6F051A, Module 3: Analysis in Action

Lesson 1 - Fiscal Law

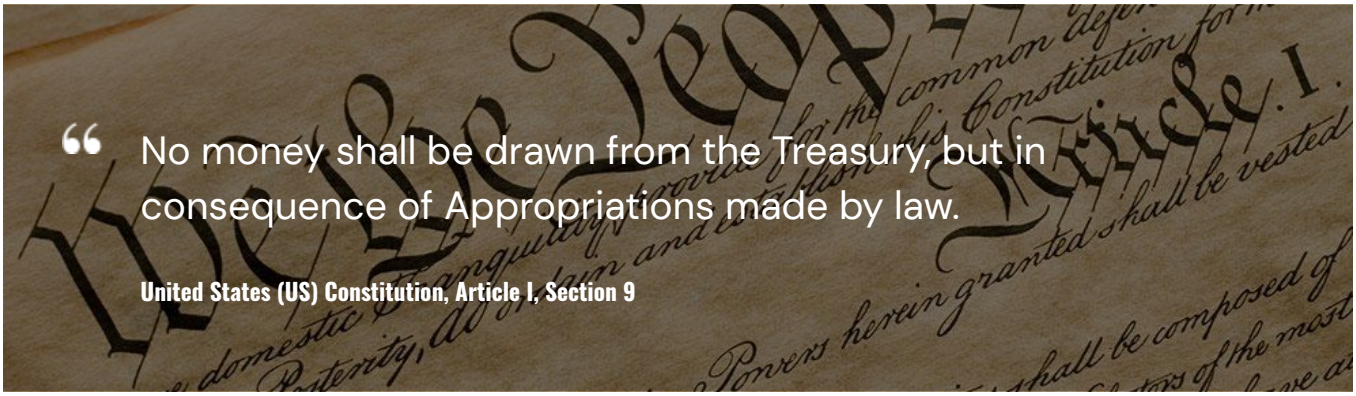
Purpose, Time and Amount

- **Without reference given a Scenario, apply purpose, time, and amount (PTA) to the budget process IAW prescribed guidance and publications**

Purpose, Time, and Amount

We previously discussed the process of how the budget is formed, planned, and executed. Now we must examine what limitations or restrictions are placed on obligation authority: Purpose, Time, and Amount (PTA). Every transaction within a finance office is ultimately traced back to fiscal law. Fiscal law is the foundation for our entire career field. If you remember PTA and apply them in every financial situation, you can rest assured each taxpayer dollar has been spent legally.

Before we can comprehend PTA, we must first understand fiscal law. Keeping current on new and existing laws that apply to how we utilize the funds we receive from Congress is not only important to you, but those appointed over you. Comptrollers rely on your decision support which must be based on sound interpretation of fiscal law. It deals with the availability of appropriations, pertains to the entire Finance career field, and requires financial managers (FM) to be familiar with the Constitution, PTA, and the Anti-Deficiency Act (ADA).



Origins of Fiscal Law

Fiscal law originated with the US Constitution, Article I, Section 9, which states: "No money shall be drawn from the Treasury, but in consequence of Appropriations made by law." This quote means the federal government can buy nothing unless Congress first authorizes it through a committee process. Once the House of Representatives and the Senate agree on authorization legislation, the bill is passed, and the appropriation bill's approval process begins. The authorization bill gives budget authority to make purchases. Budget authority is not money. The amount of money we can spend comes in the appropriation bill. Until both of these are passed, no money can be spent.

This fundamental principle of fiscal law was further expanded on in the US vs. MacCollum, when the court stated: "The established rule is that the expenditure of public funds is proper only when established by Congress, NOT that public funds may be expended unless prohibited by Congress." Stated, just because Congress doesn't say "no" this does not mean "yes." As an example, there is nothing in the regulation explicitly prohibiting a four-star general from buying a car (with gov't funds) to travel to, and from all the functions he/she may be required to attend. This does not mean he/she has the authority to make such a purchase.

Fiscal Law Issues

Understanding the origins of fiscal law is tied to the US Constitution and allows us to understand better how subsequent decisions affect how we can spend the money Congress appropriates to the DoD. Beginning with the premise stated in Article I, Section 9, we can base most of our decisions on whether a purchase is legal or not on this simple sentence. If Congress has not specifically authorized us to expend our funds, then we cannot do so. Many questions have been raised since the framers of the Constitution wrote this straightforward, concise sentence, and FM has been faced with difficult decisions about what can and cannot be purchased. When faced with a fiscal law issue, a financial analyst can use these simple approaches:

- Identify the appropriation.
- Determine whether the appropriation is available for the purpose.
- Determine whether the appropriation is available at the time.
- Determine whether the appropriation is available in the amount of the obligation.

The Purpose Statute

The Purpose Statute was initially enacted on 3 March 1809 and states that funds may only be spent for purposes expressly authorized by Congress. This statute was passed to limit the discretion of Executive Branch agencies in spending appropriations issued by Congress. This clear and direct statute leads to the most significant number of ADA violations. More than 90% of the ADA violations that occur are violations of the Purpose Statute.

The authorization bill passed each year by Congress explicitly states the purposes we may spend our money. Later, we receive the actual dollars in the appropriation bill. When Congress authorizes money for aircraft procurement, it is straightforward to determine what we can and

cannot buy. However, when we receive lump-sum appropriations, such as Operation and Maintenance (O&M), the line between legal and illegal becomes much more "gray." When decisions are made concerning the proper use of an appropriation, there is a 3-part test:

1. The expenditure of an appropriation must be for a particular statutory purpose, necessary and incident to the proper execution of the general purpose of the appropriation.
2. The expenditure must not be prohibited by law.
3. The expenditure must not otherwise be provided for.

Title 31 United States Code (USC) 1301(a) does not require Congress to specify every specific item to be purchased. Government agencies have reasonable discretion to determine what is purchased. Congress has expressly authorized purchases as "necessary expenses" of an existing appropriation. Take the O&M appropriation, for example. There is no list stating what we can buy using O&M funds. Therefore, we have to apply the Necessary Expense Rule to our purchase decisions.

Necessary Expense Rule

The Necessary Expense Rule is the foundation of the Purpose Statute and requires that the same three tests must be applied to all purchases:

1. Logical relationship.
2. Not prohibited by law.
3. Not funded elsewhere.

Can civilian clothes be purchased with government funds? Generally, the answer is no. However, the Government Accountability Office (GAO) has authorized the purchase of tuxedos for Secret Service agents so that they could blend in at social functions. This purchase has an apparent logical relationship to agents accomplishing their mission, it is not prohibited by law, and it is not specifically funded for elsewhere. Therefore, this purchase is made legal because it passes all three tests of the Necessary Expense Rule.

Another example is decorations for office areas during certain holidays. Congress and the Comptroller General have ruled seasonal decorations pass the three-part test as long as they are consistent with work-related objectives and not specifically for personal convenience. Whenever you are asked to decide concerning spending government funds, apply the three-part test of the Necessary Expense Rule.

The Time Statute

The Time Statute states Congress appropriates funds for a certain length of time. Agencies must obligate their appropriations during this period of availability established by Congress, or the authorization expires. For example, the O&M appropriation is good for one fiscal year (FY). If we fail to obligate O&M dollars in the FY for which they are appropriated, we no longer have the authority to spend these dollars. An example is military construction funds. Usually, these funds are available for obligation for five FYs, again if we fail to appropriate in the allotted time, the money is lost to us. Congress places time limits on appropriations so they can periodically reevaluate whether the funds are being spent for the purpose they were intended.

Types of Appropriations

Appropriations are available for obligation for limited periods. To understand appropriations within the context of the time element, you need to know some basic definitions.

Current Appropriations

Current appropriations are monies whose availability for new obligations has not yet expired under the terms of the governing appropriations act.

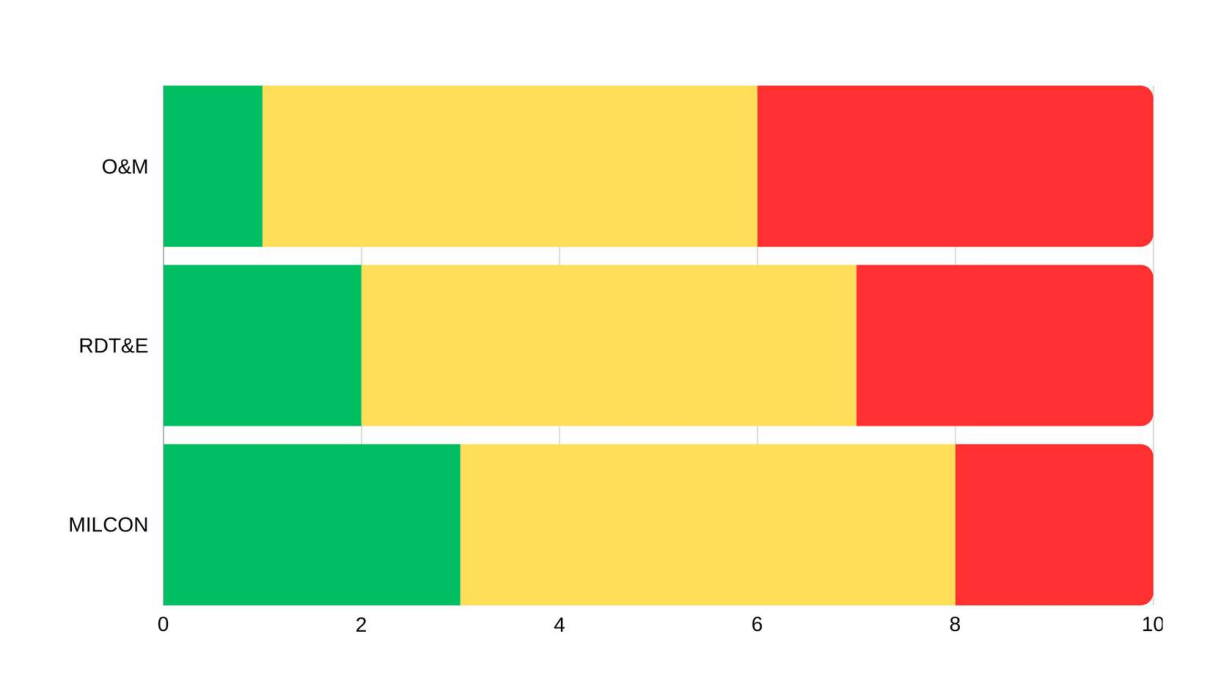
Expired Appropriations

Expired appropriations are monies whose availability has expired for new obligations, but which are available to adjust and liquidate previous obligations. All appropriations remain expired for five years.

Closed (or Canceled) Appropriations

Closed (or canceled) appropriations are monies that are no longer available for any purpose.

One way to understand definitions of TIME, as they relate to appropriations, is with the chart below.



Use this chart for for a visual representation of the text below

Current Appropriations

The green bar shows funds as current and available for obligation. Funds may be obligated during this period but are subject to appropriation rules and laws. Depending on the appropriation, the "current" period may be one year, two years, three years, or five years.

Expired Appropriations

The yellow bar represents funds as expired.
The basic rules for expired funds are:

- They are available for limited use up to five years after the date the funds expired
- They are not available for new obligations

Closed Appropriations

After five years, the agency must STOP (red bar) using these funds for any purpose. The money is now closed, also known as "canceled." This means:

- The funds are not available for any purpose.
- You cannot obligate them.
- You cannot use them to adjust contracts.
- The funds become miscellaneous receipts to the Treasury.

If you have a legal liability related to a closed appropriation, you MUST use current year funds to pay it.

Annual Appropriations

Annual appropriations, also called one-year appropriations are based on TIME (duration), and there are three types of appropriations:

- Annual appropriations
- Multi-year appropriations
- No-year appropriations

They are made for a specified fiscal year and are available for new obligations only during that fiscal year. Routine activities of the federal government are, for the most part, financed by annual appropriations.

The O&M and Personnel appropriations are annual appropriations.

All appropriations are presumed to be annual appropriations unless the appropriations act expressly provides otherwise.

Multiple-Year Appropriations

Multiple-year appropriations are available for new obligations for a definite period over one fiscal year. Apart from the extended period of availability, multiple-year appropriations are subject to the same principles applicable to annual appropriations.
Multiple-year defense appropriations include:

- Research, Development, Test, & Evaluation (RDT&E) funds (2 years)
- Procurement funds (3 years)
- Military Construction funds (5 years)

No-year Appropriations

These appropriations are available for new obligations without fiscal year limitation. For a budget to be a no-year appropriation, the appropriating language must expressly state so. The standard language used

to make a no-year appropriation is "to remain available until expended."

However, other languages will suffice as long as its meaning is unmistakable, such as "without fiscal year limitation." The rules relating to no-year appropriations are simple. All statutory time limits as to when the funds may be obligated and expended are removed, and the funds remain available for their original purposes until paid.

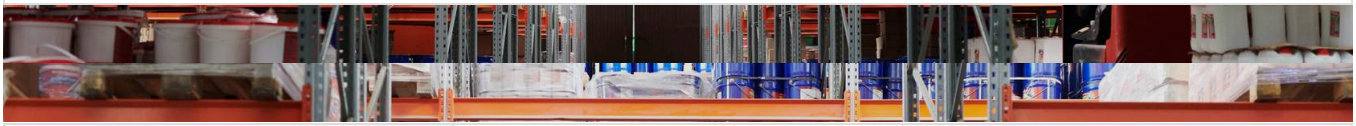
DoD Working Capital and Base Realignment and Closure (BRAC) funds are no-year appropriations.

Bona Fide Need Rule

Bona Fide Need Rule states: "a fiscal year appropriation may be obligated only to meet a legitimate, or bona fide need arising in, or in some cases before but continuing to exist in, the fiscal year for which the appropriation was made." For example, ordering 500 boxes of copier paper one week before the end of the FY, when you have enough paper to make it through to the end of the FY, would be a violation of the Bona Fide Need Rule. There are some exceptions to the Bona Fide Need Rule, such as lead-time exception, training, and stock level.

LEAD-TIME EXCEPTION | TRAINING | STOCK-LEVEL EXCEPTION

The lead-time exception allows agencies to purchase something in one FY and deliver it in the next FY. This exception applies if it takes an extended period to receive the item.



LEAD-TIME EXCEPTION | TRAINING | STOCK-LEVEL EXCEPTION

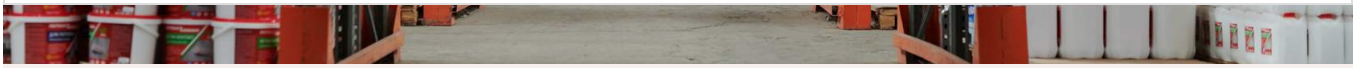
Training is an authorized expenditure, as long as an approving official deems the training necessary, regardless of when the training is delivered. For example, in September, your training manager determines you need to attend a training course offered in November. This is a legitimate expense under

the Bona Fide Need Rule because the training was deemed necessary in the previous FY, and was not available until the next FY.

LEAD-TIME EXCEPTION	TRAINING	STOCK-LEVEL EXCEPTION

A stock-level exception allows government agencies to purchase enough of an item to keep a sufficient stock level. Imagine if the Bona Fide Need Rule strictly controlled flight-line operations. Mechanics needing a part would have to wait until the part had to be put on the plane before they could order it. The stock-level exception allows us to avoid this.

These are some of the exceptions to the Bona Fide Need Rule. FY closeout is often a time ripe for violations of the Time Statute. Simply because we have "fallout" money, or our budget has not been completely executed on 30 September does not allow us to ignore the Bona Fide Need Rule. This is not to say we cannot purchase an item in one FY, and have it delivered in the next FY, but the item must still meet all Bona Fide Need Rule requirements.



The Amount Statute

The Amount Statute is governed by the Anti-Deficiency Act. Congress controls the use of appropriations by Purpose and Time, as discussed. They also set limits as to the amount of funds available.

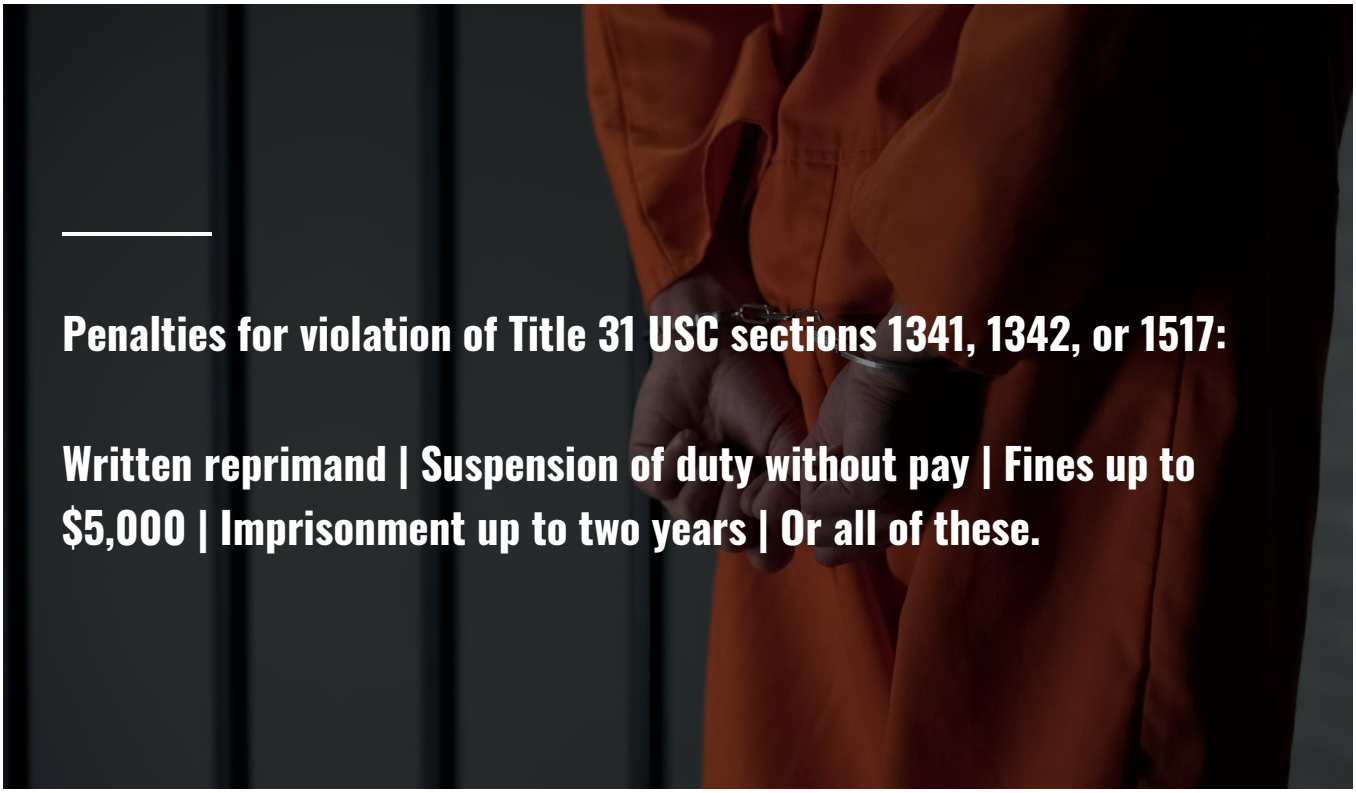
Anti-Deficiency Act (ADA)

Three USCs make up the main part of the ADA as it relates to the amount. All three fall under Title 31. They are sections 1341, 1342, and 1517.

Title 31 USC 1341 – Prohibits obligating or expending in advance or in excess of the appropriation. No government official may make or authorize an expenditure or obligation exceeding an amount

appropriated by Congress, or involve the government in a contract or obligation for payment before an appropriation is made by Congress.

- [ ] **Title 31 USC 1342** – Prohibits accepting voluntary services for the United States.
- [ ] **Title 31 USC 1517** – Prohibits obligating or expending in excess of an apportionment. DO NOT overspend an appropriation.



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Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

7.2 PTA

1.1

The importance of taking time to research each purchase request cannot be overemphasized. The financial analyst must make accurate decisions to keep him/herself out of trouble and keep the comptroller and wing commander out of trouble as well. To determine the propriety of funds we will first need to get information. For each request for purchase, the financial analyst must know:

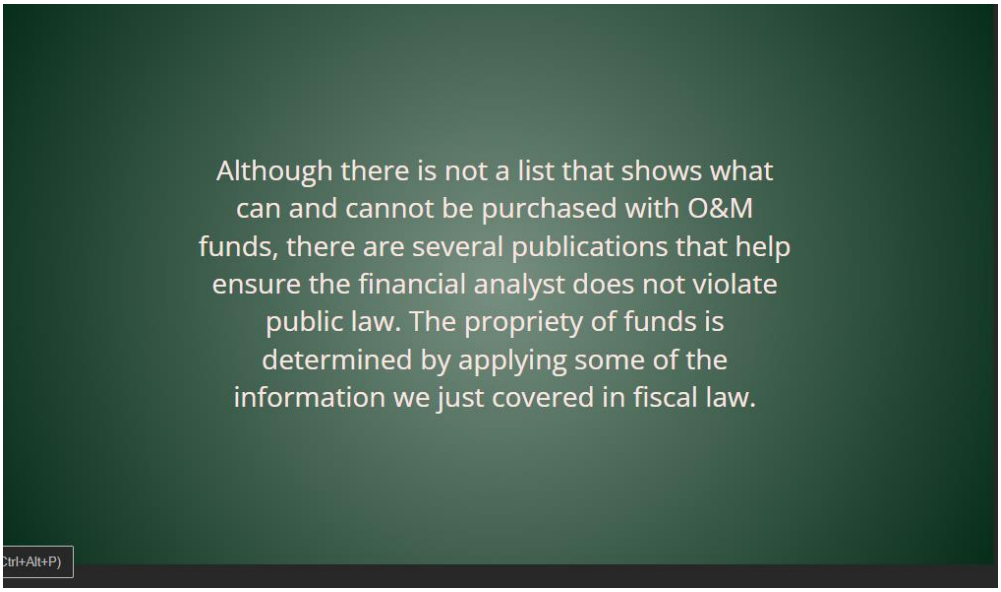
Purpose: Why is this purchase needed?

Time: When will this purchase be made?

Amount: How much is this purchase?

7.2 PTA

1.2



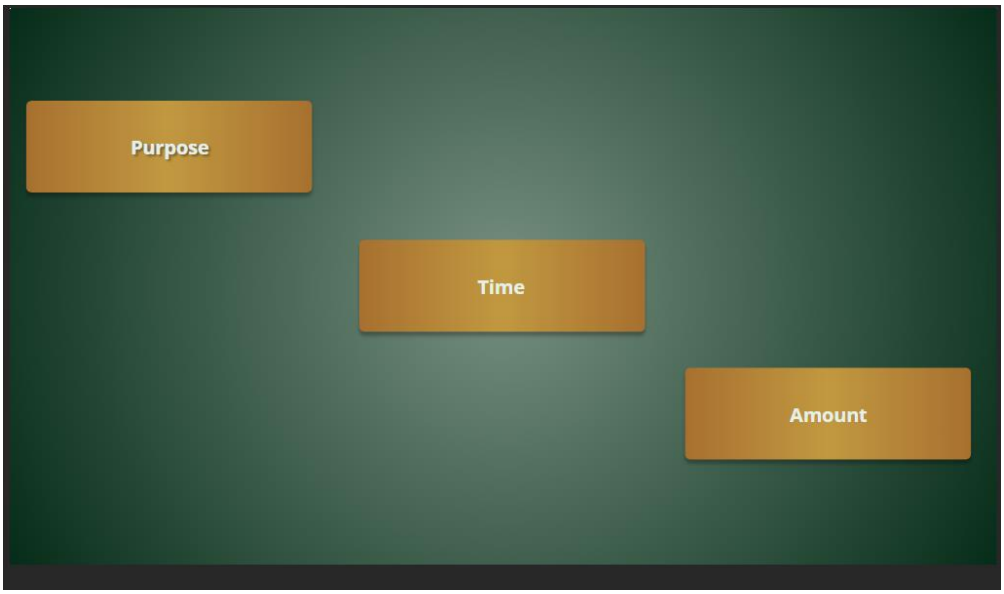
Although there is not a list that shows what can and cannot be purchased with O&M funds, there are several publications that help ensure the financial analyst does not violate public law. The propriety of funds is determined by applying some of the information we just covered in fiscal law.

1.3

7.2 PTA

For example, TSgt Parson, who runs the incentive program at the gym, wants to purchase non-disposable water bottles as soon as possible to give to people who run more than 25 miles a week on the treadmill. This program will begin as soon as the water bottles arrive at the gym. The water bottles will cost $12 each.

1.4



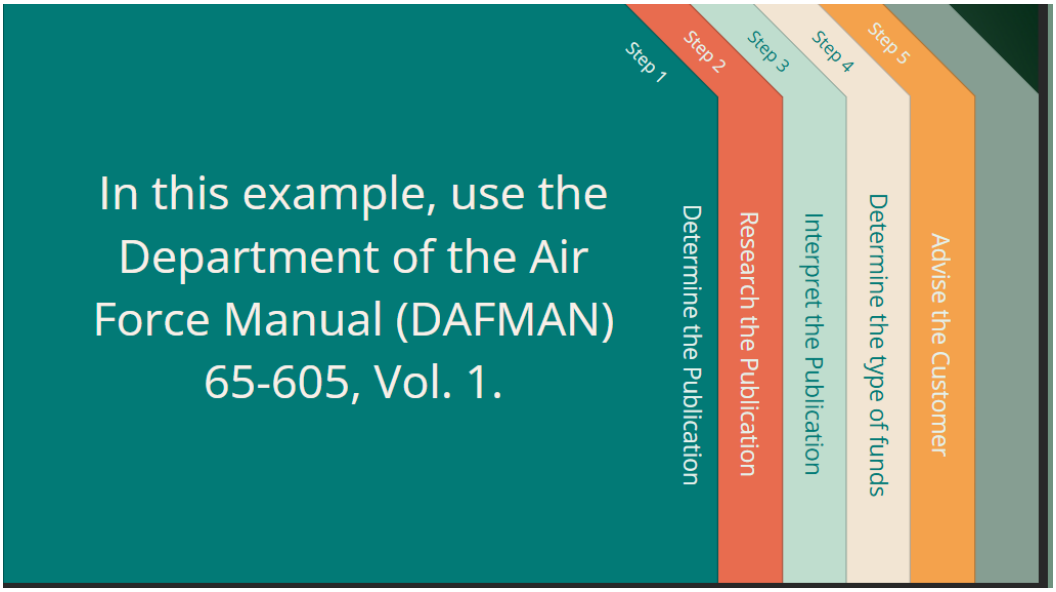
Purpose: We know that TSgt Parson wants to use the bottles for an incentive program.

Time: And he would like them as soon as possible.

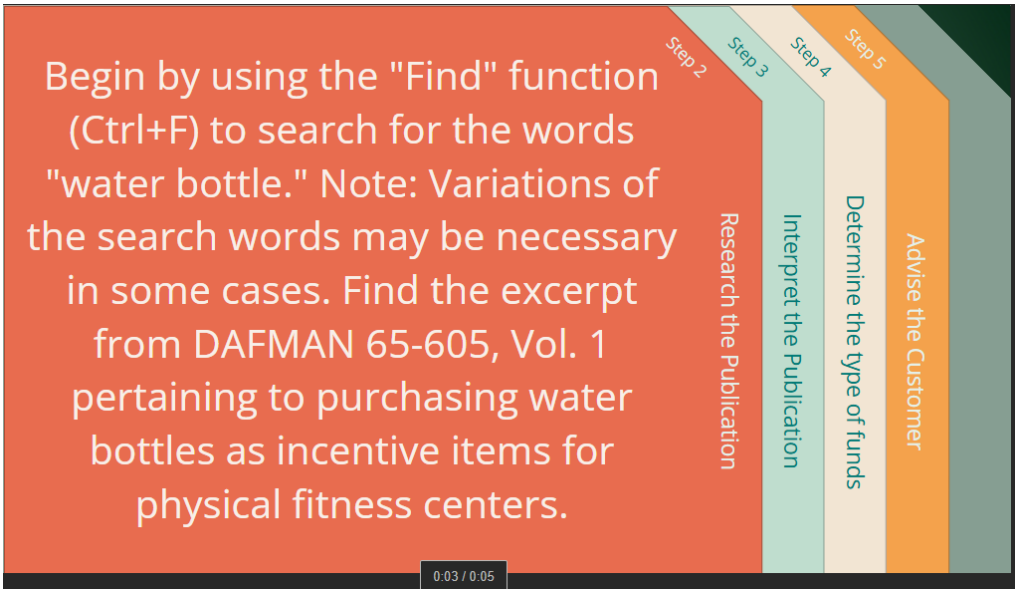
Amount: We also know that he has a quote for $12 per bottle.

1.5

7.2 PTA

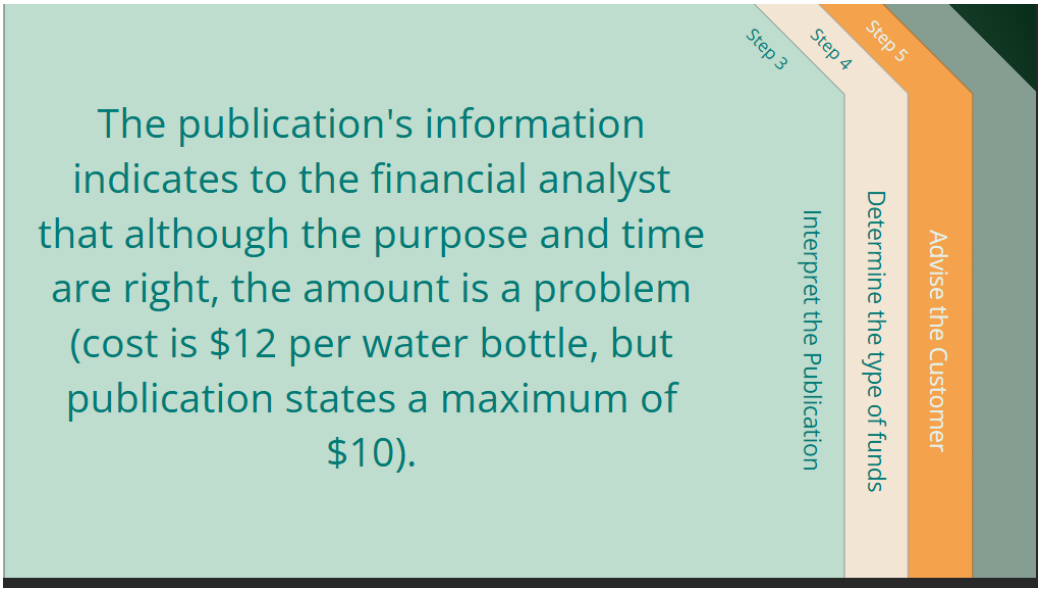

Step 1
Determine the Publication
Step 2
Research the Publication
Step 3
Interpret the Publication
Step 4
Determine the type of funds
Step 5
Advise the Customer
In this example, use the Department of the Air Force Manual (DAFMAN) 65-605, Vol. 1.

