will be processed on the Saturday after the 5th workday since this cycle normally has a long processing schedule time. The reports that are produced from this cycle are provided at **Appendix L**.

e. **Financial Management Consolidated Trial Balance (FMCNSTBC).** This cycle consolidates all the individual suballotment trial balances. This cycle is scheduled on the Monday following the FMMTHRP Cycle. Reports produced from this cycle are provided at **Appendix M**, and are provided only to HQ DeCA.

f. **Financial Management End of Month (FMMTHED).** This cycle moves all the AAS current month data to a prior month status while setting the computer clock to the new month. This cycle is scheduled on the last day of the month. No reports are produced from this cycle.

g. **Financial Management Report Request (FMRR).** This request permits users to make on-line requests for certain Appropriation Accounting Reports on an as requested basis. Reports produced from this request are provided at **Appendix N**.

h. **Miscellaneous SAS Queries.** These cycles are scheduled and run as requested. Queries available for request are provided at **Appendix O**.

14-5. FILING AND RETENTION REQUIREMENTS.

a. DFAS-CO will retain office records for a period of 6 years and 3 months.

b. The appropriate DeCA activity will retain UPFA501A report, trial balance, suballotment trial and the consolidated trial balance for 3 years (2 years current and 1 year records holding).

Chapter 15

TRANSPORTATION DISCOUNTS

15-1. TRANSPORTATION DISCOUNTS. This chapter provides procedures for establishing accounts receivable for revenues earned from CONUS Transportation Discounts, and assigns areas of responsibility to ensure adequate accounting for those funds.

15-2. GENERAL. Transportation discounts are discounts paid by the manufacturers/distributors (vendors) to DeCA as a means of reimbursing DeCA for its costs of transporting merchandise from the CDCs to the commissaries. Transportation discounts are also referred to as CDC discounts.

15-3. RESPONSIBILITIES. Each DeCA CONUS Region is authorized to negotiate contracts with vendors. Each Agreement will be reviewed annually upon the anniversary of its issuance to determine if adjustments are necessary (see **Figure 15-1** for sample of Agreement). DFAS-CO will establish an accounts receivable for transportation discounts based on the consolidated monthly discounts earned information provided by the regions, and will post the collections for discounts earned against the accounts receivable.

15-4. PROCESSING TRANSPORTATION DISCOUNTS.

a. Central Distribution Centers (CDCs). The Central Distribution Centers will provide a monthly vendor receipt summary worksheet to the region for each company/vendor. A sample of the CDC monthly vendor receipt summary is shown at **Figure 15-2**. The summary must contain the company/vendor name and the total cases or total dollar amount of receipts for the month.

b. The Region Resource Manager will:

(1) Compute the dollar value of the transportation discounts earned. A tentative computation will be done by multiplying the discount percent/per case listed on the contract for a particular vendor by the dollar value/number of cases of merchandise received. In some instances, because of the terms of the contract, additional computations may be necessary.

(2) Compute the discount earned for each company/vendor at each CDC, (**Figure 15-2, column F**). The dollar value of the discount earned will be posted by company on the Monthly Vendor Receipt Summary work sheet.

(3) Establish a Transportation discount work sheet that will capture each transportation discount contract for each CDC within each DeCA region. The work sheet will contain the date, company/vendor's name, amount of discount earned, amount of discount collected, ending receivable, discrepancies/adjustments, and any needed remarks.

(4) Post the discount earned amount for each vendor from the Monthly Vendor Receipt work sheet to the discount earned column on the Transportation Discount work sheet.

(5) Total and post the discount earned dollar value on the Transportation Discount work sheet each month.

15-5. REPORTING DISCOUNTS EARNED.

a. Region RM is responsible for providing a consolidated monthly summary of the discounts earned to DFAS-CO-ABRB, by fax (1-614-693-6978, Attn: DFAS-CO-ABRB), not later than the close of the third business day of the following month.

b. The consolidated report provided to DFAS-CO must be in standard memorandum format providing the following data:

- SUBJECT: Accounts Receivable - Transportation Discounts.
- Region name
- Month in which discounts earned
- Dollar amount of discounts earned
- Document number

c. The document number for discounts earned is a fourteen position alphanumeric code constructed as follows:

- (a) 1-2 position: Fiscal Year (i.e., 93, 94)
- (b) 3-10 position: TRC91600 (Always constant)
- (c) 11-14 position: ASN# (i.e., 4601 for Central Region, 4602 for Northeast Region)

Example: For FY 94

REGION	ASN #	DOC #
Central	4601	94TRC916004601
Northeast	4602	94TRC916004602
Southern	4603	94TRC916004603
Southwest	4605	94TRC916004605
Northwest/Pacific	4606	94TRC916004606

15-6. COLLECTING DISCOUNTS EARNED. Each contract will state the frequency and the manner in which payments are made. Payments must not be sent to personnel involved in negotiations with the vendors.

Payments to DeCA will be made as stated in the contract and the region will deposit the checks in the local bank. The Region will mail a copy of the Cash Collection Voucher (DD 1131) and the confirmed Deposit Ticket (SF 215) to DFAS-CO-FPD for credit. The appropriation 97X8164.6400 ASN 460 C916 033181 DSSN 6551 and the document number (See paragraph 15-5.c) must be shown on the DD 1131.

The DFAS-CO-FPD mailing address is:

DFAS-CO-FPD,
P.O. Box 182267,
Columbus, OH 43218-2267

A copy of the DD 1131 and the Deposit Ticket should also be mailed to:

DFAS-CO-ABRB
P.O. Box 369018,
Columbus, OH 43236-9018.

15-7. RECONCILING TRANSPORTATION DISCOUNTS WORKSHEET.

a. Upon receipt of a check from the vendor, the region will post the check amount in the discount collected column by company/vendor name on the work sheet. The amount of discount earned and discount collected should be equal.

b. If discrepancies are found, region personnel will contact the vendor to resolve the discrepancies, and the adjustment will be posted to the Transportation Discounts work sheet adjustment column. The adjustment will increase or decrease the discounts earned accordingly and should be reflected in the next month discounts earned report to DFAS-CO.

15-8. DFAS-CO RESPONSIBILITY FOR PROCESSING TRANSPORTATION DISCOUNT TRANS-ACTIONS. DFAS-CO is responsible for:

a. Setting up transportation discounts earning/receivable for each region.

b. DFAS-CO will be responsible for recording the collection in STANFINS for discounts earned and reduce the transportation discounts earning/receivable based on the DD Form 1131 and the SF 215.

c. Providing updates of account status to Region monthly i.e., Orders Received, Earnings, Collections and Ending Receivable.

15-9. INITIATING FOLLOW-UP ON PAYMENTS OF TRANSPORTATION DISCOUNTS. When a manufacturer/distributor does not make a payment within 45 days following the end of each quarter, the region will process follow-up action to request payment.

15-10. SUPPORTING PAYMENT DOCUMENTATION.

a. The CDC Manager must ensure that each vendor includes with each payment an itemized voucher supporting the dollar value of deliveries to the CDCs for the period covered, and will forward this voucher to Region together with monthly voucher receipt.

b. The region will maintain the itemized voucher with each payment by contract.

15-11. FILING AND RETENTION REQUIREMENTS. Filing and retention of transportation discount contracts, vendor itemized voucher payment supporting document and Monthly Vendor Receipt Transportation Discounts Worksheets will be performed IAW DeCAD 30-2, DeCA Filing System.

MEMORANDUM OF AGREEMENT

DEFENSE COMMISSARY AGENCY SOUTHWEST REGION

EFFECTIVE _____ UNTIL RENEGOTIATED OR TERMINATED

This agreement is between the _____ Company and the DeCA Region listed above.

The _____ Company agrees to pay to the DeCA Southwest Region a surcharge fee of _____ per (%) of the total dollar value shipped through the _____ distribution center(s) as a discount earned for the use of this distribution method.

This discount earned will be paid by separate check presented to the Southwest Region on an established quarterly basis (calendar quarter(s)) not later than 45 days following the end of the quarter. The check should be mailed to DeCA Southwest as follows:

Defense Commissary Agency Southwest Region
Director, Resource Management Division
Attention: DECA/SW-RMA
Building 329
Marine Corps Air Station El Toro
Santa Ana, CA 92709-5002

Along with the check, the Company is requested to provide an itemized voucher supporting the dollar value of deliveries to the central distribution center(s) for the period covered. These discounts earned are under the exclusive control of DeCA.

This agreement will be reviewed annually upon the anniversary of its issuance to determine if adjustments are necessary. Adjustments will be made by mutual agreement of the parties. This agreement may be terminated by the company coincidental with the discontinued use of the DeCA distribution facilities.

The terms above are agreed upon by the following representatives of DeCA Southwest and the _____ Company.

For DeCA Southwest

For the Company:

Name: NAME OF DIRECTOR/COMMANDER Name: _____

Signature: _____ Signature: _____

Title: DIRECTOR/COMMANDER Title: _____

Date: _____ Date: _____

Chapter 16

FRONT-END MERCHANDISING PROGRAM

16-1. FRONT-END MERCHANDISING PROGRAM. The procedures in this chapter provide guidance for establishing accounts receivable for revenues earned for the CONUS Front-End Merchandising Program, and assign areas of responsibility to ensure adequate accounting for those funds.

16-2. GENERAL. The Front-End Merchandising Program is an agreement in which participating manufacturers agree to pay DeCA a service fee of one percent of all sales generated on selected products in return for display space at or near the checkout registers.

16-3. RESPONSIBILITIES. Region Merchandising Branch is responsible for negotiating Front-End Merchandising Agreements with manufacturers and for providing a copy of each agreement to DeCA RMA. DeCA RMA is responsible for providing a summary of earnings/receivable of the Program to DFAS-CO. Payments to DeCA will be made as stated in each agreement. DFAS-CO is responsible for establishing accounts receivable/revenues earned from the information provided by DeCA RMA, and for posting the collections against the accounts receivable.

16-4. PROCEDURES FOR ESTABLISHING ACCOUNTS RECEIVABLE FOR REVENUES EARNED FROM THE FRONT-END MERCHANDISING PROGRAM.

a. Region Merchandising Branch. The Region Merchandising Branch will negotiate the Front-End Merchandising Agreements with manufacturers on an individual basis and provide a copy of each agreement to DeCA RMA within five business days of the agreement being completed. A sample of agreement is at **Figure 16-1**.

b. DeCA RMA Procedures.

(1) DeCA RMA will establish a worksheet for participating manufacturers. The worksheet will contain, as a minimum, the date, manufacturers' names, amount of revenues earned projection, amount of collection, ending receivable, and any needed remarks.

(a) The amounts of the estimated accounts receivable/revenues earned are based on the historical payments received from the manufacturers. DeCA RMA will record these amounts for each participating manufacturer on the worksheet on a quarterly basis.

(b) At the end of each quarter, RMA will total the dollar value of revenue earned, summarize, and post on the worksheet.

(2) DeCA RMA will provide a consolidated quarterly summary of earnings/accounts receivable of the Front-End Merchandising Program to DFAS-CO-ABRB, by fax (1-614-693-6978), not later than close of business of the third workday after each quarter. Consolidated reports to DFAS-CO must be in memorandum format and provide the following data:

- SUBJECT: Accounts Receivable - Front-End Merchandising Program
- Quarter of earning/accounts receivable
- Dollar amount of earning/accounts receivable
- Document number (14 position alphanumeric code)

1-2 position: Fiscal Year (i.e., 93, 94)

3-14 position: FRTC91700460 (Always constant)

EXAMPLE: Document number for FY 94 is **94FRTC91700460**

(3) The DeCA RMA is responsible for ensuring that DeCA Operations is forwarding the checks to the OSC/ARC, for deposit in the local bank.

c. Operations Support Center Responsibilities.

(1) The OSC/ARC is responsible for sending the original copy of the Cash Collection Voucher (DD 1131) and the Deposit Ticket (SF 215) to the following address:

Defense Finance & Accounting Service, Columbus Center
Attn: DFAS-CO-FPD
P.O. Box 182267
Columbus, OH 43218-2267

(2) The OSC/ARC is responsible for sending copies of the Cash Collection Voucher (DD 1131) and the Deposit Ticket (SF 215) to the following addressees:

Defense Finance & Accounting Service, Columbus Center
AS-CO-ABRB
P.O. Box 369018
Columbus, OH 43236-9018

Defense Commissary Agency
Attn: DeCA/RMAS

The appropriation 97X8164.6400 ASN 460 C917 033181 DSSN 6551 and the document number (see paragraph b,2) must be shown on the check.

(3) The OSC/ARC is responsible for providing RMA with a copy of the DD 1131. DeCA RMA will be responsible for posting the check amount in the collection column by the manufacturer name on the worksheet.

d. DFAS-CO-ABRB. DFAS-CO will provide updates of account status monthly i.e., Orders Received, Earnings, Collections, and Ending Receivable.

DEFENSE COMMISSARY AGENCY (DeCA)
FRONT-END MERCHANDISING PROGRAM
CONTINUOUS ACCRUAL AGREEMENT

The LISTEX Company wishes to participate in the DeCA Front-end Merchandising Program and agrees to pay to DeCA a service fee of 1 percent of all sales generated in the entire store, of each item which is located on front-end merchandising racks. It is also agreed that payments will be made on a quarterly basis, within 60 days after the end of each quarter.

It is understood that checks are to be made payable to the Defense Finance and Accounting Office (DFAS) in Columbus, Ohio and that payment should be mailed or hand carried to the Defense Commissary Agency (DeCA) Headquarters at the following address:

Department of Defense
Defense Commissary Agency
ATTN: MB
Fort Lee, VA 23801-6300

The terms and conditions outlined in this agreement will remain in effect until terminated, upon 30 days notice by either party, or until superseded by a new agreement between both parties.

SIGNATURE

TITLE

DATE

Sample of Front-End Merchandising Agreement
Figure 16-1

Chapter 17

CIGARETTE CARTON MERCHANDISING DISPLAY AGREEMENT

17-1. CIGARETTE CARTON MERCHANDISING DISPLAY AGREEMENT. This chapter provides procedures for establishing accounts receivable for revenues earned for CONUS Cigarette Carton Merchandising Display Agreements.

17-2. GENERAL. The Cigarette Carton Merchandising Display Agreement is an agreement in which participating manufacturers agree to pay DeCA for services provided as determined by the shelf display space of their products in the commissary. Payments to DeCA will be made as stated in each agreement.

17-3. RESPONSIBILITIES FOR PROCESSING REVENUES EARNED FROM THE CIGARETTE CARTON MERCHANDISING DISPLAY AGREEMENT.

a. DeCA/DO will:

- (1) Negotiate agreements with the manufacturers.
- (2) Provide a copy of each agreement to DeCA RM within two business days of the agreement being completed.
- (3) Provide the dollar amount of each quarterly revenues earned projection to DeCA RM for each Cigarette Carton Merchandising Display Agreement, not later than the close of the first business day of the months of October, January, April, and July.

b. DeCA/RMA is responsible for providing information to DFAS-CO for the establishment of accounts receivable/revenues earned.

c. DFAS-CO is responsible for posting collections against the accounts receivable, and will provide updates of account status monthly i.e., Order Received, Earning, Collections and Ending Receivable to DeCA/RMA.

17-4. PROCEDURES FOR ESTABLISHING ACCOUNTS RECEIVABLE FOR REVENUES EARNED FROM CIGARETTE CARTON MERCHANDISING DISPLAY AGREEMENT. DeCA/RMA will:

a. Establish a worksheet for each Cigarette Carton Merchandising Display Agreement. The worksheet will contain, as a minimum, the date, manufacturers' names, amount of revenues earned projection, amount of collection, ending receivable, and any needed remarks.

b. Provide a consolidated quarterly summary of earnings/accounts receivable of Cigarette Carton merchandising Display Agreement to DFAS-CO-ABRB, by fax (1-614-0693-6978), not later than the close of third business day in the months of October, January, April, and July. The consolidated report must be in standard memorandum format and must provide the following data:

- SUBJECT: Accounts Receivable - Cigarette
- Carton Merchandising Display Agreement.
- Quarter of earning/accounts receivable.

- Dollar amount of earning/accounts receivable.
- Document Number (14 position alphanumeric code)
 - 1-2 position: Fiscal Year (i.e., 94, 95)
 - 3-14 position: CIGC91700460 (Always constant)

Example: Document number for FY 94 is **94CIGC91700460**.
Document number for FY 95 is **95CIGC91700460**.

c. Forward the check to the Operations Support Center, ARC, for deposit. The appropriation 97X8164.6400 ASN 460 C917 0033181 DSSN 6551 and the document number must be shown on the DD 1131. The OSC/ARC will be responsible for forwarding the original copy of the Cash Collection Voucher (DD 1131) and the confirmed copy of the Deposit Ticket (SF 215) to the following address:

Defense Finance & Accounting Office, Columbus Center
ATTN: DFAS-CO-FPD
P.O. Box 182267
Columbus, OH 43218-2267

The ESC A&R will also forward copies of the DD 1131 and the SF 215 to the following addresses:

Defense Finance & Accounting Office, Columbus Center
ATTN: DFAS-CO-ABRB
P.O. Box 369018
Columbus, OH 43236-9018

Defense Commissary Agency
ATTN: DeCA/RMAS

d. Post the check amount in the collection column by manufacturer on the worksheet upon receipt of a copy of the DD 1131 from OSC/ARC.

e. Notify the DeCA HQ/DO when the manufacturer does not submit a payment within sixty days following the end of each quarter. DeCA Operations will be responsible for contacting the manufacturer to obtain the payment.

Chapter 18

COOPERATIVE MERCHANDISING AGREEMENTS

18-1. COOPERATIVE MERCHANDISING AGREEMENTS (CMA). All CMAs must be presented to, negotiated with, and approved by Region Directors/Commanders or Chiefs of Merchandising Branches.

18-2. GENERAL. A CMA is a written agreement with a manufacturer to generate funds at a given rate for items ordered and/or displayed offshelf for a specified period. Earnings accrued according to the agreement will be used to support item price reductions or DeCA customer support issues. CMA earnings from one company will not be applied to any competitor's product lines. The Regions must, however, reserve the right for DeCA to distribute accrued earnings from larger stores to smaller stores or among the regions where earning potential is diminished due to reduced sales volume or limited display capability.

18-3. RESPONSIBILITIES AND PROCEDURES FOR MANAGING COOPERATIVE MERCHANDISING AGREEMENTS. The CMA program will be administered by the region in which the funds were generated. The timing and distribution of funds generated through the CMA program will be determined at the region office in accordance with the terms of the agreement. It is the responsibility of the Merchandising Branch to identify the products, dollar value, and quantity to be marked down using CMA funds. Manufacturers entering into a CMA will be advised to mail CMA checks, made payable to DFAS, Columbus, Ohio, to the Region Resource Management (RM) for further processing to DFAS-CO. Industry will account for earnings for each store and mail a quarterly summary report to the Region Merchandising Branch.

a. Region RM will Perform the Following Procedures for Processing CMA Checks:

(1) Obtain authorization from the bank to deposit CMA checks to the account of DFAS-CO, Disbursing Station Symbol No. (DSSN) 6355.

(2) Assign a control number to each CMA promotion and maintain a log of CMA payments received. (CMA LOG is at **Figure 18-1**).

(3) Upon receipt of a vendor CMA check, post the required information from the vendor check to the CMA control log. Post the date of the check, vendor name, control number, the amount of check, date deposited, and the deposit ticket number.

(4) Prepare the Deposit Ticket (SF 215) in accordance with DECAD 70-6, and make a copy of the check and the deposit ticket. Forward the copies, with the CMA control number, to the Region Merchandising Branch. The Merchandising Branch will complete the DD Form 1131, Cash Collection Voucher, using the information from RM, and forward the original DD Form 1131 to the RM Branch.

(5) Deposit the check, along with the SF 215, at the local bank.

(6) Forward the confirmed copy of the SF 215 and the completed DD Form 1131 to DFAS-CO.

b. Region Merchandising Branch will be Responsible for the Following:

- (1) Preparing a skeleton DD Form 1131, **Figure 18-2**, for each CMA as shown below:
 - (a) Completing the heading data as shown on the sample. Be sure the correct data for your region is used and that pages are numbered correctly; i.e., 1 of 2, 2 of 2.
 - (b) Entering each commissary in the region on the skeleton DD Form 1131 as shown at **Figure 18-2**.
 - (c) Entering the first nine positions of the document number on the skeleton DD Form 1131. Formatting the document numbers to be used for DFAS-CO collection input and SAVES input by individual stores as follows:
 - 1 Last three positions of the DODAAC.
 - 2 Last six positions of the contract number (PIIN) used by the store for the vendor.
 - (d) Entering the region unique accounting classification on the DD Form 1131.
 - (e) This completes the information to be entered on the skeleton DD Form 1131. As this information rarely changes, regions may choose to prepare several skeleton forms in advance for each CMA.
- (2) On receipt of verification from RM that check has been received, preparing a CMA Distribution spreadsheet itemizing the product(s) selling price and case quantity allocated to each store (**Figure 18-3**).
- (3) On receipt of verification from RM that a CMA check has been received, complete the DD 1131 document numbers by assigning the month code. Use the alpha month code for the current Store Block Control Journal (SBCJ) and the serial number (use the assigned 4000 control number). The dollar amount allocated to each store should also be entered/listed (**Figure 18-4**).
- (4) Entering the SF 215 number on the DD Form 1131 in the "Receiving Office Collection Voucher No" block.
- (5) Complete the required data on DD Form 1131, including signatures. (See **Figure 18-4**).
- (6) Making the required number of copies of the DD Form 1131 for distribution to each commissary, attaching a copy of the spreadsheet itemizing the product and case quantity to be reduced in price. Faxing the information to each store.
- (7) Forwarding the completed original DD Form 1131 to RM for submission to DFAS-CO.
- (8) Questions relating to the correct information to be entered on the DD 1131 should be addressed to the Analysis and Reconciliation Branch of the applicable Service Center.

18-4. FILING AND RETENTION REQUIREMENTS. File a copy of the DD Form 1131 and SF 215 along with the supporting documentation in the CMA folder. Retain documents DD Form 1131, SF 215 and supporting documentation for a period of 3 years (2 years current and 1 year records holding.)

DATE RECEIVED		PERIOD:		FROM	TO
CASH COLLECTION VOUCHER <small>RECEIVING OFFICE COLLECTIVE PURCHASES</small> <small>RECEIVING OFFICE CASH COLLECTIONS</small> PG 1 OF 2		<small>ACTIVITY (FROM AND TO) (Include ALL Cash)</small> DCA Central Region, Blc 3345, NAB Little Creek, VA 23521-5330		<small>ISSUED AND FORWARDED BY (Print name and title signature)</small> WILL SAUNDERS, DIRECTOR, DCA CENTRAL REGION	
<small>ACTIVITY (FROM AND TO) (Include ALL Cash)</small> Defense Finance and Accounting Service, P.O. Box 157204, Columbus, OH 43218-7204		<small>ISSUING OFFICE (Print name and title signature)</small> G. J. Childers Disbursing Officer		<small>ISSUING OFFICE (Print name and title signature)</small> 6788	
DATE RECEIVED	NAME OF ISSUER (Description of invoice)	DETAILS OF DESCRIPTION OF PURCHASE (Include purchase order number)	AMOUNT	ISSUING CLASSIFICATION	
	EMER AFB LITTLE ROCK AFB BERKEA NAC FORT SHERIDAN ROCK ISLAND ARSENAL	CIA FOR PROCTER & GAMBLE CA2Z7886 CA2Z7886 CA2Z7886 CA2Z7886 CA2Z7886		REVERSE DISBURSEMENT 97X4930, EXCD 46 4601 033150	
TOTAL					

SAMPLE

DD FORM 1131 (REV. 1-67) REPLACE LETTERS OF 1 AND 2 WITH 4 AND 5 RESPECTIVELY. FORM PREPARED BY AIR FORCE OFFICE OF SUPPLY, G.A. 28 APR 68

Cooperative Merchandising Agreement Log (DeCA Form 70-82)
Figure 18-1

Chapter 19

MILITARY AUDITS OF MARKET INFORMATION CONTRACT

19-1. ACCOUNTS RECEIVABLE/REVENUES EARNED FROM MILITARY AUDITS OF MARKET INFORMATION, INC (MAMI) CONTRACT. This chapter provides procedures for establishing an accounts receivable for revenues earned from MAMI contract.

19-2. GENERAL. The MAMI contract is an agreement in which Military Audits of Market Information, Inc. pays DeCA for use of commissary sales data generated by the commissary scanning system. The revenues earned are based on the contractor's estimated annual gross sales times the percentage (as stated in the contract) of annual gross sales.

19-3. RESPONSIBILITIES. An accounts receivable for revenues earned for the MAMI contract will be established by DFAS-CO based on the data provided by DeCA RMA. The Contracting Division Operation Support Center (OSC) is currently administering the contract. Payment to DeCA will be made on a quarterly basis. Collections will be posted by DFAS-CO against the accounts receivable.