1.6


Step 2
Research the Publication
Step 3
Interpret the Publication
Step 4
Determine the type of funds
Step 5
Advise the Customer
Begin by using the "Find" function (Ctrl+F) to search for the words "water bottle." Note: Variations of the search words may be necessary in some cases. Find the excerpt from DAFMAN 65-605, Vol. 1 pertaining to purchasing water bottles as incentive items for physical fitness centers.
0:03 / 0:05

1.7

7.2 PTA


Step 3
Step 4
Step 5
Interpret the Publication
Determine the type of funds
Advise the Customer
The publication's information indicates to the financial analyst that although the purpose and time are right, the amount is a problem (cost is $12 per water bottle, but publication states a maximum of $10).

1.8

Step 4
Step 5
Determine the type of funds
Advise the Customer
Most often, the purchases made at the base-level are with O&M funds.

1.9

7.2 PTA

Step 5

Advise the Customer

In this case, advise TSgt Parson that the purchase request cannot be approved and they may want to consider a lower-priced incentive item.

Next Scenario

1.10

Scenario

Lt. Col. Jordan is planning a retirement ceremony for the wing commander. She has already purchased the retirement flag, but the box it came in is lackluster. She asked the GPC holder to purchase a shadow box for the retirement flag. The GPC holder was uncertain about the appropriateness of the purchase.

Continue

1.11

7.2 PTA

How would you advise the GPC holder?

- The purchase cannot be made because the time statute would be violated
- The purchase cannot be made because the purpose statute would be violated
- The purchase can be made
- The purchase cannot be made because the amount statute would be violated

CONTINUE

Lesson 2 - Accounting Principles

Stages of Accounting

- **Without reference, given a scenario, Apply Accounting Principles IAW prescribed guidance and publications**

1:08 1x

It most likely became apparent to you in your initial days of being in this career field, that trying to make an easy comparison between public and governmental accounting was pretty difficult. However, with the development of new techniques and systems, the process has become more streamlined and easier to navigate. While systems change, the basic accounting principles will remain the same. You must ensure that as technology changes, you hold to these basic governing principles.

Many of the tasks involved in the accounting process require a large percentage of document processing. To account for funds properly, you must process documents. The documents serve as evidence for the overall expenditure of public funds. You will learn about some of the specific documents that support accounting principles.

In this lesson, we will cover data elements of the accounting structure, stages of accounting, governmental accounting, funds certification, processing commitment documents, validating obligation documents, the payment process, procedures for processing collections, financial management system products, and the Dormant Account Review-Quarterly (DAR-Q).

All transactions affecting the funds of the United States Treasury (UST) must be recorded. The Air Force uses an arrangement of codes, called data elements, to account for and record its

financial transactions. These codes include letters and numbers which identify unique elements of the financial transaction. Improper use of these codes creates errors in accounting records. Therefore, it is imperative that financial management personnel understand the various data elements of the accounting structure.

In addition to recording transactions, data elements are also used for reporting purposes. The data elements are accumulated, and reports are generated using this information. Major commands need to know the status of the funds they provided to their bases. Headquarters United States Air Force (HQ USAF) must obtain the financial picture of the Air Force. Defense Finance and Accounting Service (DFAS) audits base-level transactions and balances records for total Air Force spending. Other agencies, such as Congress and the UST, also require financial information. In this objective, we will determine the data elements of the accounting structure.

Applying the Stages of Accounting

Once funds are received at base level, you must account for them. The process of accounting for the funding progresses through separate and distinct stages of accountability. You perform these budgetary accounting procedures to ensure obligations and expenditures do not exceed the funds that Congress authorizes us to spend. Funds correctly reflect within each stage to ensure the most accurate status of funds is reported to higher levels. When reviewing the Selective Transaction History (STH) in DEAMS, you will see accounting transactions move through the stages of accounting. The transactions are identified using a General Ledger Account Code (GLAC). The GLAC ensures accounts used in transactions are in compliance with the United States Standard General Ledger (USSGL) chart of accounts. There are separate stages for disbursement and reimbursement accounting. Each stage of disbursement accounting and reimbursement accounting has a specific GLAC assigned to them.

Disbursement Accounting

The stages of disbursement accounting record transactions pertaining to the purchase of goods or services. The disbursement accounting process begins once an item or service is requested. It ends when payment for the item or service is made. There are two basic stages of disbursement accounting: commitments and obligations.

Step 2

Commitments

The commitment stage provides for the administrative reservation of funds. At this stage, a requirement is known but a firm price is not so a commitment is an estimate for a future obligation. The commitment is only the intent to incur an obligation; therefore, it is not legally binding.

When you process a commitment document, you use the balance ID "C." Entry into the accounting system updates fund availability and ensures the funding will be available later for further obligation. The GLAC for commitments is 4700.

Common commitment documents are:

- **AF Form 616** – Fund Cite Authorization (FCA)
- **AF Form 4009** – Government Purchase Card (GPC) Fund Cite Authorization
- **AF Form 9** – Request for Purchase
- **DD Form 448** – Military Interdepartmental Purchase Request (MIPR)

For example: Civil Engineering (CE) loads an AF Form 9, *Request for Purchase*, into DEAMS for new break room furniture. Once someone in FMA reviews and certifies the Form 9, DEAMS reserves the funds. This is a commitment.

Step 3

Obligations

An obligation is a legal binding agreement between the government and a contractor. The obligation stage is broken into three sub-stages:

1. Undelivered Orders Outstanding (UOO)
2. Accrued Expenditures Unpaid (AEU)
3. Accrued Expenditures Paid (AEP)

Step 4

Obliations-Undelivered Orders Outstanding

The UOO sub-stage is used to record an obligation for the value of goods and services that have been ordered but have not been received. The funds previously established in the commitment stage must be decreased and an increase made to the UOO stage. A liability for payment has not yet occurred because the order has only been placed, but not received. The GLAC for UOO is 4801.

For example: The Form 9 is routed to Contracting via DEAMS, who reviews and approves the Form 9. Contracting then electronically sends the document back to FMA for certification. After certification, Contracting will start the awarding process within their contracting system, CON-IT. Once the contract is awarded and it is linked with the Form 9 in DEAMS, the money is moved from the commitment stage to the obligation stage within DEAMS.

Common documents that affect UOO (O):

- AF 406 Miscellaneous Obligation/Reimbursement Document (MORD)
- DD 448-2 MIPR Acceptance
- AF IMT 185 Project Order
- AF IMT 150 Drayage/Storage Authorization (Government Quarters)
- Travel Order (DTS Authorization interfaces with DEAMS)

Step 5

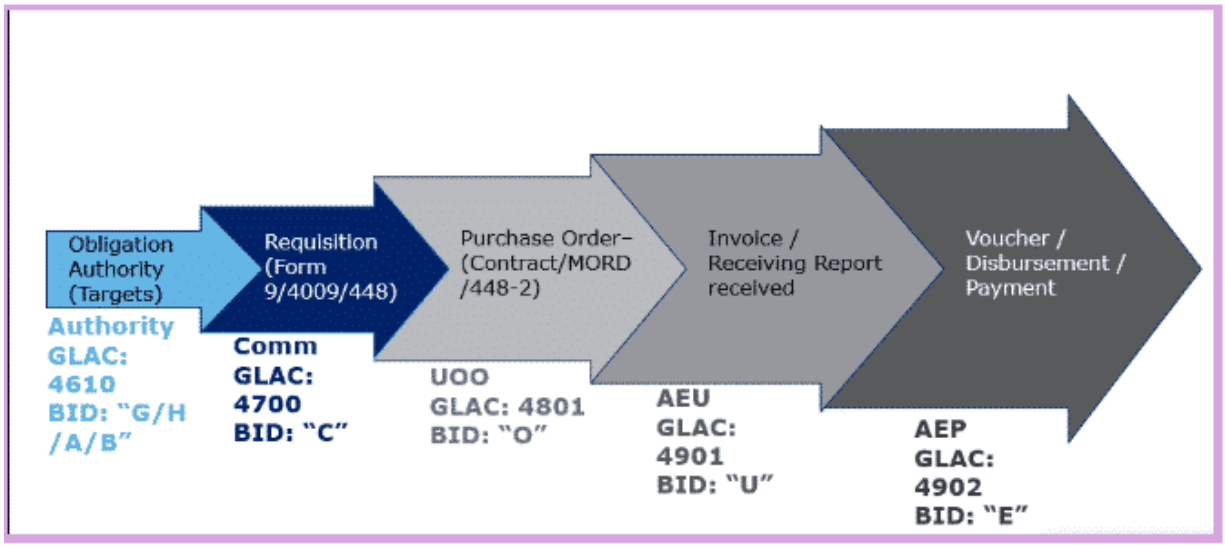
Obligations-Accrued Expenditures Paid

The final obligation stage, AEP, occurs when the actual disbursement of funds is processed. This stage represents the final stage of accounting thus liquidating the obligation. When payment of a liability has occurred, the previously established AEU stage is decreased, and the AEP stage is increased. The GLAC for AEP is 4902.

For example: Once the delivery is made, the company selling the furniture issues an invoice. The invoice is sent to DFAS electronically via DEAMS. Once received, DFAS is going to verify all data against the receiving report and/or contract, and then issue payment. The payment moves the money from AEU to AEP, completing the disbursement accounting process.

Common documents that affect AEP (E):

- **Optional Form 1017-G** – Journal Voucher
- **SF 1081** – Voucher and Schedule of Withdrawal and Credits
- **DD Form 1351-2** – Travel Voucher
- **SF 1164** – Claim for Reimbursement for Expenditures on Official Business
- **SF 1034** – Public Voucher for Purchases and Services Other Than Personal


Obligation Authority (Targets)
Requisition (Form 9/4009/448)
Purchase Order– (Contract/MORD /448-2)
Invoice / Receiving Report received
Voucher / Disbursement / Payment
Authority GLAC: 4610 BID: "G/H /A/B"
Comm GLAC: 4700 BID: "C"
UOO GLAC: 4801 BID: "O"
AEU GLAC: 4901 BID: "U"
AEP GLAC: 4902 BID: "E"

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Reimbursement Accounting

Reimbursement accounting is defined as the accounting of amounts earned and collected for goods sold or services provided by the Air Force to authorized customers. Initially, the activity providing the goods or service pays for the purchase and is later reimbursed by the activity that requested the goods or service. The stages of reimbursement accounting are used to record transactions pertaining to the sales made by the Air Force. All transactions processed against reimbursement SFIS LOAs will include a sales code.

Step 2

Reimbursement Customers

In FMA, we handle two types of reimbursement customers. Intragovernmental Payment and Collections (IPAC) customers which consist of various government agencies involved with that specific base. Examples of IPAC customers are:

- Tenant units (guard/reserve)
- Corps of Engineers
- Defense Logistics Agency (DLA)

The second type of reimbursement customer is Public/Advance payment customers which consist of:

- Non-DoD (banks, schools, cable companies, etc.)
- Army and Air Force Exchange Service (AAFES)
- Some Morale, Welfare and Recreation (MWR) facilities (bowling center, golf course, car wash, etc.)

Step 3

Reimbursement Transactions Related to Stages. There are four stages in reimbursement accounting:

1. Unfilled Customer Orders (UFCO)
2. Unfilled Customer Orders Collected (UFCOC)
3. Filled Customer Orders (FCO)
4. Collections (COL)

Although these stages are similar to disbursement accounting, keep in mind the AF is purchasing goods or services for a customer and the costs will be passed on to the customer.

Reimbursement Authority

Prior to any transaction being processed at base level or DFAS, a reimbursable authority must be provided and loaded into DEAMS. Authority can come in the form of a Military Interdepartmental Purchase Request (MIPR) or Miscellaneous Obligation Reimbursement Document (MORD) but the receiving organization must accept the agreement in a reimbursement status.

Stage of Accounting	DEAMS Term	USSGL Code	Comments
UFCO	Unfilled Customer Order	4221	"Baseline" Agreement
UCOC	Unfilled Customer Orders Collected	4222	Advanced Pmt (public)
FCOU	Filled Customer Order Uncollected	4251	Billing Event
COL	Filled Customer Orders Collected	4252	Customer Payment

Available reimb auth

Obligation Authority

After reimbursement authority has been loaded into DEAMS and before DFAS or the performing organization can process billing, funds must be baselined in DEAMS. Baselining funds is a step within DEAMS that gives DFAS or the base level organization obligation authority and the ability to bill or collect for services performed. To determine who will perform this activity inside of DEAMS, users must evaluate the customer to determine if they are an advance customer or if they have a reimbursable agreement.

Unfilled Customer Orders (UFCO)

In this stage, the Air Force receives an order from a customer, but the customer has not yet received the goods or services they ordered. IPAC customers begin in this stage of reimbursement accounting, whereas public customers skip this stage of reimbursement accounting. The GLAC for UFCO is 4221.

When an organization places an order with the Air Force, but no goods or services were provided, you establish the unfilled customer orders (UFCO) stage. Once funds have been baselined, DEAMS simultaneously accounts for the obligation authority as well as allocating the exact same dollar amount under the UFCO stage.

For example: The Defense Commissary Agency (DECA) has a support agreement to receive utilities support with the host base. The FMA and DFAS maintain the support agreement. Utilities support is the responsibility of Civil Engineering (CE). At the beginning of each month, CE provides an estimate to DFAS. The estimated amount is baselined and enters the UFCO stage.

Unfilled Customer Orders Collected (UFCOC)

In this stage, the Air Force has collected the payment but not provided the goods/services. Public customers begin in this stage of reimbursement accounting. The GLAC for UFCOC is 4222.

An advance payment letter for each customer is prepared by the service/goods providing unit and is signed by the budget officer who then sends it to the customer. The advance payment request letter will show a monthly, quarterly, or annual estimate for each service/good provided and will have a Standard Document Number (SDN) assigned to each customer. The providing unit will build an agreement for each customer and attach the advance payment request letter. The base sends a breakdown of billing for each customer to DFAS every month.

If the customer has not sent the advance payment amount, DFAS sends a request to the customer for the money due for the goods/services provided. Once DFAS inputs the check from the customer into the accounting system, the amount in UFCOC is populated. IPAC customers skip this stage of reimbursement accounting.

Filled Customer Orders (FCO)

This stage is only used by IPAC customers. During this stage, funds are moved when a billing event is processed by the base in the accounting system. The performing activity creates a billing event in DEAMS. They will generate a draft invoice and draft revenue report and correct any report errors prior to notifying DFAS that the collection is ready for processing. By recording when an order has been fulfilled and triggering the necessary financial transactions in the accounting system, we can ensure that funds are appropriately and accurately moved between accounts. The GLAC for FCO is 4251.

Collections (COL)

This stage is the final stage of reimbursement accounting. With IPAC customers, DFAS receives the billing event from the base (performing activity) to process the collection. Once the performing activity receives a voucher from DFAS, the funds are moved to the COL stage and performing activity is reimbursed. The GLAC for COL is 4252.

With public customers, a SF 1080, *Voucher For Transfers Between Appropriations And/Or Funds*, is required to move the amount to the COL stage.

Match the stage of accounting to the description.

FCOU	Entry ensures funding for later use
UFCO	No liability for payment. Contracting approves the document
AEU	Governmental Liability
COL	Payment has been made
AEP	AF receives an order, but not fulfilled
UCOC	Unit prepares Advance Payment Letter for Public Companies
UOO	

Comm

Invoice Drafted

DFAS Voucher Received

SUBMIT

CONTINUE

Data Elements of Accounting Structure

It is very important as an Analyst to know and understand the data elements of the accounting structure. For example, before you certify a document, you must know that the line of accounting is correct. We wouldn't want to mistakenly use a travel line of accounting for a GPC purchase. Let's discuss in detail what data elements DEAMS uses as the accounting structure.

CONTINUE

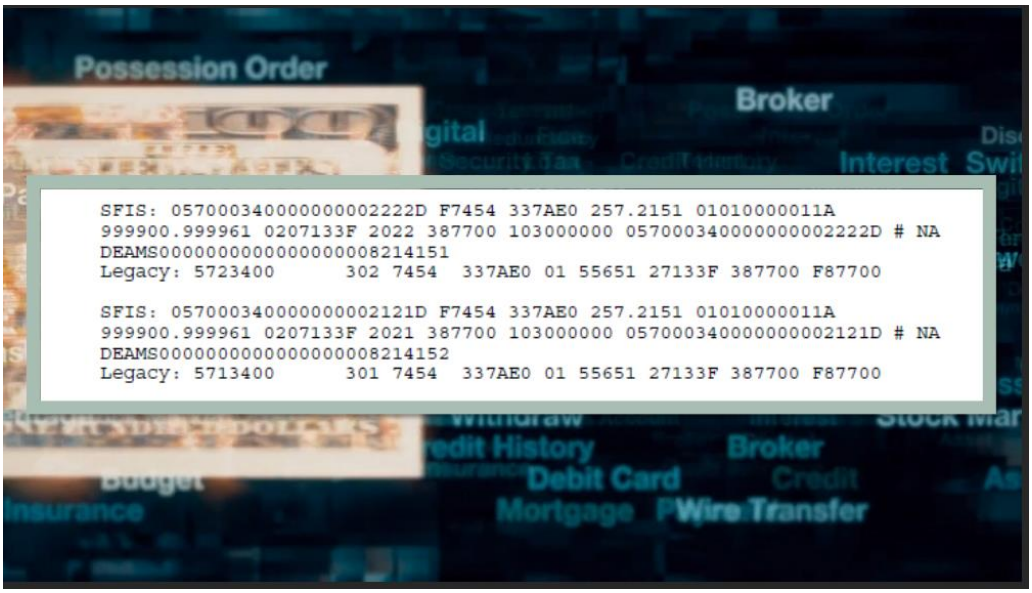
Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

11.3 PTEO

1.1 Title

The PTEO is a system of codes that has been developed for recording financial transactions to meet the requirements for sound accounting procedures in DEAMS. This system of coding endures standardization.

1.2 SFIS Correlation



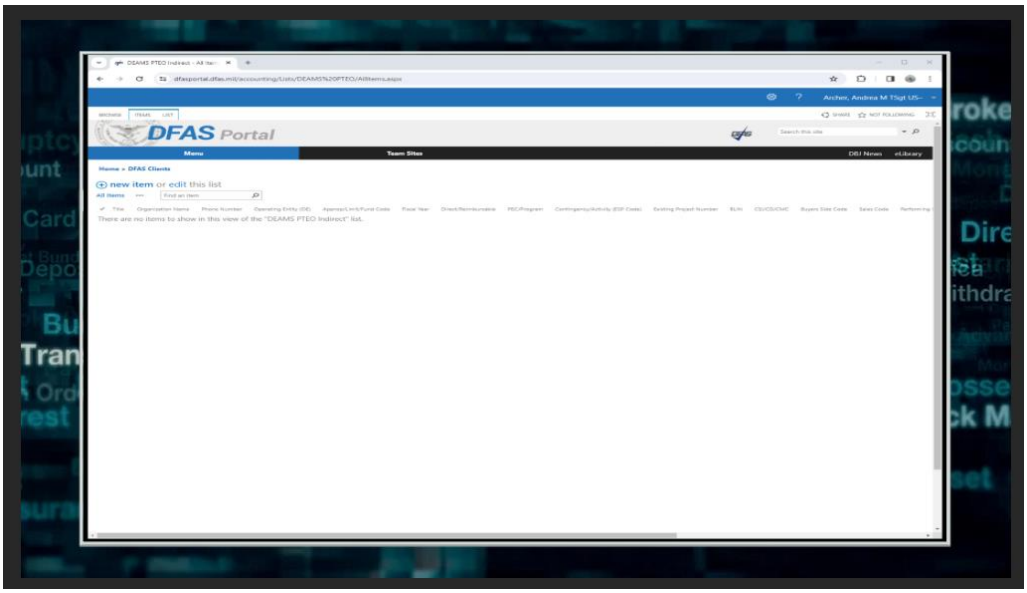
When financial transactions are processed, financial managers code the document with a data element. These data elements contain groups of codes called major components. The guidance for data elements can be found in DAFMAN 65-604, Appropriation Symbols

11.3 PTEO

and Budget Codes. This regulation is also attached in the reference section of this Storyline activity.

You may have seen data that looks like this since getting to your first duty station. This is called a standard financial information structure. The Project, Task, Expenditure Type, and Organization data elements are the foundation of the standard financial information structure.

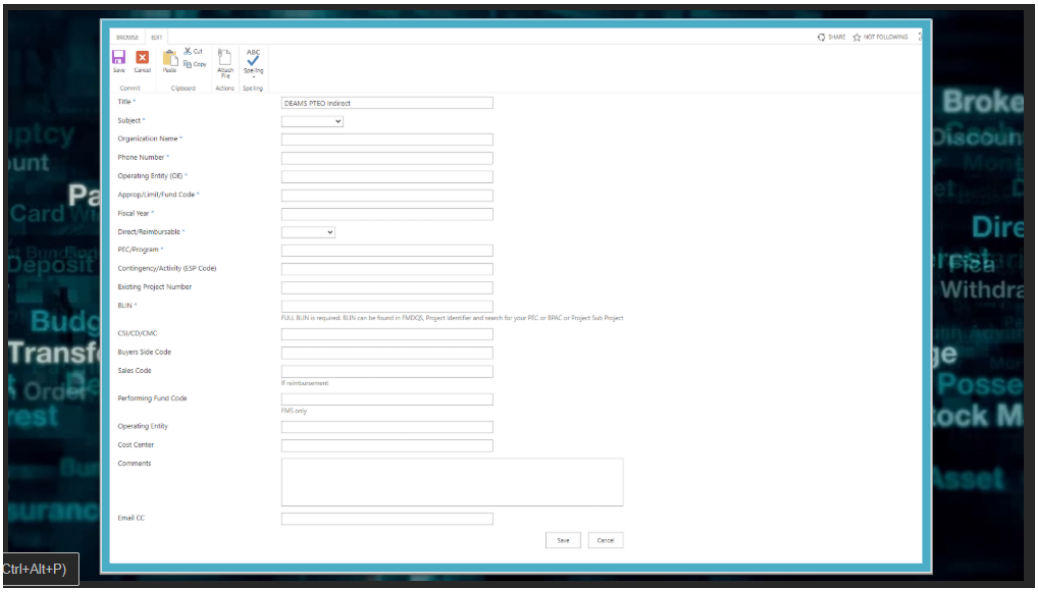
1.3 DFAS Portal



There are multiple configurations of major components available for use in the Air Force data elements, but we will focus on the PTEO elements. PTEOs must first be created through the Defense Financial Accounting Service portal.

11.3 PTEO

1.4 New PTEO Request



This is where the data elements will be input to build a new line of accounting. Continue through the course to learn more about this data.

1.5 Project

The elements that make up the Project are Agency/Department, Operating Agency Code, Funding Document, Fund Code, Period of Availability, Type of Funding, Program Element Code (PEC), and Emergency and Special Program Code (if applicable).

11.3 PTEO

The first digit of the Project is the agency or department. This indicates the military branch that is responsible for the funds. A signifies Army, F is used for the Air Force, and N is for the Navy.

These two digits represent the operating agency code. It identifies the Major Command (MAJCOM)/operating agency that issued the funding documentation to the base.

These two digits represent the operating budget account number. It identifies the wing (installation or base) that received the finding documentation. The funding document is assigned by the MAJCOM or operating agency, which could be identified by two alpha characters, two numeric characters, or a combination of alphanumeric characters assigned to each base. If the funding document is an OBAD, the component vs. element is

11.3 PTEO

known as the operating budget account number (OBAN). If the funding document is a BA/AD, the component is referred to as an allotment serial number (ASN). By using these numbers, the MAJCOM can control and track the funds issued to their bases. If you are assigned to a base with more than one wing or tenant units, the host wing will have its OBAN and the tenant wing will have its own OBAN or ASN.

The fund code is identified by these two digits and is directly related to the appropriation symbol. For example, if your appropriation symbol is 3400 (O&M), the FC will always be 30. If the appropriation symbol is 3500 (Military Personnel), the FC will always be 32. If the appropriation symbol is 3300 (Military & Construction), the FC will always be 25. This makes the job of classifying financial transactions into the computer for accounting and reporting purposes easier.

11.3 PTEO

These two digits identify the POA, and it is also the fiscal year in which the Project is available for obligation. For example: one-year for the fiscal year of 2023 would be identified as “23”, multiple-years “23/24”, and no-year “XX.”

The type of funds teh agency or department will receive is identified by “R” for reimbursable or “D” for direct.

11.3 PTEO

The program element code consists of five digits, followed by an alpha character. A description of a mission by the identification of the organizational entities and resources needed to perform the assigned mission. Resources consist of forces, manpower, materiel quantities, and costs, as applicable. The program element is the basic building block of the Future Years Defense Program, and the Air Force assigns it.

Contingency Code/Activity Identifier or Emergency and Special Program (ESP) Code is identified by the last two characters. If applicable, the ESP code is used to provide separate accounting and reporting for costs incurred during an emergency or in support of a special program. DEAMS will refer to the ESP code as the contingency code/activity identifier. ESP codes may be assigned by Headquarters Air Force, Major Command, or by a

base. The first position of the ESP code is assigned by the user and may be either an alpha or numeric character. The second position may only be an alpha character and is assigned in the following manner:

A-G (HQ USAF)

H-W (MAJCOM)

X-Z (Base)

SAF/FM and your Major Command will send a current ESP code listing to the base FM point of contacts at least monthly.

1.6 Task

The structure of a task is in the respective order. It is most commonly made up of the Budget Activity Code (BAC), which is used with O&M funds, Budget Sub-Activity (BSA), Budget Line (BL), and Accounts Receivable Sales Code (ARS or SC) for reimbursement only.

11.3 PTEO

The first two characters are the BAC, a two-digit code used to identify the fund control point. The DoD assigns BACs, which identif "Why" the money is being spent. BACs identify the type of mission funding support. For example, in Air Education and Training Command (AETC), certain funds are designated to be used for training and recruiting. BACs is used with O&M funds assigned by DoD.

The four most common BACs and their corresponding titles are as follows:

01 - Operating Forces

02 - Mobilization

03 - Training and Recruiting

04 - Administration and Service Wide Activities

11.3 PTEO

The next two characters are the budget sub-activity, then the next four are placeholders.

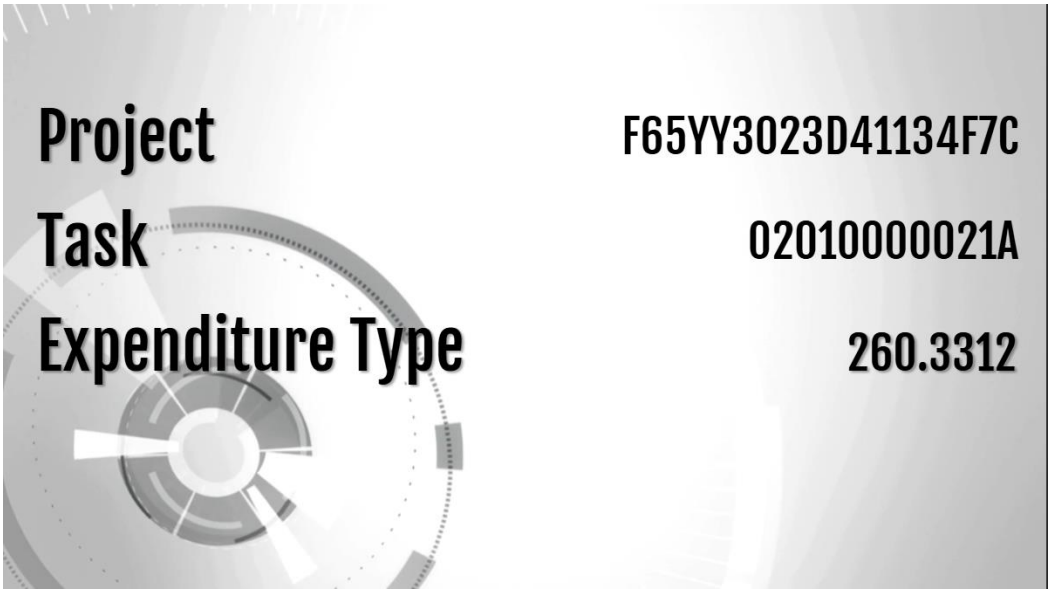
The budget line is shown in the example here. It represents a fiscal limitation and may include one of the following: Budget Program Activity Code (BPAC), Activity Group/Sub-Activity Group (AG/SAG), or Budget Authorization Account Number (BAAN). 021A represents AG/SAG.