19-4. PROCEDURES FOR ESTABLISHING AN ACCOUNTS RECEIVABLE FOR REVENUES EARNED FROM THE MAMI CONTRACT.

a. The Contracting Division, OSC will provide DeCA RMA with the dollar amount of guaranteed annual minimum payment (as stated in the contract).

b. DeCA RMA will establish an accounts receivable worksheet for the MAMI contract. The worksheet will include the amount of revenue earned, amount of collection, ending receivable, and remarks.

c. DeCA RMA is responsible for providing annual earnings/accounts receivable amount of the MAMI contract to DFAS-CO by fax (1-614-693-6978, ATTN: DFAS-CO-ABRB). The report must be in standard memorandum format providing the following data:

- SUBJECT: Accounts Receivable - Military Audits of Market Information, Inc Contract

- Dollar amount of earnings/accounts receivable

- Document number (14 position alphanumeric code):

1-2 position: Fiscal Year (i.e., 93, 94)

3-14 position: MAMIC9174600 (Always constant)

Example: Document number for FY 94 is

94MAMIC9174600

Document number for FY 95 is

95MAMIC9174600

d. Upon receipt of check from the contractor, DeCA RMA will post the check amount in the collection column on the worksheet.

e. DeCA RMA will forward the check to the OSC/ARC for deposit in the local bank.

f. The OSC/ARC is responsible for forwarding the original copy of the Cash Collection Voucher (DD 1131) and the confirmed copy of the Deposit Ticket (SF 215) to the following address:

Defense Finance & Accounting Office, Columbus Center
ATTN: DFAS-CO-FPD
P.O. Box 182267
Columbus, OH 43218-2267

Defense Commissary Agency
ATTN: DeCA/RMAS

g. The ESC A&R is also responsible for forwarding a photo copy of the Cash Collection Voucher and the Deposit Ticket to:

Defense Finance & Accounting Office, Columbus Center
ATTN: DFAS-CO-ABRB
P.O. Box 369018
Columbus, OH 43236-9018

Defense Commissary Agency
ATTN: DeCA/RMAS

The appropriation 97X8164.6400 ASN 460 C916 033181 DSSN 6551 and the document number (see paragraph c) must be shown on the DD 1131.

h. When the contractor does not submit a payment within thirty days following the end of each quarter, DeCA RMA will notify the Contracting Officer, who in turn will notify the contractor requesting payment.

i. DFAS-CO will provide updates of account status monthly i.e., Order Received, Earnings, Collections, and Ending Receivable to DeCA/RMAF.

Chapter 20

COMMISSARY RESALE STOCKS PROGRAM ANALYSIS

20-1. COMMISSARY RESALE STOCKS PROGRAM ANALYSIS. This chapter provides guidance which directs that more attention be focused on the analysis of Stock Fund reporting imbalances.

20-2. GENERAL. The performance measures listed on page two and three of this chapter should be analyzed monthly to detect erroneous accounting entries or performance trends. The AVK 901, Installation-General Ledger Trial Balance, the AVK 902, Installation Fund Entity G/L Report, and the Stock Fund Inquiries, AVK 099, 102 and 105 are the primary reports needed to perform meaningful analyses. As a minimum, each region and service center should be receiving and utilizing these reports.

20-3. PROCEDURES AND RESPONSIBILITIES FOR ANALYSIS OF STOCK FUND REPORTING IMBALANCES.

a. All region RM offices will prepare and analyze the performance measures monthly and work with its respective service center to resolve problem areas.

b. All region RM offices will be responsible for forwarding a monthly summary of their analyses to include problems detected and lessons learned to DeCA-RMBR by the last workday of each month for the preceding month.

PERFORMANCE MEASURES

20-4. SALES. Under the Unit Cost Concept, sales drive funding for all three DeCA appropriations, Commissary Resale Stocks, Commissary Operations, and Surcharge Collections. It is vital that reported sales be accurate. Performance measures for sales include:

a. FLASH SALES COMPARISON WITH PRIOR YEAR SALES BY COMMISSARY. This is especially important due to impending base closures, customer migrations, troop reductions and realignments, etc. In view of systems problems experienced with STANFINS, it appears flash sales will be required indefinitely. It is imperative that flash sales include all sales.

b. FLASH SALES COMPARISON WITH COMMISSARY OPERATING PROGRAM (COP) PROJECTIONS. It is recommended that the COP be updated monthly with flash sales. This will greatly facilitate the accomplishment of budget revision; update inventory positions, and increase the value of the COP as an execution tool.

c. FLASH VERSUS STANFINS SALES. STANFINS sales usually exceed flash sales at about 20 percent of CONUS region commissaries. Region RM will prepare a listing comparing differences between flash and STANFINS sales by commissary. Copies should be forwarded to the Operation Support Center. The Region RM must review these listings to determine reasons for sales not being recorded, and most importantly, reasons why STANFINS sales exceed flash sales. Problems detected should be discussed with the appropriate service center for resolution. **Note: STANFINS sales may be extracted from the AVK-902 Trial Balance, General Ledger Account Code (GLAC) 5100.00 Revenue from Goods Sold.** General Ledger two digit store codes correspond to the first and last digits of the three digit material category, fund code, and store code. Example: Store code BC represents Little Rock AFB, BEC. The AVK-105, Stock Fund Inquiry "3" may also be used.

- As a general rule, expenses should not exceed sales and significant differences should be researched.

d. NEGATIVE ON ORDER BALANCES. NEGATIVE ON ORDER BALANCES. GLACs 4811.10 and 4821.20 are credit balance accounts representing orders placed but not received. Debit balances in these accounts represent receipts in excess of obligations and should be researched.

e. NEGATIVE INTRANSIT BALANCES. GLAC 1580.00 is a debit balance account representing prepaid inventory, such as MILSTRIP, which is paid prior to receipt. Analysis should be directed to the magnitude of debit balances (relevancy to MILSTRIP). The account should never show a credit balance.

f. STANFINS INVENTORY VERSUS COP PROGRAM. Inventory on hand (Sum of GLACs 1510.01, 1510.02, 1515.03 and 1510.10) should be compared to the inventory on hand program on the COP. Inventory on order/intransit (Sum of GLACs 4811.10, 4821.20 and 1580.00) should be compared to the COP intransit/on order program. **NOTE:** It is suggested that where Store Block Control Journal inventory on hand data is available, that assistance be provided the service centers in reconciling differences.

g. RATIO BETWEEN MONTHLY INVENTORY AND SALES. The ratio between monthly inventory and sales should be compared to the COP goals for both on hand and aggregate inventory. **NOTE:** Compute by comparing prior month inventory to current month sales.

h. STANFINS INVENTORY TURNS. The formula for computing inventory turns is inventory beginning of period plus inventory end of period divided by two divided into sales for the period.

i. COMPUTE INVENTORY GAIN OR LOSS. Difference between sum of GLACs 7191.XX and 7193.XX minus sum of GLAC 7291.XX. Suggest this be further broken down as follows:

GAINS

- Purchase Price Variance
- Physical Inventory Adjustment
- Incoming Shipments
- Other

LOSSES

- Purchase Price Variance
- Physical Inventory Adjustments
- Incoming Shipments
- Price Reduction on Sales
- Inventory Shrinkage/Theft
- Other

j. PROJECTED INVENTORY SAVINGS BY STORE. Compares FY92 ending on hand inventory with FY93 projected ending inventory as shown on the COP.

Chapter 21

STANFINS STOCK FUND RESALE AND ASAC REPORTS

21-1. STANFINS STOCK FUND RESALE AND ASAC REPORTS. This chapter provides explanations and use of the STANFINS Stock Fund Resale and ASAC Reports available to the CONUS Regions on the On-Line Reports System (ORS).

21-2. GENERAL. STANFINS processes several output reports from subsidiary ledgers for financial management of the commissary activity and to monitor execution Sales, Obligations, and Receipts versus Program.

21-3. RESPONSIBILITIES. The Region RM will be responsible for analyzing STANFINS and ASAC reports to the General Ledger to ensure proper posting of account balances and for using these reports to monitor actual Sales, Obligations, and Receipts versus Programmed Sales, Obligations, and Receipts.

21-4. STANFINS (STANDARD FINANCE SYSTEM) REGION REPORTS.

a. STANFINS Reports VIA ORS by Region. Listed below is the report (AVK) number, report title, and run frequency of the STANFINS reports available to the applicable Regions via the On-Line Reports System (ORS) under the STANFINS Stock Fund Report heading. Each Region should receive data applicable to that region only on AVK - 099, AVK - 102, and AVK - 105.

<u>AVK</u>	<u>Report Title</u>	<u>Run Frequency</u>
AVK – 099	- STOCK FUND CONTROL INQUIRY 1	DAILY
AVK – 102	- STOCK FUND CONTROL INQUIRY 2	DAILY
AVK – 105	- STOCK FUND CONTROL INQUIRY 3	DAILY

(1) **AVK - 099.** The AVK-099 lists Current Month Obligations, FYTD Obligations, Current Month Receipts, and FYTD Receipts. This report furnishes current month and cumulative obligation information, which should be, used for comparing STANFINS sales versus Obligations.

(2) **AVK - 102.** The AVK - 102 lists Current Month Collections, FYTD Collections, Current Month Disbursements, FYTD Disbursements, and Prepaid Inventory in Transit. This report furnishes current month and cumulative information.

(3) **AVK - 105.** The AVK - 105 lists Current Month Sales, FYTD Sales, and the Annual Sales Program. This report furnishes current month and cumulative information. This report should be used to prepare the Flash versus STANFINS Sales comparison. The current month sales activity and the FYTD sales activity on this report should equal the respective values reflected in the AVK -902 Installation Fund Entity General Ledger Trial Balance General Ledger Account Code (GLAC) 5100.00.

b. STANFINS Consolidated Regions Reports VIA ORS. The remainder of the STANFINS reports discussed/listed below are not distributed through ORS by specific region only; therefore, the outputs must be analyzed in order to obtain amounts for a specific Region. The data on these reports is separated by Region, but the reports are not distributed to that individual Region only.

<u>AVK</u>	<u>Report Title</u>	<u>Run Frequency</u>
AVK – 287	STAT OF REIMB CSCAA 112-R3 PT 1&2	MONTHLY
AVK – 295	STAT OF REIMB CSCAA 112-R3 PT 3&8	MONTHLY
AVK – 329	STAT OF APPROVED RESOURCES CSCFA 218	MONTHLY
* AVK – 901	INSTALLATION TRIAL BALANCE REPORT	MONTHLY
* AVK - 902	INSTALLATION FUND ENTITY GENERAL LEDGER	MONTHLY

*These reports may be run on an "As-Required" basis at times other than month-end. At a minimum, they will be run each time a STANFINS monthly cycle job is run.

(1) The AVK - 287 lists commissary stock fund reimbursement data applicable to each commissary region by Reimbursement Source Code. The reimbursements Collected amounts on this report should balance to the total of GLACs 1011.OT plus 1014.OT on the Installation general Ledger Trial Balance, AVK - 901. The Reimbursement-Receivable End of Period amounts on this report should balance back to the total of GLACs 1311.00 plus 1313.00 on the AVK-901.

(2) The AVK - 295 lists the Status of Accounts Receivables Due from the Public. This report is a further break-down of the balances reflected on the AVK - 287 as receivables from the public (900 series of Reimbursement source Codes). The receivables are categorized and aged to show balances for Debt Management purposes. The total of these balances should balance to GLAC 1313.00 on the AVK- 901. This is a monthly financial report that the Regions certify at fiscal year end.

(3) The AVK - 329 lists data that is applicable to obligation and disbursement transactions in each regional commissary office. The Disbursement amount on this report should equal the sum of GLACs 1012.OT plus 1015.0T on the AVK - 901. The Undelivered Orders amount should equal GLAC 4821.20 on the AVK - 901. The Accounts Payable amount on this report should equal GLAC 2111.00 plus GLAC 2113.00, minus GLAC 1580.00. This is a monthly financial report that the Regions certify at fiscal year end.

(4) The AVK - 901 is the General Ledger Trial Balance for all appropriations/accounts recorded in STANFINS. It reports the current balance and the current month change for each appropriation /account within each General Ledger Account Code. A summary total for each GLAC is also produced.

(5) The AVK - 902 is the General Ledger Trial Balance for each appropriation/account (Store Code). Each report includes the monetary values by GLAC on only one Store Code. It reports the current balance and current month change for the Store Code by GLAC. The Store Code (Mat - Cat. Supply Division) is used to produce and identify these reports.

c. STANFINS Job Run Frequency. Run frequency refers to the time frame during the course of a month that a given STANFINS job is run to produce the listing. Types of run frequency are listed below:

(1) Daily Frequency. Daily frequency jobs are run every time a STANFINS daily cycle is run. These reports are updated each day.

(2) As-Required Frequency. As-Required frequency jobs are run when they are requested at any time throughout the month. These reports update when the STANFINS As-Required jobs are run. For these types of reports it is important to note the As-Of date of the listing to distinguish between various time frames.

(3) Monthly Frequency. Monthly frequency jobs are run every time a STANFINS monthly cycle is run. It is important to note that month-end reports (as of the end of a month) are usually not run until the 2nd or 3rd workday of the following month. These reports are updated once a month. Even though the monthly reports may be available on ORS days after month - end processing has been completed, the balances will not update until the monthly jobs are run again.

21-5. AUTOMATED SYSTEM FOR ARMY COMMISSARIES (ASAC). Listed below are ASAC reports that are available to the applicable Regions via the On-line Reports System (ORS) under the ASAC reports heading. The reports are produced when a Service Center requests that the job be run.

<u>AVK</u>	<u>Report Title</u>
AGN - 265	VOUCHER REGISTER and GENERAL CONTROL (GROCERY, MEAT, and PRODUCE)
AGN - 266	VOUCHER REGISTER and GENERAL CONTROL (TROOP and WAR RESERVE)

The AGN - 265 and AGN - 266 are essentially the same. The only difference is that the Grocery, Meat, and Produce departments are reported on the AGN - 266. These reports provide a list of all blocks processed in ASAC for a given period, and break out data for each DoDAAC. Activity for the departments is listed under each section, which includes receipts, sales, surcharge, and adjustments. The last page of the report shows the beginning and ending book inventories. These reports are used by the Service Centers to reconcile with the SBCJ, and/or DIBs Summary Audit Log, and the STANFINS AVK - 619 Monthly Status of Inventory Report.

21-6. STANFINS AND ASAC REPORTS FILING AND RETENTION REQUIREMENTS.

- a. The STANFINS and ASAC reports will be filed in the RM files.
- b. File Retention. Reports will be retained IAW DeCAD 30-2, DeCA Filing System.

Chapter 22

ACCOUNTABILITY VARIANCE STATEMENT

22-1. COMMISSARY ACCOUNTABILITY VARIANCE STATEMENT. This chapter provides procedures for the completion of DeCA Form 70-22, Commissary Accountability Variance Statement. The accounting for subsistence accountability inventories, for each commissary account, will be accomplished using the appropriate automated or manual system and the results recorded on this Form.

22-2. RESPONSIBILITY.

a. ~~Region RM Commissary personnel will prepare~~ **complete** the Commissary Accountability Variance Statement (AVS) **DeCA Form 70-22 (Figure 22-1)**, using the Consolidated Statement of Accounting Variance Gain/Loss (DeCA Form 70-23) provided by the **Analysis and Reconciliation Business Unit (ARBU) Service Centers** and forward the signed original to the region headquarters. **The instructions for completing DeCA Form 70-22 are on page 22-2.**

b. **The region director will review each DeCA Form 70-22, either disapprove, and return to the commissary, or, approve and forward the original to DeCA Headquarters, Property Accountability business Unit (PABU). Also, regions will provide an approved copy of DeCA Form 70-22 to the commissary and to the ARBU.**

c. **Region directors have the discretion to assign individual store account variances for meat and produce, as deemed necessary to support unique operational needs. Regions (other than DeCA/EU) should notify the ARBU annually, of any specific variances approved for inventory results. Region directors may change a store's allowed variance only once per accountable year.**

→"Impulse, Nov 1998"← and →"Impulse, Dec 1998"←

22-3. PROCEDURES FOR ~~PREPARING~~ UPDATING THE COMMISSARY ACCOUNTABILITY VARIANCE STATEMENT. The Region Directors will receive ~~a faxed copy~~ **updates** of the Consolidated Statement of Accounting Variance (Figure 24-1) (DeCA Form 70-23) from the ~~servicing Service Center~~ ARBU by COB every ~~Wednesday~~ **Tuesday**, on a weekly basis, during the inventory period **to inform them of their commissaries' accounts status.** Upon receipt of this report from the ~~Service Center~~ ARBU, the **each** region will be responsible for performing the following: ~~within 5 working days;~~ **→"Impulse, Nov 1998"←**

a. ~~The instructions for completing DeCA Form 70-22 are on page 22-2.~~ **Informing the commissary officers of the account status of each department as reported on the DeCA Form 70-23.** **→"Impulse, Nov 1998"←**

b. ~~Calling the commissary officers and providing the results of the inventory on the DeCA Form 70-22.~~ The Region will receive the commissary officer comments by phone and will type these comments in the Remarks Section of the DeCA Form 70-22. **After being notified of an out of variance status, region directors will, within 72 hours, initiate a management review of the out of variance account (s). The region director will be informed of the findings along with corrective actions taken after the review is completed. Additional corrective actions may be required as deemed necessary by the region director.** **→"Impulse, Nov 1998"←**

c. ~~Faxing copy of DeCA Form 70-22 to the commissary officer for signature and return.~~ **Region Directors and accountable officers will include their intent to conduct Management Reviews in their comments on the updated DeCA Form 70-22. →"Impulse, Nov 1998"←**

d. ~~Typing comments in the "Action Taken/Comments" Section of the 70-22 upon receipt of the signed copy of DeCA Form 70-22 from the commissary.~~ **Forwarding the updated DeCA Form 70-22 to PABU for any commissary that has a department or CDC exceeding the allowable variance. →"Impulse, Nov 1998"←**

e. ~~Faxing the completed DeCA Form 70-22 to HQs DeCA, ATTN: DOOB.~~ **→"Impulse, Nov 1998"←**

22-4. DeCA HQ DOOB RESPONSIBILITIES. ~~DeCA HQ DOOB will be responsible for providing the Chief Executive Officer with a copy of the Consolidated Statement of Accounting Variance on a weekly basis for each region. Comments and/or action should also be provided. →"Impulse, Nov 1998"←~~

**INSTRUCTIONS FOR COMPLETING COMMISSARY ACCOUNTABILITY
VARIANCE STATEMENT, DeCA FORM 70-22**

a. **HEADINGS.**

(1) **FOR PERIOD. FROM** (Enter the date after the last accountability inventory), **TO** (Enter the physical inventory date).

(2) **COMMISSARY AND DODAAC.** Enter the commissary name (use proper installation designation, i.e, Fort Crater Commissary - HQC123).

(3) **REGION.** Enter appropriate region name.

(4) **CHECK ONE.** Enter "X" beside "ACCOUNTABILITY".

b. **SALE.** For each department, ~~troop support, and war account~~ of CDC, enter the dollar value of "SALES" from the Consolidated Statement of ~~Accounting Variance~~ **Gain/Loss**.

c. **ALLOWABLE PERCENT OF VARIANCE.** For each department, ~~troop support, and war account~~ or CDC, enter the appropriate allowable percent of variance. Grocery (~~0.65%~~ **CONUS 1.0%, and OCONUS 1.0%**, gain or loss), Meat (0.3 ~~of 1%~~, gain, no loss), Produce (~~0.8 of 1%~~, gain, no loss), **and CDC (0.2 of 1%, gain or loss) and troop support (0.4%, gain or loss) and war reserve (no gain or loss).** →"IMpulse, Nov 1998"← and →"IMpulse, Dec 1998"←

d. **DOLLAR VALUE OF ALLOWABLE VARIANCE.** For each department, ~~troop support, and war account~~ or CDC, enter dollar value of "TOLERANCE" from the Consolidated Statement of ~~Account Variance~~ **Gain/Loss** →"IMpulse, Nov 1998"←.

e. **DOLLAR VALUE OF ACTUAL VARIANCE.** For each department, ~~troop support, and war account~~ or CDC, enter the dollar value of "GAIN/LOSS" from the Consolidated Statement of ~~Account Variance~~ **Gain/Loss** →"IMpulse, Nov 1998"←.

f. **ACTUAL PERCENT OF VARIANCE.** For each department, ~~troop support, and war account~~ or CDC, enter the percent of "%" from the Consolidated Statement of ~~Account Variance~~ **Gain/Loss** →"IMpulse, Nov 1998"←.

g. **TOTAL VARIANCE PERCENTAGE.** Total the Sales and Dollar Value of Actual Variance (DVAV) columns. Divide the total of DVAV column by total of the Sales column to get the "Total Variance Percentage".

h. **REMARKS.** Enter information provided by the commissary officer.

i. ~~RESPONSIBLE OFFICER~~ **ACCOUNTABLE OFFICER.** Enter the name of the commissary officer. →"IMpulse, Nov 1998"←

j. **SIGNATURE AND DATE.** Self-explanatory.

k. **ACTION TAKEN/COMMENTS.** Enter information provided by the region ~~accountable officer~~ **director.** →”*IMpulse*, Nov 1998”←.

l. ~~**ACCOUNTABLE OFFICER REGION DIRECTOR.**~~ Enter the name of the region ~~accountable officer~~ **director** →”*IMpulse*, Nov 1998”←.

m. **SIGNATURE AND DATE.** Self-explanatory.

COMMISSARY ACCOUNTABILITY VARIANCE STATEMENT				FOR PERIOD	
<small>(For use of table form, see DeCAD 70-7: OPR is B.M.)</small>				FROM	TO
COMMISSARY AND DODAAC			REGION	(Check one)	
Fort Greer Commissary - HOC123			Central	<input checked="" type="checkbox"/> ACCOUNTABILITY	<input type="checkbox"/> SPECIAL
DEPARTMENT	SALE	ALLOWABLE PERCENTAGE OF VARIANCE	DOLLAR VALUE OF ALLOWABLE VARIANCE	DOLLAR VALUE OF ACTUAL VARIANCE	ACTUAL PERCENT OF VARIANCE
GROCERY	15,779,403	.5	78,897.02	80,500	.51
MEAT	2,898,790	.3	8,690.00	5,794.00	.2
PRODUCE	890,354	.8	7,123.00	1,336.00	.15
CDC	18,997,404	.2	37,995.00	1,710.00	.009
TROOP	237,141	.4	949.00	163.00	.2
WAR RESERVE	47,212			0	
TOTAL VARIANCE %		38,821,092		89,835.00	.2314
REMARKS					
The grocery variance is above the allowable variance and we will conduct a review of the documents submitted for debiting and crediting the account to determine if there was an accounting processing error and will notify the region of our findings. We will also advise the Service Center if any changes should be made to our documents that were submitted.					
RESPONSIBLE OFFICER (Typed Name)			SIGNATURE AND DATE		
STANLEY OWENS, COMSY OFF			Stanley Owens Jul 29 94		
REGION DIRECTOR/COMMANDER REVIEW					
ACTION TAKEN/COMMENTS					
Concur with actions being taken by the commissary officer.					
ACCOUNTABLE OFFICER (Typed Name)			SIGNATURE AND DATE		
RAYMOND EDWARDS, DIR, REGION			Raymond Edwards 3 Jan 94		
HQ DeCA REVIEW/COMMENTS					
Accountability inventory results are approved.					
DIRECTOR OF OPERATIONS (Typed Name and Grade)			SIGNATURE AND DATE		
ROBERT SMITH, D, DO			Robert Smith Aug 5 94		

DeCA Form 70-22, Mar 94

Supersedes DeCAF 7022, Jan 92
Previous editions are obsolete.

Commissary Accountability Variance Statement, DeCA Form 70-2
Figure 22-1

Chapter 23

PAYING DEDUCTIONS CAUSED BY DeCA PRICING ERRORS

23-1. PAYING DEDUCTIONS CAUSED BY DeCA PRICING ERRORS. This chapter provides procedures for paying deductions caused by pricing.

23-2. GENERAL. When vendors receive short payments from the service centers that are the result of pricing errors at DeCA pricing points, the region in which the pricing error occurs is responsible for the settlement of these pricing discrepancies.

23-3. PROCEDURES FOR PAYING DEDUCTIONS CAUSED BY PRICING. In order to effectively research and resolve vendor claims for additional payment, the procedures listed below will be followed.

a. The region RM will establish a point of contact to receive vendor price discrepancy inquiries. Region RM will be responsible for maintaining a log to:

(1) Control and record the dates that documents concerning price discrepancies were received from the vendor.

(2) The date that documents were sent to Region offices, CDCs, or commissaries for research.

(3) The date response was received from Region offices, CDCs, or commissaries, and when the corrections were sent to service centers.

b. When researching pricing errors, vendors will provide a copy of the invoice and payment document to the region POC and identify those locations where a reduction in payment has been made due to a pricing error. Region RM will use the signed price quote documents on file, which were originally signed and provided by the vendor.

c. The region RM will notify the applicable delivery locations, provide them a copy of the assigned price quote document, and request that they research their receipts and make corrections as required to correct SAVES input.

d. The region RM will be responsible for ensuring that **Locations** return the corrected SAVES input document to the region RM, who will forward the corrections to the appropriate service center. The **Locations** will also notify the region RM if the payment discrepancy is the result of a short shipment or if no corrective action is needed. The region RM will notify the vendor if the reduction is the result of a short shipment.

e. The Service Center Commercial Accounts is responsible for ensuring that corrections and additional payments due to a vendor are accomplished expeditiously. An additional invoice is not required to pay up to the amount of the original payment.

Chapter 24

CHARGE SALES CUSTOMERS

24-1. PURIFICATION OF CHARGE SALES CUSTOMER ADDRESS. This chapter provides procedures for all CONUS Regions to purify and update charge sales customers' name and address information in the STANFINS database. This process will ensure commissary charge sales 1080 bills contain accurate and up-to-date customer name and address information which will result in improved billings and ultimately more expedient collections from customers.

24-2. PROCEDURES FOR PURIFICATION OF CHARGE SALES CUSTOMER ADDRESS. CONUS Regions should use these procedures to purify the customer information in the ASAC and STANFINS data bases annually (by January 1) to ensure current and accurate name and address information for charge sales customers are maintained in the master files.

a. Verification of Customer Information

(1) Verify that each charge sale APC in the Standard Finance System (STANFINS) APC Master file (AVK-774) is assigned to a current valid charge sales customer. Chapter 2 of DoD Directive 1330.17-R, Armed Services Commissary Regulations provides information for use in determining authorized commissary patrons. In some instances it may be necessary to contact those customers who have not exercised their charge sale privilege within the last 180 days to verify if the need still exists for them to remain charge sale customers.

(2) Verify that the mailing address listed in the STANFINS Accounts Receivable Address Master file (AVK-934) is correct for each valid charge sales customer listed in the APC Master file.

b. Changes/Deletions of Customer Information.

(1) Any APCs assigned to erroneous or obsolete customers should be deleted. A DeCA Form 70-8 (Commissary Charge Account Request) should be prepared with the customer information available, annotate the word "DELETE" in capital letters on the top of the form, and fax to the applicable Service to take action to delete the APC, DODAAC, and address information of the customer listed on the form.

(2) For deleted customers, commissaries must be instructed to file the DeCA Form 70-9, Notice of Delegation of Authority-- Receipt for Supplies (signature card) in accordance with DeCA's file guidance in DeCA Directive 30-2.

(3) Changes to the Accounts Receivable Address Master file require the completion of a new DeCA Form 70-8 with the correct address information. The form should be annotated with the word "CHANGE" in capital letters on the top of the form then faxed to the Service Center. This will indicated to the Service Center to make the required changes to the Accounts Receivable Address Master File.

24-3. DFAS-CO RESPONSIBILITY FOR CHANGES/DELETIONS OF CUSTOMER INFORMATION. Standing Operating Procedures in place at DFAS-CO will ensure that any outstanding charge sale receivable for a customer is recouped before the APC and customer address information in the APC Master and Accounts Receivable Address Mater files is deleted. Once the APC and address information has been deleted in the STANFINS Master file, no additional charge sales or collections can process in STANFINS for this customer.

→Chapter 25**FOREIGN AREA TRAVEL CLEARANCE**

25-1. PURPOSE. The Department of Defense (DoD) Foreign Clearance Guide (FCG), DoD 4500-54-G is published under the authority of the DOD Directive 4500-54, Official Temporary Duty Travel Abroad. All United States military aircraft, cargo, equipment and DoD personnel and DoD-sponsored civilians entering another nation to conduct U.S. Government business therein must have the approval of the foreign government. The FCG provides the overseas traveler with procedural information as well as aircraft and personnel entrance requirements and general briefing information to prepare foreign area clearance request. The overseas traveler can access an unclassified electronic Foreign Area Clearance Guide on the internet at the web site www.fcg.pentagon.mil.

25-2. APPLICABILITY. The FCG guidance applies to all Defense Commissary Agency (DeCA) employees and DeCA-sponsored civilians when properly authorized by DeCA management officials to travel to foreign countries on approved U.S. Government business. DeCA personnel should review the FCG for foreign area clearance requirements for the country to be visited prior to commencement of anticipated travel.

Contractor personnel in direct support of a DoD contract are considered DoD sponsored personnel for FCG purposes. The DoD sponsoring agency must insure that contractor personnel fulfill all personnel clearance requirements (i.e., Special Area, Country, and Theater, as required) prior to commencement of travel. However, it is the contractor's responsibility to insure that he/she obtains the proper identification credentials (i.e., passport and visa, if applicable) to enter/exit the foreign country.

25-3. BACKGROUND. DoD developed the Foreign Clearance Guide to provide information about procedure, authorization, and clearance requirements to the DoD traveler. Whenever DoD personnel are required to travel to foreign countries, they need to be aware that travel to foreign countries directly involves international laws and has implications regarding respect for foreign sovereignty.

25-4. POLICY STATEMENT. It is DeCA policy that all DeCA personnel and DeCA sponsored civilians shall be in full compliance of the requirements outlined in the DoD Foreign Area Clearance Guide and with other directives (i.e., such as Section 2505 of Public Law 105-277). Section 2505 of Public Law 105-277 requires DoD employees undertaking foreign travel to attend an international conference at which representatives of more than two foreign governments are expected to be in attendance must submit a preliminary report before travel begins and a final report after the conclusion of travel to the Department of State, Office of International Conferences (DOS/OIC) before traveling to foreign countries.

DeCA will encourage its overseas travelers to consult the FCG for appropriate clearance requirement for the country to be visited. There are three types of clearances, and in some cases, all, one or more, or none of these clearances may be required by the traveler when visiting a foreign country. Basic information on each type of clearance is as follows: (1) The Department of State and the Office of the Under Secretary of Defense for Policy (OUSD(P)) designate certain countries as "Special Areas." Travelers must request special area clearance concurrently with country and theater clearance when traveling to these areas. Special area clearance, when required, cannot be assumed. Travelers must be notified through the appropriate channels when special area clearances have been obtained. (2) Country clearances are granted by foreign authorities through appropriate offices (i.e., Military Advisory and Assistance Group (MAAG), etc.) for official travel to that country. Country clearance approval applies only for visits to that country for stated purpose. Country clearance may be required, assumed, or not required if visits are only to US military facilities in that country. (3) Theater clearances are granted by Unified Command (or other designated authority) for official travel to military installations within the geographical area of responsibility (theater) of the unified command. Theater

clearance may be required or assumed (i.e., travel to Germany for the purpose of visiting US military facilities does not require a country clearance. It does require a theater clearance).

DeCA will limit the number of overseas travelers, to the maximum extent possible, in order to be in compliance with DoD policy stating that the number of visits and visitors to overseas areas shall be minimal, and be made only when their purpose cannot be satisfied by other means. Visits shall be arranged with a minimum requirement on equipment, facilities, time, and services of installations and personnel being visited. Whenever practicable, trips to the same general area and in the same general period shall be consolidated.

DeCA will ensure all DeCA employees receive predeployment Antiterrorism and Force Protection (AT/FP) training as directed by the Chairman, Joint Chiefs of Staff (CJCS), and such training is tailored to the threat level as assessed by the geographic Commander-in-Chief (CINC). DoD personnel traveling to negligible/low terrorist threat areas are required to view the AT/FP video and reading pamphlet, Joint Staff Guide 5260, Service Members Personal Protection Guide: "A Self-Help Handbook to Combating Terrorism" and a folding wallet card, "Antiterrorism Individual Protective Measures." DoD personnel traveling to medium/higher terrorist threat areas are required not only to have the previous listed training, but also a service program of instruction (to include protection measures for DoD personnel, approach to individual protective measures, protection for family members and travel security) and an Area Of Responsibility (AOR)-specific update provided by the geographic Commander-in-Chief (CINC). The individual's supervisor shall keep a copy of the AT/FP certificate of completion on file.

DeCA will promote and monitor the practice that a request for travel orders will not be prepared unless a copy of the message for theater clearance with Date/Time/Group (DTG) of message is attached to the orders. If the travel orders are disapproved after preparation, the travel orders will be promptly rescinded and point of contact for the foreign area clearance promptly notified to rescind clearance.

DeCA will promote the practice that foreign area travelers will have in their possession a copy of valid travel order, copy of theater clearance message verification, valid U.S. passport, country visa when required, and valid U.S. Government ID card. It is recommended that a checklist be used to ensure that block 16 on the travel orders indicate the date anti-terrorism training was completed and all required documents are prepared and available to the traveler.

DeCA Europe has been given delegated authority by United States European Command (USEUCOM) to grant theater clearance for official personnel visits to DeCA organizations in the USEUCOM area of responsibility except for those units located in countries designated as special areas. Agencies that do not have this authority must be notified of travelers pending visit. Therefore, it is imperative that personnel follow the requirements in the DoD FCG when preparing the clearance message.

25-5. RESPONSIBILITY. HQ DeCA/RMAS is responsible for the oversight of DeCA theater area clearance policy.

HQ DeCA and DeCA Regions have the responsibility for ensuring that all request for clearance messages are in compliance with the foreign area clearance guide and all required addressees are listed on the request for clearance message.

Supervisors at all levels have the responsibility to ensure that the request for foreign area clearance is prepared in accordance with the DoD Foreign Area Clearance Guide, and the foreign area traveler has received a copy of the country clearance request before directing the travel monitor to proceed with the preparation and processing of travel orders.

Travelers to foreign areas have the responsibility to ensure that their travel arrangements include a copy of the foreign area clearance request with DTG and they have in their possession all other travel

documents (passport, etc) and valid ID card. Travelers are responsible for providing their travel monitor with complete and detailed travel information days in advance of proposed travel start date to meet clearance requirements and deadlines provided in the DoD Foreign Area Clearance Guide.←

ACTIVITY CODES/ORGANIZATION CODES

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>COMMAND GROUP, PERSONAL STAFF AND SPECIAL STAFF</u>	LB	
Command Section		CC
Office of the Inspector General		IG
Office of Internal Review		IR
Office of Legislative Liaison		LL
Office Of Public Affairs		PA
Office of Equal Employment Opportunity		EE
Office of General Counsel		GC
Office of Safety, Security and Administration		SA
Administrative Programs Division		SAA
Logistics Support Division		SAL
Safety and Security Division		SAS
<u>Directorate of Acquisitions Management</u>		AM
Contract Policy Division		AMP
Office of Small Business		AMS
<u>Directorate of Facilities</u>		DF
Design and Construction Division		DFD
Architectural Branch		DFDA
Civil Environmental Branch		DFDC
Mechanical/Electrical Branch		DFDD
Facilities and Programs Division		DFP
Project Definition Branch		DFPD
Mechanical Systems Branch		DFPM
Programs Branch		DFPP
<u>Directorate of Information Resources Management</u>		IM
Integration Division		IMI
Plans and Oversight Division		IMP
Oversight Branch		IMPO
Plans and Policy Branch		IMPP
<u>Directorate of Operations</u>		DO
Analysis and Evaluation Division		DOA
Policy and Programs Division		DOP
Quality Improvement Division		DOQ

	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>Directorate of Personnel and Training</u>		DP
Staffing and Career Management Division		DPC
Military Personnel Division		DPM
Civilian Personnel Policy Division		DPP
Personnel Management Support Office		DPS
Continuing Education Division		DPT
<u>Directorate of Resource Management</u>		RM
Corporate Accounting Division		RMA
Resale Stock Fund Accounting Branch		RMAR
Operations and Surcharge Funds Accounting Branch		RMAS
Program and Budget Division		RMB
DBOF Commissary Operations Budget Branch		RMBC
DBOF Resale Surcharge Collection Integration Branch		RMBI
Manpower and Programs Division		RMM
Manpower Branch		RMMM
Programs Branch		RMMP

DEFENSE COMMISSARY AGENCY
OPERATIONS SUPPORT CENTER
ORGANIZATION CODES

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>Operations Support Center/Office of the Director</u>	LS	OC
<u>Electronic Commerce Manager</u>		EC
<u>Accountability and Reconciliation Business Unit</u>		AR
Inventory Assistance Division		ARA
Coupon Redemption Division		ARC
Southern/Midwest Regions A&R Division		ARR
Northeast/Central Regions A&R Division		ARS
Northwest/Pacific/Southwest Regions A&R Division		ART
<u>Acquisition Business Unit</u>		RA
Acquisition Support Division		RAA
Equipment/Supply Division		RAE
Equipment Branch		RAEE
Property Accountability Branch		RAEP
Supply Branch		RAES
Subsistence Division		RAS
Instore Services Branch		RASI
Market Ready Branch		RASM
Services Division		RAV
Commercial Activities Branch		RAVC
Support Services Branch		RAVS
<u>Budget/Liaison Business Unit</u>		BL
DBOF Operations Fund Team		BLD
Surcharge Funding Team		BLS
<u>Food Safety and Quality Assurance Business Unit</u>		FS
<u>Information Technology Business Unit</u>		IT
Computer Operations Division		ITO
Software Quality Division		ITQ
Sustainment Division		ITS

DEFENSE COMMISSARY AGENCY
OPERATIONS SUPPORT CENTER
ORGANIZATION CODES

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>Marketing Business Unit</u>	LS	MB
Perishable Division		MBP
Semi-Perishable Division		MBS
<u>Transportation Business Unit</u>		TR
Overseas Support Division		TRO
Perishable Support Division		TRP
Semi-Perishable Support Division		TRS

STANDARD REGION ACTIVITY ORGANIZATIONS

	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>CENTRAL REGION</u>		LC
<u>NORTHEAST REGION</u>		LD
<u>SOUTHERN REGION</u>		LE
<u>MIDWEST REGION</u>		LF
<u>SOUTHWEST REGION</u>		LG
<u>NORTHWEST/PACIFIC REGION</u>		LH
<u>Region Rollup</u>		R
<u>Region Headquarters/Office of the Director/Commander</u>		RD
<u>Contract Division</u>		RDA
<u>Operations Division</u>		RDO
Store Operations Branch		RDOB
Information Resource Management Branch		RDOI
OPP Transportation Branch (Northwest/Pacific Region Only)		RDOP
<u>Personnel and Training Office</u>		RDP
Field Support Operations		RDPC
<u>Resource Management Division</u>		RDR
Accounting Branch		RDRA
Budget and Programs Branch		RDRB

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>WEST SERVICE CENTER</u>		LJ
West Service Center Rollup		
Architectural Branch		
Mechanical Branch		
Electrical Branch		
Civil Engineering Branch		

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>CENTRAL DISTRIBUTION CENTERS</u>		
<u>SOUTHERN REGION</u>	LE	
Operating Processing Point		OPP
Administrative and Management Support Center		CAA
Shipping Department		CAS
Receiving and Storage Department		CAR
PANAMA CDC		CD
Administrative and Management Support Center		CDA
Shipping Department		CDS
Receiving and Storage Department		CDR
SOUTH CAROLINA CDC		CE
Administrative and Management Support Center		CEA
Shipping Department		CES
Receiving and Storage Department		CER
<u>SOUTHWEST REGION</u>		LG
ORANGE COUNTY CDC		CA
Administrative and Management Support Center		CAA
Shipping Department		CAS
Receiving and Storage Department		CAR
NATIONAL CITY CDC		CB
Administrative and Management Support Center		CBA
Shipping Department		CBS
Receiving and Storage Department		CBR

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>CENTRAL DISTRIBUTION CENTERS</u>		
<u>SOUTHWEST REGION</u>	LG	
GOLDEN GATE CDC		CC
Administrative and Management Support Center		CCA
Shipping Department		CCS
Receiving and Storage Department		CCR
TRACY CDC		CD
Administrative and Management Support Center		CDA
Shipping Department		CDS
Receiving and Storage Department		CDR
<u>NORTHWEST PACIFIC REGION</u>	LH	
SEATTLE-TACOMA CDC		CA
Administrative and Management Support Center		CAA
Shipping Department		CAS
Receiving and Storage Department		CAR
OKINAWA CDC	CB	
Administrative and Management Support Center		CBA
Shipping Department		CBS
Receiving and Storage Department		CBR
*GUAM CDC		CC
Administrative and Management Support Center		CCA
Shipping Department		CCS
Receiving and Storage Department		CCR

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>COMMISSARIES</u>		
<u>CENTRAL REGION</u>	LC	
**LANGLEY AFB, VA (STORE ROLLUP)		XB
Commissary Management		XBA
Management Support Center		XBM
Customer Service Department		XBC
Grocery Department		XBG
Meat Department		XBB
Produce Department		XBP
Troop Support Warehouse		XBT
Seymour Johnson AFB, NC		XD
Cherry Point, NC		XE
Camp LeJeune, NC		XF
New River, NC		XG
Bermuda NAS, Bermuda		XI
Little Creek NAB, VA		XJ
Norfolk NB, VA		XK
Oceana NAS, VA		XL
Portsmouth NNSY, VA		XM
Defense General Supply Center, VA		XO
Fort Bragg, NC		XP
Fort Eustis, VA		XQ
Fort Lee, VA		XR
Fort Monroe, VA		XS
Mallonee Village, NC		XT
Pope AFB, NC		XU

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>GATEWAY DISTRICT ROLLUP</u>		W
Gateway District Office		WW
Fort Ben Harrison, IN		WC
Fort Knox, KY		WD
Fort McCoy, WI		WE
Great Lakes NTC, IL		WG

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>GATEWAY DISTRICT ROLLUP (CENTRAL REGION, con't)</u>	LC	
Rock Island Arsenal, IL		WJ
Selfridge ANGB, MI		WK
Wright-Patterson AFB, OH		WL
Crane NWSC, IN		WN
Fort Campbell, KY		WP
Fort Leavenworth, KS		WQ
Fort Leonard Wood, MO		WR
C.M. Price, IL		WS
Little Rock AFB, AR		WT
Scott AFB, IL		WU
Whiteman AFB, MO		WV
 <u>NORTHEAST REGION</u>	 LD	
Fort Meade, MD		XA
Fort Ritchie, MD		XB
Aberdeen PG, MD		XC
Annapolis MS, MD		XD
Andrews AFB, MD		XE
Patuxent River NAS, MD		XF
Bangor AFB, ME		XH
Cutler MCU, ME		XI
Winter Harbor NSGA, ME		XJ
Brunswick NAS, MA		XK
Hanscom AFB, ME		XM
Fort Devens, MA		XN
Newport NECT. RI		XO
Fort Drum, NY		XR
West Point USMA, NY		XT
Fort Hamilton, NY		XU
Governor's Island NSNY, NY		XV
Mitchel Field NHA, NY		XW
Scotia NAU, NY		XX
New London NSB, CT		XZ
Tobyhanna AD, PA		YA
Carlisle Bks, PA		YB
New Cumberland AD, PA		YC
Kelly Spt Ctr, PA		YD
Dover AFB, DE		YF
Mcquire AFB, NJ		YG
Fort Monmouth, NJ		YH
Picatinny ARDC, NJ		YI
Lakehurst, NAEC, NJ		YJ
Bolling AFB, DC		YK
Walter Reed AMC, DC		YL
Portsmouth Comsy, NH		YX

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>NORTHEAST REGION (con't)</u>	LD	
Vint Hill Farms, VA		YN
Fort Myer, VA		YO
Fort Belvoir, VA		YQ
Quantico, VA		YR
Dahlgren NSWC, VA		YS
Argentia NAF, CANADA		YT
Fort Detrick, MD		YU
Keflavik, Iceland		YW
<u>SOUTHERN REGION</u>	LE	
Maxwell AFB, AL		XA
Gunter AFB, AL		XB
Redstone Arsenal, AL		XC
Fort McClellan, AL		XD
Fort Rucker, AL		XE
Memphis NAS, TN		XF
Arnold AFS, TN		XG
Barksdale AFB, AL		XH
Fort Polk, LA		XJ
New Orleans NAS, LA		XK
Columbus AFB,		XL
Meridan NAS, MS		XM
Keesler AFB, MS		XN
Gulfport NCBC, MS		XO
Fort Gillem, GA		XP
Athens NSCS, GA		XQ
Fort Gordon, GA		XR
Fort Benning, GA		XS
Robins AFB, GA		XT
Fort Steward, GA		XU
Hunter Army AAF, GA		XV
Albany MC, GA		XW
Kings Bay NSB, GA		XX
Moody AFB, GA		XY
Fort Jackson, SC		XZ
Shaw AFB, SC		YA
Charleston NWS, SC		YB
Charleston AFB, SC		YC
Parris Island MC, SC		YE
Pensacola NAS, FL		YG
Eglin AFB, FL		YH
Hurlburt AFB, FL		YI
Tyndall AFB, FL		YJ
Whiting Field NAS, FL		YK

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>SOUTHERN REGION (con't)</u>	LE	
Jacksonville NAS, FL		YL
Mayport NS, FL		YM
Cecil Field NAS, FL		YN
Orlando NTC, FL		YO
Patrick AFB, FL		YP
MacDill AFB, FL		YQ
Key West NAS, FL		YT
Fort Buchanan, PR		YU
Roosevelt Roads, PR		YV
Guantanamo Bay, CUBA		YW
Fort McPherson, GA		YX
Camp Merrill, GA		YZ
Corozal District		WD
Corozal, Panama		WA
Howard AFB, Panama		WB
 <u>MIDWEST REGION</u>	 LF	
Altus AFB, OK		XA
Fort Hood I, TX		XB
Kelly AFB, TX		XC
Kingville NAS, TX		XD
Lackland AFB, TX		XE
Laughlin AFB, TX		XF
Randolph AFB, TX		XG
Reese AFB, TX		XH
Fort Sam Houston, TX		XI
Cannon AFB, NM		XJ
Sheppard AFB, TX		XK
Goodfellow AFB, TX		XL
Holloman AFB, TX		XN
Kirtland AFB, NM		XO
White Sands Missile PG, NM		XP
Fort Sill, OK		XQ
Tinker AFB		XR
Vance AFB, OK		XS
Dyess AFB, TX		XT
Fort Bliss, TX		XW
Brooks AFB, TX		XX
Corpus Christi NAS, TX		XY
Fort Hood II, TX		XZ
Fort Carson, CO		WA

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>MIDWEST REGION (Cont'd)</u>	LF	
Fitzsimmons AMC, CO		WB
Lajunta AFS, CO		WC
Peterson AFB, CO		WE
Air Force Academy, CO		WF
Fort Riley, KS		WG
McConnell AFB, KS		WH
Ellsworth AFB, SD		WJ
F.E. Warren AFB, WY		WL
Grand Forks AFB, ND		WM
Minot AFB, ND		WN
Offutt AFB, NE		WO
Belle Fourche, SD		WP
<u>SOUTHWEST REGION</u>	LG	
Hill AFB, UT		XA
Davis-Monthan AFB, AZ		XB
Edwards AFB, CA		XC
Los Angeles AFB, CA		XG
Luke AFB, AZ		XH
March AFB, CA		XI
Nellis AFB, NV		XJ
Vandenberg AFB, CA		XL
Barstow, CA		XN
Camp Pendleton, CA		XO
El Toro, CA		XP
San Onofre, CA		XQ
Twentynine Palms, CA		XR
Yuma PG, AZ		XS
China Lake NWC, CA		XT
El Centro NAF, CA		XU
Imperial Beach NS, CA		XV
Long Beach NS, CA		XW
Miramar NAS, CA		XY
North Island NAS, CA		XZ
Point Mugu NAS, CA		YA
Port Hueneme NCBC, CA		YB
San Diego NS, CA		YC
San Diego NTC, CA		YD
Dugway PG, UT		YE
Fort Huachuca, AZ		YF
Fort Irwin, CA		YG

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>SOUTHWEST REGION (Cont'd)</u>	LG	
Yuma MCAS, AZ		YH
<u>NORTHWEST PACIFIC REGION</u>	LH	
<u>OAKLAND DISTRICT ROLLUP</u>		W
Oakland District Office		WT
Beale AFB, CA		WA
Fort Ord, CA		WB
Presidio of S.F., CA		WC
Alameda NAS, CA		WD
Fallon NAS, NV		WF
DoD Housing/Hamilton, CA		WG
Lemoore NAS, CA		WH
McClellan AFB, CA		WK
Moffett Field NAS, CA		WL
Sierra AD, CA		WM
Stockton NCS, CA		WN
Travis AFB, CA		WO
Treasure Island NS, CA		WP
Hunter-Legget, CA		WQ
Oakland AB, CA		WR
Eielson AFB, AK		XB
Elmendorf AFB, AK		XC
Fairchild AFB, AK		XD
Malmstrom AFB, MT		XF
McChord AFB, WA		XG
Mountain Home AFB, ID		XH
Bangor NSB, WA		XL
Bremerton PSNS, WA		XM
Whidbey Island NAS, WA		XO
Fort Greely, AK		XP
Fort Lewis, WA		XQ
Fort Richardson, AK		XR
Fort Wainwright, AK		XS
Andersen AFB, GUAM		XT
Guam NSD, GUAM		XU
*Kodiak Commissary		XV

<u>TITLE</u>	<u>ACTIVITY CODE</u>	<u>OFFICE CODE</u>
<u>NORTHWEST PACIFIC REGION (con't)</u>	LH	
<u>HAWAII DISTRICT ROLLUP</u>		W
Hawaii District Office		WM
Hickam AFB, HI		WA
Kaneohe Bay MCAS, HI		WB
Barbers Point NAS, HI		WC
Pearl Harbor NB, HI		WD
Schofield Bks, HI		WE
Fort Shafter, HI		WL
<u>FAR EAST DISTRICT ROLLUP</u>		Y
Far East District Office		VL
Misawa AB		YA
Yokota AB Com		YB
Iwakuni MB		YC
Yokosuka		YD
Atsugi		YE
Sasebo		YF
Sagamihara		YG
Sagami Depot		YH
Camp Kure		YI
Camp Zama		YJ
Pusan Com		YK
Chinhae Com		YL
Taegu Com		YM
Camp Carroll		YN
Yongsan		YO
Camp Casey		YP
Camp Edwards		YQ
Camp Page		YR
Camp Stanley		YS
Hannan Village		YT
Osan AB		YU
Kunsan AB		YV
Camp Humphreys		YW
Camp Courtney		YX
Camp Foster		YY
Camp Kinser		YZ
Kadena		VM
Hario, JP		VN

* New Office Code

** All commissaries and subordinate commissaries have the same organization structure. Apply office codes accordingly.

SURCHARGE COLLECTIONS

COST CODES AND APPROPRIATE OBJECT CLASS CODES

The following indicates the object class codes (OCCs) that may be used with each cost code:

TRANSPORTATION: Non-labor obligations for CONUS transportation systems. Includes transportation to Hawaii and Alaska **921.10**

OCCs: Non Second Destination - 22.12, Second Destination - 22.21

COMMISSARY OPERATIONS EXPENSES: Non-labor obligations expended for operation of commissaries and central distribution centers. Includes all obligation for supplies, maintenance, utilities, linens/uniforms, equipment and construction **921.10**

OCCs: All other than those indicated under transportation above.

UTILITIES: Communications - 23.22, Other Utilities - 23.32.

MAINTENANCE: HVAC/Refrigeration Maintenance - 25.12, Non ADP Equipment Maintenance - 25.21, ADP Maintenance/Services/Rentals - 25.57.

LINENS/UNIFORMS - 25.72.