11.3 PTEO

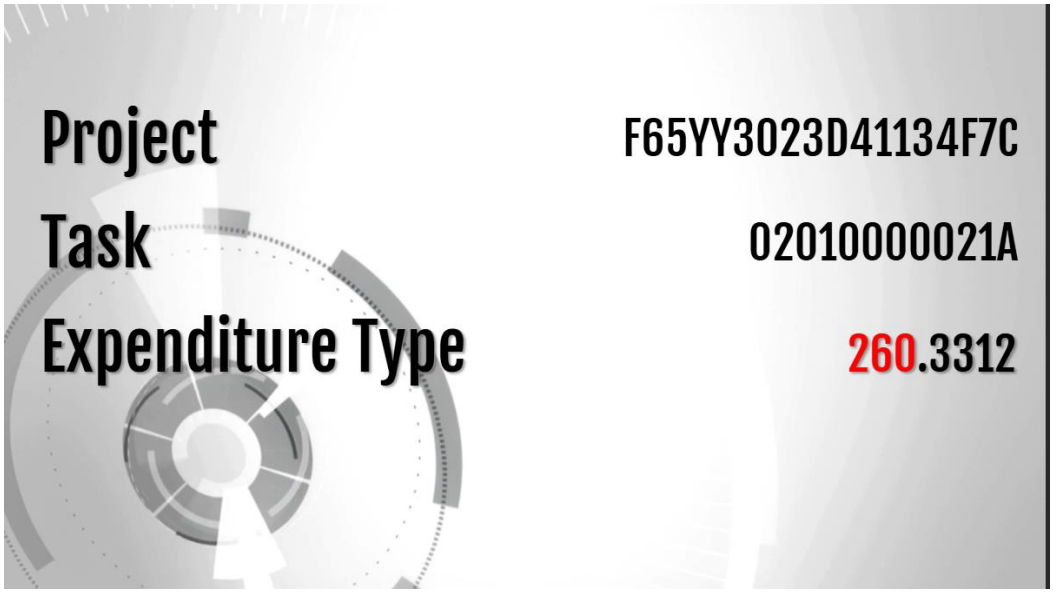
The Air Force sells goods or services to other organizations within the Air Force, other DoD agencies, or private agencies. Goods and services sold by the Air Force may include jet fuel for aircraft that stop at a base, utilities, or transportation service provided by the Air Force. Funds collected from these sales must be identified with the customer who made the purchase. The Air Force assigns an ARSC which identifies the customer. An accounting structure with a sales code is referred to as an appropriation reimbursement. When a sale is made, the funds are reimbursed to the appropriation of the Organization that originally purchased the goods and/or services. An ARSC contains two digits and may be followed by an alpha character.

11.3 PTEO

1.7 Expenditure Type



The Expenditure Type is the Object Class/Sub-Class, designed for use in the budget preparations and accounting systems to identify what we are purchasing.



The Object Class is the 1st through the 3rd position and identifies the nature of services and items acquired for immediate consumption or capitalization. For example, the object class for travel is 210, thus the expenditure type 210.1101 identifies the travel related expense.

11.3 PTEO

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312

The Object Sub-Class is the 5th - 8th positions that further defines the service or items being acquired. For example, the object sub-class for mission related travel is 210.1101 and for travel where training is conducted the object sub-class is 210.1104.

1.8 Organization

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

The "who" is represented by the Organization, which may include the following components.

11.3 PTEO

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

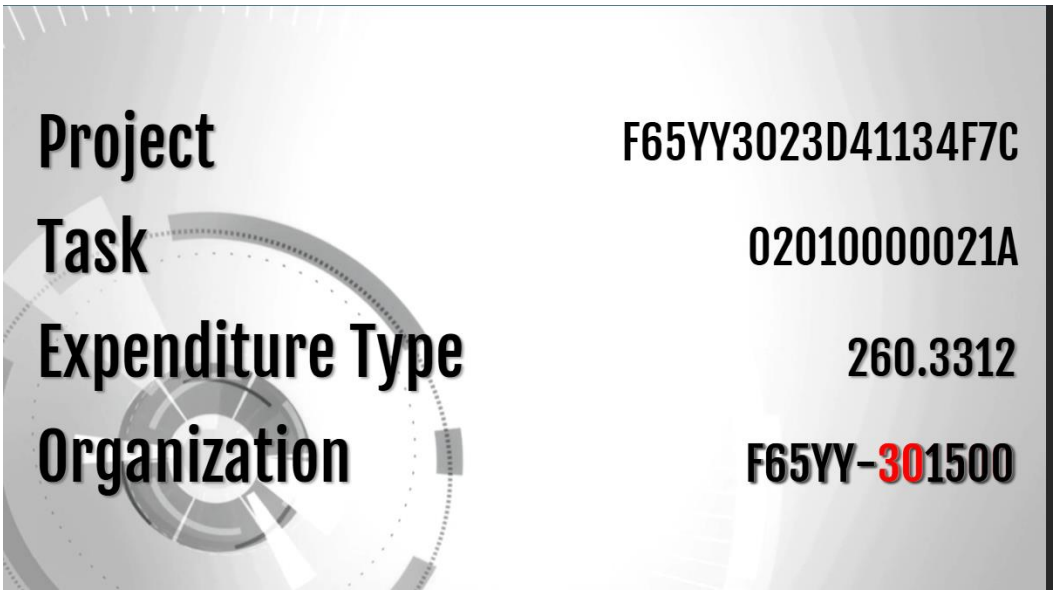
Just as the Project contained the Agency or Department and OBAN or ASN, so does the Organization.

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

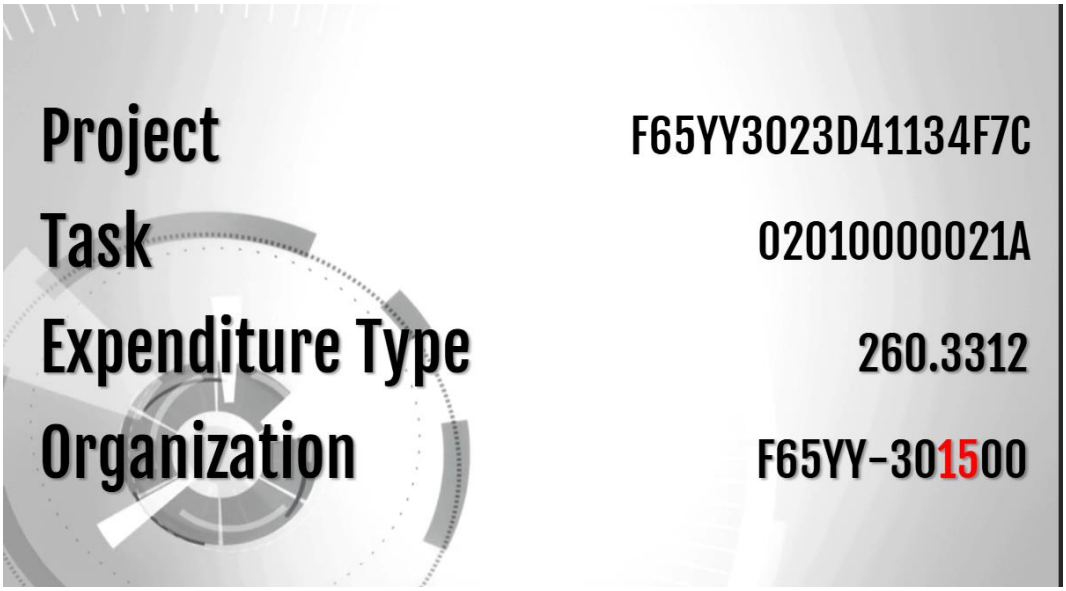
The cost center is a six-character code assigned by the Air Force. It must be used with the transactions that pertain to the Operation and Maintenance Appropriation. It identifies the responsibility centers (responsible organizations) and cost centers (using organizations),

11.3 PTEO

incurring the cost (expense).

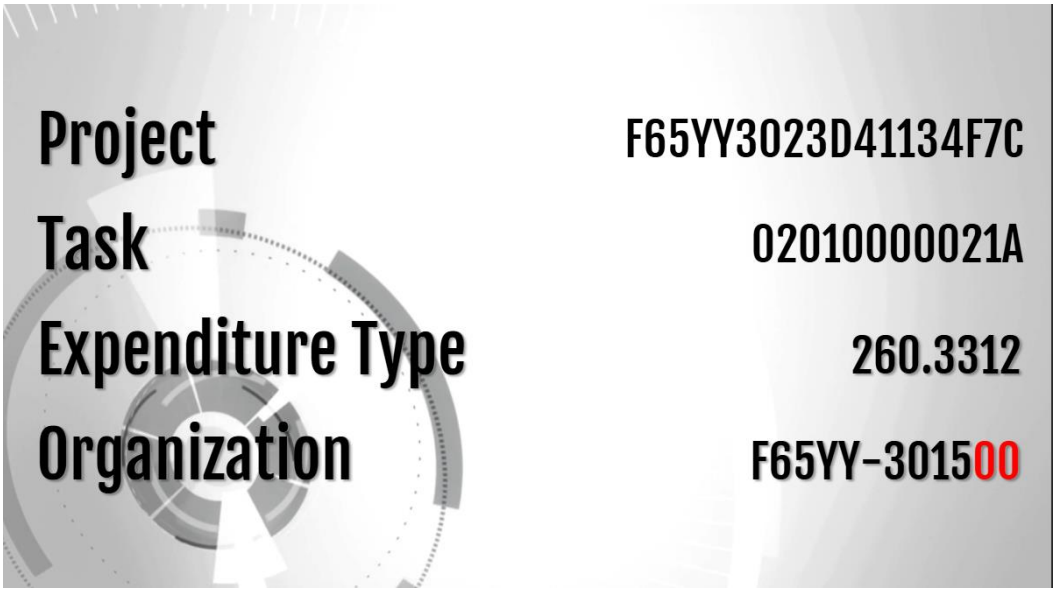


The 1st and 2nd characters of the cost center identify the first two levels of responsibility at a specific location. The 1st position would identify the organization. The 2nd position would identify the group.



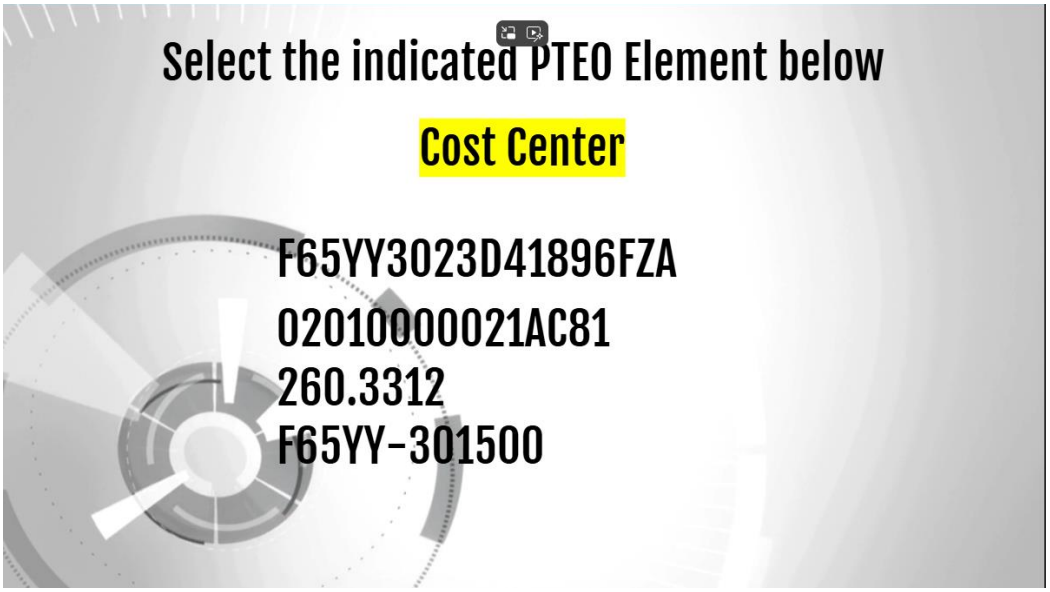
The 3rd and 4th characters identify the squadron.

11.3 PTEO



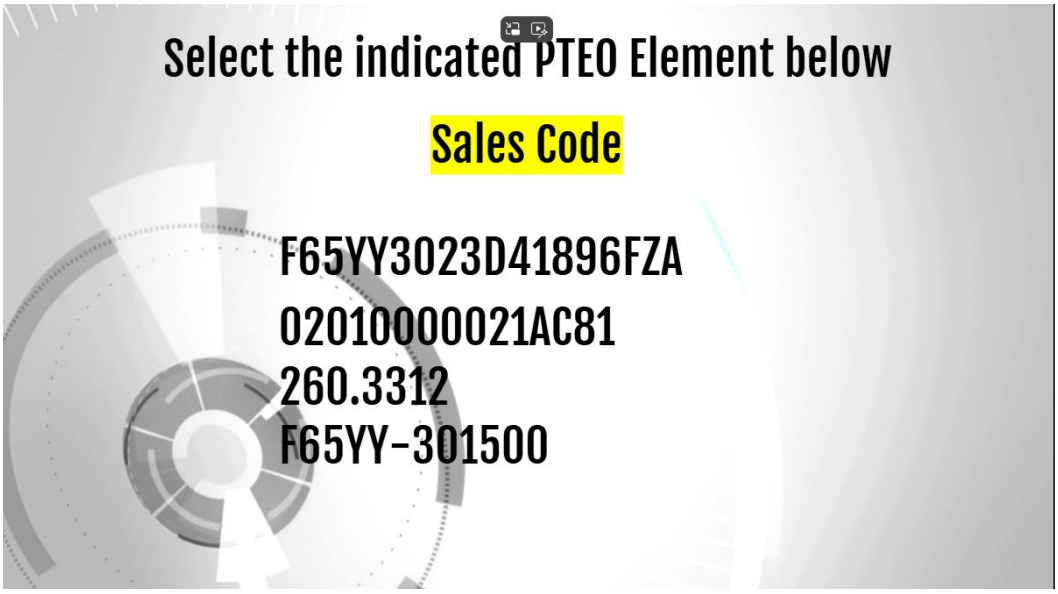
The 5th and 6th characters identify who uses the funds down to a specific flight or office within an organization.

1.9 Quiz 1

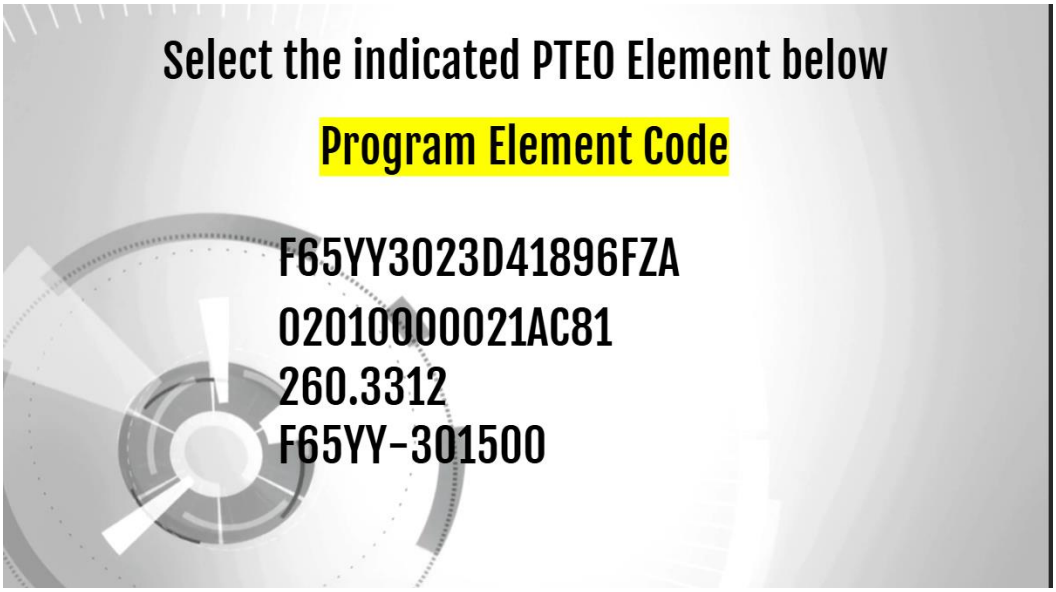


11.3 PTEO

1.10 Quiz 2

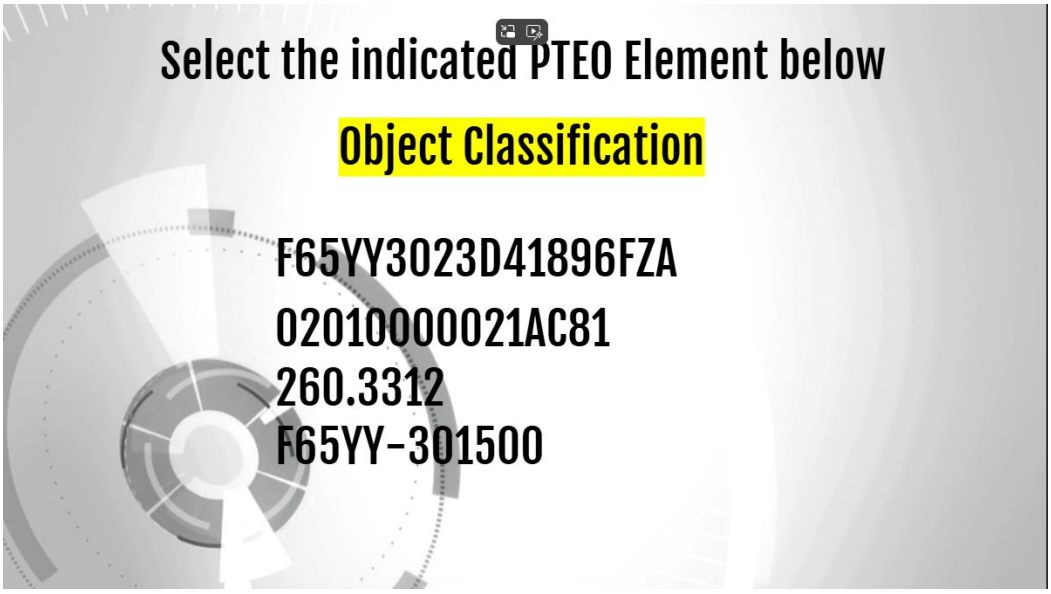


1.11 Quiz 3

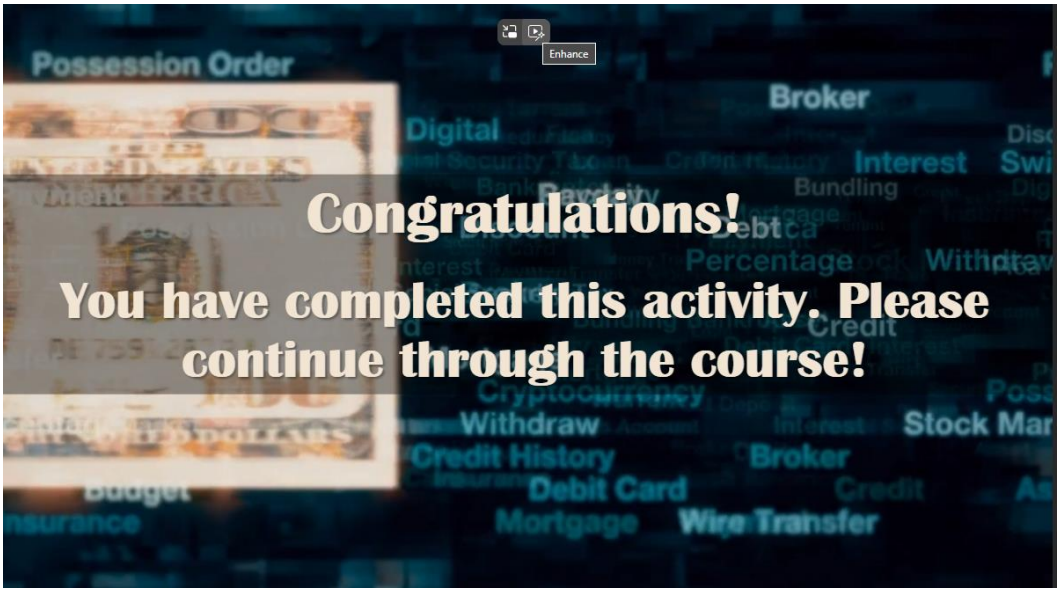


11.3 PTEO

1.12 Quiz 4



1.13 Conclusion



CONTINUE

Match each element of the PTEO to its definition.

Expenditure Type	F65YY3014D48520F
Project	263.15W1

Task	0201000021Z
Organization	F65YY-331108

SUBMIT

Standard Financial Information Structure (SFIS)

The Standard Financial Information Structure (SFIS) is a comprehensive data structure that supports requirements for budgeting, financial accounting, interoperability (the use between different systems and/or government agencies), and external reporting needs for the DoD. It is a common business language that standardizes financial reporting across the DoD rather than focusing on specific appropriations (i.e., programs, units, projects, etc.).

Guidance for data elements can be found in Department of the Air Force Manual (DAFMAN) 65-604, Appropriation Symbols and Budget Codes as well as the following SFIS webpage.

DoD FMR Volume 1, Chapter 4, Standard Financial Information Structure

SFIS WEBPAGE

There are multiple parts to the SFIS, referred to as flex fields, symbols, or codes. Each part must be placed in a specific area of the SFIS and has a specific meaning to the accounting system and the budget technicians who use them.

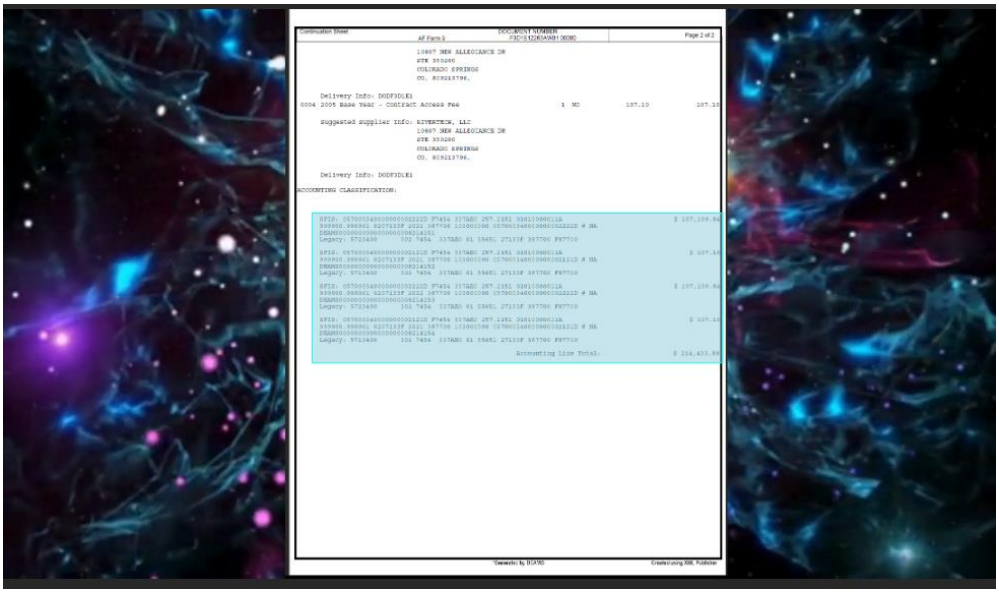
CONTINUE

CONTINUE

11.3 SFIS

1.1 SFIS Breakdown

Take a look at the back page of this Air Force Form 9. There are four blocks of codes that look intimidating. These are called standard financial information structures.



The Standard Financial Information Structure (SFIS) is a comprehensive data structure that supports requirements for budgeting, financial accounting, interoperability (the use between different systems and/or government agencies), and external reporting needs for the DoD.

11.3 SFIS

```
SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214153
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SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

It is a common business language that standardizes financial reporting across the DoD rather than focusing on specific appropriations (i.e., programs, units, projects, etc.).

Guidance for data elements can be found in Department of the Air Force Manual (DAFMAN) 65-604, Appropriation Symbols and Budget Codes, DoD FMR Volume 1, Chapter 4.


```
SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
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Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

11.3 SFIS

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Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
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SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
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SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

The Fund Segment contains the Agency or Department, Appropriation Symbol, Period of Availability (beginning and ending of the fiscal year the funds are available for) and Type of funding.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

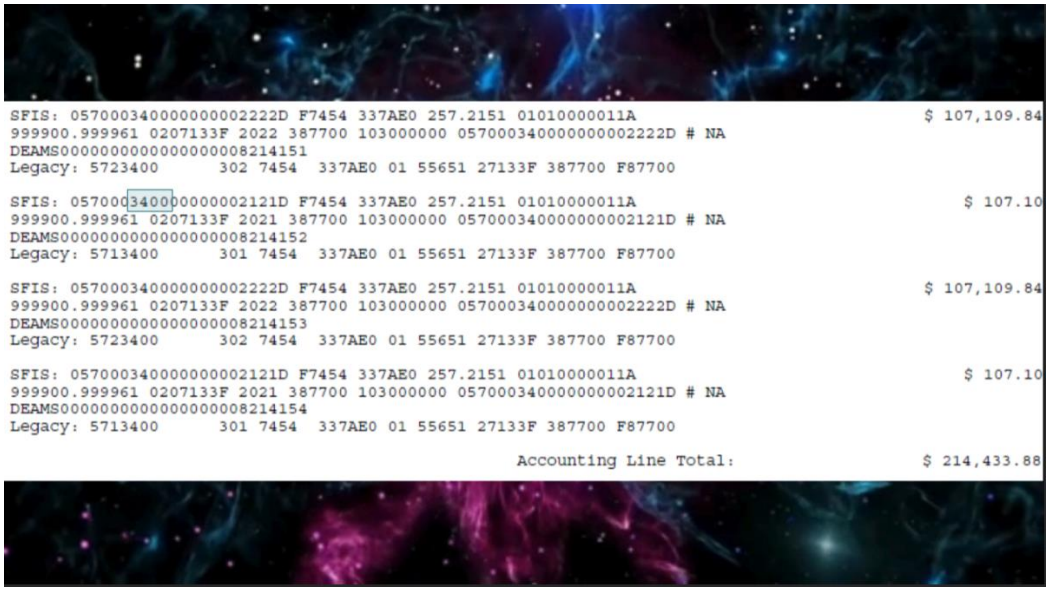
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