SUPPLIES: Commercial Credit Card Purchases - 26.61, Non ADP General Supplies and Materials - 26.71, ADP/IRM Supplies and Materials - 26.74.

EQUIPMENT: DO Equipment and Furniture - 31.41, ADP/IRM Equipment -31.44, SSA Equipment - 31.45, DF Equipment - 31.48, DO Investment Equipment and Furniture - 31.51, Investment - ADP/IRM Equipment - 31.54, Investment SSA Equipment - 31.55, Investment DF Equipment - 31.58.

MAJOR CONSTRUCTION: Structures and Non Structural Improvements - 32.20, Architectural and Engineering Design - 32.30, Equipment - 32.40

MINOR CONSTRUCTION - 32.50 (If \$100,000 or more use cost code 944.60)

OTHER: Rents - 23.12, Printing and Reproduction - 24.20 Other Services - 25.27, Foreign Currency Fluctuation Transactions - 25.79.

MINOR CONSTRUCTION \$100,000 OR MORE 944.60 - **MINOR CONSTRUCTION** - 32.50 (If less than \$100,000 use cost code 921.10)

SURCHARGE COLLECTIONS

EXPLANATIONS OF OBJECT CLASS CODES

The following are the only object class codes to be used for Surcharge Collections. In parentheses, at the end of each explanation, is the budget category the object class will fall under.

<u>OBJECT CLASS CODE</u>	<u>EXPLANATION</u>
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TRANSPORTATION (CONUS, ALASKA and HAWAII STORES and CDCs ONLY) - Contractual charges incurred for the transportation of things and for the care of such things while in the process of being transported. Includes postage used in parcel post, tolls, rental of trucks and other transportation equipment (Note: Rental of passenger-carrying vehicles is charged to DBOF,) charges by common or contract carrier for freight, demurrage, switching, recrating, refrigeration, cartage, handling and other charges incident to the transportation of supplies and equipment. The costs of supplies and the maintenance of equipment related to the use of DeCA vehicles are charged to supplies and equipment as appropriate. The following two object classes will be used:

- 22.12 Non Second Destination:** Includes contractual charges incurred for transportation of things and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment. (Note: Rental of passenger-carrying vehicles is charged to DBOF,) Includes other charges incident to the transportation of supplies and equipment. Includes the commercial transportation costs incurred in the movement of material procured, from f.o.b. point of origin to points of use or storage in CONUS, Alaska and Hawaii, or to aerial or ocean ports of embarkation in the case of shipments to overseas customers. NOTE: F.O.B. costs associated with the purchase of equipment will be considered part of the equipment cost and charged to the appropriate element of object class 31.00 equipment. (Transportation)
- 22.21 Second Destination Transportation:** This covers the transportation charges incurred in the movement of DeCA resale material from initial point of storage to point of sale to the customer in CONUS, Alaska and Hawaii. (Transportation)

UTILITIES (CONUS STORES and CDCs ONLY) - The following two object classes will be used:

- 23.22 Communications:** Charges associated with installation and operation of telephone plant and equipment, including commercial toll charges; communication terminal equipment, fax equipment, and teletype equipment. Communication services are the charges involved in the electronic transmission of messages from place to place. Such charges include contractual telegraph and cable service, radio and wireless telegraph service, telephone and teletype service including installation, switchboard and service charges. The cost for the maintenance of telecommunications equipment is included here. The costs for related equipment and supplies are reported in object classes 25.78, Minor Construction; 26.74, ADP/IRM Supplies and Materials; 31.44, ADP/IRM Equipment; 31.54 Investment ADP/IRM Equipment or 32.40 Fixed Equipment (Major Construction) as appropriate. (Communications)
- 23.32 Other Utilities:** Includes charges for procurement of heat, light, power, water, gas, electricity and other utility services from all sources. (Other Utilities)

MAINTENANCE/ADP SERVICES - The following three object classes will be used.

25.12 HVAC and Refrigeration Maintenance: Includes heating, ventilation, air conditioning (HVAC) and refrigeration maintenance charges resulting from contracts or individual service calls. (HVAC/Refrigeration Maintenance)

25.21 Non ADP Equipment Maintenance: Includes charges from all sources for maintenance, repair, overhaul of equipment, vehicles, automatic doors (doors with motors), dock levelers, lighting systems. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Also includes charges for maintenance contracts other than HVAC or refrigeration and the charges for the maintenance of SSA Equipment. Excludes charges for services in connection with the initial installation of equipment when performed by the vendor, which are classified under equipment, object class 31.XX.

Other installation charges are included here. (General Maintenance)

25.57 ADP Maintenance/Services/Rentals: Includes software maintenance, equipment maintenance, rental and modification of fielded software and equipment such as computers, peripherals as well as front end scanning equipment and cash registers. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Also includes charges for equipment maintenance contracts. Excludes charges for services in connection with the initial installation of equipment when performed by the vendor, which are classified under object class 31.XX. (General Maintenance)

LINENS/UNIFORMS - Only the following object class will be used:

25.72 Linen/Uniform Services: Includes charges for the purchase, renting or cleaning of walkoff mats, uniforms or other linen items at individual commissary or CDC level. The purchase of jackets for store managers and etc. would be charged here. (Linens/Uniforms)

SUPPLIES AND MATERIALS - All commodities acquired by formal contract or other form of purchase which are ordinarily consumed or expended within 1 year after they are put into use or used to form a minor part of equipment or fixed property. Other property of little monetary value, which does not meet either of these two criteria, will also be classified as "Supplies and Materials" unless the property falls clearly in another object class. Included in this classification are commodities such as office supplies, normal desk and office accessories, such as calendar pads, staplers, desk trays, waste baskets, etc., subscriptions to newspapers and periodicals, pamphlets, chemicals, medical supplies, personal protective equipment, cleaning and toilet supplies, small non-powered hand tools, and materials and parts used in repair of equipment and machinery. (Whenever questions arise as to whether O.C. 26 or O.C. 31 should apply, the following tests should be used: If the item is listed in the Commissary Equipment Allowance Listing (CEAL) or is very similar to an item in the CEAL there is no question that it is equipment. If the item is not in the CEAL, but is separately identifiable - not a part that is used to fix another piece of equipment - and is expected to be fully useable after a year of service should be considered equipment.)

- Office supplies -- Obligations for pencils, paper, calendar pads, stenographic notebooks, standard forms (except when specially printed or assembled to order), envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.

- Publications -- Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency.

-ADP/Office Automation supplies and materials -- Obligations for computer and word processing tapes, disks, and manuals. Includes off-the-shelf software and licenses of less than \$25,000.

-Fuel -- Obligations for fuels used in cooking, heating, generating power, and operating motor vehicles.

-Cleaning and toilet supplies.

-Materials and parts -- Obligations for commodities used in the repair of equipment or machinery.

Note: Clothing and clothing supplies such as managers' jackets would be reflected in object class 25.72 linens/uniforms.

The following five object classes will be used:

26.61 Commercial Credit Card Purchases: Includes all charges made on the commercial credit card. (Supplies)

26.71 Non ADP General Supplies and Materials: Includes petroleum, oil and lubricants, cleaning supplies and all other supplies and materials other than ADP/IRM supplies. Also includes purchases using the U.S. National Credit Card and supplies for electronic typewriters, facsimile machines, office copiers, closed circuit television, 35mm slide projects, and overhead projectors. (Supplies)

26.74 ADP/IRM Supplies and Materials: Includes ADP supplies from all sources including off the shelf software and licenses of less then \$25,000.

EQUIPMENT - Obligations for the purchase of personal property of a durable nature; that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition. Includes obligations for service in connection with the initial installation of equipment when performed under contract. If installation cost is not part of contract or equipment has been transferred from another store, installation would be charged to 25.21, non ADP equipment maintenance. Also excludes fixed equipment that is classified under object class 32**. (Whenever questions arise as to whether O.C. 26 or O.C. 31 should apply, the following tests should be used: If the item is listed in the Commissary Equipment Allowance Listing (CEAL) or is very similar to an item in the CEAL there is no question that it is equipment. If the item is not in the CEAL, but is separately identifiable - not a part that is used to fix another piece of equipment - and is expected to be fully useable after a year of service should be considered equipment.) Object class 31** may consist of both equipment that is not capitalized and equipment that is capitalized. Included are:

-Transportation Equipment - Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and tractors.

-Furniture and Fixtures - Obligations for movable furniture fittings. Includes desks, tables, chairs, calculators, and adding/bookkeeping machines.

-Tools and Implements.

-Machinery - Obligations for engines, generators, machinery, transformers, pumps and other equipment.

-Instruments and Apparatus - Obligations for telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

-Directorate of Information Resource Management ADP and telecommunications equipment - Obligations for hardware, such as Central Processing Units (CPU'S), peripheral devices, input/output devices, modems, and personal computers. Includes office automation networks. Also includes purchases of off-the-shelf and custom software of over \$25,000. DOES NOT include office copy machines, fax machines and electronic typewriters with memory, which fall under the responsibility of Safety, Security and Administration.

The following criteria shall apply when capitalizing assets:

-An asset, including computer software, shall be capitalized and reported in financial statements when the following criteria are met:

-An acquisition cost, or when applicable, an estimated fair market value of \$100,000 or more and

-An estimated useful life to the Department of Defense of 2 years or more.

The \$100,000 capitalization criterion prescribed above is independent of the dollar thresholds used for budget purposes to determine eligibility for financing from specific appropriations the maximum threshold that may be used in accounting is prescribed by the Comptroller General, whereas the financing thresholds are recommended by DoD and approved by the Congress. The acquisition cost of an asset is capitalized, regardless of the source of funding, when the capitalization criteria prescribed above are met.

NOTE: Equipment, which is part of a minor capital improvement project, will be charged to object class 31.48 or 31.58, as appropriate. Equipment, which is for a major capital improvement project, will be charged to object class 32.40, Equipment.

Six object classes will be used for equipment:

Furniture and Equipment (Non Capital Investment)

31.41 DO Equipment and furniture: Includes all non capital investment equipment under the responsibility of the Directorate of Operations. (DO Equipment)

31.44 ADP Equipment: Includes computers/ peripherals; hardware, software, scanning cash registers and any other non capital investment equipment under the responsibility of the Directorate of Information Resources Management. (Equipment)

31.45 SSA EQUIPMENT: Includes typewriters, facsimile machines, office copiers, closed circuit television, 35mm slide projects, overhead projectors and any other non capital investment equipment under the responsibility of the Safety, Security Administration Directorate. (SSA Equipment)

- 31.48 Non-Capital Investment Equipment:** Includes refrigeration change out and any other non capital investment equipment under the responsibility of the Directorate of Facilities. (DF Equipment)
- 31.51 Capital Investment Equipment and Furniture:** Includes all capital investment equipment under the responsibility of the Directorate of Operations. (DO Equipment)
- 31.54 Capital Investment ADP Equipment:** Includes computers/peripherals; hardware, software, scanning cash registers and any other capital investment equipment under the responsibility of the Directorate of Information Resources Management. (IRM Equipment)
- 31.55 Capital Investment Equipment EQUIPMENT:** Includes electronic typewriters, facsimile machines, office copiers, closed circuit television, 35mm slide projects, overhead projectors and any other capital investment equipment under the responsibility of the Safety, and Security Administration Directorate. (SSA Equipment)
- 31.58 Capital Investment Refrigeration Equipment:** Includes refrigeration change out and any other capital investment equipment under the responsibility of the Directorate of Facilities. (DF Equipment)

OTHER OPERATING EXPENSES - The following will be used for items that would not fall under any of the other object classes indicated above:

- 23.12 Rents:** Charges for possession and use of land, structures or equipment (**other than transportation equipment**) owned by another, the possession of which is to be relinquished at a future time. Includes rental payments to GSA. Excludes the rental of ADP equipment, such as computers, which would be included in object class 25.57, ADP Maintenance/Services/Rentals. (Other Expenses)
- 24.20 Printing and Reproduction:** Contractual printing and reproduction, and related composition and binding operations performed by the Government Printing Office, other agencies, and commercial printers. This includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also included are standard forms when specially printed or assembled to order, printed envelopes and letterheads, blueprinting, and microfilming. Forms that are purchased off the shelf are charged to supplies. (Other Expenses)
- 25.27 Other Services:** Includes all services which are properly chargeable to surcharge collections but do not fall into any of the other object classes indicated above. **It is stressed that this should not be used as a catch all**, but only when the other object classes clearly do not apply. Examples would be postal services purchased from the United States Postal Service and film processing. (Other Expenses)
- 25.79 Foreign Currency Fluctuation Transactions:** For use of European Region.

MINOR CONSTRUCTION - Only the following object class will be used:

- 32.50 Minor Construction:** Includes all charges related to minor construction improvement projects except equipment. Equipment is charged to 31.48 or 31.58, as appropriate. (Minor Construction)

NOTE: The following object class codes normally would only be used by DeCA Headquarters and the European Region.

MAJOR CONSTRUCTION - Major Construction Projects in which the cost of constructing alone (excluding design and fixed equipment costs) exceeds \$500,000. The following three object classes will be used:

- 32.20 Structures and Nonstructural Improvements:** Includes obligations incurred for buildings and other structures and nonstructural improvements. This includes costs for construction, contingency amounts, Title II A-E services and other forms of construction inspection services. (Construction)
- 32.30 Architectural and Engineering Design:** Which is related to a major construction project. (Construction)
- 32.40 Equipment:** Includes equipment that is funded as part of a major construction project. (Construction)

DBOF COMMISSARY OPERATIONS COST CODES

(P200 STORE OPERATIONS)

(210) Store Operations Support - Overall operations required to support all aspects of a commissary resale facility.

211. Commissary Management - Operations required to accomplish commissary administration and management to include; administration of authorized funds and all subsistence inventory; insurance of adequate patron service; liaison activities with the host installation; and quality assurance.

211.01. Productive hours expended in administration and management related to store operations of a commissary facility.

211.02. Productive hours spent on quality assurance.

215. Management Support Centers - Operations required for maintaining quality standards to ensure patrons receive the best possible products and service.

215.01. Productive hours expended in administration and management.

215.02. Productive hours related to scanning operations of a commissary facility.

215.03. Productive hours related to ADP operations of a commissary facility.

215.04. Productive hours related to equipment and supply operations of a commissary facility.

215.05. Productive hours related to accounting operations of a commissary facility.

219. Training - Obligations incurred for training that is considered mandatory or is identified as employee development as defined by appropriate instructions, directives and regulations.

219.01. Productive hours for training of civilian employees.

219.10 Non-labor obligations for training.

(220) Customer Service Department (Front-End) - Overall operations required to process patron transactions, problems and prepare cash report and records.

221. Customer Service Department - Operations required to accomplish front-end transactions to include; collection of customer payment for purchases; maintaining cash records; preparing cash and negotiable instrument accountability reports and deposits; control patron access; process complaints and refunds.

221.01. Customer Service Department - Productive hours expended in checking accountability and customer assistance operations.

(230) Grocery Department - Overall departmental functions required to operate a commissary resale facility.

231. Grocery Department - Operations required to accomplish Grocery Department functions include; insurance of adequate grocery stock to meet customer demands; insurance of correct price and shelf allocation; periodic inventory of merchandise on hand; merchandising; bakery operations and other subdepartments; receive and incheck merchandise; and manage resale warehouses where applicable.

231.01. Productive hours expended performing management of grocery department operations.

231.02. Productive hours expended by government employees performing warehousing functions

231.03. Productive hours expended performing grocery department operations.

231.10. Non-labor obligations expended by non-government employees performing shelf-stocking functions (ca).

231.11. Non-labor obligations expended by non-government employees performing pulling functions.

231.13. Non-labor obligations for contractor employees performing warehousing functions.

231.14. Non-labor obligations for contractor provided custodial services.

231.20. Non-labor obligations expended by non- government employees performing yogurt and bakery operations.

231.40. Non-labor obligations for contractual inventories conducted at commissaries.

232. Meat Department - Operations required to accomplish meat department functions to include; insurance of adequate supply of vendor packaged and processed meat is available to satisfy demand; delicatessen and other subdepartments; conducting periodic inventory; operation of fresh fish market; and processing of meat cuts.

232.01. Productive hours expended performing meat department functions.

232.10. Non-labor obligations expended by non-government employees performing fish and meat operations.

233. Produce Department - Operations required to accomplish produce department functions to include: assurance that an adequate supply of FF and V's are available to satisfy demand; and processing pricing, inventory, ordering, storing, and displaying produce.

233.01. Productive hours expended performing produce department operations.

(P300 - OVERHIRES)

(310) Permanent overhire positions.

311. Permanent overhire positions.

311.02 Permanent overhire staff - Positions that exceed unit manning document authorizations and filled through permanent personnel appointments.

(320) Temporary overhire positions.

321. Temporary overhire positions.

321.01 Temporary overhire staff - Positions that exceed unit manning document authorizations and filled through temporary personnel appointments.

(400 CENTRAL DISTRIBUTION OPERATIONS)

(410) Warehouse Operation Support - Overall planning, management and administration of the Central Distribution Center (CDC).

411. Administration and Management - Overall planning, management and administration of the CDC.

411.01. Productive hours expended for the overall planning, management and administration of the CDC.

411.02. Productive hours expended for traffic management and transportation functions at the CDC.

411.03. Productive hours expended in the performance of all actions necessary to assure quality requirements are met in the CDC.

411.10. Non-labor obligations for contractor employees performing CDC warehouse services.

411.20. Non-labor obligations for contractual custodial services in the CDC warehouse.

419. Training - Obligations incurred for training which is considered mandatory or is identified as employee development as defined by appropriate instructions, directives and regulations.

419.01. Productive hours for mandatory training of civilian employees. (Excludes on-the-job training and instructor's time.)

419.10. Non-labor obligations for training.

(420) Receiving and Storage Operations - Overall operations required to receive, warehouse, pull, transport and conduct inventory in a CDC operation.

421. Receiving - Inchecking of delivered commissary merchandise.

421.01. Productive hours expended to perform inchecking functions.

422. Warehousing - Placement of merchandise on pallet racks or in designated storage location.

422.01. Productive hours expended by government employees performing CDC warehouse functions.

422.10. Non-labor obligations for contractor employees performing CDC warehouse functions.

423. Pulling - Extracting merchandise from its designated location for transport.

423.01. Productive hours expended by government employees performing pulling functions for stores within the Region.

423.02. Productive hours expended by government employees performing pulling functions for stores outside the Region.

423.10. Non-labor obligations for contractor employees performing pulling functions.

425. Overall Administration and management of accountable and non-accountable inventories with the CDC.

425.01. Productive hours expended for inventory at the CDC.

425.10. Non-labor obligations for contractual inventory with the CDC.

(430) Transportation Services

431. Transportation Services - Overall planning, management and administration of transportation functions performed at the CDC.

431.01. Productive hours expended for transporting subsistence from CD to stores within the region.

431.02. Productive hours expended for transporting subsistence from CDC to stores outside the Region.

431.10. Non-labor obligations for CONUS transportation systems.

431.20. Non-labor obligations for OCONUS Transportation Systems.

(P600 CONTRACT MANAGEMENT PAYMENT OPERATIONS)

(610) Payment and Acquisition Management - Overall management and administration of all matters pertaining to payment and acquisition.

611. Administration and Management - Functions required to accomplish Contracting Administrations Operations to include: review of solicitations and proposed contracts; advise and assist in preparation of solicitations and contracts; management of small business and competition programs and goals; review yearly all Appointed Ordering Officer/BPA Caller activities; analyze impact of automated systems as they effect contracting functions; and performing systems administration function for Automated Data System.

611.01. Productive hours expended on administration, management and policy formulation of payment and acquisition functions.

619. Training - Obligations incurred for training which are considered mandatory or is identified as employee development as defined by appropriate instructions, directives and regulations.

619.01. Productive hours mandatory training of civilian employees. (Excludes on-the-job training and instructor's time.)

619.10 Non labor obligations for training expenses.

(620) Contract Administration Operations - Overall contract administration operations pertaining to purchasing administration, contracting administration and contract termination.

621. Purchasing Administration - Operations required to accomplish the buying of resale items utilizing small purchase procedures, purchase orders and delivery orders against established contractual arrangements. Includes receipt of quotations/offers and negotiation of unit prices.

621.01. Productive hours expended in performing contract administration and management.

622. Contracting Administration - Operations required to perform contract administration.

622.01. Productive hours expended in performing contract administration.

(630) Contract Payment - Contract payments at the service centers. Overall administration and operations of the accounting function including receipt of collections, preparation of reports of disbursement accountability and control of all negotiable instruments at the center.

631. Accounting and Reconciliation - Performance of commercial accounts payable reconciliation and payment functions for stock funds, trust revolving funds and operation and maintenance funds.

631.01. Accounting and Reconciliation - Productive hours expended in performance of accounting and reconciliation functions.

632. Commercial Accounts Payments - Payment of accounts payable debt, reconciliation of receipts and vendor invoices, voucher preparation and disbursement office certification for payment of U.S. Government funds.

632.01. Productive hours expended in performance of commercial accounts payments.

632.10 Non-labor obligations for performing Commercial accounts payments functions.

632.20 All interest payment obligations incurred by DeCA.

(640) Coupon Collection - Management of coupon clearing house contracts and all district manufacturer and vendor accounts not processed by a clearing house. Receives deposits and accounts for all monies received from the clearing house or manufacturer.

641.01. Productive hours expended in performing coupon collection functions.

641.10 Non-labor obligations for performing coupon collection functions.

(650) Quality Assurance - Evaluation of bids, proposals, and existing contracts.

651. Quality Assurance - Performance of all quality assurance functions.

651.01. Productive hours expended in performing quality assurance functions.

(P700 OTHER COMMISSARY SERVICES/SUPPLEMENTAL ACCOUNTS)

(750) Special Work Program Civilian (SWPC) Personnel.

751. Obligations of all SWPC personnel whose Special Program Identifier (SPI) Code is listed below, regardless of the program area to which they are assigned:

54 - Stay in School Campaign

55 - Summer Aid

56 - Federal Summer Intern

57 - Federal Junior Fellowship Program

90 - Summer Clerical Competitive

91 - Summer Faculty

92 - Summer - Other Competitive

93 - Summer - Other Excepted or AN - TAPER Worker-Trainer Opportunity Position VN - Vietnam Era Vet position developmental

751.01. Productive hours, labor and nonlabor obligations for SWPC personnel.

(760) Military Obligations.

761. Military Obligations.

761.01. Productive hours, labor obligations incurred for all military personnel regardless of area of operation; includes time spent in training.

(P800 COMMAND AND SUPPORT ACTIVITIES)

(810) Administration of Field Activities - Direction, Supervision, Coordination and Administration of field activities of DeCA.

811. Command and Staff - Command and general administrative control over field activities, includes the command and staff functions for Public Affairs and Internal Reviews.

811.01. Productive hours for command and staff functions. Includes all general clerical services and functional staff time expended in DeCA directed or approved special programs.

811.07. Productive hours for Internal Review functions.

819. Training - Obligations incurred for training that is considered mandatory or is identified as employee development as defined by appropriate instructions, directives, and regulations.

819.01. Productive hours for training of civilian employees.

819.10. Training - Non-labor Obligations

(820) Operations Support - Overall planning, management and administration of commissary operations.

821. Administration and Management - Overall management, supervision and administration of the day to day operation of the commissaries.

821.01. Productive hours for administration and management activities.

822. Subsistence Operations - Overall management of the Troop Issue subsistence program.

822.01. Productive hours for subsistence operations.

823. Logistical Operations - Includes overseeing supplies and equipment management to include equipment inventory; construction contracts; transportation and product distribution; and facility layouts.

823.01. Productive hours for Logistical Operation.

824. Security, Safety and Occupational Health - Administration of the region-wide programs.

824.01. Productive hours for Occupational Health.

824.02. Productive hours for Safety.

824.03. Productive hours for Security.

825. Merchandising - Commodity management, vendor relations and computer file maintenance.

825.01. Productive hours expended on vendor relations.

825.02. Productive hours expended for commodity management.

825.03. Productive hours expended on file maintenance.

826. Operations Support Center Start-Up Cost

826.01 Operations Support Center Start-Up Cost

(830) Civilian Personnel - Planning, Management and Administration of Civilian Personnel Operations.

831. Civilian Personnel Operations - Civilian personnel operations including employment, placement, classification, employee and labor relations, personnel management evaluation, maintaining personnel records (including automated systems), employee services, processing grievances and appeals, career management programs, and administration of training and incentive programs. Excludes cost of participating in training and incentive programs, which are chargeable to the related benefiting functions.

831.01. Productive hours for management and administration of the Personnel functions.

831.03. Productive hours for employee labor relations operations.

831.05. Productive hours for administration of the activity employee development and training programs. Includes administration of the incentive awards and suggestion programs.

(840) Facilities - Planning, management and administration of the DeCA field engineering activities.

841. Administration and Management - Overall management, supervision and administration of DeCA field engineering programs/projects to include coordination for planning, programming and constructing commissaries.

841.01. Productive hours for administration and management of engineering activities.

842. Design and Construction - To include execution/monitoring of construction contracts, development of architectural/engineering studies, cost estimates, SOW, providing engineering services, and project management.

842.01. Productive hours for region-wide facilities design and construction.

(850) Resource Management Operations

851. Resource Management Operation - Includes the overall administration and management of Resource Management.

851.01. Productive hours for administration and management of resource management operation.

852. Accounting Operations - Operation includes fiscal accounting, expense/cost accounting, capital funds accounting, payroll and leave accounting, voucher examination, financial reporting, quality control and the development of local systems and procedures to accomplish these functions.

852.01. Productive hours for accounting operation and overall administration.

853. Budget Operations - Includes overall administration of budget operations comprising development, coordination, review, and justification of resource estimates; execution of approved financial programs and utilization of financial resources; control over productive and human resources authorization; and programming including command review and analysis.