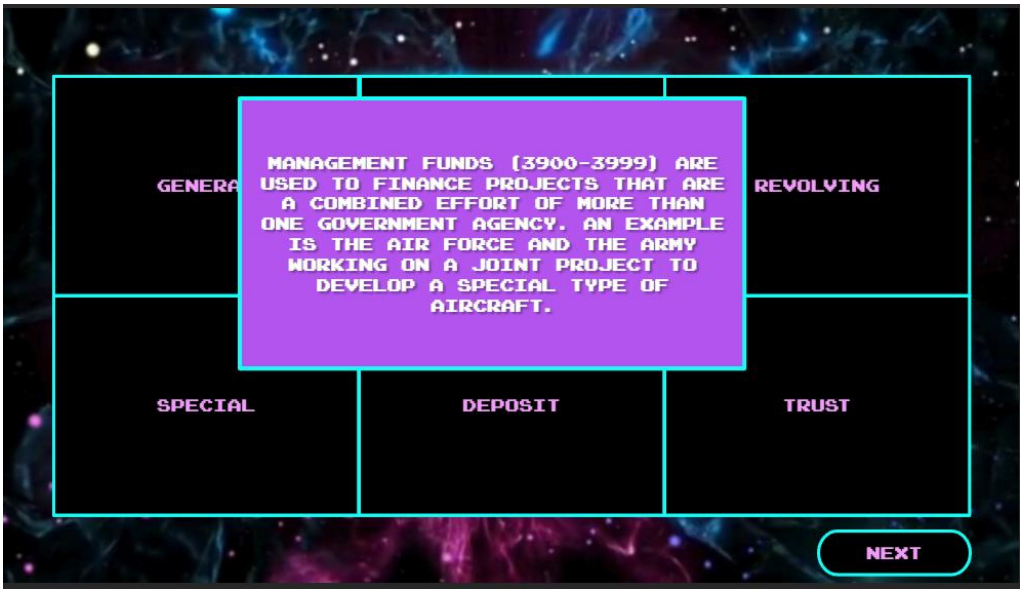
                                          Accounting Line Total:                $ 214,433.88
```

This is the federal agency or department responsible for the administration of an appropriation. Appropriations beginning with “57” identify Air Force appropriations, the numbers “17” designates Navy, “21” designates Army, and “97” designates the Department of Defense.

11.3 SFIS

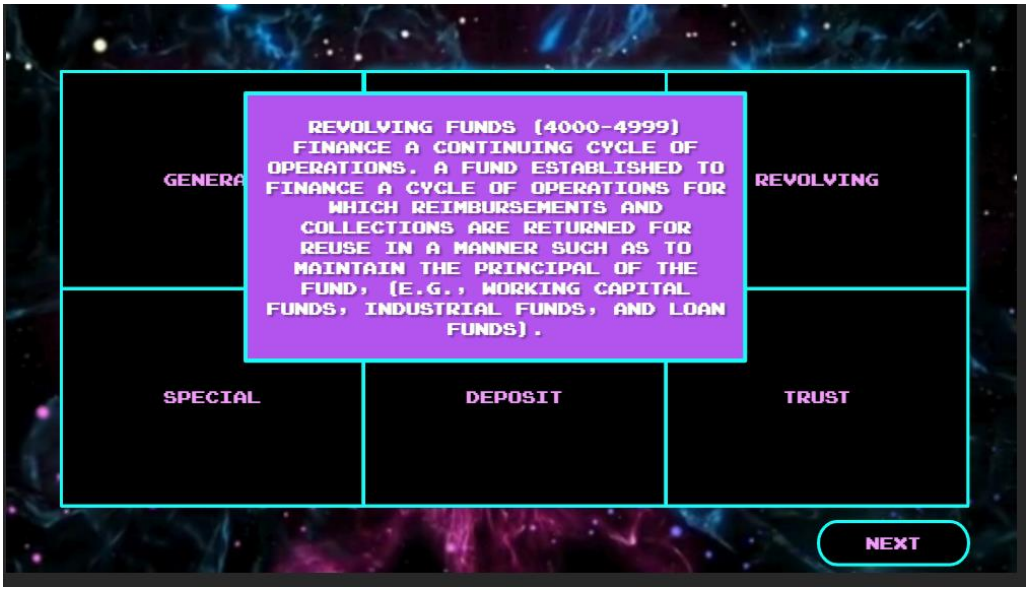


The appropriation symbol is the account from the United States Treasury that finances the appropriation. (click this appropriation symbol to learn more)

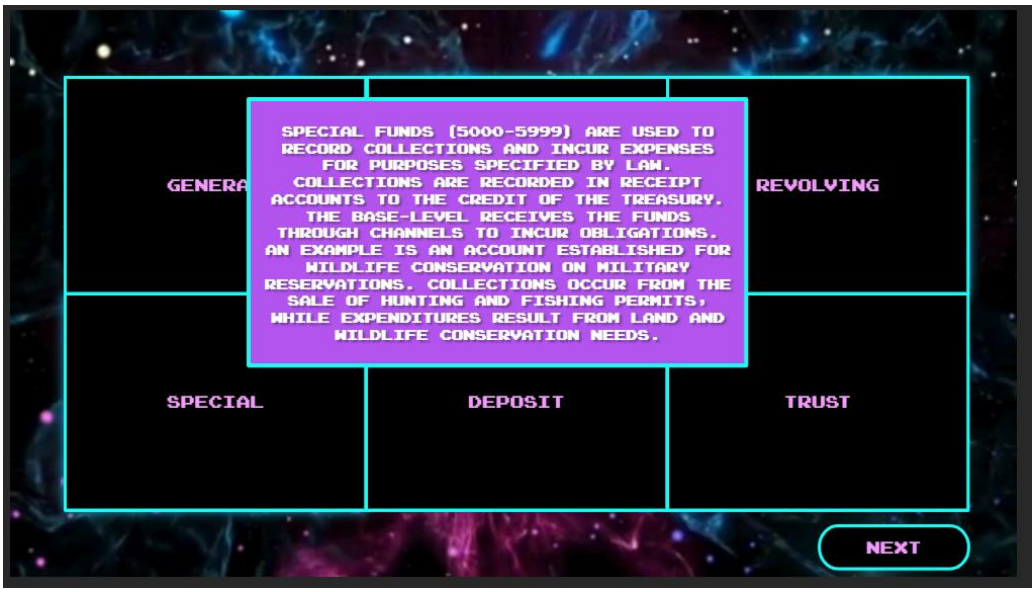


Management Funds (3900-3999) are used to finance projects that are a combined effort of more than one government agency. An example is the Air Force and the Army working on a joint project to develop a special type of aircraft.

11.3 SFIS

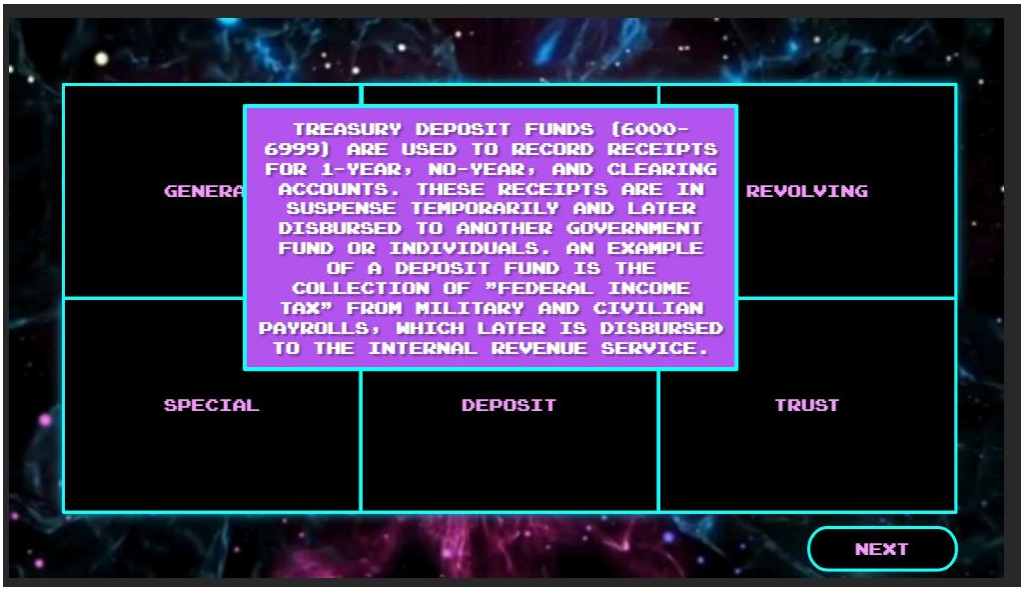


Revolving Funds (4000-4999) finance a continuing cycle of operations. A fund established to finance a cycle of operations for which reimbursements and collections are returned for reuse in a manner such as to maintain the principal of the fund, e.g., working capital funds, industrial funds, and loan funds.

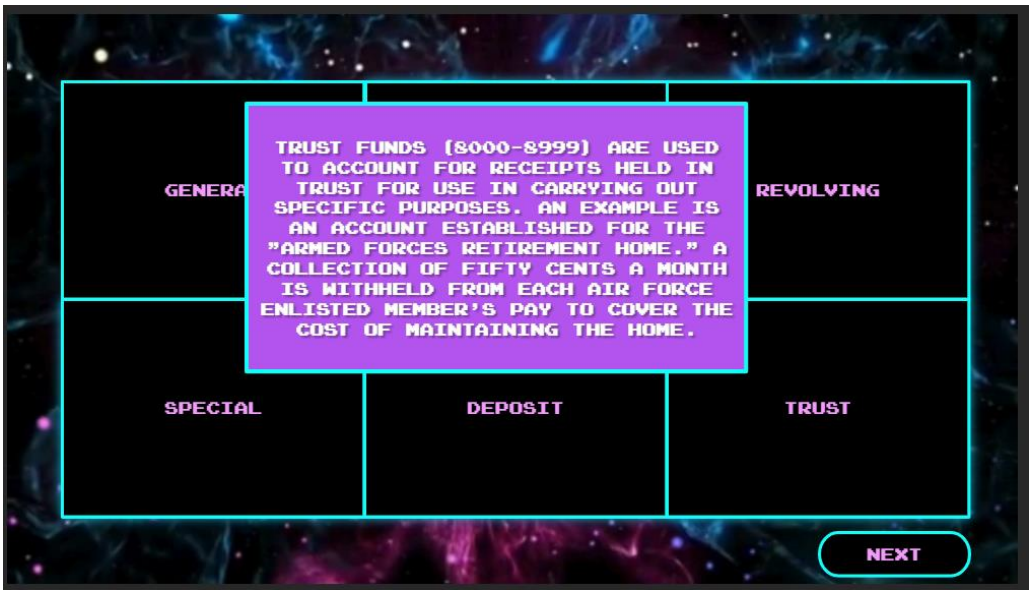


Special Funds (5000-5999) are used to record collections and incur expenses for purposes specified by law. Collections are recorded in receipt accounts to the credit of the Treasury. The base-level receives the funds through channels to incur obligations. An example is an account established for Wildlife Conservation on Military Reservations. Collections occur from the sale of hunting and fishing permits, while expenditures result from land and wildlife conservation needs.

11.3 SFIS

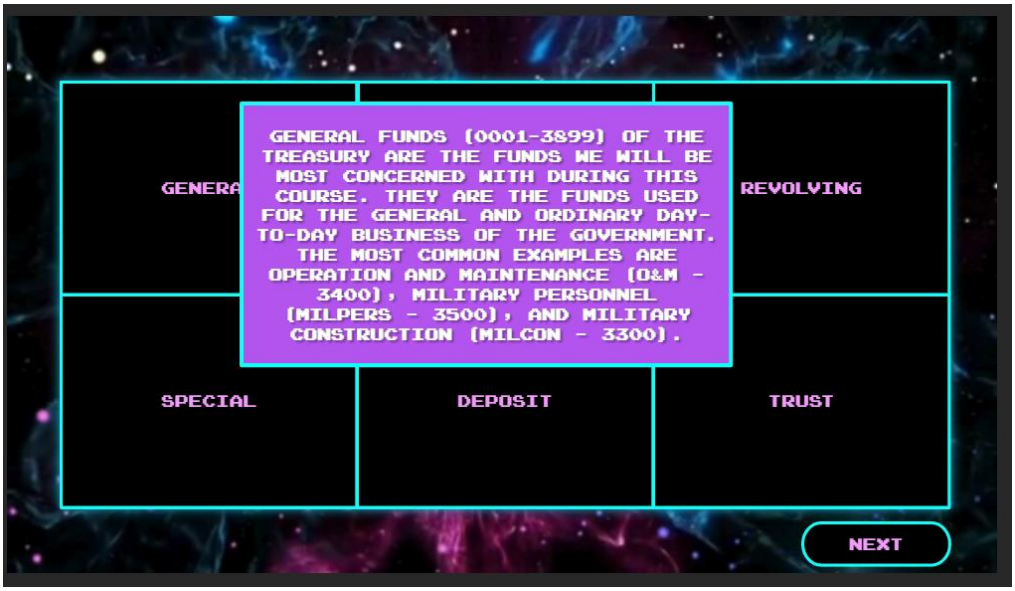


Treasury Deposit Funds (6000-6999) are used to record receipts 1 year, no-year, and clearing accounts These receipts are in suspense temporarily and later disbursed to another government fund or individuals. An example of a deposit fund is the collection of "Federal Income Tax" from military and civilian payrolls, which later is disbursed to the Internal Revenue Service. Select the text box to continue.

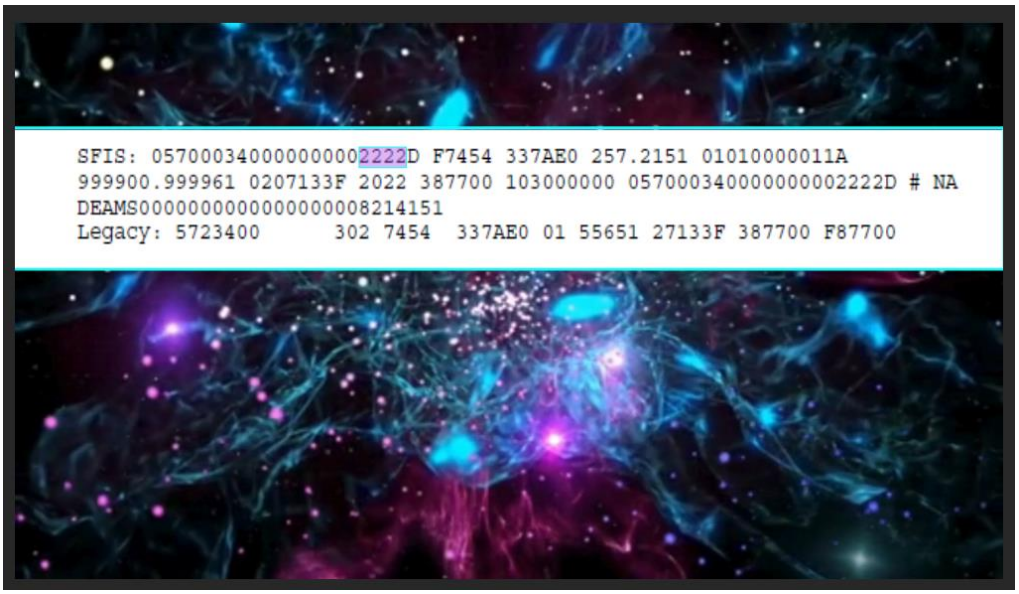


Trust Funds (8000-8999) are used to account for receipts held in trust for use in carrying out specific purposes. An example is an account established for the "Armed Forces Retirement Home." A collection of fifty cents a month in withheld from each Air Force enlisted member's pay to cover the cost of maintaining the home.

11.3 SFIS



General Funds (0001-3899) of the Treasury are the funds we will be most concerned with during this course. They are the funds used for the general and ordinary day-to-day business of the government. The most common examples are Operation and Maintenance (O&M – 3400), Military Personnel (MILPERS – 3500), and Military Construction (MILCON – 3300)



These four digits identify the POA, and it is also the fiscal year in which the Project is available for. For example: for one-year for FY 2023 would be show as “2323”, multiple-years would be shown as “2324”, and no-year would be shown as four Xs.

11.3 SFIS

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The type of funds the agency or department receives from the Major Command is identified by “R” for reimbursable and “D” for direct.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The operating entity identifies the Service Branch (F), OAC (65), and OBAN/ASN (YY). The information is found in the project details of the PTEO.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The cost center is simply the Cost Center. This identifies the “Who” in the organization details of the PTEO.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The object class information is provided in the expenditure type element of the PTEO. It identifies “What we are purchasing.”

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The budget line represents a fiscal limitation, and it is also in the task element of the PTEO. The SFIS budget line can be up to a 20-digit number that represents budget activity (B.A.), BPAC (B-pac), AG/SAG (ag-sag), BAAN (ban), and other budget items.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The General Ledger account field may be up to 15 characters long. It is used to post and report budgetary, expense, revenue, and proprietary transactions. The General Ledger account is usually the concatenation of the 4-digist USSGL account from the Treasury Financial Manual Charts of Accounts and the 6-position “point account” created for DEAMS form reporting purposes.

The General Ledger account from the Treasury Financial Manual Chart of Accounts is 9999 and the Point Account is 9999.61.

11.3 SFIS

The General Ledger account derives from the transaction type and/or a code tied to events in DEAMS that tells the system which group of US Government Standard General Ledger Account Transactions to use or also known as transaction code (T-Code).

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The program is the program element code of the project in the PTEO. A PEC has six characters in legacy, and on the DEAMS line of accounting, it adds a zero before and after the first digit.

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The fiscal year field is four characters long, and we use all four for our value. This is an Oracle required field that relates to the year in which the document was created rather than the period of availability of the Funds. So, for multi-year and working capital Funds, this can be very misleading. There is no legacy equivalent for this field, and we don't use it for our Budget Execution Reports.

The fiscal year does not have an SFIS equivalent since it is strictly for Oracle's use. The Accounting Flex Field Segment 8 value is derived from the project and the system date.

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The agency identifier is the accounting and disbursing station number (ADSN). All data elements must contain an ADSN. It is used to identify the station responsible for the accounting and reporting of funds. The ADSN consists of six numeric digits. The first four digits represent the disbursing station symbol number (DSSN). A DSSN is assigned to each base by the Treasury. The last two digits are assigned by DFAS to differentiate between the principal disbursing office and the various agents.

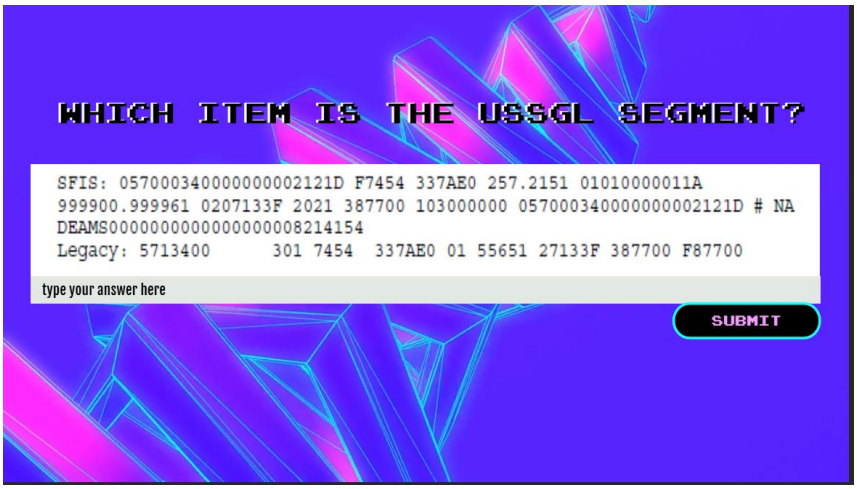
```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The line of business, also known as business area, could be up to 12 characters long. The line of business represents a functional business structure that includes all of the department's major operations for aggregations of budget, cost, and performance by major operations. This field is primarily used for working capital funds to identify the different divisions or business areas. The default line of business/business area in DEAMS is 103000000, and it is used for all non-WCF funds.

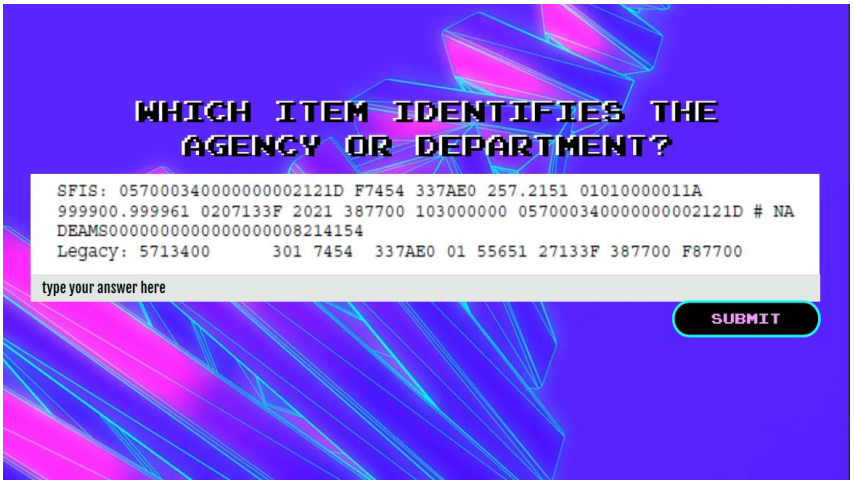
11.3 SFIS

The intercompany fund could be up to 25 characters long. There is no SFIS equivalent to the intercompany fund. It is derived from the project of the PTEO.

1.2 Questions 1

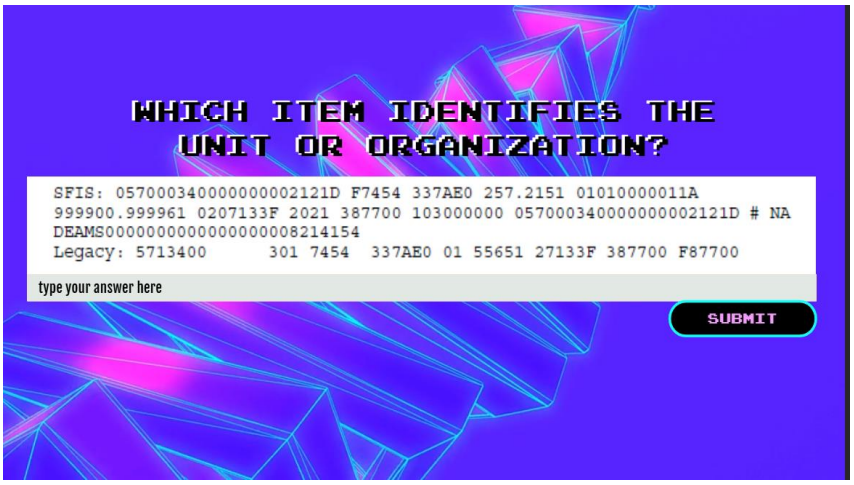


1.3 Questions 2



11.3 SFIS

1.3 Questions 3



1.4 Conclusion

DEAMS Long Line of Accounting

The main purpose of the PTEO is so DEAMS can generate a long line of accounting (LOA) that is SFIS compliant. All of the elements together create "the long line of accounting," as shown below.

Using the provided LOA, match each element of the SFIS to its definition.

0570003400000000002323DF18EEE74418320.150001010000011R9999.9999610202176F2023387700103000000

01010000011R	Period of Availability
2023	Line of Business
320.1500	Fiscal Year
2323	Budget Line
103000000	Object Class

SUBMIT

CONTINUE

Governmental Accounting

- **Without reference, given a scenario, perform funds certification in accordance with prescribed guidance and publications**

Governmental Accounting

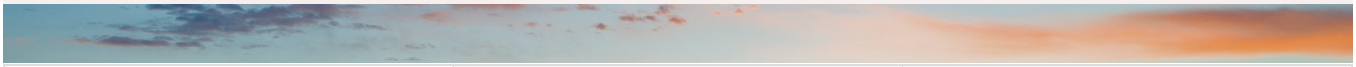
The federal government, to include the Air Force, uses the same standardized accounting practices used in the private sector. Federal accounting consists of three separate but interrelated accounting systems: budgetary accounting, financial (or proprietary) accounting,

and managerial cost accounting. The US Standard General Ledger (USSGL) established the account structure that is used for all three systems. We will only discuss the first two, budgetary accounting and financial (or proprietary) accounting in this objective.

Standard Accounting

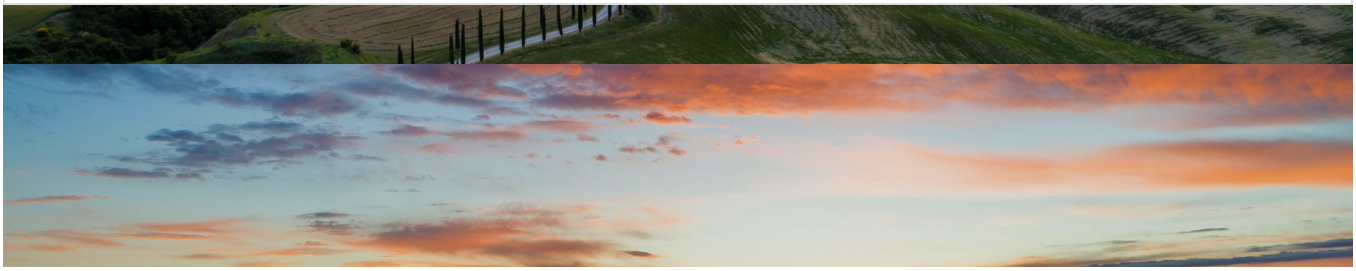
A code of ethics exists to ensure financial reports are accurate and dependable. Financial accounting is based upon standardized principles and procedures called Generally Accepted Accounting Principles (GAAP). The mission of the Financial Accounting Standards Board (FASB) is to establish and improve standards of financial accounting and reporting procedures used by non-governmental entities when providing information to external parties. The Federal Accounting Standards Advisory Board (FASAB) provides the same oversight for the Federal Government. FASAB uses federal accounting standards and financial reporting procedures to fulfill the government's duty to be accountable for public funds.

Double-entry accounting is the foundation of the financial accounting system. The basic principle is "a business entity consists of assets and claims against those assets". Claims can be divided into claims of creditors (liabilities) and owner(s)'s equity (proprietorship). The accounting equation is: ASSETS = LIABILITIES + PROPRIETORSHIP. Put in other words, if you increase or decrease your assets, then an equivalent increase/decrease will be made against liabilities or proprietorship: one accounting action, two transactions.



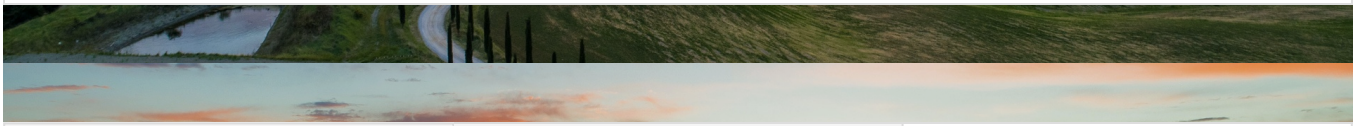
ASSETS	LIABILITIES	PROPRIETORSHIP

Assets are anything of economic value belonging to the entity and are presumed to have future economic benefits to the owner(s). Assets include items such as cash, accounts receivable (amounts owed to the company), inventories, land, buildings, and equipment. DoD defines an asset as a resource that embodies economic benefits or services controlled by DoD.



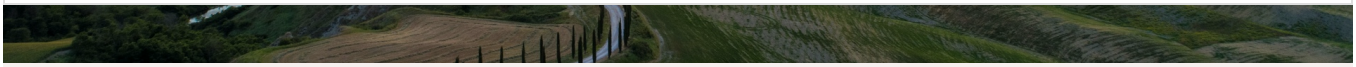
ASSETS | LIABILITIES | PROPRIETORSHIP

Liabilities are debts or other obligations the business owes to others. Liabilities include loans, payroll, cost of utilities, purchases of goods or services, and other obligations arising in the course of business. A liability implies there is an obligation to pay for a product or service. DoD defines a liability as an amount owed to a federal or non-federal entity for items or services received and expenses incurred.

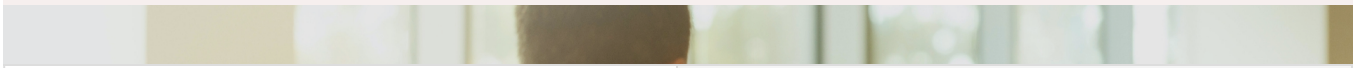


ASSETS | LIABILITIES | PROPRIETORSHIP

Proprietorship is frequently called “Owner’s Equity” and refers to the owner(s)’s interest in the business. In the US Government this can be unexpended appropriations.



Now with this dual-ledger accounting system, we call the two sides of the equation debit and credit accounts:

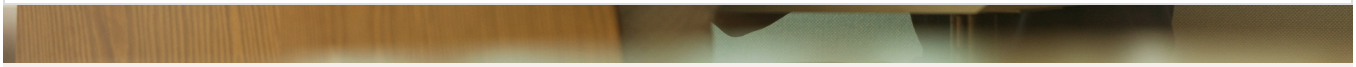


DEBIT ACCOUNTS | CREDIT ACCOUNTS

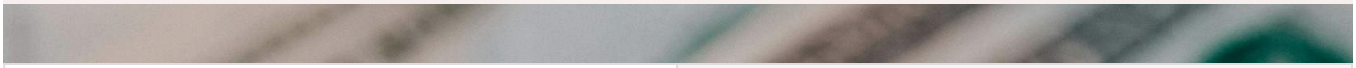
A debit account carries a debit balance. An amount entered on the left side (debit) increases the account balance. An amount entered on the right side (credit) decreases the balance. When entries in each column are totaled and credits are subtracted from debits, the difference (balance) should be on the debit side because you cannot take more out of an account than you put in. Assets and expenses are examples of debit accounts.

DEBIT ACCOUNTS	CREDIT ACCOUNTS

A credit account is an account that carries a credit balance. To increase the account, the amount is entered on the right side (credit). To decrease it, the amount is entered on the left side (debit). To balance the account, total debit entries and subtract it from the total of credit entries. The balance should be on the credit side. Liabilities and owner's equity are examples of credit accounts.



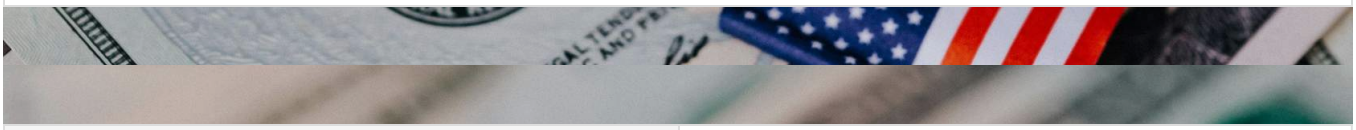
The government uses two types of accounts in its accounting system:



BUDGETARY ACCOUNTS	PROPRIETARY ACCOUNTS

Budgetary accounts apply primarily to the legal requirements to control and properly manage budget authority provided to entities in appropriations. Budgetary accounts reflect the status of resources and show how the appropriation was apportioned to agencies, allotted to divisions within the agencies, and how the funds were executed. In simple words, the direct stages of accounting (commitments, UOO, and AEU) are part of the budgetary accounts since they track how funds are being executed.

Because governmental agencies are expected to spend appropriated funds instead of maintain capitol, budgetary accounting is the basis for budgeting and reporting on budget execution. The ledgers and trial balance for these accounts are prepared by DFAS. These types of accounts don't have a single accounting equation, but still implement dual-ledger accounting within the many different budgetary sub accounts.



BUDGETARY ACCOUNTS	PROPRIETARY ACCOUNTS

The federal government uses proprietary accounts to record expenses and revenues and is primarily concerned with the fund balance in the US Treasury. These accounts are more similarly to private sector accounts like accounts receivable and accounts payable. Since the federal government does not have owner's equity, it uses an equivalent account called net position. Assets and expenses are debit accounts. Liabilities, net position, and revenues are credit accounts. When the balances from all accounts are entered on a trial balance, the debits equal credits.

The proprietary accounting equation is:
Assets = Liabilities + Net Position

When working in FMA you will need to do accounting operations. This will most likely take form in the United States General Ledger (USGL) account transactions. These encompass many different accounts which represent several budgetary sub-accounts. Transactions such as funding documents, obligation documents, and commitment documents will result in debits (decreases) and credits (increases) to different general ledger account codes (GLAC) and lines of accounting.

Funds Certification

The budget analyst role is sometimes responsible for reviewing, applying a digital signature to, and approving a purchase requisition (PR). Individuals assigned to the Base Comptroller Office with the budget analyst role will also be responsible for the application of the digital signature and certification of PRs. Accuracy is especially necessary when fund certification takes place. Safeguards are in place to avoid potential problems later in the obligation process to include payment.

Funds Certification

Before an organization can purchase goods or services, a certifying officer must certify that funds are available to make that purchase. However, before fund certification can be made, a certifying official (CO) must be appointed in writing by the Comptroller. A copy of the appointment letter is given to the disbursing office and one copy is maintained in the issuing office. The CO attests to the correctness of statements, facts, accounts, and amounts, which appear on a voucher or other documents.

You will find certifying officials in each processing center where verification and validation of documents is necessary. A commissioned officer, an enlisted member, or a civilian employee may be designated as a certifying official. Before the appointment, supervisors must ensure that subordinate certifying officials are trained on their responsibilities and are knowledgeable in validating requirements and accurately verifying all data required. A DD Form 577, *Appointment/Termination Record – Authorized Signature*, must also be completed.

Potential liability

All certifying officials can be held liable based on their certification actions.

Pay certifying officials are pecuniarily liable for erroneous payments that result from information, data, or service they negligently certify by signing a false claim for payment. The amount of liability is the amount of the erroneous payment reduced by any amount recovered from the recipient.

Fund COs are subject to discipline and/or criminal penalties for violating the ADA and must have a complete understanding of their responsibilities. Fund COs have significant influence over fund control, and their responsibilities are complex and vital to ensuring administrative control and use of available funds. Thus, fund COs must be properly appointed and trained.

When you advance into this position, do not take your duties lightly. A CO is liable for what they certify in accordance with Chapter 31, United States Code. The amount of liability is the amount of the erroneous payment reduced by any amount recovered from the recipient.