853.01. Productive hours for Budget Operations and overall administration.

854. Management Operations - Include comprehensive management analysis and reporting, commercial activities program, manning documentation, internal control program, and inter-service support agreements (ISAs).

854.01. Productive hours for administration of management operations.

854.02. Productive hours for development, coordination and administration of statistical progress reporting and performance evaluation systems, management information systems.

(860) Information Systems - Design, programming and operation of data processing services. Includes equipment rentals and contractual and in-house maintenance, personnel, supplies, contractual services and other obligations related to data processing. Also includes centralized administrative services provided on a common Basis for all components of the organization, such a mail and messenger services, forms and records management, libraries.

861. ADP Systems Management - Overall control, planning, and administrative support for Information Systems; data systems design and programming for approved requirements.

861.01. Productive hours for overall control, planning, and administration of data systems.

861.02. Productive hours for systems analysis and design.

861.03. Productive hours for programming.

861.04. Productive hours for personnel assigned as computer specialists.

861.05. Productive hours for administrative services.

862. Data Processing Operations - Scheduling, control, operation and utilization of ADP and when applicable, digital communication equipment. Includes data entry operations when performed by personnel assigned to the office responsible for data systems; equipment rental, supplies, and contractual services for all data processing equipment. Includes personal computers.

862.01. Productive hours for overall control, planning and administration of the data processing operation.

862.05. Productive hours for operations of inventory systems.

(P900 HEADQUARTERS ADMINISTRATION)

(910) Headquarters Administration - Direction, supervision, coordination, and administration of field activities of DeCA.

911. Command and Staff - Command and general administrative control over all activities of DeCA. Includes the General Counsel and personal staff functions. Also includes obligations incurred for Public Affairs Office functions, Internal Review functions, and Inspector General functions.

911.01. Productive hours for Command and staff functions. Includes all clerical services and functional staff time expended in DeCA directed or approved special programs.

911.02 Productive hours for General Counsel functions.

911.03 Productive hours for Corporate Communications functions.

911.04 Productive hours for Legislative Liaison functions.

911.05 Productive hours for Equal Employment Opportunity functions.

911.06 Productive hours for Safety, Security and Administration functions.

911.07 Productive hours for the Internal Review functions.

911.08 Productive hours for the Inspector General functions.

911.09 Productive hours for Strategic Planning and Analysis functions.

911.10 Obligations incurred for common office supplies and equipment. Common office supplies (excluding forms), office type furniture, and minor items of office equipment for general use throughout DeCA. Includes moveable partitions, and other common supplies used by administrative and clerical personnel.

911.20 Obligations incurred for commercially provided mail sorting, routing, and delivery services, i.e. Federal Express, UPS.

911.30 G&A costs for Audio Visual Information Services - Includes still photography, graphics, presentation services, films, microfilms, services, video tapes, and other visual media information services. **(B2)**

911.40 Non-labor obligations for printing and reproduction - Includes the operation of centralized printing and duplication services. Administrative publications will be paid by DBOF/ G&A in CONUS and OCONUS. All commissary related posters, forms and publications will be paid by surcharge in CONUS and OCONUS. **(B27)**

911.50 G&A costs for Administrative Services - Includes records management, personnel locator, document control and handling, forms and publications, copying services, Armed Forces Courier Service support, and maintenance of official publications reference libraries. Includes mail sorting, routing, and delivery services not provided by the United States Postal Service (But still provided by the base). **(B1)**

911.60 Official Mail - Reimbursement to the Post Office Department for the handling of official mail matters which is an operating expense of DeCA activities.

911.70 Obligations incurred for contractor provided consulting and analysis services.

911.71 Obligations incurred for the Study Advisory Group (SAG) consulting and analysis services.

911.80 Obligations incurred for OCR

911.81 Labor obligations for OCR

911.90 Overall obligations for transition team cost

911.91 Labor obligations incurred for transition team personnel.

912. Official Representation Funds and Obligations for General Personnel.

912.10 Official Representation Funds - All official representation fund obligations authorized and approved by the Commander, DeCA. This account is applicable to DeCA field activities.

912.20 Obligations for General Personnel - PCS travel, transportation of household goods, and other PCS-related obligations which are authorized for a new employee of the activity or for continuing employees transferred to a new duty station. Also, severance pay for former employees or their survivors is included.

919. Training - Obligations incurred for training which is considered mandatory or is identified as employee development as defined by appropriate instructions, directives and regulations.

919.01 Productive hours for mandatory training of civilian employees. (Excludes on-the-job training and instructor's time.)

919.06 Productive hours for commissary functional training of employees.

919.07 Productive hours for executive development, managerial, leadership, and career intern training of employees.

919.08 Productive hours for Total Quality Management (TQM) training of employees.

919.10 All other obligations for training of employees.

(920) Operations Support - Development, establishment and implementation of operating procedures for Region, District, Commissary, and CDC DeCA-wide.

921. Administration and Management - Overall management, supervision and administration of operating services. Supervision that crosses organizational or functional lines will be charged to this account.

921.01 Productive hours for administration and management activities.

921.10 Non-labor obligations expended for operations support.

921.30 Non-Labor Fed. Transportation obligation

- 921.40 Non-Labor Vehicle Lease FED
- 921.50 Non-Labor Iwakuni Transportation obligation
- 921.60 Non-Labor Korea Transportation obligation
- 922. Program Implementation - Overall responsibility for execution of assigned mission and programs.
 - 922.01 Productive hours of execution of assigned mission and programs.
 - 922.02 Productive hours expended on commodity management and vendor relations programs.
- 923. Subsistence - Overall management of DeCA-wide subsistence programs.
 - 923.01 Productive hours for subsistence operation.
- 924. Logistics - Overall technical guidance and assistance for all DeCA logistics functions.
 - 924.01 Productive hours for distribution functions.
 - 924.02 Productive hours for equipment analysis.
 - 924.03 Productive hours for property management.
 - 924.10 Second Destination Transportation. (Organization E)
- 925. Quality Assurance - Overall management of DeCA Commissary environmental health and sanitation activities.
 - 925.01 Productive hours for administration and management of quality assurance activities.
 - 925.02 Productive hours for health activities.
 - 925.03 Productive hours for sanitation.
- 926. Systems and Procedures - Overall management of ADP activities and procedures in support of DeCA commissary automation systems.
 - 926.01 Productive hours for systems and procedures.
- (930) Civilian Personnel Operations
- 931. Civilian Personnel Operations - Plans, directs, and controls the civilian and military personnel and equal opportunity programs and training and development programs DeCA-wide.
 - 931.01 Productive hours for overall administration and policy of the personnel function.
 - 931.02 Productive hours for personnel staffing, recruitment, employment, placement, and promotion activities.

931.03 Productive hours for employee relations operations, (grievances and appeals, adverse actions, reduction in force, medical/behavioral programs, retirement counseling and performance management.)

931.05 Productive hours for administration of the employee development and training programs.

931.06 Productive hours for administration of the manning document and manpower standards program.

931.07 Productive hours for personnel data management.

931.08 Productive hours for military personnel operations.

931.09 Productive hours for Employee Pipeline Program

931.10 Non-labor obligations expended for Civilian Personnel Operations.

931.20 Compensation paid to Department of Labor for Federal Employees Compensation Act. (FECA)

932. DeCA Intern Program.

932.01 Productive hours for DeCA Interns.

932.10 Non-labor obligations for DeCA Interns including training, travel, and PCS.

(940) Facilities - Overall facility engineering management for DeCA.

941. Management Administration and Overhead - Provides management administration and overhead for maintenance and master engineering, mapping, planning, design, and other activities of a general nature whether performed in-house or by contract. Subsidiary accounts 941.10 and 941.20 will be utilized to collect functional obligations of management and engineering.

941.01 Productive hours for management and administration.

942. Design and Construction as relates to commissary facilities. Contractual obligations for design and construction contracts.

942.01 Productive hours for management and administration of design and construction.

942.02 Productive hours for electrical engineering.

942.03 Productive hours for civil engineering.

942.04 Productive hours for mechanical engineering.

942.05 Productive hours for architectural engineering.

942.10 All contractual obligations for projects < \$500,000. (Surcharge - Minor Construction)

942.20 All contractual obligations for projects => \$500,000. (Surcharge - Major Construction)

943. Facility Maintenance and Resource Utilization- Overall management of the Facility Maintenance and energy conservation programs.

943.01 Productive hours for management and administration for facility maintenance.

943.02 Productive hours for program management.

943.03 Productive hours for project definition.

943.04 Productive hours for building resource recovery and energy conservation.

943.05 Productive hours for mechanical systems maintenance.

943.10 Non-labor obligations expended for maintenance, repair, overhaul, and modification of general and special purpose vehicles, components and accessories.

943.20 Non-labor obligations expended for maintenance, repair, overhaul, and modification of powered MHE, components and accessories.

943.30 Non-labor obligations expended for maintenance and repair of office furniture and equipment, including office machines and reproduction equipment.

943.40 G&A costs for Equipment Operation, Maintenance, and Repair - Includes motor pool operations, maintenance and repair of industrial equipment, electronic equipment, and office equipment. **(B12)**

943.50 Non-labor obligations expended for other station operating equipment maintenance. Includes maintenance, repair, overhaul, and modifications of equipment not specifically provided for above.

943.60 Non-labor obligations for Maintenance and Repair of Utilities and Other Real Property - Includes all maintenance and repair of utilities systems, buildings, installed equipment, miscellaneous structures, grounds, and other real property costing less than \$15,000.

943.70 Non-labor obligations for major repair of utilities and other Real Property - Includes all major maintenance and repair of utilities systems and other real properties costing \$15,000 or more. Includes all buildings, installed equipment, miscellaneous structures and other real property. **(Can be G&A)**

943.80 G&A costs for Building Maintenance and Repair - Includes maintenance and repair of real property, installed equipment, miscellaneous structures, roads, grounds, railroads, and surfaced areas. Also includes entomology and pest control services. **(B15)**

944. Optional General and Administrative program costs.

944.10 General and Administrative costs for Legal Services - Includes the provision of advice and services on all legal matters pertaining to legal assistance, military justice, initial claims processing, property utilization, award and execution of procurement contracts, and personnel matters such as conflicts of interest, standards of conduct, and grievance hearings/ reviews. **(B23)**

944.20 G&A costs for Clubs - Includes officer, enlisted, all hands, aero, community, and other recreational clubs. Also includes golf courses, bowling alleys, campgrounds, marinas, and related services. **(B5)**

944.30 G&A costs for Confinement and Detention Centers - Includes the provision of personnel confinement and detention services. **(B8)**

944.40 G&A costs for Explosive Ordnance - Includes services and facilities for explosive ordnance storage, disposal and training. **(B13)**

944.50 G&A costs for Military Personnel Support - Includes passport, forces stamp, social security, and other personal affairs services for military personnel. Also includes processing of identification cards, testing of individuals, line-of-duty investigation reports, casualty assistance reporting, noncombatant evacuation operations, relocation assistance, and transition assistance. **(B24)**

944.60 G&A costs for Mobilization Support - Includes planning, provisioning and support for mobilization of active duty, reserve and guard forces. **(B25)**

945. Optional General and Administrative program costs

945.10 G&A costs for Finance and Accounting services Includes expense, reimbursement, working fund, payroll and leave accounting. Also includes disbursing, voucher and invoice examination, financial reporting, and the development of accounting systems. **(B16)**

945.20 G&A costs for Civilian Personnel Services - Includes employment, placement, classification, employee management, labor relations, employee development, and equal employment opportunity services related on civilian and local national employment. **(B4)**

945.30 G&A costs for Purchasing and Contracting Services - Includes acquisition and contract administration services for procurement of property, equipment, services, and supplies. Also includes services for renting and leasing equipment, facilities and real property. **(B28)**

945.40 G&A costs for Resource Management - Includes funds management, cost analysis services, and formulation, reporting and execution of operating budgets. Also includes reports of surveys actions. **(B30)**

945.50 G&A costs for Education Services - Includes instruction, counseling, and testing. **(B10)**

946. Acquisition and Installation of Equipment - Acquisition and Installation of DeCA funded equipment. This cost code will ONLY be used for acquisition and installation of equipment for the benefit of DeCA.

946.10 Acquisition and installation of DeCA-funded non-capital related (less than \$15,000) equipment not otherwise defined.

946.20 Acquisition and installation of DeCA-funded capital related (greater than \$15,000) equipment not otherwise defined.

946.30 Acquisition and installation of DeCA-funded ADP related equipment not otherwise defined in cost code series 960.

947. Non-labor obligations incurred in the acquisition of utilities services, including water systems, electric systems, boiler plants, heating systems, cold storage plants, air conditioning plants and other purchased utility services. Subsidiary accounts 947.10 thru 947.60 will be utilized, as required to collect functional costs of DeCA utilities.

947.10 Purchased Electric Energy - Obligations incurred for purchased electric energy. Includes energy consumption and conservation programs.

947.20 Heating - Obligations incurred for heating costs.

947.30 Water - Obligations incurred for purchase of water.

947.40 Sewage and Waste - Obligations for sewage disposal systems and contractual sewage disposal.

947.50 Air Conditioning and Refrigeration - Operation for air conditioning plants, cold storage plants and ice manufacturing plants.

947.60 G&A Costs for Utilities - All G&A obligations incurred for use of all utility systems billed by bases. Includes energy consumption conservation programs. Includes the provision for procurement. Mandatory production and distribution of utilities, heating and air conditioning. **(B33)**

948. Mandatory General and Administrative Program Costs

948.10 Overall G&A Program Costs - Summary Level cost code used for issuance of G&A Program funds.

948.20 G&A costs for Chapel and Chaplain Services - Includes pastoral ministries, worship services, religious education. (Assigned military personnel) **(A1)**

948.30 G&A costs for Fire Protection - Includes fire fighting, protection, and prevention programs. (Square footage of facilities) **(A6)**

948.40 G&A costs for Disaster Preparedness - Includes operation of disaster preparedness programs and related services, equipment, and facility support for emergencies and wartime operations. (Square footage of facilities) **(A4)**

948.50 G&A costs for Environmental Compliance - Includes administration of programs for the control and disposal of hazardous materials and other forms of pollution. Also includes recycling and resource recovery programs. (Assigned personnel) **(A5)**

948.60 G&A costs for Common Use Facility Operations, Maintenance, Repair and Construction - Includes operation, maintenance, repair and minor construction or alteration of common use infrastructure, roads, grounds, surfaced areas, structures, real property and installed equipment. Also includes common benefit signs, energy consumption, snow removal and beautification projects. (Assigned personnel) **(A3)**

948.70 G&A costs for Morale and Fitness Support - Includes theaters, parks, recreational centers, gyms, fitness centers, athletic fields, and related services. (Assigned personnel eligible to use the services) **(A8)**

948.80 G&A costs for Recreational Libraries - Includes general reference and recreational library services. (Assigned personnel eligible to use the services) **(A7)**

948.90 G&A costs for Shuttle Services - Includes common use taxies, vans and bus transportation services. (Assigned personnel) **(A11)**

948.91 G&A Costs for Safety - Mandatory G& A non-labor expense for safety opns - Includes operation of safety programs, educational support, and promotional efforts. (Assigned personnel) **(A10)**

948.92 G&A Costs for Police - non-labor expense for security opns - Includes guards, security protection, maintenance of law and order, and crime prevention measures. (Assigned personnel) **(A9)**

948.93 G&A Program Cost for Command Element - Includes all command activities and responsibilities necessary to the accomplishment of mandatory reimbursable support services. Includes public affairs and social action counseling services (Assigned personnel) **(A2)**

949. Optional G & A Program Costs

949.30 G&A Costs for Custodial Services - Includes janitorial and cleaning services for offices, common use areas, shops, and storage areas. **(B9)**

949.31 G&A costs for Housing and Lodging Services - Includes accommodations and housing referral services for authorized personnel. Also includes the provision of transient accommodations. **(B19)**

949.32 G&A costs for Health Services - Includes furnishing of outpatient testing, treatment, rehabilitation, and associated professional services and medical support; may also include inpatient services. Also includes environmental health inspections, quality assurance services, and veterinarian services. **(B18)**

949.33 G&A costs for Food Services - Includes provisioning, preparation and serving of food to authorized personnel, and the operation of dining facilities. **(B17)**

949.34 G&A costs for Mortuary Services - Includes CONUS, port, and overseas mortuary services. **(B26)**

949.35 G&A costs for Training Services - Includes instructions and use of target ranges, simulators and other training facilities. **(B31)**

949.36 G&A costs for Transportation Services - Includes travel office services, and other transportation services related to both commercial and government owned transportation of personnel and material. Also includes shipment planning, packing and crating, port clearance, scheduling, processing of transportation documents, and provision of related transportation services for both personnel and personal property. **(B32)**

949.37 G&A costs for Weather Services - Includes advising and providing timely notification of weather conditions that would affect planned activities. **(B34)**

949.38 G&A costs for Other Support Services - Includes services not related to any other category. **(B35)**

949.40 G&A Costs for Refuse collection and Disposal Obligations incurred for collection and disposal of refuse, trash, and waste material - Includes collection and disposal of trash and waste materials. Also includes operation of incinerators and other facilities and equipment intended for the transportation, disposal, or destruction of waste materials. **(B29)**

949.70 G&A costs for Engineering Support Activities - Includes planning, design and programming functions necessary to the construction, fabrication, and repair of facilities and equipment. **(B11)**

949.71 G&A costs for Facilities and Real Property Support - Includes the provision of facilities and real property. Also includes construction of new facilities and structures, addition to existing facilities, and alterations that change the use of existing facilities. **(B14)**

949.72 G&A costs for Installation Retail Supply and Storage Operations - Includes the storage and distribution of commodities, material, equipment and fuels. Also includes all operations from receipt of material and equipment into storage to issue and shipment of items from storage. **(B21)**

949.80 General and Administrative Cost for Laundry and Dry Cleaning Services - Includes cleaning, storage, and delivery. **(B22)**

949.90 General and Administrative Costs for Community Support Services - Includes child development programs, child care services, youth programs, family support center activities, hobby shops, and craft centers. **(B7)**

(950) Resource Management Operations

951. Resource Management Operation-Includes administration and Management of Resource Management

951.01 Productive hours for administration and management of Resource Management.

952. Accounting Operations - Operations include fiscal accounting expense/cost accounting, capital funds accounting, payroll and leave accounting, voucher examination, financial reporting, quality control and the development of local systems and procedures to accomplish these functions.

952.01 Productive hours for accounting operation and overall administration.

953. Budget Operations - Includes overall administration of budget operations comprising the development, coordination, review and justification of resource estimates; control over execution of approved financial programs and utilization of financial resources and analysis.

953.01 Productive hours for Budget operations and overall administration.

954. Management and Programs

954.01 Overall administration and policy for management and programs.

(960) Information Systems - Design, programming and operation of data processing services. Includes equipment rentals and contractual and in-house maintenance, personnel, supplies, contractual services and other obligations related to data processing. Obligations will be prorated to the memorandum accounts below.

961. Includes all obligations related to, but not limited to, AV equipment, facilities, products, personnel, maintenance, supplies and other support functions. ADP Systems Management - data systems design and programming for approved requirements.

961.01 Productive hours for overall control and administration of data systems.

961.02 Productive hours for systems analysis, design, and telecommunications support planning.

961.03 Productive hours for program planning.

961.04 Productive hours for computer operations.

961.10 Obligations relating to data processing maintenance.

961.20 G&A costs for Automated Data Processing/Automation Activities. Includes data processing services and systems analysis, design, development, execution, and life cycle maintenance. **(B3)**

968.00 Obligations Incurred for ADP Systems Operations - Nonlabor costs charged to this account will be by object class code and distributed to the applicable systems accounts.

968.10 STANFINS - Obligations incurred for ADP system.

968.10 Nonlabor obligations related to STANFINS.

968.15 ASAC - Obligations incurred for ASAC system.

968.15 Nonlabor obligations related to ASAC.

968.20 DBMS - Obligations incurred for DBMS/AAS system.

968.20 Nonlabor obligations related to APCAPS/AAS.

968.25 INVENTORY SYSTEM - Obligations incurred for the DeCA Interim Business System (DIBS)

968.25 Nonlabor obligations related to DIBS.

968.30 SAVES - Obligations incurred for SAVES.

968.30 Nonlabor obligations related to SAVES.

968.35 SRD1 - Obligations incurred for SRD1.

968.35 Nonlabor obligations related to SRD1.

968.40 CAPS - Obligations incurred for CAPS.

968.40 Nonlabor obligations related to CAPS.

968.45 SAACONS - Obligations incurred for SAACONS.

968.45 Nonlabor obligations related to SAACONS.

968.50 DISMS - Obligations incurred for DISMS.

968.50 Nonlabor obligations related to DISMS.

968.55 DCIS -Obligations incurred for Defense Commissary Information System (DCIS)

968.55 Nonlabor obligations related to DCIS

968.60 Obligations related to EDI

968.60 Nonlabor obligations related to EDI

(970) Communications and Information Processing Services

970.10 G&A Costs for Communication Services. Includes base communications facilities, telephone equipment and services. May also include leasing costs incurred by the base of communication equipment, lines, and special communications-electronics equipment services. Includes Defense Switched Network (DSN) and Automated Digital Network (AUTODIN) equipment and services. Locally funded obligations to install, operate and maintain AUTODIN terminal equipment, cryptographic equipment, TWX and TELEX equipment, facsimile equipment, public address systems, radio systems, CCTV, and equipment used to transmit data over leased commercial communications lines. **(B6)**

970.20 G&A Costs for Information Services. Includes technical and legal libraries and services that provide limited reference information for specific purposes. **(B20)**

972. Telephone - Commercial obligations incurred for installation, and operation and maintenance of inside and outside telephone equipment and services, secure telephone terminal equipment and teleconferencing equipment, local leasing of equipment and teleconferencing equipment, local leasing of equipment and connecting lines. Includes intercity Federal Telecommunications System (FTS), intercom systems, and credit cards.

972.10 Non-labor obligations for telephone operations.

973. Long Distance Telecommunications Service - Leased full and measured time WATS trunks and telephone toll charges as billed by the commercial telephone company, and intercity FTS.

973.10 Commercial Services - Commercial toll service for long distance and local calls.

973.20 WATS Service - Leased and time usage of WATS.

973.30 Intercity FTS - Centrally funded FTS costs.

977. Defense Data Network - Centrally funded obligations for leased communication services.

977.10 Non labor obligations incurred for the Defense Data Network (DDN)

(980) Reimbursable support

981. Reimbursable support received from DLA

981.10 DPSC (Philadelphia)

981.20 DSR-Atlantic (Mechanicsburg)

981.30 DSR-Pacific (Tracy)

981.40 DSR-Europe (Germersheim)

981.50 Defense Systems Automation Center

981.60 DLA Network Costs

981.70 HQ DLA Support Costs

982. Depreciation of Capital Assets - Prior Year (PY)

982.11 Depreciation of Capital Assets - PY

983. Reimbursable support received from Defense Finance and Accounting Service (DFAS)

983.10 DFAS Costs

983.20 Defense Electronics Support Center Costs

984. Reimbursable support received from other DOD activities. (Military Pay Account).

984.10 Army

984.20 Navy

984.21 Navy Exchange Locations

984.30 Marines

984.40 Air Force

985. Reimbursable support received from other agencies

985.10 GSA

985.20 All other reimbursable support received from federal agencies.

(990) Miscellaneous Accounts

991. Depreciation of Capital Assets - Current Year (CY)

991.10 This account is used to record depreciation of capital assets as an expense only transaction.

DBOF COMMISSARY OPERATIONS OBJECT CLASS CODES

SUBCONTROL	TITLE	DESCRIPTION DETAIL
21.11 official expenses.	Per Diem.	The cost associated with the traveler while on travel, which includes meals and incidental
22.10	Transportation of things.	First destination transportation (FDT).
22.11	Commercial air	
22.12	Commercial land	
22.13	MAC cargo	
22.14	MSC cargo	
22.15	MTMC port handling	
22.16	Other	
22.17	Premium, overnite, express	
22.18	JCS Exercises	
22.20	Second destination transportation (SDT)	
22.21	Depots SDT	
22.22	Regionalized Freight Consolidation Centers (RFCC)	
22.30	DSF-Redistribution transportation	
22.40	DSF Transportation costs for offshore procurement	
22.50	DSF Transportation of Resale - to Alaska	
22.60	DSF Transportation of Resale - to Hawaii	
22.70	DSF Freight forwarder charges - support of civil agencies	
22.80	DSF Ocean Transportation - support of civil agencies	
22.90	All Other Transportation	
22.91	Commercial Air - PCS	
22.92	Commercial Land - PCS	
22.93	MAC Cargo - PCS	
22.94	MSC Cargo - PCS	
22.95	MTMC Port - PCS	
22.96	Other Trans. - PCS	
22.97	DSF - Other Trans. - PCS	

23.10

Rents

- 23.11 Rents GSA
- 23.12 Other Rental of Space - Non GSA
- 23.13 Lease of ADPE - Hardware
- 23.14 Lease of ADPE - Software
- 23.15 Other rents (excludes space and hardware)

23.20

Communications/data Communication

- 23.21 Comm. Purchased - Industrial Fund or DBOF
- 23.22 Comm. Purchased - Non-Industrial Fund or Non-DBOF
- 23.23 Postal svcs. Purchased from USPS
- 23.24 Comm. - Telephones, Normal Service
- 23.25 Comm. - Telephones, Leased Long Lines
- 23.26 Comm. - Telephones, Tolls
- 23.27 Comm. - Telephones, Repair
- 23.28 Comm. - Telephones, Installation/Re-installations

23.30

Purchased Utilities

- 23.31 Industrial Fund or DBOF
- 23.32 Other, Non-Industrial Fund or Non-DBOF
- 23.33 Water, Non-Industrial Fund
- 23.34 Electricity, Non-Industrial Fund
- 23.35 Gas, Non-Industrial Fund
- 23.36 Sewage, Non-Industrial Fund
- 23.37 Cable Television, Non-Industrial Fund

24.00

Printing and Reproduction

- 24.10 Printing and Reproduction (Naval Publication and Printing Service)
- 24.20 Printing and Reproduction - All Other

25.00

Other contractual services not otherwise classified

25.10

Purchased Services (Intra Government)

- 25.11 Equipment Maintenance (Industrial Fund or DBOF)
- 25.12 Equipment Maintenance (Non-Industrial Fund) Other Than ADPE
- 25.13 Facilities Maintenance (Industrial Fund)
- 25.14 Facilities Maintenance , Intra-Gov't, (Non-industrial Fund)
- 25.15 Purchased Services, (Industrial Fund, (Other Than ADPE)
- 25.16 Purchased Services, Intra Gov't, (Non Industrial Fund) Other than ADPE
- 25.17 Purchased Services - Military
- 25.18 Purchased Services - Audit Services

25.20 Purchased Services (Commercial)

25.21 Equipment Maintenance
 25.22 Facilities Maintenance
 25.23 Contract Consultants
 25.24 Contract Studies And Analyses
 25.25 Professional and Management Services
 25.26 Engineering Technical Services
 25.27 Other Services, Other Than ADPE
 25.28 Warehouse Shelf Stocking
 25.29 Custodial Services

25.30 Foreign National Indirect Hire (FNIH)

25.31 FNIH, Basic Pay & Benefits
 25.32 FNIH, Separation Liability

25.40 Disability Compensation**25.50 Total Purchased ADP Services (Commercial)**

25.51 Deployment to the Field
 25.52 Time Sharing
 25.53 ADP Studies
 25.54 Deployment Analysis
 25.55 Software Development, Less Than \$100,000
 25.56 Software Maintenance
 25.57 Equipment Maintenance
 25.58 ADP Training
 25.59 Installation of ADP Equipment

25.60 Total Purchased ADP Services - Government

25.61 Deployment to Field
 25.62 Timesharing
 25.63 ADP Studies
 25.64 Development/Analysis
 25.65 Software Development, Less Than \$100,000
 25.66 Software Maintenance
 25.67 Equipment Maintenance
 25.68 Other ADP Services (DBOF)
 25.69 Non-DBOF Automation Support Svcs (Intra-Gov't)

25.70 Total Purchased Services - Other

25.71 Protective Services (Security Services)
 25.72 Laundry
 25.73 PCS (Storage)
 25.74 Tuition
 25.75 Construction Planning And Design
 25.76 Custodial Services

25.77 Refuse Collection
25.78 BASOPS
25.79 Foreign Currency Fluctuation Transactions

26.00 Supplies and Materials - Includes Off-The-Shelf Software Purchases and Licenses of \$15,000 or Less

26.10 Petroleum, Oil and Lubricants (POL)

26.11 Gasoline
26.12 Distillate
26.13 Fuel Oil
26.14 Other
26.15 Locally Purchased Fuel - Gasoline
26.16 Locally Purchased Fuel - Distillate
26.17 Locally Purchased Fuel - Fuel Oil
26.18 Locally Purchased Fuel - Other

26.20 Military Service Managed Supplies and Materials

26.21 General Supplies
26.22 Furniture (Non-accountable)
26.23 Furniture (Accountable)
26.24 ADP Supplies
26.25 Off-the-shelf ADP Software, Less Than \$100,000
26.26 Paper Bags
26.27 Plastic Bags

26.30 DLA Managed Supplies and Materials

26.31 General Supplies
26.32 Furniture, Non-accountable
26.33 Furniture, Accountable
26.34 ADP Supplies
26.35 Off-the-shelf ADP Software (Less Than \$100,000)
26.36 Paper Bags
26.37 Plastic Bags

26.40 Other Stock Fund Managed Supplies and Materials

26.41 General Supplies
26.42 Furniture (Non-accountable)
26.43 Furniture (Accountable)
26.44 ADP Supplies
26.45 Off-the-shelf ADP Software (Less Than \$100,000)
26.46 Paper Bags
26.47 Plastic Bags

26.50 Supplies and Materials, Non Stock Fund

26.51	General Supplies
26.52	Furniture (Non-accountable)
26.53	Furniture (Accountable)
26.54	ADP Supplies
26.55	Off-the shelf ADP Software (Less Than \$100,000)
26.56	Paper Bags
26.57	Plastic Bags

26.60 Supplies and Materials - Intra Government

26.61	General Supplies
26.62	Furniture (Non-accountable)
26.63	Furniture (Accountable)
26.64	ADP Supplies
26.65	Off-the shelf ADP Software (Less Than \$100,000)
26.66	Paper Bags
26.67	Plastic Bags

26.70 Supplies and Materials, Commercial Sources

26.71	General Supplies
26.72	Furniture (Non-accountable)
26.73	Furniture (Accountable)
26.74	ADP Supplies
26.75	Off-the-shelf ADP Software (Less Than \$100,000)
26.76	Paper Bags
26.77	Plastic Bags

30.00 Acquisition of Capital Assets (Summary of 32.00 and 33.00)**31.00 Acquisition of Equipment****31.10 Office Furniture and Equipment**

31.11	Service Stock Fund Managed
31.12	DLA Stock Fund Managed
31.13	Other Stock Fund Managed
31.14	All Other

31.20 All Other Equipment

31.21	Service SF Managed Equipment
31.22	DLA Managed Equipment
31.23	Other SF Managed Equipment
31.24	Other Equipment

31.30 Furniture and Equipment, Intra Gov't

- 31.31 Other Than ADP
- 31.32 Furniture (Non-Accountable)
- 31.33 Furniture (Accountable)
- 31.34 ADP (Computers/Peripherals)
- 31.35 ADP Equipment (Non-Computer)
- 31.36 ADP Equipment (Hardware & Other)
- 31.37 Off The Shelf and Custom ADP Software (Over \$100,000)
- 31.38 Refrigeration Changeout

31.40 Furniture and Equipment, Commercial

- 31.41 Equipment Other Than ADP
- 31.42 Furniture (Non-Accountable)
- 31.43 Furniture (Accountable)
- 31.44 ADP Equipment (Computers & Peripherals)
- 31.45 ADP Equipment (Non-Computers)
- 31.46 ADP Equipment (Hardware, Other)
- 31.47 Off The Shelf and Custom ADP Software (over \$100,000)
- 31.48 Refrigeration Changeout

31.50 Investment, Capital Equipment

- 31.51 Other Than Medical and ADP
- 31.52 Furniture (Non-Accountable)
- 31.53 Furniture (Accountable)
- 31.54 ADP Equipment (Computers and Peripherals)
- 31.55 ADP Equipment (Non-Computer)
- 31.56 ADP Equipment (Hardware and Other)
- 31.57 ADP Software Purchases
- 31.58 Refrigeration Changeout

32.00 Land and Structures

32.10 Land

32.20 Structures

32.30 Architectural and Engineering Design

32.40 Fixed Equipment

32.50 Site Modifications for Automated Systems

40.00 Grants and Fixed Charges (Sum of 41.00 thru 44.00)

41.00 Grants, Subsidies and Contributions

43.00	Interest and Dividends
43.10	Interest and Dividends Payment
43.11	Contract not Available in Paying Office
43.12	Receipt Document Delayed to Receiving Activity
43.13	Receipt Document Delayed to Obtain required Invoice Certification
43.14	Delayed by Paying Office, Human Error
43.15	Military Exercise in Progress
43.16	Discounts Taken in Error
43.17	Failure to Notify Contractor of Defective Invoice in Time
43.18	Automated Systems Processing Delays
43.19	USPS Delays
43.20	Other Interest and Dividend Payments
43.21	All Other
60.00	Other Costs (Summation of 61.00 thru 69.90)
61.00	Depreciation
61.10	Depreciation-ADP
61.11	ADP Hardware
61.12	ADP Software
61.19	ADP Other
61.20	Depreciation-Construction
61.21	Minor Construction
61.29	Construction Other
61.90	Depreciation Other
61.99	All Others, e.g. Amortization
62.00	Other Costs, Facilities
62.10	Real Property Maintenance
62.11	Real Property Maintenance
63.00	Other Costs-Allocations
63.10	Allocations-DPI
63.11	DPI Chargeback

CROSSWALK FOR DEPRECIATION OBJECT CLASS CODES TO ASSET CODE

<u>ASSET CODE</u>	<u>OBJECT CLASS</u>
A	6112
B	6121 OR 6129
D	N/A
G	6199
H	6199
J	6199
K	6111 OR 6199
N	6199
S	6121 OR 6129
W	6199
X	6199
Y	6199

**Reconciliation of Defense Commissary Agency (DeCA)
Fixed Asset General Ledger Accounts**

A. Defense Business Management System (DBMS). DBMS will be the official installation accounting system for the Operation Support Center, DeCA Headquarters, and all regions (except Europe). Official accounting records will be maintained by the Defense Finance and Accounting Service-Columbus Center (DFAS-CO) located at Columbus, Ohio. DFAS-CO will accept both mechanized and manual documentation from DeCA liaison offices for input into the DBMS. Effective May 31, 1996 equipment and accumulated depreciation balances will interface by line item from the Defense Property Accounting System (DPAS) for both the Defense Business Operations Fund (DBOF) and the Surcharge(Trust Fund) account.

1. Equipment. Expenditure transactions for new purchases of capital equipment will be recorded by the Operations Support Center, Budget Liaison Business Unit (BLBU) using DBMS Function Codes F2XX with the appropriate Asset Code, FDI, ACMI, and Job Order Number. Since DPAS will generate an interface of most transactions manual journal vouchers or memorandums prepared by the BLBU and region RMs then submitted to DFAS-CO will be limited. The BLBU and region RMs will be responsible for ensuring that corrective actions are taken to process all violations in a timely manner, and a monthly reconciliation is completed between DPAS and DBMS reports to the applicable DBMS general ledger account.

2. Depreciation. Equipment will be recorded as not in use until an activation date is established in DPAS. DeCA HQ RMAS will initiate DPAS to generate a Monthly Depreciation Report (DPTT071M). These transactions will interface with AAS and generate a function code F805 to record the depreciation on an asset line item level.

3. Construction-in-Progress. Open projects will be identified in GLACs 142.XXX for both major and minor construction in progress until completion. Completed projects will be disclosed in GLAC 144.000 for the regions and GLAC 143.000 for the Operations Support Center and DeCA Headquarters. Upon completion of the project Facilities will provide a memorandum (reference Chapter 11-3.a. (5)) to the BLBU for major projects and the region RM offices for minor projects. The BLBU and region RM will complete DeCA Form 70-91 and forward necessary documentation with this form to DFAS-CO to decrease the completed construction-in-progress GLACs.

B. Standard Financial System (STANFINS). STANFINS is the official installation accounting system for the Germany region. The European region is responsible for ensuring that equipment and accumulated depreciation general ledger balances recorded in the STANFINS are consistent with balances recorded in the Europe Installation Equipment Management System (IEMS) as of the end of March 31, 1996. Thereafter, equipment records for the European region will be maintained in DPAS.

1. Equipment. Subsequent transactions for new purchases of equipment will be recorded by the Germany DeCA liaison office using the applicable STANFINS function codes. Other transactions (transfers, gains, losses, etc.) will be posted based on journal vouchers, prepared and submitted by the Europe region to the Commander, Subsistence, FAO, 9th Finance Group (Attn: AERFG-SA-I), maintaining the official accounting records within STANFINS. DeCA RMAS will generate all required listings disclosing capital equipment totals and corresponding depreciation so that the general ledger can be updated and to support totals reflected in the trial balance.

2. Depreciation. The DPAS Monthly Depreciation Report (DPTT071M) will disclose the current and accumulated depreciation totals. Base on this report the Germany DeCA liaison office will create a manual journal voucher to record the monthly depreciation expense (GLAC 6125) current year, and the accumulated depreciation (GLAC 1769).

3. Construction-in-Progress. General ledger balances for Europe projects are maintain in DBMS.

C. Defense Property Accounting System (DPAS). DPAS is the primary logistical system tracking equipment and depreciation for the Operations Support Center, Budget Liaison Business Unit, and all DeCA regions (including Germany).

1. Headquarters. The March 31, 1996 IEMS equipment and depreciation totals will be utilized prior to the conversion of DPAS and will serve as the baseline for recording, reporting and reconciling all subsequent transactions.

a. Equipment The Operations Support Center, Property Accountability Branch, Region Logistics Branches, and Commissaries will update DPAS based on applicable supporting documentation.

b. Depreciation. DeCA HQ RMAS will generate depreciation from DPAS on the last day of each month. This data will be available for the AAS interface prior to the generation of the DBMS Trial Balance.

c. Construction-in-Progress. CIP will not be maintain in the DPAS.

2. Budget Liaison Business Unit, and CONUS Regions are responsible for ensuring all new purchases, transfers, trade-ins, disposals, gains and losses applicable to equipment transactions are accepted via DPAS interface generating the appropriate Function Codes F8XX. Must review the AAS Interface Transaction Journal for financial accuracy of these transactions. Review and correct transactions reflected on the "Violation Control Listing". Further instructions for correcting these violations can be found in the DBMS Release 5.0 for Capital Asset Accounting Manual.

a. Equipment ABU, Property Accountability Branch will update DPAS with capital equipment transactions affecting the GLACS 150.4XX during the month. Changes for the month will be mechanically reported to DBMS.

b. Depreciation The DPAS Monthly Depreciation Report (DPTT071M) will be generated on the last day of each month by DeCA RMAS. This data will also interface with the DBMS (financial) records updating depreciation at a line item level.

c. Construction-in-Progress. Region and OSC, BLBU will update DBMS via the expenditure process (F2XX) affecting the GLACS 140.XXX during the month.

D. Reconciliation Procedures. DBMS general ledger account balances 150.4XX , 155.XXX and 616.199 will be reconciled with the applicable DPAS Reports on a monthly basis. Those corrections that can be made immediately will be made and other items outstanding will be pursued until resolved and the appropriate corrections made.

1. Reconciliation. The BLBU and region RMs should ensure GLAC totals for Equipment, Depreciation, and CIP balances recorded in DBMS equal balances disclosed in corresponding DPAS Reports. CIP reports will not be included in DPAS.

a. DBMS. Each region RM will receive copies of the DBMS trial balance reports and the DPAS Reports. The GLAC balances for capital equipment will be compared with the DPAS Capital Assets Report (DPTD051R) and the accumulated depreciation and depreciation expense will be compared to the DPAS Monthly Depreciation Report (DPTT071M). The Construction in Progress GLAC 142.000 will be compared to the DBMS Construction In Progress Subsidiary Ledger Report (UPFA810A). Out of balance general ledger accounts will be noted and DeCA-HQ-RMAS will monitor the progress of the regions in bringing the accounts into agreement.

b. STANFINS Subsistence Finance & Accounting Europe will receive copies of the trial balance reports generated by STANFINS. Both the Defense Business Operations Fund and the Defense Commissary Surcharge Collections Account will be compared with the balances contained within the DPAS Reports. Out of balance general ledger accounts will be noted and RMAS will monitor the progress of bringing the accounts into agreement.

3. Reconciliation Reports. Completed Reconciliation Reports will be forwarded by the regions to DeCA-HQ-RMAS on a monthly basis within 5 workdays following month end cycle. Reconciling items will be worked until the necessary corrections have been accomplished. Regional offices will ensure that internal operating procedures are in place to accomplish the reconciliation on a monthly basis.

DPAS AND DBMS REPORTS TO BE UTILIZED FOR THE RECONCILIATION PROCESS

REPORT TITLE	REPORT NUMBER
Capital Assets In Use	DPTT041R
Capital Assets In Transit	DPTT061R
Capital Assets Not In Use	DPTT071R
AAS Interface Transaction Journal	UPFK501A
AAS Interface Violation Control Listing	UPFK160A
Construction In Progress Subsidiary Ledger	UPFA810A
Capital Asset Subsidiary Ledger Report By GLAC	UPFA820A
Monthly Depreciation Report	DPTT071M

RECONCILIATION REPORT ON REAL AND PERSONAL PROPERTY <i>(For use of this form, see DeCAD 70-7; PPR is RM.)</i>		FOR MONTH OF
A. REGION	B. GENERAL LEDGER ACCOUNT TITLE	C. GENERAL LEDGER ACCOUNT NUMBER
D. ENDING BALANCE PER TRIAL BALANCE REPORT		
E. RECEIPTS NOT INCLUDED IN GENERAL ACCOUNT		
F. DISPOSITIONS NOT INCLUDED IN GENERAL LEDGER ACCOUNT		
G. OTHER RECONCILING TRANSACTIONS <u>MCIP</u> <u>ADJUSTMENT</u>		
H. ADJUSTED BALANCE		
I. DPAS BALANCE DPAS PRICE ADJS		
AGENCY CONTACTS		
1. PREPARER'S NAME		2. PHONE NO.
3. ADDRESS		4. DATE
5. SUPERVISOR'S NAME		6. PHONE NO.

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INSTRUCTIONS FOR THE PREPARATION OF RECONCILIATION REPORTS

A. Region: Identify the Defense Commissary Agency (DeCA) region for which the reconciliation is being performed.

B. General Ledger Account Title: Identify the general ledger account title reported on the trial balance report from the Defense Business Management System or Standard Financial System.

C. General Ledger Account Number: Identify the general ledger account number reported on the trial balance report from the Defense Business Management System or Standard Financial System.

D. Ending Balance per Trial Balance Report: Show here the ending balance for the general ledger account from the trial balance report.

E. Add: Receipts not included in General Ledger Account. Regions will verify receipt transactions forwarded to the accounting activity against the transactions posted for the month to the specific general ledger account using either of the following queries:

FMRR (Financial Management Record Request) Financial Accounting History Record Listing, from the Defense Business Management Fund (DBMS)

AAS Interface Violation Control Listing (UPFK160A)

Detail General Ledger Record (AJU) file from the Standard Financial System (STANFINS)

F. Minus: Dispositions not included in General Ledger Account. Regions will verify disposition transactions forwarded to the accounting activity against the transactions posted for the month to the specific general ledger account using either of the following queries:

FMRR (Financial Management Record Request) Financial Accounting History Record Listing, from the Defense Business Management Fund (DBMS)

AAS Interface Violation Control Listing (UPFK160A)

Detail General Ledger Record (AJU) file from the Standard Financial System (STANFINS)

G. Other Reconciling Transactions:

Add: Amounts transferred from the general ledger account appearing on the FMRR of AJU listing for the general ledger account but not input by the reconciling region.

Minus: Amounts transferred to the general ledger account appearing on the FMRR of AJU listing for the general ledger account but not input by the reconciling region.

H. Adjusted Balance: Enter the sum of D + E - F & +/- net of item G.

I. DPAS Balance: Show the balance from DPAS reports equivalent to the general ledger account being reconciled on this line. The DPAS balance must equal the "Adjusted Balance" from the above reconciliation of the DBMS general ledger account.

Agency Contacts: Include in this section regional contact points for the preparation of the reconciliation report.

J. Construction-In-Progress: The BLBU and region RM will verify the changes in GLAC 142.000 are supported via monthly FMRR generating the DBMS Construction In Progress Subsidiary Ledger Report (UPFA810A) identifying differences and maintaining applicable resolution (listings, jvs, etc.).

DBMS ACCOUNTING CODES MATRIXES**Funds Distribution Identifier**

FDI	Description
0	Non-DBOF/SURCHARGE
1	DBOF Equipment except for Automated Data Processing Equipment (ADPE) and Telecommunications Equipment
2	DBOF ADPE and Telecommunications Equipment
3	DBOF Software Development
4	DBOF Minor Construction
5	DBOF Management Improvement Initiatives
A	Funds for Unit Cost Goal A rates (Measurable outputs)
B	Funds for Unit Cost Goal B rates (Immeasurable outputs)
C	Funds for Unit Cost Goal C rates (Fee for service)
D	Funds for Unit Cost Goal D rates (Reserved for future use)

Asset Completion Method Identifier

ACMI	Description	GLAC
I	CIP-In-house	142.100
C	CIP-Contractor	142.200
O	CIP-Other Government Agencies	142.300
G	CIP-Government Furnished Materials	142.400

DBMS ACCOUNTING CODES MATRIXES**Asset Code**

Asset Code	Category
A	ADP Software
B	Buildings
D	Land
G	Assets Under Capital Lease
H	Leasehold Improvements
I	Military Industrial Plant Equipment (IPE)
J	Military Non-IPE
K	Non-military Equipment
N	Other Natural Resources
Q	Acquired Collateral
S	Other Structures and Facilities
W	Other Assets-Investment Capital
X	Other Assets-Investment Support
Y	Intangible Assets

DBMS ACCOUNTING CODES MATRIXES**CONSTRUCTION IN PROGRESS FUNDS:***Commissary Surcharge Collections***Major Construction**

Object Class	Cost Code	Description	FDI	ACMI	Asset Code
3220	92110	Structural/Nonstructural Improvements	0	I,C,O,G	S
3230	92110	Architectural & Engineering Design	0	C,O	S
3240	92110	Equipment	0	C,O,G	S

Minor Construction Over \$100,000

Object Class	Cost Code	Description	FDI	ACMI	Asset Code
3250	94460	Structural/Nonstructural Improvements	4	I,C,O,G	S
3250	94460	Architectural & Engineering Design	4	C,O	S
3240	94460	Fixed Equipment	4	C,O,G	S

DBMS ACCOUNTING CODES MATRIXES*DBOF Commissary Operations***Major Construction**

Object Class	Cost Code	Description	FDI	ACMI	Asset Code
3220	94220	Structural/Nonstructural Improvements	4	I,C,O,G	B
3230	94220	Architectural and Engineering Design	4	C,O,	B
3240	94220	Fixed Equipment	4	C,O,G	B
1100	94220	Labor	4	I	B

Minor Construction

Object Class	Cost Code	Description	FDI	ACMI	Asset Code
3220	94210	Structural/Nonstructural Improvements	4	I,C,O,G	S
3230	94210	Architectural & Engineering Design	4	C,O	S
3240	94210	Fixed Equipment	4	C,O,G	S
1100	94210	Labor	4	I	S

	DBMS	AAS	GLAC	ASSIGNMENT	TABLE
802	EQUIPMENT IN TRANSIT				
	W/O: ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150110 MILITARY EQUIPMENT IN TRANSIT				
	CR 150130 MILITARY EQUIPMENT NOT IN USE				
	W/O: ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150410 NON-MILITARY EQUIPMENT IN TRANSIT				
	CR 150430 NON- MILITARY EQUIPMENT NOT IN USE				
803	EQUIPMENT IN USE				
	W/O: ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150120 MILITARY EQUIPMENT IN USE				
	CR 150130 MILITARY EQUIPMENT NOT IN USE				
	W/O: ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150420 NON-MILITARY EQUIPMENT IN USE				
	CR 150430 NON- MILITARY EQUIPMENT NOT IN USE				
804	EQUIPMENT WITH CONTRACTOR				
	W/O: ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150140 MILITARY EQUIPMENT WITH CONTRACTOR, ETC.				
	CR 150130 MILITARY EQUIPMENT NOT IN USE				
	W/O: ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 150440 NON-MILITARY W/CONTRACTOR, ETC.				
	CR 150430 NON- MILITARY EQUIPMENT NOT IN USE				
805	DEPRECIATION / AMORTIZATION EXPENSE				
	W/O: ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 61XXXX OPERATING/PROGRAM EXPENSES				
	CR 143100 ACCUM DEPRECIATION ON BUILDINGS				
	W/O: ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 61XXXX OPERATING/PROGRAM EXPENSES				
	CR 155100 ACCUM DEPR - MILITARY EQUIPMENT				
	W/O: ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 61XXXX OPERATING/PROGRAM EXPENSES				
	CR 155400 ACCUM DEPR - NON-MILITARY EQUIPMENT				
	W/O: ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~				
	DR 61XXXX OPERATING/PROGRAM EXPENSES				
	CR 144100 ACCUM DEPR ON OTH STR & FAC				

806 EQUIPMENT SALES -GAIN / LOSS

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121110 A/R - UNBILLED - PUBLIC
CR 560000 GAINS & LOSSES - DISP OF CAP ASSETS

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121210 A/R - UNBILLED - FEDERAL SOURCES
CR 560000 GAINS & LOSSES - DISP OF CAP ASSETS

807 EQUIPMENT TRADE -IN - GAIN / LOSS

W/O: O ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 560000 GAINS & LOSSES - DISP OF CAP ASSETS

W/O: ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON- MILITARY EQUIPMENT NOT IN USE
CR 560000 GAINS & LOSSES - DISP OF CAP ASSETS

808 EQUIPMENT TRADE -IN - BOOK VALUE

W/O: O ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 322110 TRANS-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: O ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 322000 TRANS-IN FROM OTHERS W/O REIM NONDBOF

W/O: O ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON-MILITARY EQUIPMENT NOT IN USE
CR 322110 TRANS-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: O ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON-MILITARY EQUIPMENT NOT IN USE
CR 322000 TRANS-IN FROM OTHERS W/O REIM NONDBOF

809 EQUIPMENT SALES -BOOK VALUE

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121110 A/R - UNBILLED - PUBLIC
CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121110 A/R - UNBILLED - PUBLIC
CR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIM

809 EQUIPMENT SALES -BOOK VALUE (CONTINUED)

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 121210 A/R - UNBILLED - FEDERAL SOURCES
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 121210 A/R - UNBILLED - FEDERAL SOURCES
 CR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIM

810 COLLECTION OF EQUIPMENT SALES - BY SELF

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121120 A/R - BILLED - PUBLIC
 DR 474110 UNDIST COLLECT - DEBIT - BY SELF
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121120 A/R - BILLED - PUBLIC
 DR 472110 UNDIST COLLECT - DEBIT - BY SELF
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS
 DR 710000 DISBURSING OFFICER'S CASH
 CR 712000 TREASURY CAS ADV TO DISB OFFICER CASH