1. Review the Document and the Accounting Classification for Completeness and Accuracy

All necessary components must be included in the SFIS and PTEO. The certifying officer does have the option to change the accounting structure if the one selected by the requesting organization is incorrect. If incorrect, the document should be returned to the originator for correction.

2. Determine if Funds are Available

DEAMS should always have an accurate SoF report available for use. After you have used your current SoF to verify fund availability, double check it in DEAMS. Once you have selected and opened the desired document to be approved, select the check funds option.

DEAMS will then display a message at the top of the screen stating the check funds completed successfully or a message will display in red stating the check funds failed.

DEAMS is designed to perform a systematic funds check before a certifier can approve a purchase requisition. However, a certifying official must check funds availability by utilizing the check funds feature in Discoverer Viewer.

Once you have determined that sufficient funds exist, it is time to process the document. When funds are certified, they are processed in the commitments stage of accounting; this is the first stage of accounting. It is at this stage of accounting that certification of fund availability takes place.

VERIFY FUND AVAILABILITY

↓

CROSS CHECK SOF IN DEAMS

↓

SELECT CHECK FUNDS OPTION

↓

DEAMS MESSAGE: CHECK FUNDS COMPLETED OR CHECK FUNDS FAILED

↓

CERTIFYING OFFICIAL CHECKS AVAILABILITY IN DICOVERER VIEWER

↓

PROCESS DOCUMENT

3. Certify Fund Availability

The third and final step is to certify the document. Before the certifying officer approves the document, they should double and triple check all the supporting documentation to ensure completeness and accuracy.

CONTINUE

Defense Enterprise Accounting Management System (DEAMS)

- Without reference, identify basic facts and state general principles about Defense Enterprise Accounting Management System (DEAMS) IAW prescribed guidance and publications

Overview

- Purpose
- On-Line Updates
- DEAMS to Automated Disbursing Sysytem (ADS) Daily Reconciliation (DADR)

Defense Enterprise Accounting Management System (DEAMS)

Defense Enterprise Accounting and Management System (DEAMS) is an accounting enterprise that provides accurate and timely financial information using standardized business rules and processes, and complies with existing laws, regulations, and policies. While DEAMS is the primary accounting system, you have numerous other systems that assist and/or have an effect on the accounting process. These systems perform various functions to streamline transactions and alleviate manual processing. Although each system performs its own functions, the transactions update DEAMS via interfaces.

Centralized Disbursing System

Disbursing uses the Centralized Disbursing System (CDS) for processing payment and collection data. The system interfaces with DEAMS through generated payments. Once DEAMS has all of the required documents, a payment voucher is generated. The information from the payment vouchers is sent to CDS. CDS produces checks or creates files for electronic funds transfer (EFT).

Contracting System

The contracting system, Contracting-Information Technology (CON-IT), is used for automatic processing of contracts awarded for goods or services being purchased. The contracts are one of the necessary documents required before a payment can be made to a vendor. The data from the awarded contracts is consolidated into a file that interfaces with DEAMS daily. The contracting system interface occurs automatically.

DEAMS Interface Metrics Error handling and Status tracking (DIMES) is an error correction handling application in DEAMS. DIMES allows users to view inbound and outbound interface files; view, correct, and reprocess DEAMS failed/errored inbound interface and Open Interface Transactions (OIT) that failed to properly load in DEAMS; resend DEAMS outbound files to trading partners; and view/analyze current and completed interface metrics. DIMES will standardize and provide a similar look and feel for all inbound error transactions and allow reprocessing of failed and/or corrected transactions either in the Inbound Interface or the Open Interface Transactions (OIT).

Online Updates

Computer systems are known for producing many products and listings. All of the products produced by DEAMS should be used consistently to ensure the overall accounting picture is accurate. Many reports are generated and forwarded to higher levels. You would not want to send erroneous information that could be used in making important decisions. Remember that even though tracking system products can be overwhelming at times, it is still part of your job

and must be done. Financial Management Analysis (FMA) and the Defense Finance Accounting Service (DFAS) use FM System products to view data that is stored in Defense Enterprise Accounting Management System (DEAMS). These products can be produced directly from DEAMS or extracted from DEAMS using the FM Suite application. These products can be printed out or saved as a soft copy. In this objective you will learn how management products are used to control and report on the base level funds, and to monitor the base line budget execution. We will discuss more in detail six of the accounts payable management products.

Status of Funds

A Status of Funds (SoF) report is used to provide a snapshot of current year-to-date expenses, obligations, and commitments. Status of Funds reports can be used to identify if spending is significantly accelerating (spending too fast) or slipping (not spending fast enough) within each funded program. The status of funds report also assists commanders in determining if additional funds or other financial management measures are required to complete the mission. Understanding the status of funds ensures commanders have the most current information regarding their budget. The SoF report should be ran and analyzed daily to verify accounting data, commitments, obligations, and total ledger balances. As stated in AFI 65-601 Vol. 2, DEAMS, should be used to develop the SoF and Legacy should use CRIS to develop the SoF. There are different formats of the status of funds report. DEAMS has near real-time and a integrated report which includes both legacy and DEAMS accounting information. Additionally, another popular tool to use to view the SoF is in AFAOC Analytic's PowerBi tool. PowerBi provides an integrated database with legacy and DEAMS accounting information, and it is an easier platform to perform quick analysis of the SoF. As a reminder, the most accurate information will always come from the source system, i.e. DEAMS SoF from DEAMS and Legacy SoF from CRIS.

Overspent Report (CSR Management Notice)

The Overspent report (DEAMS) and CSR Management Notice (Legacy) is used to identify overspending at the BA level (DEAMS) and the CSR level (Legacy). Overspending can lead to a potential ADA violation, and you must resolve the issue as soon as possible. The Overspent report and CSR Management Notice provides a method to begin research to identify needed corrective action. AFAOC Analytic's PowerBi tool has a overspent/CSR report that enables analysts to concurrently view DEAMS and Legacy overspents.

Critical Task List

The Critical Task List (CTL) is an analysis tool that consolidates majority of the Accounts Payable Management Products. The listing is provided by DEAMS Operations Center to manage daily tasks. The CTL can be accessed through the AFAOC Analytics PowerBi tool. Below is the list of products provided on the CTL:

- Overspent Funds
- Obligation Authority
- Target Load Accuracy
- DEAMS to ADS Reconciliation (DADR)
- Reimbursement Funds
- Purchase Orders
- SF 1081s & JVs
- Miscellaneous Payments
- GPC Releases
- Open Document Listing
- Invoices on Hold
- Travel Orders
- AROWS Requisitions
- PTEOs
- Requisitions

Upward Obligation Adjustment (FMSuite)

The Upward Obligation Adjustment (UOA) is a tool within FMSuite that is used for categorizing, reporting, and obtaining approval of upward adjustments to expired and canceled appropriations. UOA allows electronic processing/submission of approval requests from base level to MAJCOM, and finally to Secretary of the Air Force level. It allows report data accumulation to comply with monthly and year-end reporting requirements.

Electronic Document Access

Electronic Document Access (EDA) is a Web-based document repository system that supports information needs of DFAS and the service agencies of DOD. EDA combines Web technologies with electronic document management to eliminate paper files.
EDA web-based system provides:

- Secure online access, storage, and retrieval of contracts, contract modifications, Government Bills of Lading (GBLs), DFAS Transactions for Others (E110), vouchers, and Contract Deficiency Reports to authorized users throughout the Department of Defense (DoD).

- The online creation of Contract Deficiency Reports (CDRs) and the CDR Workflow.

DEAMS to Automated Disbursing System (ADS) Daily Reconciliation

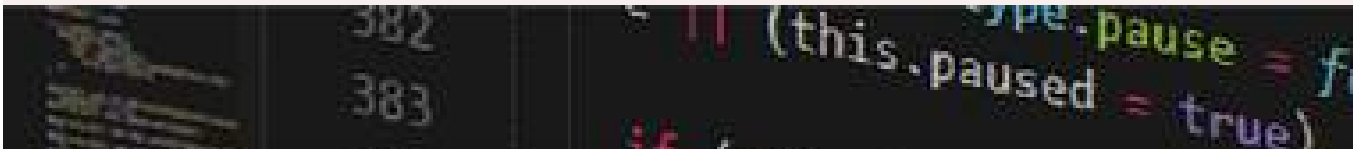
Merged Accountability & Fund Reporting (MAFR) is referred to as DEAMS to ADS Daily Reconciliation (DADR). MAFR is processing vouchers into the accounting systems. The following are the types of vouchers processed:

- Receipt
- Reimbursement
- Disbursement (payment)
- Refund

The DEAMS to ADS Daily Reconciliation (DADR) process is an internal control used to ensure payments and collections processed by the base Disbursing Office are accurately accounted for in both the disbursing system, CDS/ADS, and the accounting system, DEAMS. Note: The acronym CDS (Centralized Disbursing System) is widely used in lieu of ADS (Automated Disbursing System). In either case, the terms are interchangeable and represent the disbursing system.

The data points used to reconcile payments and collections processed in the two systems are Voucher Number, Business Date, Amount, Fund/FY (Appropriation), and Transaction Type.

DADR Reconciliation Data Points: DEAMS and ADS are reconciled at the following data points:



Voucher Number

Each base has their own voucher number series maintained and issued via voucher control logs maintained in FMA or FMF. Voucher numbers must match between ADS and DEAMS. In DEAMS, for payments, the voucher number is entered in the "Voucher Number" field of the invoice and for collections in the "Receipt Collection Voucher" field in the Header DFF. The voucher number will be entered in the following format:

8DIGITVOUCHERNUMBER-MMDDYYYY (example = ABC10001-12312015). The date extension at the end represents the business date of the voucher. In ADS, the voucher number is entered in the Voucher ID and Voucher Number field.

Business Date

The business date should be the same in both ADS and DEAMS. For DEAMS, the business date is entered in a couple of different fields. For both payments and collections, the business date is entered in MMDDYYYY format as an extension to the end of the voucher number field (i.e. ABC10001-10312018). For collections, the correct business date must also be entered in the "Receipt Date" field even if the transaction is being entered into DEAMS before or after the actual business date. For payments/invoices the "Invoice Date" field should match the business date. An invoice may be "Paid" via a payment batch on a different day than the business date, however this will not cause an out-of-balance on the reconciliation report. In ADS, the business date is entered in the "Payment Date" field for payments and the "Voucher Date" field for collections. Transactions can be entered into DEAMS in advance of the business date as long as the correct dates are included on the transactions.

You will rarely see a date error on the DEAMS reconciliation report. This is because the DADR reconciliation process does not actually compare payments and collections based on business date. As long as transactions are processed in both DEAMS and ADS within the same business month, they will clear on the reconciliation report. However, it is critical that bases adhere to the business date specifications mentioned in the above paragraph, for both research purposes and to ensure transactions process correctly when interfacing to external systems.

Amount

The dollar amounts must match by voucher, appropriation, and transaction type in both ADS and DEAMS. If the payment or collection voucher has more than one appropriation, the total dollar amount by appropriation must balance. User must ensure they are entering the collection or payment in the

correct DEAMS module and ensure the dollar sign matches the ADS impact of a collection or payment. In PTP, collections are entered as a negative amount while payments are positive.

Fund/FY (Appropriation)

The appropriation must match by dollar amount in both ADS and DEAMS for each payment and collection voucher.

Transaction Type

ADS uses one of four numerical values to represent the Transaction Type; 1, 2, 3, or 4. DEAMS does not have numerical values for input, rather the system uses internal logic based on the type of input and appropriation data to derive the Transaction Type. A best practice is for FMA to annotate the Transaction Type on the voucher when assigning the voucher number. The following are the transaction types in more detail.

- TT 1 - RECEIPT
- TT 2 - REIMBURSEMENT
- TT 3 - DISBURSEMENT
- TT 4 – REFUND

To aid in the reconciliation, Defense Finance and Accounting Service (DFAS) provides a DEAMS reconciliation report via email 3-times per day that compares DEAMS to ADS and identifies out-of-balance conditions. DFAS also distributes a CDS Part 3 report for each business day, enabling FMA to have a more detailed line-item view of how transactions were processed in ADS. Alternately, a CDS Part 3 Report can be pulled by the base Disbursing Office.

The reconciliation report is used to balance current month business only. After a month ends, those transactions no longer reflect on the report unless a Contra transaction is entered in

DEAMS to correct a prior month out-of-balance. For prior month corrections, DFAS takes further steps to balance the Columbus Cash Accountability System (CCAS).

Base level FMA Analysts and Disbursing Officers work with the DFAS Reconciliation Team to balance DADR on a daily basis. Bases should process transactions in both systems as early in the day as possible to facilitate timely balancing.

Open communication lines between base FMA and the Disbursing Office is the key to successful DADR balancing. Bases should establish an up-front coordination process to inventory and categorize vouchers, concur on transaction types, and validate the lines of accounting. Attention to detail is a necessity when entering vouchers in both DEAMS and ADS. Simple errors such as amounts, business date, transaction types not matching, and mismatched appropriations can lead to time consuming and avoidable rework.

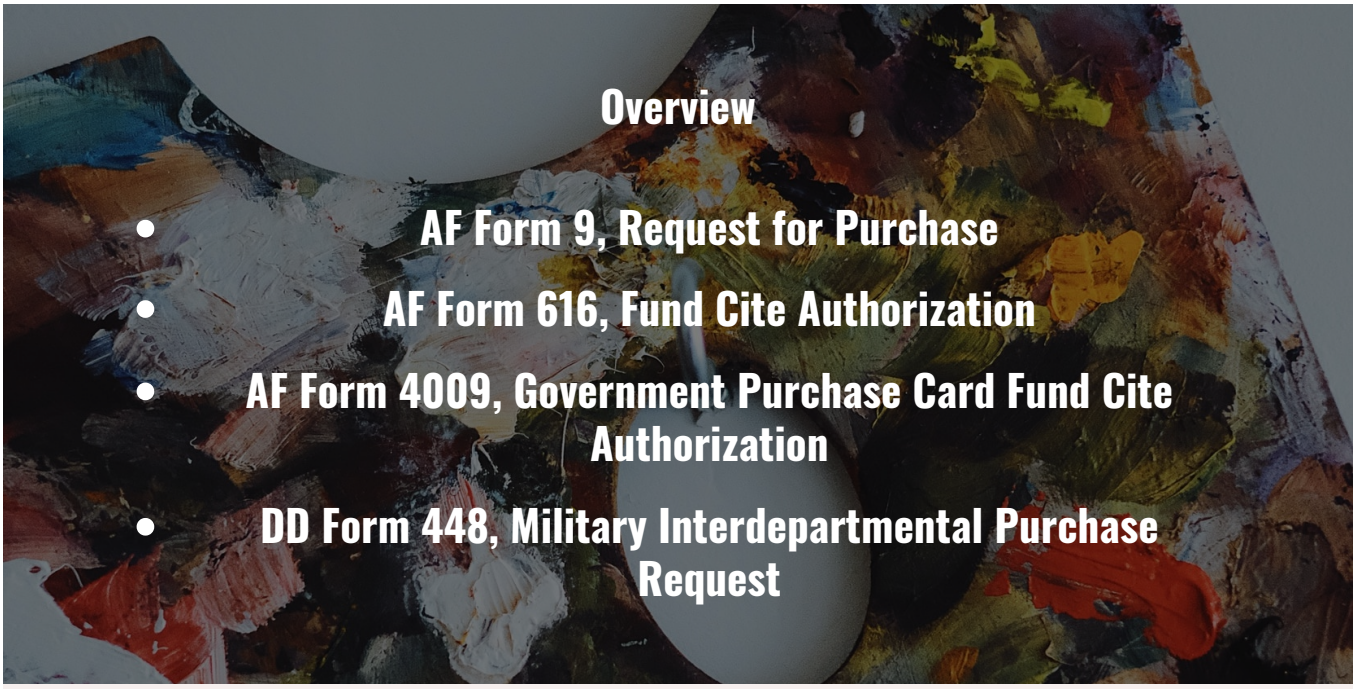
Closely monitoring the DFAS distributed DEAMS reconciliation report and taking prompt action to correct out-of-balance conditions will help ensure DADR is balanced prior to the end of each business day as well as the end of the month. Bases should work with the mindset that the DEAMS reconciliation report is a tool to validate that their in-house reconciliation procedures were successful. It should not be the starting point of the reconciliation process.

Bases are encouraged to establish DADR continuity books with screenshots to illustrate how to process vouchers commonly processed through their local cashier's cage. In-house training on DADR will provide increased flexibility in offices with high personnel turnover and absences due to mission requirements.

CONTINUE

Process Commitment Documents

- **Without reference, given a scenario Process Commitment Documents IAW prescribed guidance and publications**



Commitment Documents

Commitment documents are usually created in DEAMS by the requesting activity (base organization) and electronically routed to the funds certifying officer in FMA for approval. The funds are reserved for specific purchases authorized by law and may be de-committed if no longer needed. One of the duties of a financial analyst is to review these submissions for completeness and accuracy.

The commitment stage of accounting is used as an administrative reservation of funds. Once organization members determine the need for a service or supply, they must request the purchase on a document. There are several commitment documents used to reserve the funds administratively. While the result in DEAMS is to establish a commitment, each type of document has a unique purpose. Certain criteria for commitments must be met as outlined in Interim Guidance on Accounting for Commitments (formerly Defense Finance and Accounting Service-Denver (DFAS-DE) 7000.5-R, Accounting for Commitments). Commitment criteria and four types of documents used to process commitments are explained below. We will discuss in more detail each of the four types of commitment documents.

The commitment must be in writing and contain a certifying official's assertion that sufficient funds are available. Before the certification, the certifying official checks the document for propriety and accuracy of the accounting classification. RAs input their requirement into DEAMS. The commitment document flows electronically through a series of reviews until it reaches FMA. Prior to certifying the document, FMA must check for fund availability.

Commitments For Annual Appropriations

A commitment against an annual appropriation applies to the funds for the fiscal year in which the obligation is to be incurred. Goods or services required must meet a bona fide need in the FY for which the funds are issued. O&M is an example of an annual appropriation.

Multiple Year Appropriations

Commitments of multiple year appropriations must cite the FY in which the funds for a specific requirement were programmed, approved, and appropriated. You can commit funds against multiple year appropriations for two to five years depending on the appropriation. The originator of the request indicates the fiscal years in which the funds were programmed and approved to allow the FMA to certify fund availability and commit the funds against the proper appropriations. Procurement is an example of a multiple year appropriation.

Types of Commitment Documents

All commitment documents are processed within DEAMS. Detailed information on processing documents through DEAMS can be obtained from the DEAMS Outreach Portal.

The following are four of the most common commitment documents with which you will work.

- AF Form 9, Request for Purchase.
- Department of Defense (DD) Form 448, Military Interdepartmental Purchase Request (MIPR).
- AF Form 616, Fund Cite Authorization.
- AF Form 4009, Government Purchase Card Fund Cite Authorization.

Adding Commitment Documents

The following is a simplified description for creating PRs online in DEAMS. This online process allows users to request the authorization to procure items or services from an authorized

commercial vendor or DoD Federal Agency Supplier. When a requestor identifies a requirement (bona fide need) for a service or an item, they create a PR in DEAMS. During the PR process, a DEAMS user starts the process by identifying the item type for the item(s) on the document. Once this step is completed, add line items for each item or service requested on the PR. Also add the PTEO, specify the form type and populate the DEAMS approval groups.

Approval

All approvers in the PR review process must ensure that all information is complete and accurate. The approver should review the item description, line of accounting, any attachments, and that the DAGs are populated. Each document should have three distinct signatures after approval and certification; budget reviewer and certifier cannot be the same individual.

Disapproval/Rejecting

Once determined that a PR should be disapproved, approvers will use the reject button within DEAMS to disapprove the PR and return it to the sender. When a PR is rejected, the person rejecting it must include a note explaining what information is needed or why the PR is being rejected.

Air Force (AF) Form 9

AF Form 9 is used by activities on base to request the purchase of supplies or services that cannot be purchased with the Government Purchase Card (such as purchases over $3,500). This PR is normally used for a one-time purchase and will require a period of service or performance to be included on the form. The requesting activity prepares the document in DEAMS where it is automatically assigned a SDN.

When a requesting activity wants the Contracting Squadron to award a contract to purchase goods or services, they initiate the process by preparing an AF Form 9. The requesting activity forwards it to FMA through the DEAMS approval process. The document is reviewed for accuracy, accounting records are examined to ensure adequate funds are available to cover the purchase, and period of service included. Once certified, this document will reduce the overall fund availability. The document is then forwarded to the BCO for necessary procurement action.

Air Force (AF) Form 616

Some activities have a continuing need for fund certification; to eliminate frequent document submission into DEAMS, the AF Form 616 or Fund Cite Authorization (FCA) may be issued. Amounts cited on the AF Form 616 represent targets only and are not an administrative subdivision of funds. This commitment document can be issued to on-base or off-base activities (another installation). FMA must use discretion when allowing FCAs to be used, and they must ensure that the requesting activity understands its implications and use. If valid obligations exceed the amount of the FCA, a reportable violation may occur if the operating budget authority or allotment cited on the AF Form 616 is exceeded.

If additional funds are necessary and the AF Form 616 needs to be increased, the requesting activity will promptly request a supplemental to the original through DEAMS. The supplemental must state the additional amount requested and be certified.

The requesting activity will furnish obligation documents as they occur or as soon as practical (daily, weekly, or monthly) to ensure the obligations are recorded in the month they occur. The documents must reference the FCA number authorizing the obligation. The obligations incurred are annotated on the reverse side of the AF Form 616, much the same as a checkbook register. Additionally, the requesting agency will send obligation documents to FMA so they can be recorded against the FCA in DEAMS. Once a quarter, the requesting activity will balance the FCA. FMA provides the requesting activity with a list of all obligation transactions citing the FCA. The activity will in turn compare that listing to the back of the FCA to ensure that all obligations have been processed. At the end of the period of availability, the requesting activity must return the duplicate fully annotated FCA and any unused funds. This is when the FMA will complete a final balance on the document with the requesting activity to ensure all obligating documents were annotated, received, and processed.

Air Force (AF) Form 4009

The AF Form 4009 is a commitment document used to provide funds for the Air Force Government-wide Purchase Card Program. It is also prepared by the requesting activity and certified by the FMA certifying officer. The Federal Government contracts with a commercial bank to issue credit cards to various agencies The AF Form 4009 is used to designate the standard line of accounting for charges by the cardholders within the various organizations on base. The GPC is currently an internationally accepted VISA credit card. Its purpose is to streamline the purchasing process, allowing organizations to make small purchases for supplies, equipment, and non-personal services. The AF Form 4009 works like an AF Form 616 and is processed into DEAMS. A SDN is assigned to control each funding document, which relates back to the master account code (MAC) assigned by the bankcard system.

Department of Defense (DD) Form 448

DD Form 448, MIPR is used to request the purchase of goods or services from other DoD agencies. The MIPR has two categories of funding: Category I, Reimbursable and Category II, Direct Citation. Occasionally, an organization on base requires goods or services from another Air Force base or agency within the DoD. When this occurs a Department of Defense (DD) Form 448 is prepared by the requesting activity.

It is important to refer to AFI 65-118, Air Force Purchases using MIPRs when reviewing a DD Form 448. All MIPRs have mandatory footnotes that need to be included on the form, which can be found in Attachment 4 of AFI 65-118. Additionally, MIPR packages must include all required items on the MIPR checklist, Attachment 3 of AFI 65-118 and a copy of the signed checklist. Examples of additional items that may be required per the MIPR checklist are support or interagency agreements, determinations and finding memorandums, and business rules.

Once the DD Form 448 is reviewed for proper completion and accuracy, FMA can certify the document. After certification, the MIPR is forwarded to the agency providing the goods or performing the service for the dollar amount listed and within the time frame specified. The performing agency will determine the MIPR category when completing the DD Form 448-2, Acceptance of MIPR.

An example of a MIPR requirement would be the Civil Engineering Squadron at Keesler AFB requesting the Navy Seabees in Gulfport to build a pier at the marina. In this case, the Seabees are called the "performing agency".

CONTINUE

Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

AIR FORCE FORM 616

1.1 Title

AIR FORCE FORM 616

1.2 Front

FUND CITE AUTHORIZATION (FCA)

ADVICE NUMBER	CHANGE NUMBER	DATE ISSUED	EXPIRATION DATE
F7Y2K42274H001	000000	20240214	20240930

REQUESTED BY/ISSUED TO *(Activity's name and address)*	INDIVIDUAL ADMINISTERING FCA *(Name, address, and telephone number)*
THE HORADRIM, Capt Deckard Cain P.O. BOX 200 P.C. 661 MUSCAT, SULTANATE OF OMAN	MSgt Travis Scott SFH/RA SOCCENT/J8

INSTRUCTIONS TO REQUESTING/RECEIVING OFFICE

This form may be used by an activity to request authority to cite funds or by the AFO to issue fund cite authority under the provisions of DFAS-DER 7010-1. Before the beginning of a period, an activity may submit this form to the AFO as a request for fund requirements for a specific period and specific purposes. The amount approved by the AFO is an estimate of the amount which may be obligated. You must advise the issuing AFO when it becomes apparent that obligations may exceed the amount made available on this form. Failure to do so may overobligate the funds administered by the AFO and result in a violation of DFAS-DER 7200-1. The recipient or person administering this document could be held responsible for the violation and subject to administrative discipline. Show the accounting classification and advice number on all obligation documents. Return a duplicate copy of this form to the issuing AFO as soon as all obligations have been incurred or on the expiration date, whichever comes first. Also return any outstanding commitment documents that authorize obligations which have not been incurred. The total amount of these documents should equal the total of the Commitment Amount columns. Send to the issuing AFO any obligation documents received after expiration of the period of the authority. DO NOT use this form after expiration even if an available balance remains. Keep the original form for your files. Instructions for maintaining this form are on the reverse.

To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

This is the front of an Air Force Form 616, Fund Cite Authorization Form.

AIR FORCE FORM 616

1.21 Front

FUND CITE AUTHORIZATION (FCA)

ADVICE NUMBER	CHANGE NUMBER	DATE ISSUED	EXPIRATION DATE
F7Y2K42274H001	000000	20240214	20240930

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To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

In the upper left-hand corner, you see “Advie Number” which is the requisition number for the document.

AIR FORCE FORM 616

1.1 Front

FUND CITE AUTHORIZATION (FCA)

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To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

This is the front of an Air Force Form 616, Fund Cite Authorization Form.

AIR FORCE FORM 616

1.11 Front

FUND CITE AUTHORIZATION (FCA)

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Activity's name and address)	INDIVIDUAL ADMINISTERING FCA *(Name, address, and telephone number)*
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To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

In the upper left-hand corner, you see ”Advice Number” which is the requisition number for the document.

AIR FORCE FORM 616

1.12 Front

FUND CITE AUTHORIZATION (FCA)

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To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

The change number next to it represents how many modifications or amendments have happened previously. This example is 0, which means it's the original form. Changes to an AF 616 signify increases or decreases to the amount.

AIR FORCE FORM 616

1.13 Front

FUND CITE AUTHORIZATION (FCA)

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To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

The Date Issued and Expiration Date in the right-hand corner are important because AF 616s are for a specific period of time.

AIR FORCE FORM 616

1.14 Front

FUND CITE AUTHORIZATION (FCA)

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THE HORADRIM, Capt Deckard Cain P.O. BOX 200 P.C. 661 MUSCAT, SULTANATE OF OMAN	MSgt Travis Scott SFH/RA SOCCENT/J8

INSTRUCTIONS TO REQUESTING/RECEIVING OFFICE

This form may be used by an activity to request authority to cite funds or by the AFO to issue fund cite authority under the provisions of DFAS-DER 7010-1. Before the beginning of a period, an activity may submit this form to the AFO as a request for fund requirements for a specific period and specific purposes. The amount approved by the AFO is an estimate of the amount which may be obligated. You must advise the issuing AFO when it becomes apparent that obligations may exceed the amount made available on this form. Failure to do so may overobligate the funds administered by the AFO and result in a violation of DFAS-DER 7200-1. The recipient or person administering this document could be held responsible for the violation and subject to administrative discipline. Show the accounting classification and advice number on all obligation documents. Return a duplicate copy of this form to the issuing AFO as soon as all obligations have been incurred or on the expiration date, whichever comes first. Also return any outstanding commitment documents that authorize obligations which have not been incurred.The total amount of these documents should equal the total of the Commitment Amount columns. Send to the issuing AFO any obligation documents received after expiration of the period of the authority. DO NOT use this form after expiration even if an available balance remains. Keep the original form for your files. Instructions for maintaining this form are on the reverse.

To: **Accounting and Finance Office**

Request authority to cite funds and incur obligations for the purpose stated below, in amount of $ 100,000.00, to cover estimated fund requirements for the period 20240214 to 20240219.

PURPOSE

Specific Requirement for a specific period of time.

Examples:

1. Mission Required materials and services for FY24 at Camp Deployed Location
2. Taxi Services for an Embassy at France during a POTUS Visit.
3. HAZMAT Cleaning Services for the 2024 Deployed Air Show

That period of time is specified below, along with the specific purpose and a specific amount. We rarely know exactly how much money is needed for a mission or requirement, which is why multiple amendments can be made to the 616. The purpose is specified as well, giving the agent using the form guidance on what can be charged and what can't be.

AIR FORCE FORM 616

1.2 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K4227H			100,000.00	Beginning Balance

The back of a fund cite authorization form looks very similar to a checkbook or spreadsheet. New transactions are written down, typed, or populated in the top-most row, and subsequent transactions will be below that.

AIR FORCE FORM 616

1.21 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance

(Ctrl+Alt+P)

The Document Date represents the date of the charge, in this case it is the date the Fund Cite Authorization form was certified.

AIR FORCE FORM 616

1.22 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K4227 4H			100,000.00	Beginning Balance

The Document Reference Number represents the document number being charged to the Fund Cite Authorization. Since this is the beginning balance, the number is equal to the fund cite authorization number.

AIR FORCE FORM 616

1.23 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K4227 4H			100,000.00	Beginning Balance

Any commitments or obligations are recorded on the back of the AF Form 616, unless the record is an increase or decrease to the available balance.

AIR FORCE FORM 616

1.24 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance

The available balance represents obligation authority for the Fund Cite Authorization form. Agents may not exceed this balance under any circumstances and need to track all expenditures carefully, so they stay in balance.

AIR FORCE FORM 616

1.25 Back

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K4227H			100,000.00	Beginning Balance

You can track the different type of charges, increases, or decreases by using the Remarks column. Every item on a Fund Cite Authorization should have a remark to help the agent track and organize their commitments and obligations.

AIR FORCE FORM 616

1.3 Transactions

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance
20240215	NMIPR433501	10,000.00		90,000.00	Bathroom Renovation MIPR

0:10 / 0:24

Let‘s look at our first transaction on our AF 616. This is a MIPR that is committing $10,000 for a bathroom renovation. We can see the Document Date, the MIPR document number, and the total amount. Note the available balance decreases by an amount equal to the commitment amount. Whenever you increase or decrease your gross commitment amount, the available balance decreases or increases equally.

AIR FORCE FORM 616

1.4 Transactions (cont)

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance
20240215	NMIPR433501	10,000.00		90,000.00	Bathroom Renovation MIPR
20240216	NMIPR433501	-10,000.00	9,900.00	90,100.00	Bathroom Renovation MIPR

The next transaction recorded on our AF 616 is the ”dash 2” acceptance for our bathroom renovation MIPR. Since a MIPR acceptance is an obligation document, we need to decrease our commitment and increase our obligation amount. The obligation amount in this example is less than the commitment amount, so the available balance actually increases for this transaction. Note that the available balance does not change for commitments turning into obligations, this is because the available balance is correlated to the gross commitment amount and not the gross obligation amount.

AIR FORCE FORM 616

1.5 Paving FM

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance
20240215	NMIPR433501	10,000.00		90,000.00	Bathroom Renovation MIPR
20240216	NMIPR433501	-10,000.00	9,900.00	90,100.00	Bathroom Renovation MIPR
20240216	F3UURB0435X	25,000.00		65,100.00	Road Paving Form 9

The next transaction is a Road Paving Form 9. Since a form 9 is a commitment document, we record the commitment amount and decrease our available balance because we are increasing our gross commitment amount.

AIR FORCE FORM 616

1.6 Lodging BPA

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance
20240215	NMIPR433501	10,000.00		90,000.00	Bathroom Renovation MIPR
20240216	NMIPR433501	-10,000.00	9,900.00	90,100.00	Bathroom Renovation MIPR
20240216	F3UURB0435X	25,000.00		65,100.00	Road Paving Form 9
20240216	F3UURB0436X	40,000.00		25,100.00	Off Base Lodging BPA

The next transaction is our Off Base Lodging Blanket Purchase Agreement. Since this also increases our gross commitment amount by directly increasing our commitments $40,000, we decrease our available balance by an equivalent amount.

AIR FORCE FORM 616

1.7 Contract

INSTRUCTIONS FOR MAINTAINING THIS FORM

List all commitments and obligations you authorize or incur. Complete a new available balance by subtracting the commitment or obligation from the previous available balance. If an obligation was previously recorded as a commitment, reverse the commitment, and record the obligation. Use the Remarks column as necessary to help maintain the form. Send a copy of each obligating document to the issuing AFO as soon as practical (daily, weekly, monthly). Send all obligating documents to reach issuing AFO by the end of the month.

OBLIGATION RECORD

DOCUMENT DATE	DOCUMENT REFERENCE NUMBER	COMMITMENT AMOUNT	OBLIGATION AMOUNT	AVAILABLE BALANCE	REMARKS
20240214	F7Y2K42274H			100,000.00	Beginning Balance
20240215	NMIPR433501	10,000.00		90,000.00	Bathroom Renovation MIPR
20240216	NMIPR433501	-10,000.00	9,900.00	90,100.00	Bathroom Renovation MIPR
20240216	F3UURB0435X	25,000.00		65,100.00	Road Paving Form 9
20240216	F3UURB0436X	40,000.00		25,100.00	Off Base Lodging BPA
20240216	F3UURB0435X	-25,000.00	25,000.00	25,100.00	Road Paving Contract

The last example transaction is contract award for our Road Paving Form 9. The awarding of a contract moves the commitment balance of the Form 9 into obligations. Therefore, we will decrease our commitment amount and increase our obligation amount. Note the available balance is the same because this transaction results in a net 0 change on the gross commitments.

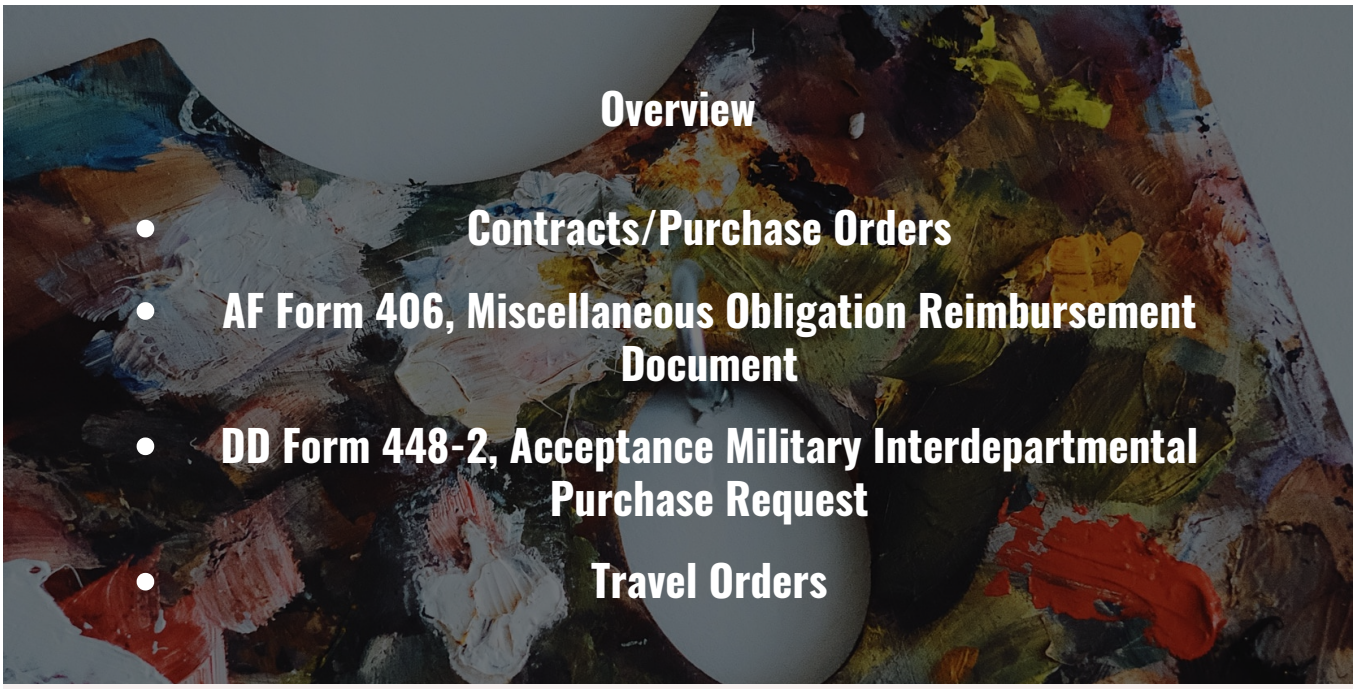
AIR FORCE FORM 616

1.8 Conclusion

CONTINUE

Validate Obligation Documents

- **Without reference, determine Procedures for Validating Obligation Documents IAW prescribed guidelines and publications**



Validating Obligation Documents

The UOO stage of accounting is most often represented by the "contract" type of document. Generally, at this point in the process, the commitment document was certified/approved by the FMA technician and forwarded to the Contracting Squadron for action. The next set(s) of documents all are considered to be "obligations." In simple terms, this means that the Air Force is legally bound to pay an individual, vendor, or contractor. Each "type" of the document will affect a different stage of disbursement accounting. A large part of the FMA technician's job is to validate these documents and ensure that the funding is being used appropriately.

To validate obligation documents within the accounting systems, a report called the Open Document List (ODL) is needed. This is a list of all data elements and amounts contained in each open document in DEAMS. It is used to reconcile computer records to hard-copy source documents. For each document, ensure that the document number, stage affected, accounting classification, and dollar amounts are correct. To make viewing the ODL easier, use the basic document number guidelines below. By understanding the guidelines, you can tell just by looking at a document number what type of form (ex. AF Form 9) you are viewing.

Below are some basic guidelines to assist you in identifying a document and the stage of accounting it represents.

- Commitment documents: Positions 1 – 6 identify the organization ordering goods (called business partner number (BPN), position 7 is the calendar year, 8-10 is Julian date (year, and # of the day 1-365), 11 is document type, 12 is used for the purpose, 13-14 sequence number 01-99 or A-Z.

- Miscellaneous obligation documents (example: MORDS): Positions 1-6 is the BPN, position 7 is the calendar year, 8-10 is Julian date, 11 is document type, 12 is purpose code, 13-14 sequence number from 01-99 used.

- A few of the more common codes for commitment document type used in position 11 are A for AF Form 9, G for DD Form 448, H for AF Form 616, M for AF Form 406.

- Common obligation purpose codes used in position 12 are C for telephone communication type service agreements, F for fuels, G for miscellaneous receivables, H for medical claims, J for legal claims, K for laundry/dry cleaning, L for leases/rentals, T for training, and U for utilities.

Contracts/Purchase Orders

DEAMS is designed to obligate contracts as they interface from the contracting system automatically. Once a commitment document has been certified within DEAMS, it interfaces with the contracting system allowing the contracting office to write a contract for the purchase of the items requested; the commitment document becomes a purchase order within DEAMS when SPS interfaces to DFAS, whom in-turn obligates the funds reserved by the original commitment document.

Standard Form (SF) 1449, Purchase Order – Solicitation/Contract/Order for Commercial Items

This is the most commonly used contractual document for purchases from vendors. An SF 1449 is used to order supplies/services. An SF 1449 is an official contract prepared by Base Contracting Office (BCO). BCO awards the contract based on information provided by the requesting activity on the AF Form 9. BCO contracts are maintained in a computer contracting database. BCO interfaces data on the SF 1449 into DEAMS and de-commits funds on the AF Form 9 and creates a new document number to obligate money on the contract. The hard copy of the contract is stored in a Electronic Data Access (EDA) system where DFAS and other agencies can view it. Some contracts are referred to as "monthly" contracts. They are usually annual service contracts – services received, billed, paid each month, or occasionally quarterly. For example, an annual copier contract for $6,000 requires a receiving report, invoice, and payment for $500 each month. Note: Funds on the SF 1449 will remain in UOO until sections 32a-f are completed. At this time, the funds will then move to AEU.

SF 1442, Solicitation, Offer or Award (Construction, Alteration or Repair) Construction Contract

An SF 1442 is the second type of official contract prepared by BCO. It is used for construction projects. The SF 1442 is also interfaced into DEAMS via SPS and applied against an AF Form 9. An SF 1442 may be written to allow progress payments on work as it is completed to relieve the financial burden on a contractor. Few, if any, companies could afford to complete a long-term contract worth a large amount of money before payment was received. The contractor must request progress payments be included in the contractual terms and are limited to no more than one payment per month.

Validating Contracts/Purchase Orders

FMA will validate contracts/purchase orders using the following steps:

1. Run the DEAMS Open Document Listing (ODL) report.
2. Filter the report to contracts.
    a. Alternatively view the Dormant purchase order (PO) report from the AFAOC Analytics Application, and you can filter the report to display contracts for your respective organization.
3. Validate the contract in EDA to see the billing arrangements.
4. Reconcile amounts in the stages of accounting to ensure that they are moving from UOO to AEP in accordance to the billing arrangements.
5. If amounts are not moving out of UOO properly, request follow up with RA to see if goods or services are received.

6. If goods and services are received, and there is a residual amount, coordinate with the contracting office to investigate and modify the contract residual balance.

7. Continue to follow up at least weekly.

AF Form 406, Miscellaneous Obligation Document

A Miscellaneous Obligation Reimbursement Document (MORD) is used when a formal obligation document (SF 1449 or SF 1442) is not available. MORDs are meant to be a temporary obligation document or, in rare cases, a document in place of an actual obligating document. There are basic services crucial to the day-to-day operations on a base that do not require formal contracts prepared by the base contracting office. Examples of these include reimbursable goods and services (such as utilities or communications), one-time payments to vendors, and commercial or military shipping. Though there is no need for formal contracts with companies providing these services, the obligation must still be anticipated and recorded.
There are several types of MORDS. Vendor pay are for one-time payments to a single vendor, and funding MORDs are for making multiple payments to multiple vendors. Reimbursable MORDs are for reimbursable goods and services such as utilities, communications, and cleaning. Transportation/shipping MORDs are for commercial or military/AMC shipping. Accounting MORDs are for made for accounting adjustments, and only input into the accounting system.
The process begins when the funding agency prepares estimates for the cost of the good, service, or other need and uses them to create a MORD in DEAMS. The estimate will be based off a documented methodology and be backed up with supporting documentation included in DEAMS as an attachment. This MORD is submitted to the FMA office through DEAMS, where they validate the estimates and documentation before certifying them and creating a purchase order. These costs are accrued in UOO until an invoice with the exact amount of the charge is billed against the purchase order.
Validating MORDs
Upon receipt of the MORD submitted via DEAMS from the funding activity, FMA will validate using the following steps:

1. Review the MORD, estimates, and documentation to ensure they are valid, accurate, and correct.

2. Ensure the type of MORD is indicated before certification in the description block. If not, reject the MORD back to the requesting office in DEAMS.

3. Upon receipt of a valid MORD, certify it, and build a purchase order in DEAMS.

After processing, MORDs are validated every month:

- On the 5th calendar day of every month, run the DEAMS ODL to create a listing of all MORDs (Accounting and Vendor Pay) with effective dates older than 90 days old. Use the guide below to run a MORD report.

- Alternatively, you can run Dormant PO report from the AFAOC Analytics Application. This tool simplifies the reporting process and only requires you to filter the info to your respective

organization.

- Request that the RA provide a copy of all documentary evidence to support leaving the obligation recorded in the accounting system within ten business days.
- If sufficient supporting documentation is not received from the RA within 15 business days of the initial request, de-obligate MORDs greater than 90 days old before the end of the month and notify, in writing, the RA and organizational commander.

If, later, the obligation is determined to have been valid, have the RA create a new MORD.

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

When requesting goods or services from another DoD agency, a DD Form 448 (commitment document) is prepared and forwarded to the performing agency (agency requested to provide goods or perform a service).
Once the performing agency decides to provide the goods or services, they determine how they wish to be paid. Then they prepare a DD Form 448-2 accepting the request and choose either Category I – Reimbursable or Category II – Direct Citation.
If the performing activity chooses Category I – Reimbursable, they will incur the initial cost of the goods or services with their own funds and bill the requesting agency upon completion of services or receipt of goods. The FMA office will submit the DD Form 448 and DD Form 448-2 to DFAS to process the obligation.
If the performing activity chooses Category II – Direct Citation, they will directly cite the requesting agency's LOA on a contract. The FMA office will require a copy of the contract from the performing activity citing the requesting agency's LOA. Once that is received, they will send the DD Form 448, DD Form 448-2 and copy of the contract to DFAS for obligation.
FMA will validate DD Form 448-2, Acceptance of Military Interdepartmental Purchase Request (MIPR) using the following steps:

1. Run the DEAMS Open Document Listing (ODL) report.
2. Filter the report to MIPRs.
3. For Category I – Reimbursable, validate the stages of accounting to ensure that they are moving from commitment to UOO. For Category II – Direct Citation, validate that the DD Form 448 commitment decreased, and the contract is moved to UOO.
4. If MIPR is still in the commitment stage, request a DD Form 448-2 from the RA.
5. If MIPR or services are no longer needed, ask for a request to de-commit the funds.

6. Follow up at least weekly to request a DD Form 448-2.

Travel Orders

Travel orders are another common UOO source document. Travel orders are an official authorization for a military member or civilian employee to travel to a predetermined location for a specified period to accomplish a specific mission.

Most travel orders are entered into the Defense Travel System (DTS), routed, and approved through the requestor's organization, and then interfaced into DEAMS. Source documents for travel not using DTS are certified by FMA and manually entered into DEAMS.

A travel voucher moves to the next stage of accounting when the traveler files a travel voucher, which will move the travel order to the AEP stage. When a voucher is processed in DTS, the system interfaces with DEAMS and is moved to AEP automatically. However, this interface does not always automatically process. As an analyst, this is why it is essential to validate travel orders.

Validating Travel Orders

FMA will validate travel orders using the following steps:

1. Run the DEAMS Travel ODL to create a listing of all travel orders with effective dates greater than five days old. The report is run the same as the ODL (click Travel ODL instead).
2. Filter report to the oldest travel order.
3. Filter report to the applicable OAC/OBAN.
4. Research travel order number to see if the voucher has settled against the obligation. Use the guide below to research in DEAMS.
5. If the travel order is valid, then send a report to the RA or email member requesting member to file a travel voucher.
6. Suppose the travel order has been settled against the travel order, but still on the report. Send travel order to DFAS to interface the payment.

CONTINUE

STS 11.11.1 Contracts

1. View Scene

1.1 Title

STS 11.11.1 Contracts

1.2 Reference Numbers

SOLICITATION/CONTRACT/ORDER FOR COMMERCIAL ITEMS
OFFEROR TO COMPLETE BLOCKS 12, 17, 23, 24, & 30

1. REQUISITION NUMBER: F3D1E11221AW011
PAGE 1 OF: 29

2. CONTRACT NO.: FA520521P0044
3. AWARD/EFFECTIVE DATE: 9/30/2021
4. ORDER NUMBER:
6. SOLICITATION ISSUE DATE:

7. FOR SOLICITATION INFORMATION CALL:
a. NAME: Michiko Yoshizawa, Contracting Officer
b. TELEPHONE NUMBER (No collect calls): 315-226-4887
8. OFFER DUE DATE/ LOCAL TIME:

9. ISSUED BY — CODE: FA5205
FA5205 35 CONS LGC
APO AP 96319-5201
UNIT 5201
APO, AP 96319-5201
United States
Michiko Yoshizawa, Contracting Officer
Olivia Ramsey, Contract Specialist

10. THIS ACQUISITION IS [X] UNRESTRICTED OR [ ] SET ASIDE: % FOR:
[ ] SMALL BUSINESS
[ ] HUBZONE SMALL BUSINESS
[ ] SERVICE-DISABLED VETERAN-OWNED SMALL BUSINESS
[ ] WOMEN-OWNED SMALL BUSINESS (WOSB) ELIGIBLE UNDER THE WOMEN-OWNED SMALL BUSINESS PROGRAM
[ ] EDWOSB
[ ] 8 (A)
NAICS: 611430
SIZE STANDARD:

11. DELIVERY FOR FOB DESTINATION UNLESS BLOCK IS MARKED
[ ] SEE SCHEDULE
12. DISCOUNT TERMS: Net Days 30
[ ] 13a. THIS CONTRACT IS A RATED ORDER UNDER DPAS (15 CFR 700)
13b. RATING:
14. METHOD OF SOLICITATION
[ ] RFQ [ ] IFB [ ] RFP

15. DELIVER TO — CODE:
SEE SCHEDULE
16. ADMINISTERED BY — CODE: FA5205
FA5205 35 CONS PK
UNIT 5201
APO AP 96319-5201
APO AP 96319-5201
United States

17a. CONTRACTOR/ OFFEROR — CODE: 56982 — FACILITY CODE:
Systems Technology, Inc.
DAVID KLYDE
13766 S Hawthorne Blvd
Hawthorne, CA 90250-7010
USA
DAVID KLYDE, Telephone: 3106792281 Email: EXEC@SYSTEMSTECH.COM
TELEPHONE NO.:
[ ] 17b. CHECK IF REMITTANCE IS DIFFERENT AND PUT SUCH ADDRESS IN OFFER

18a. PAYMENT WILL BE MADE BY — CODE: F87700
ACCTG DISB STA NR 387700
DFAS DEAMS
27 ARKANSAS RD
LIMESTONE, ME 04751-6216
United States
18b. SUBMIT INVOICES TO ADDRESS SHOWN IN BLOCK 18a UNLESS BLOCK BELOW IS CHECKED [ ] SEE ADDENDUM

19. ITEM NO.	20. SCHEDULE OF SUPPLIES/SERVICES	21. QUANTITY	22. UNIT	23. UNIT PRICE	24. AMOUNT
	See Schedule				

The top left of a contract contains a unique contract number, which identifies this specific document. This number will match the Purchase Order number in DEEMS.

The Upper Right contains a requisition number, which will match the commitment document funding the contract. Typically, this will match a Form 9 or a MIPR document.

STS 11.11.1 Contracts

1.3 Total Award

OFFEROR CODE

Systems Technology, Inc.
DAVID KLYDE
13766 S Hawthorne Blvd
Hawthorne, CA 90250-7010
USA
DAVID KLYDE, Telephone: 3106792281 Email: EXEC@SYSTEMSTECH.COM

TELEPHONE NO.

ACCTG DISB STA NR 387700
DFAS DEAMS
27 ARKANSAS RD
LIMESTONE, ME 04751-6216
United States

☐ 17b. CHECK IF REMITTANCE IS DIFFERENT AND PUT SUCH ADDRESS IN OFFER

18b. SUBMIT INVOICES TO ADDRESS SHOWN IN BLOCK 18a UNLESS BLOCK BELOW IS CHECKED ☐ SEE ADDENDUM

19. ITEM NO.	20. SCHEDULE OF SUPPLIES/SERVICES	21. QUANTITY	22. UNIT	23. UNIT PRICE	24. AMOUNT
	See Schedule				

(Use Reverse and/or Attach Additional Sheets as Necessary)

25. ACCOUNTING AND APPROPRIATION DATA
See Section G

26. TOTAL AWARD AMOUNT *(For Govt. Use Only)*
$151,980.00

☐ 27a. SOLICITATION INCORPORATES BY REFERENCE FAR 52.212-1, 52.212-4. FAR 52.212-3 AND 52.212-5 ARE ATTACHED. ADDENDA ☐ ARE ☐ ARE NOT ATTACHED

☐ 27b. CONTRACT/PURCHASE ORDER INCORPORATES BY REFERENCE FAR 52.212-4. FAR 52.212-5 IS ATTACHED. ADDENDA ☐ ARE ☐ ARE NOT ATTACHED

☐ 28. CONTRACTOR IS REQUIRED TO SIGN THIS DOCUMENT AND RETURN ____ COPIES TO ISSUING OFFICE. CONTRACTOR AGREES TO FURNISH AND DELIVER ALL ITEMS SET FORTH OR OTHERWISE IDENTIFIED ABOVE AND ON ANY ADDITIONAL SHEETS SUBJECT TO THE TERMS AND CONDITIONS SPECIFIED

☒ 29. AWARD OF CONTRACT: REF. _____ OFFER DATED _____. YOUR OFFER ON SOLICITATION (BLOCK 5), INCLUDING ANY ADDITIONS OR CHANGES WHICH ARE SET FORTH HEREIN, IS ACCEPTED AS TO ITEMS: SEE SCHEDU

30a. SIGNATURE OF OFFEROR/CONTRACTOR

31a. UNITED STATES OF AMERICA *(SIGNATURE OF CONTRACTING OFFICER)*
M. Yoshi

30b. NAME AND TITLE OF SIGNER *(Type or print)*

30c. DATE SIGNED

31b. NAME OF CONTRACTING OFFICER *(Type or print)*
MICHIKO YOSHIZAWA

31c. DATE SIGNED
9/30/2021

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STANDARD FORM 1449 (REV. 2/2012)
Prescribed by GSA - FAR (48 CFR) 53.212

Block 26 contains the total award amount for the contract when it is obligated.

STS 11.11.1 Contracts

1.4 Item

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Prescribed by GSA - FAR (48 CFR) 53.212

PAGE 3 OF 29

Supplies or Services and Prices/Cost

Additional Information/Notes

Item	Supplies/Service	Quantity	Unit	Unit Price	Amount
0001	The contractor shall provide relocation and upgrade of PARASIM in accordance with the attached SOW and the contractor's quote dated 28 Sep 21. Manufacturer's Part Number: null Purchase Requisition Number: F3D1E11221AW012 Product Service Code: 6910 Firm Fixed Price CIN: 00000000000007072117 ACRN: AA	1	Each	USD 151,980.00	Firm Price USD 151,980.00 Funded Amount USD 151,980.00

Contracts also break out the contract award amount by line items. Here we see one line item, also known as a CLIN, which is 0001.

STS 11.11.1 Contracts

1.5 Supplies/Service

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STANDARD FORM 1449 (REV. 2/2012)
Prescribed by GSA - FAR (48 CFR) 53.212

PAGE 3 OF 29

Supplies or Services and Prices/Cost

Additional Information/Notes

Item	Supplies/Service	Quantity	Unit	Unit Price	Amount
0001	The contractor shall provide relocation and upgrade of PARASIM in accordance with the attached SOW and the contractor's quote dated 28 Sep 21. Manufacturer's Part Number: null Purchase Requisition Number: F3D1E11221AW012 Product Service Code: 6910 Firm Fixed Price CIN: 00000000000007072117 ACRN: AA	1	Each	USD 151,980.00	Firm Price USD 151,980.00 Funded Amount USD 151,980.00

Each CLIN will be described on the contract as well. Here we see CLIN 0001, which is an upgrade to a Parachute Simulator in accordance with a previously written Statement of work. This Description contains some other pertinent information such as the requisition number.

STS 11.11.1 Contracts

1.6 Quantity

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STANDARD FORM 1449 (REV. 2/2012)
Prescribed by GSA - FAR (48 CFR) 53.212

PAGE 3 OF 29

Supplies or Services and Prices/Cost

Additional Information/Notes

Item	Supplies/Service	Quantity	Unit	Unit Price	Amount
0001	The contractor shall provide relocation and upgrade of PARASIM in accordance with the attached SOW and the contractor's quote dated 28 Sep 21. Manufacturer's Part Number: null Purchase Requisition Number: F3D1E11221AW012 Product Service Code: 6910 Firm Fixed Price CIN: 00000000000007072117 ACRN: AA	1	Each	USD 151,980.00	Firm Price USD 151,980.00 Funded Amount USD 151,980.00

CLINS also list how many are on that contract. In this example, there is only one upgrade.

STS 11.11.1 Contracts

1.7 Unit

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Supplies or Services and Prices/Cost

Additional Information/Notes

Item	Supplies/Service	Quantity	Unit	Unit Price	Amount
0001	The contractor shall provide relocation and upgrade of PARASIM in accordance with the attached SOW and the contractor's quote dated 28 Sep 21. Manufacturer's Part Number: null Purchase Requisition Number: F3D1E11221AW012 Product Service Code: 6910 Firm Fixed Price CIN: 00000000000007072117 ACRN: AA	1	Each	USD 151,980.00	Firm Price USD 151,980.00 Funded Amount USD 151,980.00

The unit type specifies how the Supply or Service is broken up. This CLIN's unit type is Each, but other contracts may be more specific using weight or time (such as Months or Pounds).

STS 11.11.1 Contracts

1.8 Amount

AUTHORIZED FOR LOCAL REPRODUCTION
PREVIOUS EDITION IS NOT USABLE

STANDARD FORM 1449 (REV. 2/2012)
Prescribed by GSA - FAR (48 CFR) 53.212

PAGE 3 OF 29

Supplies or Services and Prices/Cost

Additional Information/Notes

Item	Supplies/Service	Quantity	Unit	Unit Price	Amount
0001	The contractor shall provide relocation and upgrade of PARASIM in accordance with the attached SOW and the contractor's quote dated 28 Sep 21. Manufacturer's Part Number: null Purchase Requisition Number: F3D1E11221AW012 Product Service Code: 6910 Firm Fixed Price CIN: 00000000000007072117 ACRN: AA	1	Each	USD 151,980.00	Firm Price USD 151,980.00 Funded Amount USD 151,980.00

The unit price drives the cost of each unit. This amount, multiplied by the quantity, gives you the total CLIN amount.

STS 11.11.1 Contracts

1.9 Accounting Classification

Contract Administration Data

ACRN	Line of Accounting
AA	5713400 301 7454 337AE0 01 56908 27133F 387700 F87700
Amount	USD 151,980.00

ACRN	CLIN/SLIN	CIN	Amount
AA	0001	00000000000007072117	USD 151,980.00

DFARS Clauses Incorporated by Reference

Number	Title	Effective Date
252.232-7003	Electronic Submission of Payment Requests and Receiving Reports.	2018-12

DFARS Clauses Incorporated by Full Text

252.232-7006 Wide Area WorkFlow Payment Instructions. 2018-12

Further down the document, each CLIN is matched to an accounting classification reference number. This is the Line of Accounting that will be obligated to pay for the CLIN.

STS 11.11.1 Contracts

1.10 End Title

Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

CONTINUE

Payment Process

- Without reference, identify Relationship of Basic Facts and State General Principles about the Payment Process IAW

prescribed guidance and publications

Overview

- Receiving Reports
- Invoices
- Prompt Payment Act (PPA)

Payment Process

Committing and obligating funds is a small portion of managing your budget. DEAMS has automated a lot of the manual legacy processes as far as payments. Once the invoices are added to DEAMS, the system will try to reconcile the documents and schedule a payment. Documents are processed into DEAMS in the payments overview screen, which is found through the Procure-to-Pay inquiry tab. Payment status, payment information, supplier information, invoices, and bank information are found there as well. A receiving report is needed as well for payment. Although supporting documentation is needed to make a payment, timeliness is also a factor. The Prompt Pay Act was created to make sure payments are made on time. In this objective, we will discuss in more detail receiving reports, invoices, and the Prompt Pay Act.