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121220 A/R - BILLED - FEDERAL SOURCES
 DR 472110 UNDIST COLLECT - DEBIT - BY SELF
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121220 A/R - BILLED - FEDERAL SOURCES
 DR 472110 UNDIST COLLECT - DEBIT - BY SELF
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS
 DR 710000 DISBURSING OFFICER'S CASH
 CR 712000 TREASURY CAS ADV TO DISB OFFICER CASH

811 COLLECTION OF EQUIPMENT SALES - BY OTHERS

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121120 A/R - BILLED - PUBLIC
 DR 474120 UNDIST COLLECT - DEBIT - BY OTHERS
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 112000 UNDISTRIBUTED COLLECTIONS
 CR 121220 A/R - BILLED - FEDERAL SOURCES
 DR 472120 UNDIST COLLECT - DEBIT - BY OTHERS
 CR 474200 FUNDS TO BE TRANSFERRED-COLLECTIONS

812 EQUIPMENT SALES RECEIVABLE BILLED

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121120 A/R - BILLED - PUBLIC
CR 121110 A/R - UNBILLED - PUBLIC

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 121220 A/R - BILLED - FEDERAL SOURCES
CR 121210 A/R - UNBILLED - FEDERAL SOURCES

813 WRITE OFF OF EQUIPMENT SALES RECEIVABLE

W/O: O ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 170000 ALLOWANCE FOR LOSS ON RECEIVABLES
CR 121120 A/R - BILLED - PUBLIC

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 170000 ALLOWANCE FOR LOSS ON RECEIVABLES
CR 121220 A/R - BILLED - FEDERAL SOURCES

814 REAL PROPERTY MAINTENANCE EXPENSE

W/O: ~ O/R: ~ AST: P PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 616211 OTHER COSTS- FACIL - REAL PPY MAINT
CR 135100 PREPAYMENTS - REAL PROPERTY MAINT

W/O: W ~ O/R: ~ AST: R PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 616211 OTHER COSTS - FACIL - REAL PPY MAINT
CR 331120 RESERVE - MAJOR REAL PROP MAINT - DBOF

815 TRANSFER - IN OF CAPITAL ASSET

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 322110 TRANSF-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 322000 TRANSF-IN FRM OTH W/O REIM-CAP-NON-DBOF

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 322110 TRANSF-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 322000 TRANSF-IN FRM OTH W/O REIM-CAP-NON-DBOF

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON-MILITARY EQUIPMENT NOT IN USE
CR 322110 TRANSF-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON-MILITARY EQUIPMENT NOT IN USE
CR 322000 TRANSF-IN FRM OTH W/O REIM-NON-DBOF

815 TRANSFER - IN OF CAPITAL ASSET (CONTINUED)

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 322110 TRANSF-IN FROM OTHER W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 322000 TRANSF-IN FRM OTH W/O REIM NON-DBOF

816 TRANSFER-IN OF PRIOR DEPRECIATION

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322110 TRANSFER-IN FROM OTHER W/O REIM-CAP-DBOF
 CR 143100 ACCUM DEPRECIATION ON BUILDINGS

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322000 TRANSFER-IN FROM OTHER W/O REIM-NONDBOF
 CR 143100 ACCUM DEPRECIATION ON BUILDINGS

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322110 TRANSFER-IN FROM OTHER W/O REIM-CAP-DBOF
 CR 155100 ACCUM DEPR - MILITARY EQUIPMENT

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322000 TRANSFER-IN FROM OTHER W/O REIM-NONDBOF
 CR 155100 ACCUM DEPR - MILITARY EQUIPMENT

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322110 TRANSFER-IN FROM OTHER W/O REIM-CAP-DBOF
 CR 155400 ACCUM DEPR - NONMILITARY EQUIPMENT

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322000 TRANSFER-IN FROM OTHERS W/O REIM-NONDBOF
 CR 155400 ACCUM DEPR - NONMILITARY EQUIPMENT

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322110 TRANSFER-IN FROM OTHER W/O REIM-CAP-DBOF
 CR 144100 ACCUM DEPR ON OTH STR & FAC

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 322000 TRANSFER-IN FROM OTHER W/O REIM-NONDBOF
 CR 144100 ACCUM DEPR ON OTH STR & FAC

817 TRANSFER-OUT OF CAPITAL ASSET

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF
 CR 143000 BUILDINGS

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIMB
 CR 143000 BUILDINGS

817 TRANSFER-OUT OF CAPITAL ASSET (CONTINUED)

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF
CR 150130 MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323200 TRANSFER-OUT TO OTHERS W/O REIM
CR 150130 MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF
CR 150430 NON-/ MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIM
CR 150430 NON-MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF
CR 144000 OTHER STRUCTURES & FACILITIES

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIMB
CR 144000 OTHER STRUCTURES & FACILITIES

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF
CR 143000 BUILDINGS

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIMB
CR 143000 BUILDINGS

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIMB-CAP-DBOF
CR 150130 MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIMB
CR 150130 MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323300 TRANSFER-OUT TO OTHERS W/O REIMB-CAP-DBOF
CR 150430 NON-MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIMB
CR 150430 NON-MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 323300 TRANSFER-OUT TO OTHER W/O REIM-CAP-DBOF
 CR 144000 OTHER STRUCTURES & FACILITIES

817 TRANSFER-OUT OF CAPITAL ASSET (CONTINUED)

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIMB
 CR 144000 OTHER STRUCTURES & FACILITIES

818 TRANSFER-OUT OF ACCUMULATED DEPRECIATION

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 143100 ACCUM DEPRECIATION ON BUILDINGS
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 143100 ACCUM DEPRECIATION ON BUILDINGS
 CR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIM

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 155100 ACCUM DEPR- MILITARY EQUIPMENT
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 155100 ACCUM DEPR-MILITARY EQUIPMENT
 CR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIM

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 155400 ACCUM DEPR- NON-MILITARY EQUIPMENT
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 155400 ACCUM DEPR- NON-MILITARY EQUIPMENT
 CR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIM

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144100 ACCUM DEPRECIATION ON OTH STR& FAC
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144100 ACCUM DEPRECIATION ON OTH STR& FAC
 CR 323200 TRANSFER-OUT TO ALL OTHERS W/O REIMB

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 143100 ACCUM DEPRECIATION ON BUILDINGS
 CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 143100 ACCUM DEPRECIATION ON BUILDINGS
 CR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIM

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 155100 ACCUM DEPR- MILITARY EQUIPMENT
CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

818 TRANSFER-OUT OF ACCUMULATED DEPRECIATION (CONTINUED)

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 155100 ACCUM DEPR-MILITARY EQUIPMENT
CR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIM

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 155400 ACCUM DEPR- NON-MILITARY EQUIPMENT
CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 155400 ACCUM DEPR- NON-MILITARY EQUIPMENT
CR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIM

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 144100 ACCUM DEPRECIATION ON OTH STR& FAC
CR 323300 TRANSFER-OUT TO OTHERS W/O REIM-CAP-DBOF

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 144100 ACCUM DEPRECIATION ON OTH STR& FAC
CR 323100 TRANSFER-OUT TO GOVT AGCY W/O REIMB

819 CAPITALIZATION OF PURCHASE ASSET

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 142200 CONSTR IN PROGRESS - CONTRACTOR

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 142400 CONSTR IN PROGRESS - GOVT FURN MATL

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 142100 CONSTR IN PROGRESS - IN HOUSE

W/O: W ~ O/R: ~ AST: B PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 143000 BUILDINGS
CR 142300 CONSTR IN PROGRESS - OTHER GOVT ACTIV

W/O: W ~ O/R: ~ AST: J PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150130 MILITARY EQUIPMENT NOT IN USE
CR 150130 MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: K PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 150430 NON-MILITARY EQUIPMENT NOT IN USE
CR 150430 NON-MILITARY EQUIPMENT NOT IN USE

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 142200 CONSTR IN PROGRESS -CONTRACTOR

819 CAPITALIZATION OF PURCHASE ASSET (CONTINUED)

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 142400 CONSTR IN PROGRESS - GOVT FURN MATL

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 142100 CONSTR IN PROGRESS - IN HOUSE

W/O: W ~ O/R: ~ AST: S PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 144000 OTHER STRUCTURES & FACILITIES
 CR 142300 CONSTR IN PROGRESS - OTH GOVT ACTIV

901 REUTILIZATION & MARKETING-TRANSFER WITHOUT REIMBURSEMENT

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 810200 PROP DISP INV IN TRANSIT - IN
 CR 840000 PROP DISP TRFR IN FROM GOVT - W/O REIMB

902 REUTILIZATION & MARKETING- TRANSFER OUT WITHOUT REIMBURSEMENT

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 850200 TRANSFERS OUT TO OTHERS
 CR 810300 PROP DISP INV IN TRNSIT - OUT

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 850100 TRANSFERS OUT TO GOVERNMENT
 CR 810300 PROP DISP INV IN TRANSIT - OUT

903 RECEIPT OF REUTIL. & MKTING. INVENTORY IN TRANSIT TO DRMO

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 810100 PROPERTY DISPOSAL INVENTORY
 CR 810200 PROP DISP INV IN TRANSIT - IN

904 RECEIPT OF REUTIL. & MKTING. INVENTORY TRANSFERRED OUT

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 810300 PROP DISP INV IN TRANSIT - OUT
 CR 810100 PROPERTY DISPOSAL INVENTORY

905 REUTILIZATION & MARKETING -INVENTOR ADJUSTMENT - GAIN

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
 DR 810100 PROPERTY DISPOSAL INVENTORY
 CR 845000 PROP DISP INV ADJUSTMENT - GAIN

906 REUTILIZATION & MARKETING - INVENTORY ADJUSTMENT - LOSS

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 860000 PRO DISP INV ADJUSTMENT - LOSS
CR 810100 PROPERTY DISPOSAL INVENTORY

907 REUTILIZATION & MARKETING - DRMO SALES

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 830000 PROPERTY DISP PROCEEDS TRANSFER
CR 820200 SALE OF SCRAP AND WASTE

907 REUTILIZATION & MARKETING - DRMO SALES (CONTINUED)

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 830000 PROPERTY DISP PROCEEDS TRANSFER
CR 820100 SALE OF PROPERTY OTHER THAN SCRAP

908 REUTILIZATION & MARKETING - COST OF DRMO SALES

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 865000 PROP DISP COST OF SALES
CR 810100 PROPERTY DISPOSAL INVENTORY

909 REUTIL. & MKTG. - COLLECTION OF REIMB. PORTION OF DRMO SALES

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 741000 DEPOSIT FUNDS AWAITING DISTRIB
CR 740000 DEPOSIT FUND LIABILITIES
DR 710000 DISBURSING OFFICER'S CASH
CR 712000 TREASURY CASH ADV TO DISB OFFICER CASH

910 REUTIL. & MKTG. - COLL. OF GEN. FUND RECEIPT PORTION OF DRMO SALES

W/O: W ~ O/R: ~ AST: ~ PBL: ~ CSH:~ DID: ~~~ PYR: ~ FDI: ~ ACM: ~
DR 750000 FUND RETURNED TO TREASURY
CR 751000 MISCELLANEOUS GENERAL FUND INCOME
DR 710000 DISBURSING OFFICER'S CASH
CR 712000 TREASURY CASH ADV TO DISB OFFICER CASH

Defense Business Operations Fund
Accounting Guidance for
Major Real Property Maintenance and Repair

1. General:

A. Beginning in Fiscal Year 1992, each Defense Business Operations Activity will receive an annual budget which will identify an amount for Major Real Property Maintenance and Repair (MRPM&R) projects costing more than \$15,000. In addition, the budget will specify a monthly amount to be expensed for MRPM&R projects. This amount should be recorded in *the* accounting records and accrue as an expense for MRPM&R projects for which the actual outlay is expected to occur in a future accounting period. The purpose of recording this monthly amount is to avoid significant annual fluctuations in recorded MRPM&R expenses, of a Defense Business Operations Activity.

B. The annual budget can reflect an amount for MRPM&R projects costing more than \$15,000 and a monthly amount to be expensed, or a monthly amount to be expensed but no amount for MRPM&R projects. The following three possible scenarios can occur within a Defense Business Operations Activity:

- (1) an accumulation of a MRPM&R reserve to offset an expense in a future period.
- (2) a prepayment of an MRPM&R expense that is to be recognized over subsequent accounting periods.
- (3) a combination of (1) and (2).

2. Accounting Entries

A. The accounting entries to be recorded in a Defense Business Operation Activity financial records, for each of the above three possible scenarios is as follows: (the dollar amounts used are for illustration purposes only.)

(1) Accrual of Expense for Major Real Property Maintenance and Repair.

- (a) Accrual of expense for major real property maintenance and repair for which the actual outlay will be made in a future accounting period.

Dr 6120 Other Services	\$2,000	
Cr 3311.2 Capital Reserve-Defense Business Operations Fund-MRPM&R		\$2,000

Entry to recognize monthly current period expense of MRPM&R to performed in a future period. (Ibis entry shall be made each month.)

- (b) Payment of major real property maintenance and repair for which the expense has been previously accrued.

Dr 4610 Uncommitted/Unobligated Allotment	\$120,000	
Cr 4900 Accrued Expenditures-Paid		\$120,000

Dr 3311.2 Capital Reserve-Defense Business Operations Fund-MRPM&R	\$120,000	
Cr 1012 Funds Disbursed		\$120,000

Entry to record the current period commitment, obligation and disbursement for MRPM&R for which the expense has been previously accrued. (Reserve account has accrued the total expense offset for the outlay.)

(2) Prepayment of Major Real Property Maintenance and Repair

- (a) Payment for major real property maintenance and repair that is to be recognized (expensed) over subsequent periods.

Dr 4610 Uncommitted/unobligated Allotment	\$120,000	
Cr 4900 Accrued Expenditures-Paid		\$120,000

Dr 1450 Prepayments	\$120,000	
Cr 1012 Funds Disbursed	\$120,000	

Entry to record the current period commitment, obligation and disbursement of MRPM&R for which the obligation and disbursements of N1RPM&R for which the expense is to be recognized in subsequent periods.

- (b) Recognition of the expense for major real property maintenance and repair previously performed and paid.

Dr 6120 Other Services	\$2,000	
Cr 1450 Prepayments		\$2,000

Entry to recognize monthly current period expense of MRPM&R previously performed and paid. (This entry shall be made each month.)

(3) Split-Financing for Major Real Property Maintenance and Repair

- (a) Assume a \$120,000 payment for a MRPM&R; however, the capital reserve account for MRPM&R (account 3311-2) contains only a \$20,000 balance. The remaining \$100,00 (\$120,000-20,000) will be recorded as a prepaid expense.

Dr 4610 Uncommitted/Unobligated Allotment	\$120,000	
Cr 4900 Accrued Expenditures-Paid		\$120,000

Dr 1450 Prepayments	\$100,000	
Dr 3311.2 Capital Reserve-Defense Business Operations Fund MRPM&R		\$20,000
Cr 1012 Funds Disbursed	\$120,000	

Entry to record the current period commitment, obligation and disbursement of MRPM&R for which (1) part of the outlay has been preciously recorded as an accrued expense, and 2) part of the outlay will be recorded as an expense in future periods.

- (b) The recognition of the monthly current period expense for the \$100,000 prepayment shall be accounted for 'bed in 2.A.(2) (b) above.

3. Major Real property Maintenance and Repair. Major real property maintenance and repair projects have the effect of keeping the property in its customary state of operating efficiency without the expectation of added future benefits; therefore, these projects are not treated as a capital asset or depreciated.

4. Prepayments of Major Real Property Maintenance and Repair Prepayments of major real property maintenance and repair shall be amortized monthly based on the monthly amount to be expensed as reflected on the annual Defense Business Operations Budget.

5. Capital Reserve- Defense business Operations Fund - Major Real Property Maintenance and Repair. An account to record fund balances accrued for the purpose of making major real property maintenance and repair expense offsets. The account is established to preclude an unusually large expense, and an increase in customer rates, in a single fiscal period.

6. Accounting Systems Each affected DoD Component organization will modify their accounting systems to record the above identified MRPM&R accounting entries.

APPENDIX I

OUTPUT REPORTS FROM THE DBMS FMDAILYR CYCLE

A. **UPFA501A. Transaction Journal Part IA.** This report reflects all on-line data transactions processed in the AAS Subsystem on a daily basis. This report reflects transactions for function codes F101 through F107, F201 through F222, F301 through F308, F401 through F415, F501 through F506 and F801 through F821.

B. **UPFA501D. Transaction Journal Part ID.** This report identifies General Ledger Accounts (GLACs) that are out-of-balance.

C. **UPFA501E. Transaction Journal Part IE.** This report indicates when reimbursements earned have exceeded the current quarter reimbursable authority.

D. **UPFA502A. Transaction Journal Part II.** This report reflects all general ledger adjustments transactions.

E. **UPFA503A. Transaction Journal Part III.** This report reflects all summary operating target record transactions, SPTR, and detail operating target transactions, OPTR.

F. **UPFA504A. Transaction Journal Part IV.** This report reflects transactions on Job Order Numbers using function code JOMR. Reimbursable Job Order Numbers

G. **UPFA504C. Transaction Journal Part IV.** This report reflects transactions on Job Order Number using function code JOMC. Capital Asset Job Order Numbers

APPENDIX J

OUTPUT REPORTS FROM THE DBMS FMDISBR CYCLE

A. **UPFD150A. Fiscal Station Accounting/Clearance Report RCS 304.** This report provides a list of Accounting/Clearance Report data sent to USAFAC for audit and verification by DFAS-CO.

APPENDIX K

OUTPUT REPORTS FROM THE DBMS FMSUBAL CYCLE

A. **UPFE610A. Suballotment Trial Balance.** This report reflects the suballotment status for general ledger account balances for an accounting period.

APPENDIX L

OUTPUT REPORTS FROM THE DBMS FMMTHRP CYCLE

- A. **UPFE100A. Fiscal Accounting. Ledger By Object Class.** This report reflects beginning of period and end of period amounts for commitments, obligations, and disbursements by object class.
- B. **UPFE150A. Reimbursement Ledger.** This report reflects cumulative data on reimbursable orders accepted, reimbursements earned, and reimbursements collected.
- C. **UPFE200A. Receivables.** This report reflects a list of outstanding receivables.
- D. **UPFE250A. Unobligated Commitments.** This report reflects all commitments that have not been obligated to determine the validity of open commitments.
- E. **UPFE300A. Undelivered Orders.** This report reflects all undelivered orders to determine accuracy and validity of undelivered orders.
- F. **UPFE350A. Accrued Expenditures - Unpaid.** This report reflects data used to evaluate and control outstanding accounts payables.
- G. **UPFE380A. Real-Time Expenditures.** This report reflects all transactions processed on AAS documents for a given month.
- H. **UPFE380B. Real-Time Expenditures.** This report reflects documents accumulated from exception date, and will have different report format routines.
- I. **UPFE380C. Real-Time Expenditures.** This report reflects documents accumulated from exception date, and will have different report format routines.
- J. **UPFE380D. Real-Time Expenditures.** This report reflects documents accumulated from exception date, and will have different report format routines.
- K. **UPFE400A. Status of Financial Resources.** This report reflects data comparison between the distributed resources and the actual resources. Part A reflects commitment data.
- L. **UPFE400B. Status of Financial Resources.** This report reflects data comparison between the distributed resources and the actual resources. Part B reflects obligation data.

APPENDIX L (CON'T)

OUTPUT REPORTS FROM THE DBMS FMMTHRP CYCLE

M. **UPFE400C. Status of Financial Resources.** This report reflects data comparison between the distributed resources and the actual resources. Part C reflects accrued expenditure data.

N. **UPFE420A. Outstanding Advances.** This report reflects all outstanding advances listing age by estimated trip completion.

O. **UPFE520E. Job Order Status Schedule Part IIIA.** This report reflects data pertaining to all current capital asset job order numbers citing Asset Code A,B,D,G,H,J,K,N,Q,S,W,X,Y.

P. **UPFE550A. Reimbursable Schedule Part I.** This report reflects all reimbursable cost relative to reimbursable job orders.

Q. **UPFE640A. Trial Balance.** This report reflects general ledger account balances for the end of an accounting period.

R. **UPFE820A. Job Order Cost Journal.** This report reflects all job order data for use in controlling the cost accumulated against job orders.

S. **UPFE970A. Closed Commitments/Obligation.** This report reflects all expenditure transactions against a document which have been finalized and are to be deleted from the Appropriation History.

T. **UPFE990B. Purged Document Reference List.** This report reflect documents that have been purged from the AAS System. This report is only produced during August, November, December, February, and May.

U. **UPFF100A. Uncompleted Balanced Appropriation History Record.** This report reflects documents that have equal commitments/obligation/expense/and disbursements amounts, but have not been flagged as final. This report is only produced in August.

APPENDIX M

OUTPUT REPORTS FROM THE DBMS FMCNSTBC CYCLE

A. **UPFZ550A. Consolidated Trial Balance Error Listing.** This report reflects all transactions that did not update the Consolidated Trial Balance.

B. **UPFZ550B. Consolidated Trial Balance Transaction Listing.** This report reflects all transactions that updated the Consolidated Trial Balance.

C. **UPFZ700A. Consolidated Suballotment Trial Balance.** This report reflects the consolidated suballotment status of the general accounts balances for an accounting period for the DeCA East and DeCA West Databases.

D. **UPFZ750A. Consolidated Trial Balance.** This report reflects the general ledger account balances for an accounting period for the DeCA East and DeCA West Databases.

APPENDIX N

**OUTPUT REPORTS FROM THE DBMS FMDAILYR CYCLE
AAS REQUESTED REPORTS**

- A. **UPFA630A. Activity Level Trial Balance.** This report reflects the general ledger account balances for an accounting period up to the date of the request.
- B. **UPFA635A. Liaison Activity Level Trial Balance.** This report reflects the general ledger account balances for an accounting period up to the date of the request.
- C. **UPFA610A. Outstanding Travel Advances.** This report reflects all outstanding advances.
- D. **UPFA630A. Accrued Expenditure Unpaid.** This report reflects data to evaluate and control outstanding accounts payable.
- E. **UPFA650A. Reimbursement Ledger.** This report reflects all reimbursable cost relative to reimbursable job orders.
- F. **UPFA690A. Unallocated Cost Part I.** This report violations resulting from cost update records which violate as unmatched to FAD or unmatched to MADD.
- G. **UPFA690B. Unallocated Cost Part II.** This report reflects violations resulting from cost update records that violate as unmatched to operating targets.
- H. **UPFA700A. Fiscal Accounting Ledger by Object Class.** This report reflects commitment/obligate/and disbursement amounts at the time the report is requested.
- I. **UPFA740A. Operations Cost Listing.** This report reflects the labor and non-labor obligations and expenses for month-to-date (MTD), fiscal quarter-to-date (QTD), and fiscal year-to-date (FYTD) totals.
- J. **UPFA800A. Financial Accounting History (By Doc. Number)** This report reflects the financial history status for a specifically requested document number. It will provide detail transactions performed on the requested documents.
- K. **UPFA800B. Financial Accounting History (By Task Code).** This report reflects the financial history status for a specifically requested task code. It will provide detail transactions related to the requested task code.
- L. **UPFA800C. Financial Accounting History (By Task/Office).** This report reflects the financial history status for a specifically requested task/office code combination. It will provide detail transaction related to the requested task/office code.
- M. **UPFA800D. Financial Accounting History (By GLAC).** This report reflects the financial history data status for specifically requested General Ledger Account (GLAC).
- N. **UPFA890A. Summary/Detail Operating Targets.** This report reflects the distribution and status of resources established in detail operating targets by individual fiscal year and quarter.

APPENDIX N (CON'T)

**OUTPUT REPORTS FROM THE DBMS FMDAILYR CYCLE
AAS REQUESTED REPORTS**

O. **UPFA810A. Construction - In - Progress Ledger.** This report reflects all open documents from inception for each Asset in Progress. It reflects the net amount in the CIP GLACs for each JON.

P. **UPFA820A. Capital Asset Sub. Ledger By GALC.** This report reflects the general ledger accounts that represent the capital assets for open documents. It includes all transactions from for each asset.

Q. **UPFA830A. Capital Asset Sub. Ledger By Document Number.** This report reflects the general ledger accounts that represent capital assets by document number. This request is by specific Asset Document Number.

R. **UPFA840A. Sub. Ledger/Trial Balance Check.** This report reflects the subsidiary Ledger accounts balances from the appropriation history and trial balance for comparative purposes.

S. **UPFA860A. Sub. Ledger/Trial Balance Check - Detail Report.** This report reflects the detailing supporting histories for discrepancies found in report UPFA840A.

T. **UPFA900B. Detail Operating Target Schedule/Qtr./Part II.** This report reflects the distribution and status of resources established in detail operating targets by individual fiscal year and quarter.

U. **UPFA910B. Detail Operating Target Schedule/FYTD/Part II**
This report reflects the distribution and status of resources established in detail operating targets for the fiscal year-to-date through the current quarter by individual fiscal year and quarter.

V. **UPFA920A. Summary Operating Target Schedule** This report reflects the distribution and status of resources established in the summary operating targets.

APPENDIX O

OUTPUT REPORTS FROM THE DBMS SAS QUERIES

A. **Undelivered Orders.** This query report maintains the same data as reported on the DBMS Undelivered Orders report, UPFE300A, but is sequenced to report by Activity code, and Office within Activity. This query will be created as requested.

B. **Unliquidated Balances for Current Fiscal Year.** This query report reflects all unliquidated balances for current fiscal year data by Fund Code, Activity code, and office within activity. This query report has been set up to be created on the last day on the month.