Receiving Reports

The primary purpose of the receiving report is to show evidence of financial liability on the part of the government. Normally the receiving activity prepares the receiving report in Wide Area Work-Flow (WAWF) matching it to the invoice submitted by the vendor. In other cases, the activity creates and forwards it directly to DFAS. Once received, DFAS processes the receiving report into DEAMS matching it to the purchase order. The receiving report is used to move the obligation from the UOO stage to the AEU stage of accounting and support the payment. SF1449, Solicitation/Contract/Order for Commercial items, DD Form 250, Material

inspection and Receiving Report, and certificate of performance/service can be used as receiving reports.

All documents used to provide certification of receipt and acceptance of good or services must meet these minimum Requirements:

- [ ] Contract number/purchase order number
- [ ] Adequate description of supplies or services to ensure identification
- [ ] Quantities of supplies or service received or performed
- [ ] Date Supplies or services were received or performed
- [ ] Total Dollar amount
- [ ] Signature of government official authorized to receive supplies or services
- [ ] Printed name, title, mailing address, telephone number of designated government official
- [ ] "Received" or similar statement

Ensure documents contain sufficient information before sending to DFAS. Once they are reviewed and validated, the receipts are loaded against the contract in DEAMS. All receipts are loaded using two different dates:

These dates are important in computing the payment due date and determining the reason for lost discounts and late payments.

- [ ] The date the receiving report is received at DFAS

- [ ] The date the services were actually received

These dates are important in computing the payment due date and determining the reason for lost discounts and late payments.

Invoices

The invoice is the final document needed before the vendor can receive payment. The vendor forwards the invoice electronically in WAWF or mails the invoice or claim against the government directly to the DFAS. There are no prescribed formats or forms for an invoice; therefore, the commercial form is acceptable. Each invoice should contain the following information:

- [ ] Contractor or supplier's name and address.
- [ ] Contract or purchase order number.
- [ ] Date and number of invoice.
- [ ] Evidence of delivery under origin contracts.
- [ ] Shipping and destination points.
- [ ] Method of transportation.

- [ ] Itemization of articles or services, unit-price, and total amount claimed. Includes call numbers for blanket delivery orders (BOO) or BPAs. Also includes the contract item numbers (CUN) for contracts.
- [ ] Discount terms.
- [ ] Indication of whether the billing is for complete or partial shipment or backorder.
- [ ] Invoices for subscriptions to newspapers and periodicals must state the starting and ending dates and that orders have been placed in effect for the addresses required, or that the orders are placed in effect upon receipt of payment.
- [ ] Date of delivery or service.

The invoice must be date stamped upon receipt in the office named in the contract to receive invoices. if the invoice is not date stamped, the invoice date will be used as the date received in the paying office, which could affect prompt payment. Vendors/contractors can submit invoices as hard copy or via IRAPT; IRAPT being the preferred method for submission. Once received, and verified, DFAS loads the invoice into DEAMS. When adding the invoice, make sure that any discounts on the invoice are loaded. Sometimes a vendor will offer a discount on the invoice that is not on the contract or offer a higher discount. You want to take the discount that is most beneficial to the air force.

Invoice Discrepancies

Often times, you will receive invoices with discrepancies. If an invoice is incorrect, written notification must be given to the vendor within 7 days.

1. Computation or Extension Errors

If the vendor's computation or extension error is $30 or less per invoice, process for payment. You do not need to contact the vendor. If the error is more than $30, contact the vendor to obtain a corrected invoice before certifying the voucher for payment.

2. Lower Unit Price

If an invoice is purposely submitted with a lower unit price than stated in the contract, pay without any further action. The invoice should reflect a vendor credit when added into DEAMS. If the lower price cannot be determined to be intentional, pay the invoice amount and notify the vendor of the discrepancy. If the vendor desires payment for the difference, then the vendor must submit a separate invoice.

3. Underbilling on Quantity

When the vendor bills for less than the quantity received or ordered, and partial payments are not authorized in the contract, immediately notify the vendor and request an invoice for the difference. If no reply is received 180 days after the date of the receiving report, make payment for the amount requested. If partial payments are authorized in the contract, make payment for the invoice amount and notify the vendor of the difference. The vendor must furnish another invoice for any additional amount due.

4. Other Discrepancies

If the vendor bills for items not received, items rejected, or any unauthorized charges, such as tax or freight, make the necessary adjustments to the invoice and pay the reduced amount. Send a copy of the invoice to the vendor with a detailed explanation or reason for the adjustment. If the vendor insists items were delivered and the receiving report is missing, return the invoice and ask for proof of delivery. Contact the receiving activity for a receiving report when proof of delivery from the vendor is received.

5. Corrected Invoices

Payment may be made on corrected invoices issued to replace erroneous ones, such as extension errors previously mentioned. The erroneous invoice is marked "void" and attached to the new one. Mark the new invoice "corrected" to avoid duplicate payment.

Prompt Payment Act (PPA)

The Prompt Payment Act (PPA) of 1982 (Public Law 97-177), which was further modified by the PPA of 1989, requires federal agencies to make payment on time, pay interest penalties when due, and take cost effective discounts when payments are made on or before the discount date. These areas are very closely related, but each has a separate impact on the operations.

The PPA states that even though you must pay an invoice within the prescribed terms, you are to pay as close to, but no later than, the last due date for payment. It allows for payment within a 7-day window or period. For example, if an invoice states net 30, payment is made between the 24th and 30th day. Payments made more than seven calendar days before the due date are reported as early payments. To properly compute payment due dates, the invoice must be date stamped when it is received in the proper office.

The proper office is defined as the office stated in the contract where the invoice is to be mailed. If the receiving report has been processed, the payment due date is based on the date the invoice was stamped as received by the proper office. When computing due dates for contracts with discounts use the date that the invoice was prepared. Consider a payment being made based on the date of the check, when it is mailed on the same day, as evidenced by the postmark on the envelope.

Prompt Pay

Prompt pay is simply paying the vendor within the prescribed period as stated in the contract. If the contract lacks specific payment terms, payment is made on the 30th day after receipt of a proper invoice in the designated office, or upon acceptance of the contract items, whichever is later. Before making a payment, you must make sure to establish appropriate payment documentation to support payment of invoices and interest penalties. This documentation normally includes the contract, receipt/acceptance report, and a proper invoice.

Cash Management

Cash management serves to keep the Air Force functioning by making the best use of our monetary resources. Electronic funds transfer (EFT), a function of cash management at the US Treasury, assists in properly timed disbursements. Some payments must be made on a specific legal date. For vendor payments, discretion in timing is valuable. Government vendors face the same cash management needs as the government. They want to accelerate collections. One method vendors do is to offer discount terms for timely payment for goods sold.

According to the PPA, federal agencies have the responsibility to use timely, reliable, and comprehensive financial information and systems. To that end, PPA encourages all agencies to improve their cash management by using EFT whenever cost effective, practicable, and consistent with statutory authority.

In addition to those benefits noted previously, the Air Force also realizes the benefits of implementing EFT mechanisms; these benefits are noted below:

Cost Savings —

- Eliminates printing bills.
- Reduces postage expenses.
- Reduces personnel time for processing remittances manually.

• Eliminates the need for physical security measures for handling cash and checks.

Paper Elimination

• Reduces paper needed for billing.
• Precludes reminder notices.
• Eliminates paper-check handling.

Monetary Resources Management Improvement

• Accelerates availability of funds.
• Improves internal controls.
• Provides better cash management forecasting.

Interest Penalties

Interest penalties are paid to a vendor when payments are late. There are two common reasons for late payments. The most common reason is simply the payment was processed late due to time, lack of backup documentation, or processing error.

The second reason is discounts taken in error. A discount may be taken only if it was offered by the vendor/contractor on either the contract or invoice. If an erroneous discount was taken or too much of a discount was taken, a supplemental payment must be made. The second payment would be late and require an interest penalty.

To sum up the prompt payment act:

BCO + Receiving Activity + Vendor = DFAS Payment

Contract + Receiving report + Invoice = Payment

CONTINUE

Accounts Receivable

- **Without reference, determine how to Process Accounts Receivable IAW prescribed guidance and publications**

Collections

In a previous objective, you learned about the reimbursement stages of accounting. In this unit, you will learn about processing collections, which is part of the reimbursement process. First, let us begin with an overview of the types of reimbursements or collections you might encounter.

Accounts receivable collections are divided into three categories: reimbursements, refunds, and receipt accounts. Each collection may impact how much money the base has to spend during the fiscal year.

Reimbursements

Reimbursements account for the monies collected from Air Force customers for the sale of goods or services provided to them by the Air Force. The accounting classifications used for reimbursements are distinguished from other accounting classifications by the presence of a sales code (SC). Examples of reimbursements include amounts earned and collected for providing utilities and communication services to customers on the base or for other miscellaneous goods and services sold. Collections for reimbursements are one of two types: billed or direct.

Billed Reimbursements

In billed reimbursements, the DFAS Accounts Receivable Branch sends the customer a bill requesting payment as soon as the Air Force provides the goods or service.

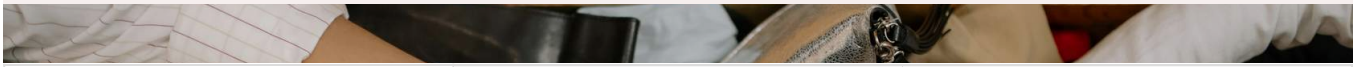
The billing document will be an AF Form 819, USAF Invoice of Claim or a SF 1080, Voucher for Transfers Between Appropriations and/or Funds. An SF 1080 is used for appropriated funds customers, and the AF Form 819 is used for other agencies and commercial customers. Once the payment is received, a DD Form 1131, Cash Collection Voucher, is prepared. DFAS Accounts Receivable then updates the accounting system appropriately.

Direct Reimbursements

There are times when the Air Force or DFAS receives money in payment for goods or services but no bill was sent to the customer. Money collected for meals served at the dining facilities is an example. The service was provided and payment was received at the same time. Personnel from the dining facility turn in money earned each day to the cashier at the base finance office at the Comptroller Squadron. The cashier notifies DFAS Accounts Receivable and they prepare a DD Form 1131.

Refunds

Refunds are a reduction of expenses processed against the same appropriation and fiscal year the expense was originally recorded. When the original expenditure was made by the Air Force it was documented on the SF 1034. A refund is the reverse of a SF 1034 payment, and it is sometimes referred to as a “negative disbursement”. When a refund is collected, we return the funds to the same accounting classification of the original payment. Three examples of refunds are:



COLLECTION OF AN OVERPAYMENT

COLLECTION OF AN ERRONEOUS PAYMENT

GOVERNMENT PURCHASE CARD REBATES

When we receive a check from a vendor because DFAS Accounts Payable overpaid them, a DD Form 1131, Cash Collection Voucher is prepared by the receivables branch. The refund is processed in DEAMS, and the accrued expenditures paid (AEP) are decreased.

COLLECTION OF AN OVERPAYMENT

COLLECTION OF AN ERRONEOUS PAYMENT

GOVERNMENT PURCHASE CARD REBATES

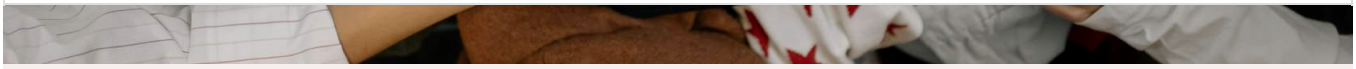
This type of collection occurs when accounts payable pays the wrong vendor and the vendor returns the payment. A DD Form 1131 is prepared by the receivable branch and a refund is processed in DEAMS to decrease AEP.

COLLECTION OF AN OVERPAYMENT

COLLECTION OF AN ERRONEOUS PAYMENT

GOVERNMENT PURCHASE CARD REBATES

Often cardholders return items to a vendor for a refund, just like you would return an item to a retail store. The unit may also receive rebates from the bank for prompt payment of the bill over a quarter. These lead to a refund and/or rebate on the GPC account and decreases that month's bill. If a bill is already zero, then the decrease will turn into a check for the refunded amount. This is collected as a negative AEP transaction against the line of accounting for the GPC.



Receipt Accounts

A receipt is considered a miscellaneous source of revenue and is credited to a U. S. Treasury miscellaneous receipt account. A receipt is not a part of the base's funding. Receipt accounts do not have addresses or stages of accounting. Receipt accounts are identified by the absence of a POA in the appropriation of an accounting classification. Examples of collections made for receipt accounts include lost and found monies, Courts Martial or Article 15 fines, and collections for government property lost or destroyed (GPLD). When the Disbursing Office notifies Accounts Receivable a check was received, Accounts Receivable prepares a DD Form 1131 to collect the money into a receipt account and records it into DEAMS as a MAFR/DADR transaction.

LOST AND FOUND MONIES | **COURTS MARTIAL/ARTICLE 15 FINES** | **GOVERNMENT PROPERTY LOST OR DESTROYED (GPLD)**

When someone finds money on base, they should turn it in to Security Forces or to the cashier in the Disbursing Office at the Comptroller Squadron. A DD Form 1131 will be prepared by the FMA or Accounts Receivable Branch at the DFAS. The accounting classification on the DD Form 1131 identifies the collection as monies lost/found.

LOST AND FOUND MONIES | **COURTS MARTIAL/ARTICLE 15 FINES** | **GOVERNMENT PROPERTY LOST OR DESTROYED (GPLD)**

When a military member pays a fine as a result of a Courts Martial or Article 15, Accounts Receivable prepares a DD Form 1131 to processes the money collected into a receipt account. The accounting classification identifies the collection as a fine and later processed as a MAFR transaction.

LOST AND FOUND MONIES | **COURTS MARTIAL/ARTICLE 15 FINES** | **GOVERNMENT PROPERTY LOST OR DESTROYED (GPLD)**

When individuals lose or damage government property, they may be liable for the lost or damaged property. For example, if a student breaks their dorm room door, they may have to pay a fee for the replacement door. They will pay at the CPTS Disbursing Office (FMF cashier). Accounts Receivable will be notified of the transaction. A DD Form 1131 will be prepared citing an accounting classification for GPLD, then processed into DEAMS as a miscellaneous MAFR/DADR transaction.

Collection of Receivables

Processing collections is the end of the accounts receivable process. Once customers receive billing documents, they forward payment to DFAS for the services provided. When the reimbursement is received from the customer, a collection document is prepared. The two most common collection documents are the DD Form 1131 and the SF 1080, Voucher for Transfers between Appropriations and/or Funds.

Cash Collection Voucher

All collections received by DFAS should go through the Disbursing Office. As the collections are processed, the accounts receivable section is notified, and a DD Form 1131 is prepared. The DD Form 1131 is assigned a collection voucher number starting with a "C" for collection and must include all the following:

- Customer name
- Check number
- Description of services
- Money amount
- Complete standard line of accounting being credited with the collection

Attach a copy of the billing document to the collection voucher. Prepare a DEAMS entry based on the type of collection.

Transfer Between Appropriations and Funds

When collections process on a SF 1080, procedures may vary, a check may or may not be generated. If the collection and payment reflect the same AAI, DFAS will process both the disbursement and collection in DEAMS, and no money will change hands. It is a transfer of funds, as the name of the form implies, Voucher for Transfer between Appropriations and/or Funds. DFAS will follow the same procedures as outlined for a DD Form 1131 if a check is received.

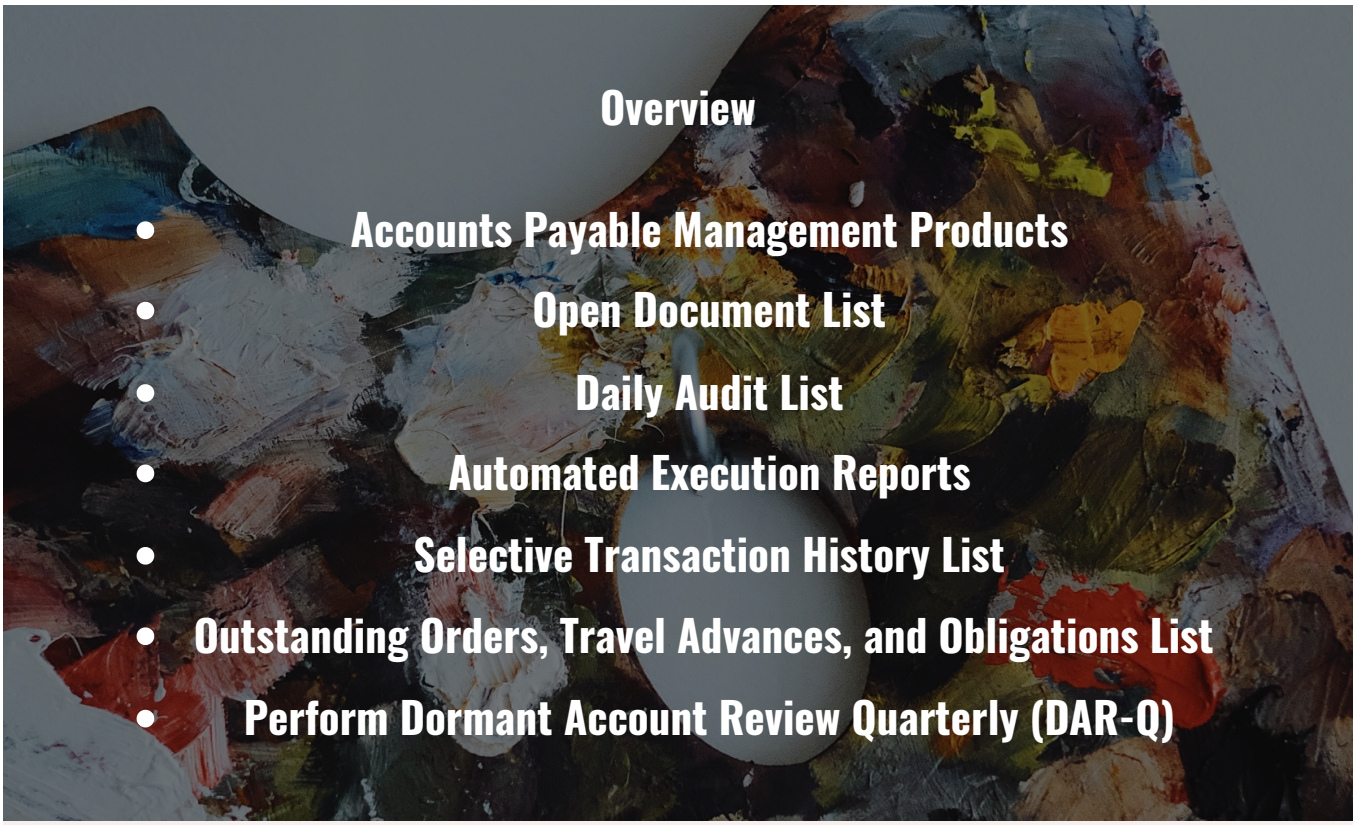
To process a collection from base level you must first know a few easy steps:

1. Identify the type of receivable with which you are working.
2. Determine which collection form to complete or review a DD Form 1131 or an SF 1080.
3. Ensure that all applicable blocks and necessary approval signatures are on the required form(s) before submitting to DFAS or your Disbursing Office for processing.
4. Submit applicable form to DFAS or Disbursing Office.

CONTINUE

Financial Management (FM) System Products

- **Without reference, given a scenario perform dormant account review quarterly (DAR-Q) in accordance with prescribed guidance and publications.**



Financial Management System Products

Computer systems are known for producing many products and listings. All of the products produced by DEAMS should be used consistently to ensure the overall accounting picture is accurate. Many reports are generated and forwarded to higher levels. You would not want to send erroneous information that could be used in making important decisions. Remember that even though tracking system products can be overwhelming at times, it is still part of your job and must be done. FMA and DFAS use FM System products to view data that is stored in DEAMS. These products can be produced directly from DEAMS or extracted from DEAMS using the FM Suite application. These products can be printed out or saved as a soft copy. In this objective you will learn how management products are used to control and report on the

base level funds, and to monitor the base line budget execution. We will discuss more in detail six of the accounts payable management products.

Accounts Payable Management Products

The accounts payable management products consist of reports that are pulled on a daily, weekly, and monthly basis. The six common reports are ODL, daily audit list (DAL), automated execution reports, the selective transaction history (STH), Travel ODL, and DEAMS critical task list (CTL). There are other systems which play an important role in the accounting process; however, the systems currently do not interface with DEAMS. Upward Obligation Adjustment (UOA) and Electronic Document Access (EDA) are used to help make our job easier. Let's take a look at the importance of each.

Open Document Listing

The ODL shown below is a report reflecting all open documents in DEAMS for all active fiscal years. These open documents are typically in varied stages of accounting, we use the ODL to determine the accuracy of the documents in DEAMS. It also helps to identify dormant obligations needing review to determine utility and propriety. The listing reflects the standard line of accounting, document number, and respective amounts. The ODL is reconciled by comparing supporting documents to the listing. The review is accomplished at least quarterly. The ODL is a list of all data elements and amounts contained in each open document in DEAMS. It is used to reconcile computer records to hard-copy source documents. Computer records MUST agree with source documents. Validating the ODL helps identify errors that need to be corrected.

DOCUMENT	DOC DI	LOA	DOC TY	SYSTEM	AAI	FUND	POA	OE	DEAMS	BA	BLI	SFIS PR	PEC	COST C	OSC	EEIC	ESP	SC	WON/	'COMB	FT	FUND
F1DT888067GW02	FY18	F15C	MIPR	DEAMS	387700	05700030	1820	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6506	63883		B6N		1037		17
F1D1048003GW01	FY18	K95V	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902				1110		17
F1D1042257GC01	FY18	FK95	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902		B6U		382		17
F1D1048003GW01	FY18	K95V	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902		B6U		1110		17
F1DT860141GW01	FY20	F15C	MIPR	DEAMS	387700	05700030	1921	F15OK	F1D	03	834010	0305128F	35128F	AMHJHA	310.6201	63700				573		17
F1DT880349G002	FY21	F15C	MIPR	DEAMS	387700	05700030	2022	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	251.2111	50640		B6N		233		17
F1DT880349GW002	FY21	F15C	MIPR	DEAMS	387700	05700030	2022	F15OK	F1D	03	834010	0305128F	35128F	AMHJFA	251.2111	50640		B6N		233		17
F1DT882112G001	FY22	F15C	MIPR	DEAMS	387700	05700030	2224	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6303	63902		B7C		463		17
F1DT883059G001	FY22	F15C	MIPR	DEAMS	387700	05700030	2224	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6303	63902		B7C		219		17
F1DT883216G002	FY23	F15C	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		48		17
F1DT883221G001	FY23	F15C	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		36		17
F1DT883240G002	FY23	F15C	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		40		17
F1DT983142GC01	FY23	F78F	MIPR	DEAMS	387700	05700030	2325	F78FM	F1D	04	846080	0305208F	35208F	32J451	310.5202	62710		B3F		36		17
F1D4529204GW03	FY19	F15B	MIPR	DEAMS	387700	05700034	1919	F15BC	F1D	04	042A	0902398F	92398F	B045K0	254.1100	52100				1128		30
F1DT848275GW03	FY19	15D5	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305104F	35104F	AMHJ9F	232.1101	47101	8M	B5D		5		30
F1DT848348GW01	FY19	F15C	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305104F	35104F	AMHJ9F	233.1003	44001		B1M		387		30
F1DT848275GW01	FY19	F15C	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305105F	35105F	AMHJ9J	232.1101	47101	8M	B5D		1462		30
F1DT848275GW03	FY19	15D5	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305105F	35105F	AMHJ9J	232.1101	47101	8M	B5D		5		30

Daily Audit List

The Daily Audit List shown below is a product reflecting all transactions input into DEAMS/Legacy on the previous business day, except inquiries. At the end of each day, the funds in DEAMS are balanced and an end-of-day program runs to close out DEAMS. The next business day, accounting technicians can use the DAL to ensure transactions were input with the correct accounting data, transaction amounts, and used to validate MAFR/DADR. By reconciling and balancing DEAMS daily you keep the system cleaner and make validating the ODL easier. For Legacy, the DAL will be pulled from Commander's Resource Integration System (CRIS). For DEAMS, the DAL will be pulled from Discover Viewer using the STH report. In accordance with AFI 65-601 Vol 2, Budget Management for Operations, the DAL must be on file for 10 years, as stated in SAF/FMFC's Financial Records Retention Memo.

Automated Execution Reports

There are many web-based reports and tools available to you to get an overall accounting picture. We have previously discussed a few of the automated execution reports and will next learn more.

Step 2

Critical Task List (CTL)

The CTL is an analysis tool that consolidates majority of the accounts payable management products. The listing is provided by DEAMS operations center to manage daily tasks. The CTL can be accessed through the AFAOC Analytics tool. Below is the list of products provided on the CTL:

- Overspent Funds
- Obligation Authority
- Target Load Accuracy
- DEAMS to ADS Reconciliation (DADR)
- Reimbursement Funds
- Purchase Orders
- SF 1081s and journal vouchers (JVs)
- Miscellaneous Payments
- GPC Releases
- Open Document Listing
- Invoices on Hold
- Travel Orders
- Air Force Reserve Orders Writing System (AROWS) Requisitions
- PTEOs
- Requisitions

Step 3

Upward Obligation Adjustment (UOA)

The UOA is a tool within FMSuite that is used for categorizing, reporting, and obtaining approval of upward adjustments to expired and canceled appropriations. UOA allows electronic processing/submission of approval requests from base level to MAJCOM, and finally to Secretary of the Air Force level. It allows report data accumulation to comply with monthly and year-end reporting requirements.

Step 4

Electronic Document Access (EDA)

EDA is a web-based document repository system that supports information needs of DFAS and the service agencies of DoD. EDA combines web technologies with electronic document management to eliminate paper files.

EDA web-based system provides:

- Secure online access, storage, and retrieval of contracts, contract modifications, Government Bills of Lading (GBLs), DFAS Transactions for Others (E110), vouchers, and Contract Deficiency Reports to authorized users throughout the Department of Defense (DoD).
- The online creation of Contract Deficiency Reports (CDRs) and the CDR workflow.

Step 5

Overspent Report (Control Summary Record Management Notice)

The Overspent report (DEAMS) and Control Summary Record (CSR) Management Notice (Legacy) is used to identify overspending at the BA level (DEAMS) and the CSR level (Legacy). Overspending can lead to a potential ADA violation, and you must resolve the issue as soon as possible. The Overspent report and CSR Management Notice provides a method to begin research to identify needed corrective action. The AFAOC Analytics tool has an overspent/CSR report that enables analysts to concurrently view DEAMS and Legacy overspent accounts.

Selective Transaction History (STH)

The STH shown below provides a list of all transactions entered into DEAMS/Legacy for a specified period of time. This product can be run to reflect transactions which occurred on any given day, week, month, quarter, and so forth. Just as DEAMS/Legacy runs an end-of-day, you can pull a STH that will show ALL end-of-month or even end-of-year transactions that have affected a specific document or even an entire program. If an audit is being conducted to see if funds were obligated in a certain length of time, running a STH would be the primary tool to use. DEAMS allows the user to extract an STH and specify what data is to be viewed. CRIS allows the user to extract an STH for Legacy. It also allows the user to include or exclude data for specified periods of time.

AMOUNT	GL ACCO	OE	FUND	MAIN	FY	BLIN	BA	Program	COST CE	OC	ESP	Contingen	Activity Ide	Sales Cod	Work/Job	AAI	LOB	Inter Com	OBY	Future	Code Com	Accounted	Accounted	Reference	Reference	Reference
9317355	461000.9	FK95W	05700034	3400	24	01010000	01	0408534F	3001PC	111.00	RG #				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	9317355	12400374	NULL	
800	480100.9	FK95W	05700034	3400	24	01010000	01	0207479F	374425	121.0022	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	800	PO	25935566	32080110
-500	470000.9	FK95W	05700034	3400	24	01010000	01	0408534F	K0H100	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	500	0	REQ	22801380	19877918
2000	470000.9	FK95W	05700034	3400	24	01010000	01	0408534F	3001B0	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	2000	REQ	22800331	19875022
500	470000.9	FK95W	05700034	3400	24	01010000	01	0408534F	K0H100	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	500	REQ	22801380	19877918
4000	470000.9	FK95W	05700034	3400	24	04020000	04	0808716F	300146	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	4000	REQ	22799739	19876162
-4000	470000.9	FK95W	05700034	3400	24	01010000	01	0408534F	300190	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	4000	0	REQ	22798401	19876736
500	470000.9	FK95W	05700034	3400	24	01010000	01	0408534F	300300	260.3312	#				NULL	387700	10300000	05700034	2024	NA	9.2E+07	0	500	REQ	22801332	19877846

STH

Outstanding Orders, Travel Advances, and Obligations List

The Outstanding Orders/Advance List shown below is used to follow-up on open travel orders or open advances (money given to the traveler before they depart). If the suspense date (traveler's return date plus 7 days) passes and a settlement voucher was not filed, information about the travel order and any advance payments appears on the Outstanding Orders/Advance List, commonly known as the GOO. The suspense date allows the traveler sufficient time to file their voucher upon returning from temporary duty (TDY). This listing identifies all the open travel orders and can be tracked using an Excel spreadsheet. FMA must contact the traveler to determine why they have not filed a settlement voucher and annotate it on the listing (Excel spreadsheet). The reasons will vary, and the action taken depends on the circumstances.

Two common actions a traveler may take to get their orders off the Outstanding Orders/Advance List include:

- Filing a settlement claim
- Re-payment of a debt or advance, if travel was not performed

DOCUMENT	LOA	TRAVEL	TRAVEL	TANUM	OE	FUND	POA	DTS OR	FIRST T	FIRST T	LAST TRA	LAST TR	TRAVEL DATE	DTS DO	DTS CURRENT STATUS
DTS1015903942GSDQ9ST	057000340	DEAMS-DT	JOHNSON	2GSDQ9	F6432	057000340	2121	DFCED33F	########	4/12/2021	4/5/2021	4/12/2021	BOTH	VCH	OBLIG SUBMITTED
DTS1019746142KTVWNST	057000370	DEAMS-DT	WUNKER T	2KTVWN	F6250	057000370	2222	DFXAFR10	1/13/2022	1/13/2022	1/27/2022	1/27/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1013300382MYOSJST	057000340	DEAMS-DT	HODGE LO	2MYOSJ	F6432	057000340	2222	DFCED33F	6/6/2022	6/6/2022	6/10/2022	6/10/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1019745972N9342ST	057000370	DEAMS-DT	MILLER TO	2N9342	F6250	057000370	2222	DFXAFR10	7/5/2022	7/5/2022	7/16/2022	7/16/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1025612862MQP8YST	057000370	DEAMS-DT	MERRITT P	2MQP8Y	F6250	057000370	2222	DFXAFR10	7/11/2022	7/10/2022	7/26/2022	7/26/2022	DEPART	VCH	VOUCHER SUBMITTED
DTS1027269892NA07MST	057000340	DEAMS-DT	REID DIAN	2NA07M	F6432	057000340	2222	DFCED33F	7/9/2022	7/9/2022	7/30/2022	7/30/2022	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1024684102N46K7ST	057000340	DEAMS-DT	KIMES KAN	2N46K7	F6432	057000340	2222	DFCED33F	8/9/2022	8/9/2022	8/14/2022	8/14/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1028995692NN3TPST	057000340	DEAMS-DT	GIBSON RA	2NN3TP	F6432	057000340	2222	DFCTX33F	8/12/2022	8/12/2022	8/19/2022	8/19/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1016204092NIVV1ST	057000340	DEAMS-DT	DIEWALD S	2NIVV1	F6432	057000340	2222	DFCED33F	7/29/2022	7/29/2022	8/26/2022	8/26/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1016446522OD4OBST	057000340	DEAMS-DT	SATTLER N	2OD4OB	F6432	057000340	2222	DFCED33F	8/5/2022	8/5/2022	8/26/2022	8/26/2022	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1016828002NLTQVST	057000340	DEAMS-DT	KOLLAR HA	2NLTQV	F6432	057000340	2222	DFXEL3WC	8/12/2022	8/12/2022	8/26/2022	8/26/2022	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1017275882NIVSSST	057000340	DEAMS-DT	MCGIRT JC	2NIVSS	F6432	057000340	2222	DFCED33F	7/29/2022	7/29/2022	8/26/2022	8/26/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1023748032NJN3BST	057000340	DEAMS-DT	NUNEZ MA	2NJN3B	F6432	057000340	2222	DFCED33F	7/26/2022	7/26/2022	8/26/2022	8/26/2022	VALID DATES	VCH	ARCHIVE IMAGE ACCEPT
DTS1024893522NIZMAST	057000340	DEAMS-DT	RESSLER D	2NIZMA	F6432	057000340	2222	DFCED33F	7/29/2022	7/29/2022	8/26/2022	8/26/2022	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1024577302NPB5FST	057000370	DEAMS-DT	WINGARD	2NPB5F	F62B4	057000370	2222	DFXAFR10	8/1/2022	8/1/2022	8/31/2022	9/30/2022	RETURN	AUTH	AWAITING MBR TO ROUTE VCH
DTS1016326842LW41QST	057000340	DEAMS-DT	FLEMING S	2LW41Q	F6432	057000340	2222	DFCTX33F	4/6/2022	4/6/2022	9/30/2022	########	RETURN	VCH	VOUCHER SUBMITTED
DTS1016719842LWWQKST	057000340	DEAMS-DT	HUNTER M	2LWWQK	F47U2	057000340	2323	DFCEDTC9	4/6/2022	4/6/2022	10/12/2022	########	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1029314532OW7BJST	057000340	DEAMS-DT	CRUMP RC	2OW7BJ	F47U2	057000340	2323	DFCEDTC9	4/9/2022	4/9/2022	10/15/2022	########	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1023685152M7JK7ST	057000340	DEAMS-DT	WILLIAMS	2M7JK7	F47U2	057000340	2323	DFCEDTC9	4/21/2022	4/21/2022	10/27/2022	########	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1016422952OTA8LST	057000340	DEAMS-DT	MITCHELL I	2OTA8L	F47U2	057000340	2323	DFCEDTC9	########	########	10/28/2022	########	VALID DATES	VCH	VOUCHER SUBMITTED
DTS1029354442P1WWWST	097000013	DEAMS-DT	JACOBS HE	2P1WWW	FD1EG	097000013	2323	DFCEDTC9	########	########	11/18/2022	########	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1013362252P9S7LST	057000340	DEAMS-DT	SULLINS BF	2P9S7L	F6432	057000340	2323	DFCED33F	12/7/2022	12/7/2022	12/9/2022	12/9/2022	VALID DATES	VCH	AWAITING MBR TO ROUTE VCH
DTS1019007182PJ2VXST	057000340	DEAMS-DT	ARTHAUD,	2PJ2VX	F6432	057000340	2323	DFCED33F	1/10/2023	1/10/2023	1/13/2023	1/13/2023	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH
DTS1027579942NHT4HST	057000340	DEAMS-DT	MOORE AL	2NHT4H	F47U2	057000340	2323	DFCEDTC9	7/18/2022	7/18/2022	1/19/2023	1/19/2023	VALID DATES	AUTH	AWAITING MBR TO ROUTE VCH

Outstanding Orders, Travel Advances, and Obligations List

CONTINUE

Dormant Account Review Quarterly (DAR-Q)

Dormant Account Review-Quarterly (DAR-Q)

Now that we've talked about using the different types of obligations, this is a good time to discuss the Dormant Account Review-Quarterly (DAR-Q), formerly known as the Tri-Annual Review (TAR), of Commitments, Obligations, Accounts Payable, and Accounts Receivable. Four times each year, you are required to perform a review of dormant commitments, unliquidated obligations, accounts payable and accounts receivable transactions for accuracy, completeness, and timeliness. The reviews are performed to ensure commitments and un-liquidated obligations are recorded, are in the proper stage of accounting, the amounts are valid and correct, they are not dormant, and that documentation exists to support the recording of the commitment or unliquidated obligation. We will discuss in more detail the process of performing a Dormant Account Review-Quarterly.

DAR-Q Schedule

Quarter	Dormancy Period	DAR-Q Review Period
1	1 October through 31 December	January through March
2	1 January through 31 March	April through June
3	1 April through 30 June	July through September
4	1 July through 30 September	October through December

Dormant Account Review-Quarterly of Obligations

As of January 2022, Air Force personnel are required to use the DAR-Q module of the Advancing Analytics (Advana) tool to accomplish the DAR-Q tasking. Advana provides Web-enabled visibility of financial metrics. While the DAR-Q is the primary means for fund holders to reconcile expired year commitments and unliquidated obligations, funds holders must continue to reconcile the ODL daily to ensure fund balances accurately reflect the financial position of their organizations.

Advana

DFAS Field Sites forward all lines identified for Air Force review to the FMA offices via the Advana Tool. The FMA in turn, distributes DAR-Q lines to the appropriate organization fund holder/RA based on DAR-Q distribution criteria. The fund holder/RA should validate balances in all accounting stages against available supporting documentation.

All actions taken must be recorded in the FMSuite ODA module to ensure obligation and de-obligation action/documentation is retained for future reference. FMA has the responsibility to ensure procedures for completing the DAR-Q are disseminated to those performing the review and provide DAR-Q training to RAs.

DFAS assigns lines to the Air Force for review because the Air Force should have either committed or obligated these lines and therefore should have the supporting documentation. DFAS has 7 days to assign the DAR-Q lines to Air Force sites after notification the DAR-Q has been created by the office of the under secretary of defense (OUSD).

Roles and Responsibilities

OSD

Provides DAR-Q sample

Agency Headquarters (Comptroller) —

Reviews agency DAR-Q package and signs the agency confirmation statement

Level 1 Coordinator (SAF/FM) —

Assigns DAR-Q records. Submits DAR-Q package to agency OSD

Level 2 Coordinator *(MAJCOM) —

Signs DAR-Q records. Consolidates Level 2 package to submit to Level 1 coordinator

Level 3 Coordinator *(Base Comptroller/Budget Officer) —

Assigns DAR-Q records. Consolidates Level 3 package to submit to Level 2 coordinator

Reviewer 1 (FMA) —

Assigns DAR-Q records to lower levels. Reviews/certify records submitted from Reviewer 2-5 and/or Tester

Reviewer 2-5 *(Resource Advisors) —

Assigns DAR-Q records to tester. Reviews/certify records from lower-level reviewers or tester. Submits complete records to Reviewer 1 (or upper-level reviewer)

Tester (Fund Holder/RA)

Researches, completes validation, attaches supporting documentation, and certifies records that have been assigned to them. After certification, records route to the identified Reviewer

The same individual cannot perform multiple roles for one record

Assigning Lines

- Records selected for Air Force review are identified by OSD
- Records are distributed or assigned by DFAS Accounting Systems.
- DFAS is responsible for validating interfaces if there are any selected for the DAR-Q.
- Fund Holder/Resource Advisors (RA) code records under their responsibility and use a code that best describes the status of the record.
- Once FMA receives records back from the RA, a validation of reason codes must be completed to review line-item responses.
- All records should be worked diligently and responsibly before the review by FMA.
- Aggressive follow-up by FMA and elevation of non-performance by Air Force organizations under that site code should be emphasized.
- The FMA should contact organizations that did not code a record.
- If a record is reviewed and found to require obligation/de-obligation action, enter the amount in the applicable field in the DAR-Q tool.
- This allows the program to report these amounts processed within the application and provide an audit trail. Ensure you provide the proper reason code and add remarks to clarify the required action in the comments/DAR-Q Reason Remarks field.
- For all records coded DAR-Q adjustment ensure the documents are forwarded to DFAS EDA/EDM system.

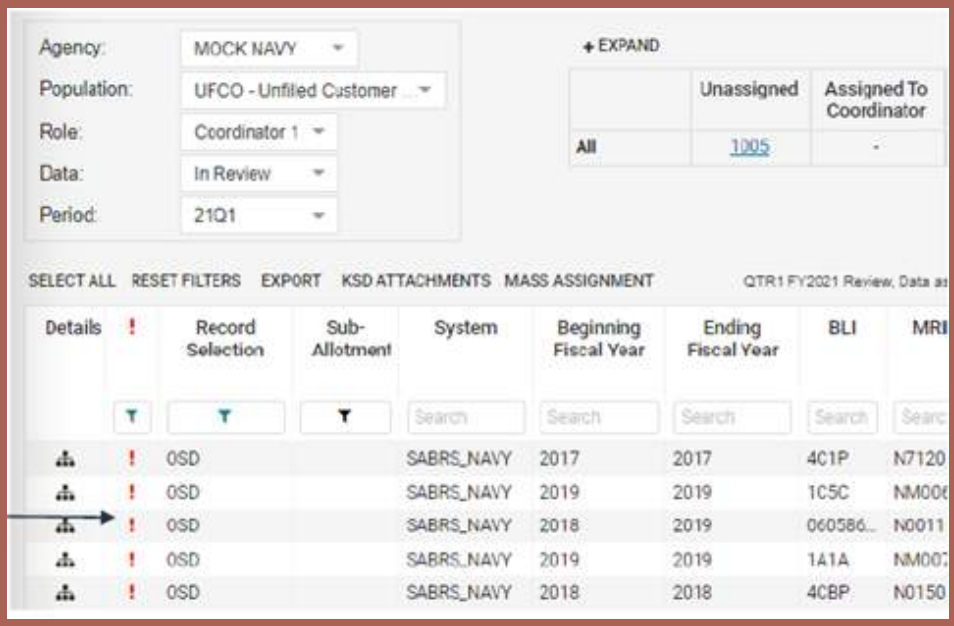
- Backup documentation must also be uploaded into the Advana DAR-Q tool.

Key Supporting Documentation (KSD)

OUSD(C) requires KSD be provided for a sub-sample of DAR-Q records to support the balance, validation selected, and any corrective actions initiated. For dormant balances determined to be valid, documentation should support the remaining balance. Balances which require adjustment should include documentation to support the adjustment amount.

KSD may be reviewed for quality control by OUSD(C)'s Financial Improvement and Audit Remediation (FIAR) Directorate with feedback provided as necessary. The DAR-Q KSD requirement focuses on quality over quantity and supports future documentation requests as the department continues the consolidated audit. When requested, KSD's must be provided within 10 calendar days of the request. For audit compliance and quality financial management principles, in order for a KSD to be considered valid and provide the correct line-item support, the KSD is required to be signed by the quality assurance (QA) POC as the Reviewer 1 for submission to be accepted.

The exclamation point icon indicates that a record has been selected for the KSD requirement.



Example KSD

Required supporting documentation for sampled UOO/UDO open dormant balance of $5,000

Fund Holder/RA Validation:

Travel Order 14J45N TDXXXXX4209 was valid and the traveler had not returned

Supporting documentation needed:

DTS authorization

Common DAR-Q Validation Reasons and Examples:

Validation Status	Aligned Review Reason	Examples
Valid	Confirmed with POC, funds will be expended	Spoke to the POC prior to the DAR Q review, obtained knowledge and documentation of why there wasn't financial activity and the time frame of when the funds will be expended
	Reached out to traveler to complete travel voucher	Travel voucher is over 90 days old
	Reached out to POC and awaiting response from	Contacted POC during DAR-Q review and POC was not able to confirm if funds will be expended
DAR-Q Adjustment	De-obligation Cancellation, or Return of Funds	Funds are no longer needed and have been returned

	Completed, Liquidated, or Disbursed	Funds are no longer needed
DCAA/DCMA Review	Pending DCAA Review	Confirmed that the record is currently within the DCAA review process or backlog (not to be used for internal contracting office activity)
DAR-Q Error	This record was not dormant at quarter end	Record was closed as of quarter end

For the complete list of validation reasons and examples, reference the Advana DAR-Q User Guide.

During the review, be sure to look at the following things and ask yourself these types of questions (from the perspective of a fund holder/RA):

Review the terms and scope of the contract	Do you understand what you are ordering and paying for?
Has the estimated delivery date (EDD) for the goods or services already expired?	If so, were the goods already received and a receiving report already provided to DFAS or FMA for processing?
If you do not have a copy of the contract then...	• Visit the Contracting Office to obtain a copy. • If you are unable to find a copy at either FMA or Contracting, call DFAS (this should be the course of last resort). • If you are unable to locate the contract from any of the above sources, research to determine if the accounting entry is valid. If no

Review the terms and scope of the contract	Do you understand what you are ordering and paying for?
	reason can be found for retaining the entry, de-obligate.
Validate the ODL balances against supporting documentation (contract, modification, etc.).	• If documentation is missing, obtain it from Contracting or DFAS (if possible) as described above. • Once received, validate the balances on the ODL and provide the documents to DFAS so they can make the required adjustments. • If documentation cannot be found to support the ODL entry, and research indicates the accounting entries are invalid, de-obligation may be appropriate.
Review MORDS for type of service and balance.	• Validate that the document is posted in the correct processing centers (PC) code. • Have the billings been issued? • If there is a residual balance on file (an amount remaining after all required contract payments have been made), validate with DFAS that all by-others cycles have been received and recorded and then de-obligate using the de-obligation letter as a supporting document.

Review the terms and scope of the contract	Do you understand what you are ordering and paying for?
	• If the MORD cannot be located, request a copy from FMA or DFAS. If no MORD can be found to support the accounting entry, then it should be de-obligated.

Resource Advisor (Fund Holder)

It is important for RAs to know the stage of accounting their documents are in to truly know how much money their commander has to spend. RAs need to be organized to accurately compare their documents to the ODL. They must follow up immediately with FMA if they don't receive copies of all their documents not maintained in DEAMS.

RAs need to keep copies of files each time they submit a commitment into DEAMS. When each document is obligated, they will move it to the obligation file. As you know, each contract has an estimated delivery date. If the date passes, RAs are responsible for following up to see if the services/items have been received or if the requirement still exists. Then they will follow up with Contracting. Of course, for the contract to be paid, the vendor must send an invoice and complete a receiving report. The vendor is encouraged to send *both the invoice and receiving report in WAWF* but must at least send the invoice. Sometimes, the end user must input the receiving report. RAs must verify with end users if goods or services have been received.

RAs will more than likely manage their squadrons GPC program. An important part of managing the program is validating the current balance. To accomplish this, RAs can keep a spreadsheet showing all AF Form 4009s added, as well as the amount spent each month by the cardholders for each account. After payment (by DFAS) is confirmed, RAs can run a report in DEAMS Discoverer Viewer. If the information is not balanced, the next step is for them to contact the billing officials to get the exact amounts of AF 4009s and monthly cycles. Sometimes it is a typing error on their part. Other times, they will coordinate with FMA because they processed data incorrectly or DFAS input something incorrectly.

MIPRs are a bit different, but the goal is the same. RAs must ensure the money is obligated and have back-up documentation to justify the expense. RAs provide a copy of the DD Form 448–

2 to FMA and keep it on file with the DD 448.

If accepted as a Category 1 (Reimbursable) MIPR, the other organization bills the requesting organization on a SF 1080, Voucher for Transfers between Appropriations and/or Funds. That is usually less than or equal to the amount of the obligation. The SF 1080 should include a copy of the MIPR and back up documentation, such as travel orders, contracts, and so forth. Review the ODL to ensure that the MIPR funding is in the proper stage of accounting and that the money amounts are correct. The RA may need to de-obligate funds.

If accepted as a Category 2 (Direct Citation), the requesting organization follows up with the performing activity for copies of obligation documents and then forwards them to FMA to process. Once processed, the 448–2 is reconciled against the ODL. The RA ensures the money is in the proper stage of accounting.

The same procedures for validating MIPRs are used for validating project orders. They are handled like a Category 1 MIPR. MORDS are also simple. RAs will want to get back up documentation to validate the balance and ensure it is correct so, if need be, they can de-obligate.

DAR-Q Process

The accounting office has 10 working days to process all required de-obligations, adjustments, or corrections identified during the review by the fund holders. The Comptroller will sign a formal confirmation statement attesting the DAR-Q was accomplished for the period ending 31 December, 31 March, 30 June, or 30 September. The statement confirms the following steps were completed:

Step 2

Step 1

All dormant commitments and dormant un-liquidated obligations recorded in the system have been validated to a paper or an electronic data interchange (EDI).

Step 3

Step 2

All dormant accrued expenditures unpaid and all reimbursements and other income earned have been validated to an accounts receivable record or an EDI source document.

Step 4

Step 3

Adequate follow up was conducted on all dormant commitments and obligations over 90 days old to determine if the requirement or obligation is still valid.

Step 5

Step 4

Adequate follow up was conducted on all dormant accrued expenditures and earned receivables over 90 days old to determine if a disbursement or collection requires recording or matching.

Step 6

Step 5

All miscellaneous obligation documents and travel orders recorded in the system for more than 180 days have been de-obligated, unless there is supporting documentation from the fund holder attesting to the purpose and validity of the obligation.

Step 7

Step 6

All commitments and obligations that could not be substantiated or validated after a thorough review by the funds holder have been de-obligated.

Step 8

Step 7

Verify that all adjustments or corrections identified have been remedied.

Step 9

Although the main responsibilities for conducting the DAR-Q lies with the RAs of all the different units on the base, the FMA office ensures the validity of the returned work from those RAs. This is the reason why the fund holders have 14 working days and the FMA office only has 10 days. The analyst should play the middleman in this process and validate the RA's responses to the DAR-Q.

Fund holders are required to maintain documentation for 24 months following the review. Independent organizations (e.g., the DoD/IG and DoD Component Audit Agency/Service) require sufficient documentation to verify the reviews were accomplished as required.

Document Retention

DAR-Q of obligations must be adequately documented, and such documentation retained for two years after cancellation of the related appropriation (or 10 years in the case of no-year funds) to support future financial audits.

Dormant Account Review-Quarterly Process Example

FMA received a suspense from DFAS requiring a DAR-Q of the ODL for end-of-month January be completed no later than 8 March.

1. The Accounting Office (FMA) ran an ODL for end-of-month January on 1 February and provided fund holders (RAs) with their portion. FMA told the RAs they had no later than 22 Feb ** (14 working days) to complete a thorough review and provide FMA with any corrections.

2. The RA for RC/CCs 41XXXX looked at each line item on the ODL and determined:

   - Travel Order 14J1YH TDXXXXX3959 was revoked and the travel did not occur.
   - Travel Order 14J45N TDXXXXX4209 was valid and the traveler had not returned.
   - Services were received on Purchase Order F2JTA6*OO2FO333 and should be in AEU.
   - The last three items were valid, correct stage of accounting and not dormant.

3 The RA completed the review earlier than the suspense date and returned the ODL to FMA on 14 February along with a copy of the revoked travel order and receiving report.

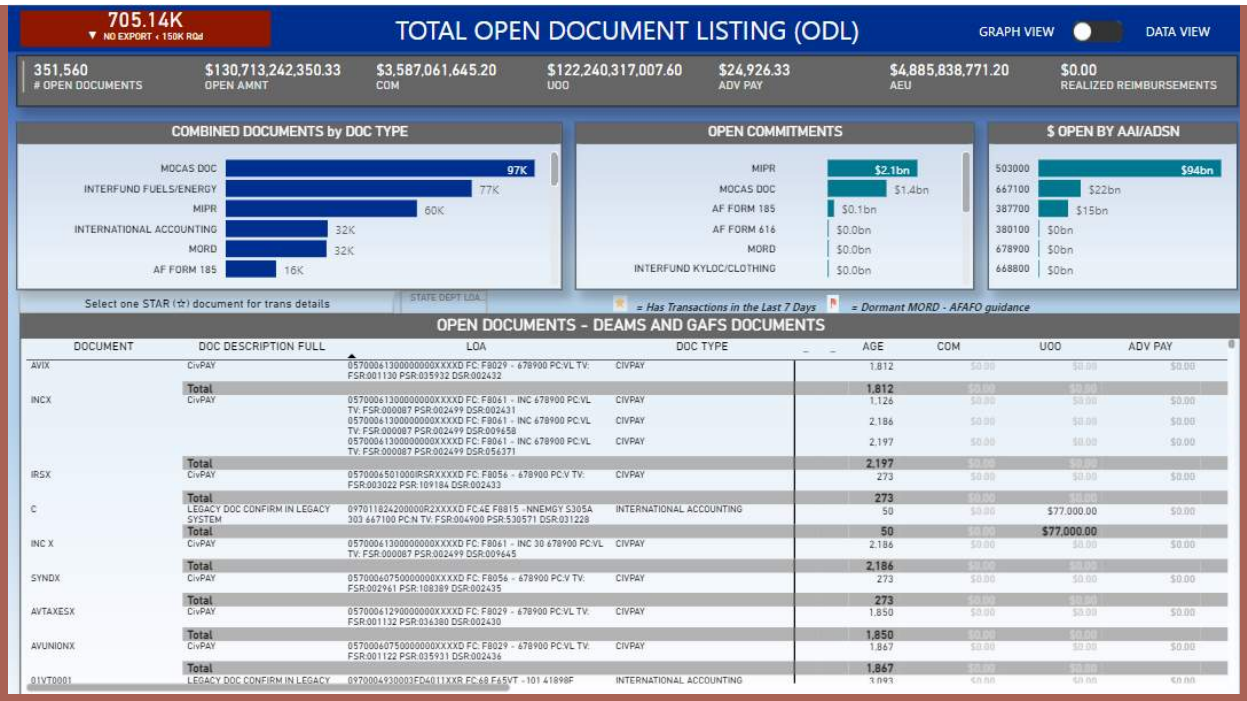
4 FMA deleted Travel Order 14J1YH TDXXXXX3959 from DEAMS. They forwarded the receiving report for Purchase Order F2JTA6*OO2FO333 to DFAS and requested they update DEAMS immediately to ensure all corrections were made within 10 days to prevent an interest payment.

5 On 1 March, FMA verified that all corrections provided by the RAs were completed and all dormant commitments and obligations (over 90 days or 180 days) were still a bona fide need as shown on the base ODL. FMA provided the DAR-Q to the Comptroller for certification.

The Comptroller certified that the report was completed by signing the confirmation statement in accordance with (IAW) DoDFMR, Volume 3, Chapter 8 and forwarded it to DFAS on 3 March.

DOCUMENT	DOC DI	LOA	DOC T	SYSTEM	AAI	FUND	POA	OE	DEAMS	BA	BLI	SFIS PR	PEC	COST C	OSC	EEIC	ESP	SC	WON/	COMB	FT	FUND
F1DT888067GW02	FY18	F15C 05700030	MIPR	DEAMS	387700	05700030	1820	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6506	63883		B6N		1037		17
F1D1048003GW01	FY18	K95V 05700030	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902				1110		17
F1D1042257GC01	FY18	FK95 05700030	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902		B6U		382		17
F1D1048003GW01	FY18	K95V 05700030	MIPR	DEAMS	387700	05700030	1820	FK95W	F1D	03	837300	0305550F	35550F	331100	310.6303	63902		B6U		1110		17
F1DT860141GW01	FY20	F15C 05700030	MIPR	DEAMS	387700	05700030	1921	F15OK	F1D	03	834010	0305128F	35128F	AMHJHA	310.6201	63700				573		17
F1DT880349G002	FY21	F15C 05700030	MIPR	DEAMS	387700	05700030	2022	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	251.2111	50640		B6N		233		17
F1DT880349G002	FY21	F15C 05700030	MIPR	DEAMS	387700	05700030	2022	F15OK	F1D	03	834010	0305128F	35128F	AMHJFA	251.2111	50640		B6N		233		17
F1DT882112G001	FY22	F15C 05700030	MIPR	DEAMS	387700	05700030	2224	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6303	63902		B7C		463		17
F1DT883059G001	FY22	F15C 05700030	MIPR	DEAMS	387700	05700030	2224	F15OK	F1D	03	832070	0305146F	35146F	AMHJFM	310.6303	63902		B7C		219		17
F1DT883216G002	FY23	F15C 05700030	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		48		17
F1DT883221G001	FY23	F15C 05700030	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		36		17
F1DT883240G002	FY23	F15C 05700030	MIPR	DEAMS	387700	05700030	2325	F15OK	F1D	03	832070	0305146F	35146F	AMHJFE	310.6483	63683		B1M		40		17
F1DT983142GC01	FY23	F78F 05700030	MIPR	DEAMS	387700	05700030	2325	F78FM	F1D	04	846080	0305208F	35208F	32J451	310.5202	62710		B3F		36		17
F1D4529204GW03	FY19	F15B 05700034	MIPR	DEAMS	387700	05700034	1919	F15BC	F1D	04	042A	0902398F	92398F	B045K0	254.1100	52100				1128		30
F1DT848275GW03	FY19	15D 05700034	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305104F	35104F	AMHJ9F	232.1101	47101	8M	B5D		5		30
F1DT848348GW01	FY19	F15C 05700034	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305104F	35104F	AMHJ9F	233.1003	44001		B1M		387		30
F1DT848275GW01	FY19	F15C 05700034	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305105F	35105F	AMHJ9J	232.1101	47101	8M	B5D		1462		30
F1DT848275GW03	FY19	15D 05700034	MIPR	DEAMS	387700	05700034	1919	F15D3	F1D	01	012A	0305105F	35105F	AMHJ9J	232.1101	47101	8M	B5D		5		30

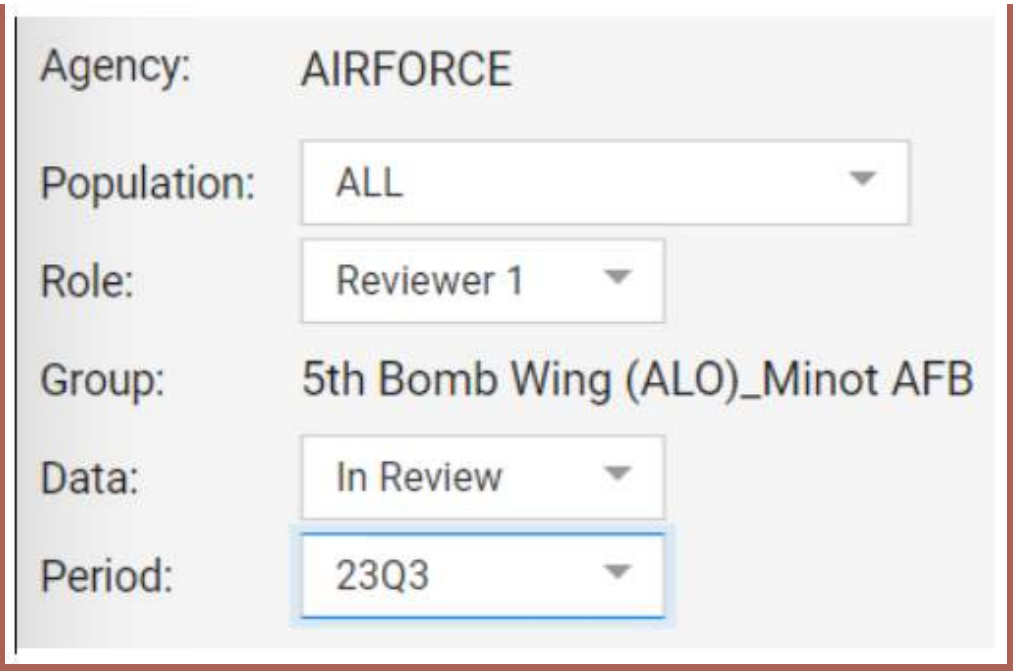
Example ODL



Example PowerBI ODL

View DAR-Q Comments

1. From the DAR-Q home screen, under Population select “All,” under Role select “Review 1”, under Data select “In Review”, and under Period select the current period (ex. 23Q3) to view the list of records ready for FMA (Reviewer 1) review and certification.



DAR-Q home screen example

2. The list of records ready for FMA (Reviewer 1) will populate. Select the icon under the "Details" column to review a specific record individually.

DAR-Q record

Normally, RA Comments would be under the Validation & Comments tab.

FMA (Reviewer 1) will review the record for validity. If valid, FMA will click the “Certify” button to route to Coordinator 3 level.

The same individual cannot perform multiple roles for one record.

DAR-Q Record with validation tab selected

3. Once all records have been validated by FMA (Reviewer 1), the Budget Officer (Coordinator 3) will certify all records and generate the confirmation statement. The confirmation statement is signed by the Base Comptroller and submitted to MAJCOM (Coordinator 2).

CONTINUE

Congratulations!

You have completed the third of six modules. Please complete the subsequent modules to complete the course.