C. **Unliquidated Balances for Prior Fiscal Year.** This query report reflects all unliquidated balances for prior fiscal year by Fund Code, Activity Code, and office within activity. This query has been set up to be created on the last day of the month.

D. **Obligate & Expense amounts for FY 92/93/94 By Activity Document Number.** This query report reflects all Obligations and Expenses transactions that have been processed on a document during the appropriated FY. This query has been set up to be created on the last day of the month.

E. **DPUX50AB.** This is the Negative ULO SAS Query.

F. **DPUX300A.** This is a detail listing of the Negative ULO SAS Query.

MANAGEMENT CONTROL REVIEW CHECKLIST

TASK: Comptroller/Resource Management

SUBTASK: Financial Management for Headquarters, Regions and Liaison Office

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable units are HQ DeCA, OSC, and Regions appropriate Liaison Office (LO). Each test question is annotated to indicate which organization (s) is (are) responsible for responding to the question (s). Assessable unit managers responsible for completing this checklist are shown in the DeCA MCP.

EVENT CYCLE 1: Maintain Surcharge Collections and DBOF accountability.

Step 1: Establish and maintain funding levels in financial business system which agrees with allotted authority and budgeted directions.

Risk: Obligations and disbursement may be in excess of allotted authority or funds used inappropriately.

Control Objective: Ensure funding authority in financial business system agrees with management budget execution objectives.

Control Technique:

1. Ensure fund targets issued to HQ DeCA, Regions and appropriate Liaison Office (LO) agrees with funding in financial business system.
2. Ensure funding documents are provided to the servicing Finance and Accounting Office.
3. Ensure monthly financial reports are received and reviewed for results and status operations.
4. Ensure that there is a centralized control of funds for worldwide construction programs.
5. Ensure all commitments, obligations and expenses are input in financial management system.
6. Ensure unliquidated obligations are reviewed at least quarterly.
7. Ensure adjustments to obligations and commitments are made on a timely basis.

Test Question:

1. Does most current funding document agrees with funding in the financial business system? (**HQ DeCA/RMAS, Region RM and Appropriate LO**)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Do obligations and expenses exceed available funding? **(HQ DeCA/RMAS, Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Does HQ DeCA/RM provide copies of all funding documents to the servicing Finance and Accounting Office?
(HQ DeCA/RM)

Response: YES ___ NO ___ NA ___

Remarks:*

4. Are monthly financial reports received and reviewed for proper funding? **(HQ DeCA/RMAS and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

5. Are monthly financial reports received and reviewed for unobligated commitments? **(HQ DeCA/RM and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

6. Are documents prepared and tracked for Centralized Major Construction Program? **(HQ DeCA/RMAS)**

Response: YES ___ NO ___ NA ___

Remarks:*

7. Is the document number on commitment and obligation structured IAW DeCAD 70-7? **(HQ DeCA/RMAS, Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

8. Is the accounting classification on expenditure documents structured IAW DeCAD 70-7? (**HQ DeCA/RMAS, Region RM and Appropriate LO**)

Response: YES ___ NO ___ NA ___
Remarks:*

9. Are commitments, obligations and expensed documents (DD Forms 448, 448-2, 1155, 1610 and MODS) recorded correctly in the financial business system? (**Region RM and Appropriate LO**)

Response: YES ___ NO ___ NA ___
Remarks:*

10. Are adjustments to obligations and commitments made upon receipt of adjustment document? (**Region RM and Appropriate LO**)

Response: YES ___ NO ___ NA ___
Remarks:*

11. Are commitments, obligations and travel documents filed IAW DeCAD 70-7? (**Region RM and Appropriate LO**)

Response: YES ___ NO ___ NA ___
Remarks:*

Step 2: Establish guidance for processing accrued expenses and monitoring accounts payable.

Risk: Accruals not properly accounted for in the same accounting period that costs are realized. Accounts payable overstated/understated.

Control technique:

1. Ensure the responsibility for processing accruals has been properly assigned.
2. Ensure receipt documents are provided the appropriate office for processing.
3. Ensure accruals are processed correctly and timely.
4. Ensure receipt documents are provided to the appropriate finance center/paying office for payment processing.
5. Ensure accounts payables are monitored for validity.

6. Ensure that action is taken on all accounts payable over one year old.

Test Question:

1. Has responsibility for ensuring that all accruals are processed correctly and timely for receipt transactions been properly assigned? **(Region RM/Liaison Office)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are receipt documents (DD Form 250 or other authorized receipt document) prepared, forwarded and received IAW DeCAD 70-7? **(DeCA receiving activity, Region RM, Liaison Office, paying office)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Are accrued expenses recorded in the Defense Business Management System (DBMS) or the Standard Finance System (STANFINS) in the same accounting period that costs are incurred or realized? **(Region RM, Liaison Office)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Are copies of receipt documents forwarded the appropriate paying office for payment processing? **(DeCA receiving activity, Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

5. Are recurring costs processed/recorded IAW DeCAD 70-7? **(Region RM, Liaison Office)**

Response: YES ___ NO ___ NA ___

Remarks:*

6. Are accounts payable monitored to ensure validity and proper accounting classification data? **(Region RM, Liaison Office)**

Response: YES ___ NO ___ NA ___

Remarks:*

7. Has action been taken to validate all outstanding accounts payable greater than one year old?

(Region RM, Liaison Office)

Response: YES ___ NO ___ NA ___

Remarks:*

Step 3. Document Flow

Risk: Loss/input of documents from one location to another could result in failure to obligate funds or correct errors in supporting fund instruments.

Control Objective: Ensure timely distribution and control of documents.

Control Techniques:

1. Ensure all documents transmitted from one activity to another activity are accompanied by a transmittal letter.
2. Ensure a document control log is used for the transmittal and receipt of documents.
3. Ensure document number is assigned to documents by office certifying funds availability.

Test Question:

1. Is each accounting document forwarded/received accompanied by a transmittal letter? **(HQ DeCA R/SAL, DeCA ESC/AM, Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is each incoming accounting document logged in a document control log? **(Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Are accounting document numbers assigned by office certifying funds availability? **(HQ DeCA/RMAS, Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is documents flow being performed IAW DeCAD 70-7? **(HQ DeCA RM/SAL, DeCA OSC/AM Region RM and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 4: Processing Interdepartmental Billings

Risk: Improper processing and control of Military Interdepartmental Purchase Request (MIPR) DD Form 448 and DD Form 448-2 (Acceptance of MIPR) could result in an understatement of obligations and an understatement of funds allotted for expense.

Control Objective: Ensure MIPRs are prepared, processed and accounted for IAW with current procedures.

Control Technique:

1. Ensure necessary funding documents are prepared and provided to installations for services to be provided to commissaries.
2. Ensure acceptance of authorized reimbursable documents and amendments to these documents are prepared and IAW DeCAD 70-7.
3. Ensure accountability of funding documents is maintained.
4. Ensure billing document is properly certified and forwarded servicing finance and accounting office for payment.

Test Question:

1. Are DD Forms 448 or other authorized reimbursable documents prepared and provided servicing installations IAW 70-7. (**Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are the acquiring installations formally accepting the DD Form 448 by DD Form 448-2? (**Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

3. Are copies of the accepted DD Form 448-2 provided to applicable commissaries so that document accountability can be maintained. (**Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is recorded obligation adjusted to reflect current price or an amendment to a reimbursable document? (**Region RM**)

Response: YES ___ NO ___ NA ___
Remarks:*

5. Is a SF 1080 prepared or other authorized billing document certified and forwarded to the servicing finance and accounting office for payment IAW DeCAD 70-7? (**Region RM**)

Response: YES ___ NO ___ NA ___
Remarks:*

Step 5: Accounting for the sale of cardboard and other paper products.

Risk: Loss in proceeds credited to the Surcharge Collections account.

Control Objective: Ensure accountability of accounts receivable and collections to the surcharge account.

Control Technique:

1. Ensure accounts receivable are established for the sale/turn-ins of cardboard and other paper products to DRMO.
2. Ensure accounts receivables are liquidated IAW DeCAD 70-7.

Test Question:

1. Is a monthly consolidated report of the commissaries sale/turn-ins of cardboard and paper products (by weight and estimated sales price) provided to DFAS-CO for the establishment of accounts receivables? (**Region RM**)

Response: YES ___ NO ___ NA ___
Remarks:*

2. Are the accounts receivable established IAW 70-7? (**Region RM**)

Response: YES ___ NO ___ NA ___
Remarks:*

Step 6: Accounting for the sale and turn-in of commissary equipment.

Risk: Loss in proceeds credited to the Surcharge Collections account.

Control Objective: Ensure accounts receivable are established for the sale/turn-in of commissary equipment.

Control Technique:

1. Ensure that a DD Form 1348-1 for sale/turn-in of equipment to the DRMO is prepared for each respective commissary equipment.
2. Ensure that the DD Form 1348-1 is completed IAW 70-7 and forwarded to the respective commissary for the equipment to be turn-in to DRMO.
3. Ensure a DD Form 1348-1 is prepared IAW 70-7 for transfers of equipment with DoD.
4. Ensure that all other DoD forms used to turn-in/transfer property are prepared IAW DeCAD 707.
5. Ensure document flow of DD Form 1348-1 or other DoD documents for the establishment and accountability of accounts receivable and collections is performed IAW DeCAD 70-7?

Test Question:

1. Is a DD Form 1348-1 prepared/completed IAW current procedures for the sale/turn-in of equipment to DRMO and forwarded to the respective commissary? (**Region DOL**)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are authorized forms used for turn-in/transfer of equipment (other than the DD Form 1348-1) prepared and processed IAW DeCAD 70-7? (**Region RM and DOL**)

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a signed copy of the DD Form 1348-1 forwarded/received by Region RM IAW DeCAD 70-7? (**Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is a monthly summary report of equipment turn-ins (capitalized and non-capitalized) forwarded to the servicing finance and accounting office for establishment of accounts receivable? (**Region RMA**)

Response: YES ___ NO ___ NA ___

Remarks:*

5. Are collections from the sale/turn-in of equipment properly accounted for in the standard finance system?

(Region RM)

Response: YES ___ NO ___ NA ___

Remarks:*

Step 7: Recording Capital Equipment.

Risk: Agency investment in property will not be fairly stated in financial reports.

Control Objective: Ensure summary financial accounts are in agreement with property book.

Control Technique:

1. Ensure a monthly reconciliation is performed between the general ledger summary accounts and the subsidiary ledger generated by the logistical system .
2. Ensure all differences are documented, worked, transmitted, and updated in a timely manner.
3. Ensure all accounting codes are established to identify property as capital equipment. (Job Order Number to include; Asset code, Funds Distribution Identifier (FDI), Asset Completion Method Identifier (ACMI), and Program Year)
4. Ensure the acquisition transaction records reflect the acquisition date and value including transportation and installation.
5. Ensure the capital equipment receipt is recorded in DBMS with function code F206.

Test Questions:

1. Does the summary general ledger accounts equal the supporting subsidiary ledger generated by the logistical system? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are reconciling entries noted on DeCA For 70-84, Aug 94? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is there a financial accounting history record UPFA800D (CONUS) to reflect all financial transactions? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is each DBMS entry supported by documentation? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

5. Does the property system record all transactions affecting the Agency's investment in property? **(Region DOL\Commissary Officers)**

Response: YES ___ NO ___ NA ___

Remarks:*

6. Are documents provided the Region RM to allow reconciliation of financial accounts? **(Region DOL\Commissary Officers)**

Response: YES ___ NO ___ NA ___

Remarks:*

7. Are documents forwarded to the accounting service by TL to record changes in the financial status of Agency accounts? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

8. Does the reconciliation reflect the cause for the out of balance with supporting annotation or documentation? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

9. Can an increase or decrease to the accounting system be seen in subsequent documentation? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

10. Does the financial interrogation reflect the appropriate accounting codes? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

11. Does the transaction contain document number, acquisition date and value, including transportation and installation? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

12. Was the correct asset code applied to preclude function F204, receipt/expense being used for receipting capital property? **(Budget Liaison Business Unit and Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

13. Did the commissary hand receipt holder initiate documentation to advise the Region DOL of any change in status of equipment within 10 days? **(Acquisition Business Unit "DOL" Operation Support Center)**

Response: YES ___ NO ___ NA ___
Remarks:*

14. Did the Acquisition Business Unit update the property system within the month the transaction was received from the property book hold and provide documentation to RM within the month process ? **(Acquisition Business Unit "DOL" Operation Support Center)**

Response: YES ___ NO ___ NA ___
Remarks:*

15. Did the Acquisition Business Unit and Region RM forward the document to DFAS-CO within two days of receipt from DOL ? (**Acquisition Business Unit "DOL" Operation Support Center**)

Response: YES ___ NO ___ NA ___

Remarks:*

16. Is filing and retention of acquisition documents IAW DeCAD 70-7? (**Budget Liaison Business Unit and Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

17. Are reconciling statements maintained IAW DeCAD 70-7? (**Budget Liaison Business Unit and Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

Step 8: Recording capital construction in progress.

Risk: Improper financial accountability of minor capital construction projects.

Control Objective: Ensure property accounting records provide detailed cost of contracted planning and design, and construction at DeCA HQ and Regions.

Control Technique:

1. Ensure a program is established to maintain control of DeCA's construction in progress.
2. Ensure financial accountability is maintained through subsidiary logistical systems, MCIP project files, and summary financial system.
3. Ensure commissary officer records non-fixed equipment inventory associated with construction projects prior to transfer to military installation.
4. Ensure maintenance of minor construction Project file, monthly status of projects and progress payments/final certification.

Test Question:

1. Is a program established to maintain control of open and closed construction projects? (**HQ DeCA RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is financial accountability maintained in the appropriate logistical and financial systems? **(Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

3. Is final certification of transfer of non-fixed equipment to military installation forwarded to Region? **(Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

4. Is monthly Status Report, DeCA Form 70-80 prepared to show status of MCIP? **(Region DF)**

Response: YES ___ NO ___ NA ___
Remarks:*

5. Are progress payments forwarded by contract agent to Region Engineer/RM? **(Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

6. Is DeCA Form 70-91 or equivalent received for final certification of MCIP? **(Region RM)**

Response: YES ___ NO ___ NA ___
Remarks:*

Step 9: DBMS Cycles

Risk: Non-receipt of DBMS schedules and Reports.

Control Objective: Ensure receipt of applicable DBMS Reports schedules for determination of data input and output.

Control Technique:

1. Ensure that DBMS schedules are received during the last week of the month for the next months cycles.
2. Review DBMS schedules and ensure DBMS cycles are scheduled correctly.

3. Ensure additional cycles required are coordinated and scheduled correctly.
4. Ensure timely receipt of DBMS reports after DBMS cycles are processed.

Test Question:

1. Are DBMS reports received timely after DBMS cycles are processed? **(DeCA RMAS and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are DBMS schedules being received? **(DeCA RMAS and Appropriate LO)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Are additional DBMS cycles being coordinated for scheduling? **(DeCA RMAS)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 10: Maintaining transportation discounts earned accountability.

Risk: Earned revenues will not be properly accounted for/collected.

Control Objective: Ensure accounts receivables are properly established for CDC discounts.

Control Technique:

1. Ensure contract/memorandum of Agreement is established with vendors for CDC discounts.
2. Ensure areas of responsibility are properly assigned to ensure adequate accounting revenues earned.
3. Ensure accounts receivables are established for transportation discounts.
4. Ensure deposits are made for discount earned payments.

Test Question:

1. Are contracts/Agreements established with vendors for CDC transportation discounts IAW DeCAD 70-7? **(Region)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is the dollar value of the transportation discount earned computed IAW current procedures?

(Region RM)

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a monthly report of discounts earned provided to DFAS-CO for establishment of accounts receivable? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is a copy of the SF215 and DD Form 1131 on file for deposit/collection of discount earned payment? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

5. Is the original copy of the DD Form 1131 and the confirmed copy of the SF 215 forwarded to DFAS-CO for recording of collection in standard finance system? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

6. Is filing and retention of transportation discounts earned documents IAW DeCAD 70-7? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 11: Managing the Front-end Merchandising Program.

Risk: Loss in earned revenues/accountability.

Control Objective: Ensure accounts receivables are properly established for revenues earned.

Control Technique:

1. Ensure agreements are established with manufactures participating in Front-end Merchandising Program.
2. Ensure areas or responsibility are properly assigned to ensure adequate accounting of revenues earned.
3. Ensure accounts receivable is established for revenues earned from program.
4. Ensure deposits are made for earned revenue payments.

Test Question:

1. Are Agreements established with manufacturers participating in the Front-end Merchandising Program and copy of agreement provided to HQ DeCA/RMAF? **(DeCA RM and Region Merchandising Branch)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is a consolidated quarterly summary of earnings/accounts receivable of Merchandising Program provided to DFAS-CO IAW DeCAD 70-7? **(DeCA RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is DeCA Operations forwarding revenues earned payment checks to OSC A&R for deposit to local bank? **(DeCA RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is OSC A&R providing HQ DeCA/RM with a copy of the DD Form 1131 and SF 215 for reconciling collections of revenues earned. **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 12: Accounting for Cigarette Carton Merchandising Display earnings.

Risk: Loss in earned revenues/accountability.

Control Objective: Ensure accounts receivables are properly established for revenues earned.

Control Technique:

1. Ensure HQ DeCA/RM are receiving copy Cigarette Carton Merchandising Display Agreements.
2. Ensure areas of responsibility are properly assigned to ensure adequate accounting of revenues earned.
3. Ensure information is provided to DFAS-CO for the establishment of accounts receivables/revenues earned.
4. Ensure the dollar amount of each quarterly revenues earned projection is provide to DeCA/RM.
5. Ensure deposits are made for earned revenue payments.

Test Question:

1. Are copies of agreements forwarded/received by HQ DeCA/RMAF **(HQ DeCA/DO/RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is the dollar amount of each quarterly revenues earned projection for each Cigarette Carton Merchandising Display Agreement provided to HQ DeCA/RMAF not later than the close of the first business day of the months of October, January, April and July? **(HQ DeCA/DO)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a consolidated quarterly summary of earnings/accounts receivable of Cigarette Carton Merchandising Display Agreement provided to DFAS-CO not later than the third business day in the months of October, January, April and July? **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is OSC A&R providing HQ DeCA/RMAF with a copy of the DD Form 1131 and SF 215 for posting collections of revenues earned to worksheet ? **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 13: Managing Cooperative Merchandising Agreements (CMA) accrued earnings.

Risk: Understatement of earnings/distribution of funds.

Control Objective: Ensure Cooperative Merchandising Program is properly managed.

Control Technique:

1. Ensure areas of responsibility are properly assigned to ensure adequate accountability of earnings from CMAs.
2. Ensure proper accountability accrued earnings from CMAs.
3. Ensure original copy of DD Form 1131 and the confirmed copy of SF 215 is provided to DFAS-CO.
4. Ensure deposits are properly made for checks received from CMAs.

Test Question:

1. Are the areas of responsibility properly assigned to ensure adequate accountability of CMA earnings? **(Region Merchandising Branch and RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is a log of CMA payment being maintained IAW DeCAD 70-7? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a SF 215 and DD Form 1131 prepared IAW DeCAD 70-7? **(Region RM/Merchandising Branch)**

Response: YES ___ NO ___ NA ___

Remarks:*

4. Are checks deposited to local bank IAW DeCAD 70-7? **(Region RM).**

Response: YES ___ NO ___ NA ___

Remarks:*

5. Is the confirmed copy of the SF 215 and the original copy of the DD Form 1131 forwarded to DFAS-CO? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

6. Is the filing and retention of DD Form 1131, SF 215, and supporting documentation IAW DeCAD 70-7? (**Region RM**)

Response: YES ___ NO ___ NA ___

Remarks:*

Step 14: Managing and Marketing Information, Inc (MMI) revenues.

Risk: Loss in earned revenues/accountability.

Control Objective: Ensure account receivables are properly established for revenues earned from MMI contract.

Control Technique:

1. Ensure that contract with military Audit of Market Information, Inc. is properly administered.
2. Ensure areas of responsibility are properly assigned to ensure adequate accountability of revenues earned from MMI contract.
3. Ensure accounts receivable are established for revenues earned from MMI contract.
4. Ensure deposits are properly made for checks received from MMI contract.
5. Ensure contractor is notified if MMI payment is not received within 30 days following the end of each quarter.

Test Questions:

1. Is the responsibility for administering MMI contracts performed IAW DeCAD 70-7? (**OSC, Acquisition Business Unit**)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is HQ DeCA/RMA provided the dollar amount of guaranteed annual minimum payment as stated in MMI contract? (**HQ DeCA/RMAF and OSC ABU**)

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a report of the annual earnings/accounts receivable amount of the MMI contract provided to DFAS-CO? **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___
Remarks:*

4. Are collections posted to worksheet upon receipt of check from contractor for reconciling of revenues with DFAS-CO **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___
Remarks:*

5. Are checks for revenues earned from MMI contract forwarded to OSC A&R for deposit in local bank ? **(DeCA RMAF)**

Response: YES ___ NO ___ NA ___
Remarks:*

6. Is contractor notified if MMI payment is not received within 30 days following the end of each quarter.

Response: YES ___ NO ___ NA ___
Remarks:*

7. Is DFAS-CO providing updates of account status monthly i.e. Orders Received, Collections and End Receivable to HQ DeCA/RMA? **(HQ DeCA/RMAF)**

Response: YES ___ NO ___ NA ___
Remarks:*

Step 15: Performing Commissary Resale Stocks Program Analysis.

Risk: Increased reporting of Stock Fund imbalances.

Control Objective: Detect/decrease erroneous accounting entries.

Control Technique:

1. Ensure performance measures reports are analyzed monthly to detect erroneous accounting entries or performance trends.

2. Ensure a monthly summary of analyses of performance measures is prepared.
3. Ensure that listings are being prepared to show the difference between flash and STANFINS sales by commissary and forwarding copies to respective Service Center for resolution when flash sales exceed STANFINS.

Test Question:

1. Is a monthly summary of analyses of the performance measures i.e. sales, inventory on hand, etc prepared ? **(HQ DeCA/RMBR and Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 16: Use of STANFINS Stock Fund Resale and ASAC Reports.

Risk: Overstated/understated account balances may not be detected.

Control Objective: Ensure proper posting of account balances.

Control Technique:

1. Ensure reports are received for STANFINS subsidiary ledgers for financial management of the commissary activities.
2. Analyze STANFINS and ASAC reports to the General Ledger to ensure proper posting of account balances.

Test Questions:

1. Are STANFINS reports VIA ORS received? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Are AVK 287,295,329,901, and 902 reports analyzed and necessary corrections noted and provided to the appropriate Service Center? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Are reports filed and retained IAW DeCAD 70-7? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 17: Completion of Accountability Variance Statement.

Risk: Loss of the controls in the gain/loss of accountability inventories.

Control Objective: Ensure Commissary Accountability Variance Statement (AVS) is prepared IAW with DeCAD 70-7.

Control Technique:

1. Is DeCA Form 70-22, Accountability Variance Statement is completed IAW with instruction provided in 70-7.

2. Ensure completed DeCA Form 70-22 is faxed to HQ DeCA/DO.

3. Ensure HQ DeCA/DO provides Chief Executive Office with a copy of the Consolidated Statement of Accounting variance.

Test Questions:

1. Is DeCA Form 70-22 completed within 5 working days upon receipt of information from the Operations Support Center IAW DeCAD 70-7? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is completed DeCA Form 70-22 faxed to HQ DeCA/DOOB? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is a copy of the Consolidate Statement of Accounting Variance provided to the Chief Executive Officer on a weekly basis for each region? **(HQ DeCA/DOOB)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 18: Paying deductions caused by DeCA pricing errors.

Risk: Erroneous payments to vendors resulting from short shipment and not as result of DeCA pricing errors.

Control Objective: Ensure responsible activities only provide settlement to vendors for valid pricing errors.

Control Technique:

1. Ensure a point of contact is established to receive vendor price discrepancy inquires.
2. Ensure a log is maintained of price discrepancies IAW DeCAD 70-7.
3. Ensure required corrections are made in SAVES.

Test Questions:

1. Is point of contact established to received vendor price discrepancies? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

2. Is a lot of vendor discrepancy inquires maintained IAW DeCAD 70-7? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is correct documentation provided to the OSC for corrections in SAVES? **(Region RM)**

Response: YES ___ NO ___ NA ___

Remarks:*

Step 19: Updating charge sales customer information in STANFINS an ASAC database.

Risk: Customer non-receipt of bill/uncollectible accounts receivable.

Control Objective: Maintain up-to-date customer name, account and address information in STANFINS database.

Control Technique:

1. Ensure current and accurate name, account and address information for charge sales customers are maintained in master files.
2. Ensure erroneous or obsolete customer APCs are deleted from ASAC and STANFINS database.

Test Questions:

1. Is DeCA Form 70-8 prepared for change/deletion of customer information? (Region RM)

Response: YES ___ NO ___ NA ___

Remarks:*

2. Have charge sales customers that have not exercised their charge sales privilege within the last 180 days been notified to determine if the need still exist for them to remain charge sale customers? (Region RM).

Response: YES ___ NO ___ NA ___

Remarks:*

3. Is each APC in the STANFINS APC Master file (AVK-744) assigned to a current valid customer? (Region RM)

Response: YES ___ NO ___ NA ___

Remarks:*

4. Is the correct mailing address listed in the STANFINS Accounts Receivable Address Master file (AVK-934) for each valid charge sales customer listed in the APC Master File? (Region RM)

Response: YES ___ NO ___ NA ___

Remarks:*

* Explain rationale for YES responses or provide cross-reference where rationale can be found, For NO responses, cross-reference to where corrective action plans can be found. If response is NA, explain rationale.

I attest that the above-listed management controls provide reasonable assurance that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operation, the management controls for this subtask throughout DeCA are adequate.

Director, Resource Management
FUNCTIONAL PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed management control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses

ASSESSABLE UNIT MANAGER
(Signature)