

CHAPTER 8

SPECIAL REPORTS0801 CASH FLOW REPORT

080101. Purpose. The Cash Flow Report is the result of conducting periodic cash management reviews as required by the Deficit Reduction Act of 1984. The review is conducted to identify potential improvements in the Agency's cash management practices, with the general goal of accelerating the collection process, the proper timing of disbursements, and the minimizing of cash balances held outside the U.S. Treasury. The cash management review shall:

A. Determine if the DoD Component is appropriately billing, collecting, depositing, disbursing, and holding funds in compliance with I TFM 5-2000, I TFM 6-2000, and I TFM 6-8000.

B. Document DoD Component cash flows to include collections, disbursements, and cash holdings.

C. Determine if an opportunity exists to implement a better mechanism or process, upgrade an existing mechanism or process, or adopt changing technology.

080102. Applicability and Scope. The provisions of this section apply to all DoD Components. Comprehensive cash management (flow) reviews shall be conducted every 5 years. The DoD Components shall complete the cash flow reviews over a 2-year period. During interim years between cash flow reviews, each DoD Component shall certify annually that its cash management practices are in compliance with appropriate standards for its collection and disbursement cash flows and imprest funds.

A. The Military Services and Defense Agencies shall review and document incoming (collection) and outgoing (disbursement) cash flows that exceed an aggregate of \$1 million per annum, and imprest funds. Before the start of the reviews, DoD Components shall prepare implementation plans which stratify by milestones and dates the cash flows that shall be reviewed. These plans are subject to approval by the Defense Finance and Accounting Service (DFAS).

B. Cash flows, common to the DoD Components are described at paragraphs 080106 and 080107, below and, as a minimum, shall be reviewed as appropriately meet the threshold level.

C. Use of existing systems is encouraged to monitor cash flows for subsequent year reviews. Failure to perform a cash management review or implement initiatives timely without adequate reason may result in assessment by the Treasury Department of charges for noncompliance in the amount of savings which would have otherwise been realized. Further information on the assessment of charges and appeal procedures are in I TFM 6-8080. The

Treasury Department may elect to identify cash management initiatives with corresponding implementation dates based on available information. The DoD Component will be responsible for reporting on such initiatives.

080103. Report Format

★ A. Cash Flow Reports shall be prepared, as prescribed in paragraph 080105, below, in the format illustrated as Figure 8-1.

★ B. Cash Management Agency Certifications (Certifications) shall be prepared, as prescribed in paragraph 080105, below, in the format illustrated as Figure 8-2.

080104. Frequency and Distribution

A. Cash Flow Reports and implementation plans, as required by paragraph 080102, above, shall be submitted by the DoD Components as follows:

1. The Military Departments, shall submit implementation plans to be received by DFAS by August 15 in the FY preceding the start of the 2-year cash flow review cycle. As cash flows are documented, they shall be submitted to DFAS in accordance with the dates established by the implementation plan.

2. Defense Agencies and DoD Field Activities shall submit implementation plans to be received by the DFAS by August 5 in the FY preceding the start of the 2-year cash flow review cycle. As cash flows are documented, they shall be submitted to the DFAS in accordance with the dates established by the implementation plan.

B. DoD Component cash flow implementation plans shall be approved by the DFAS and consolidated for transmittal to the Treasury Department, by September 1, in the FY preceding the start of the 2-year cash flow review cycle. Cash Flow Reports shall be approved and submitted to Treasury by the DFAS in accordance with the agreed upon implementation schedule for each flow.

★ C. Cash Management Agency Certifications, as required by paragraph 080102, above, shall be submitted by the DoD Components as follows:

1. The Military Departments shall submit Cash Management Certifications to be received by the DFAS by August 31 during each FY in which a cash flow review is not required.

2. Defense Agencies and DoD Field Activities shall submit Cash Management Certifications, as appropriate, to be received by the DFAS, by August 20 in the FYs in which a cash flow review is not completed.

<u>COLLECTIONS CASH FLOW REPORT *</u>		
Name and Number of Cash Flow:		
A. Provide a concise description of the Cash Flow:		
B. List types of remitters (individuals, corporations, etc.):		
C. How many locations collect this Cash Flow?		
D. What Fiscal Year Does data reflect?		
	Item Count	\$ Volume
E. Annual Item/Dollar Volume:		\$
F. Average Per Item Dollar Amount:		\$
G. Frequency of Receipts:		
-- Nonrecurring	_____	\$
-- Recurring at a Fixed Amount	_____	\$
-- Recurring with Fluctuating Amounts	_____	\$
H. Size of Receipts:		
-- \$0 - \$1,000	_____	\$
-- \$1,001 - \$24,999	_____	\$
-- \$25,000 and over	_____	\$
I. Composition of Receipts:		
-- Cash	_____	\$
-- Treasury Checks	_____	\$
-- Checks (Domestic)	_____	\$
-- Foreign Checks	_____	\$
-- Credit Cards	_____	\$
-- Wires	_____	\$
-- ACH (Type_____)	_____	\$
-- Other (Type_____)	_____	\$
J. Method of Receipt:		
(Over the counter, mail, courier, ACH, wire, etc.		
_____	_____	\$
_____	_____	\$
K. Method of Deposit:		
(Lockbox, TGA, FRB, EFT, etc.)		
_____	_____	\$

		\$
L. DSSN:	ZIP CODE:	
M. Describe briefly how item counts and dollar volumes for this report were computed and how data were collected:		
N. Do you expect the dollar amount and/or item count to change by 25% in the foreseeable future? Increase:_____ Decrease:_____ Remain the Same:_____ Please explain Changes:		
O. Does this Cash Flow combine or replace any previously identified flows? If so, which ones?		
P. What percentage of total receipts for the DoD Component does this Cash Flow represent?_____ %		
Q. Component Evaluation: -- What percentage of this Cash Flow is acceptable? _____ _____ _____ -- What percentage of this Cash Flow requires Internal Improvements? (Description, Projected Savings, End Date) _____ _____ _____ -- What percentage of this Cash Flow requires a Treasury assisted mechanism? (Name of mechanism suggested) _____ _____ _____		
R. Cash Management Plan DEF Number:		
Figure 8-1		

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

DISBURSEMENTS CASH FLOW REPORT *

<u>DISBURSEMENTS CASH FLOW REPORT *</u>		
Name and Number of Cash Flow:		
A. Provide a concise description of the Cash Flow:		
B. List types of payees (individuals, corporations, etc.):		
C. How many locations authorize these payments?		
D. What Fiscal Year Does data reflect?		
	Item Count	\$ Volume
E. Annual Item/Dollar Volume:		\$
F. Average Per Item Dollar Amount:		\$
G. Frequency of Payments:		
-- Nonrecurring	_____	\$
-- Recurring at a Fixed Amount	_____	\$
-- Recurring with Fluctuating Amounts	_____	\$
H. Size of Payments:		
-- \$0 - \$1,000	_____	\$
-- \$1,001 - \$24,999	_____	\$
-- \$25,000 and over	_____	\$
I. Composition of Payments:		
-- Cash	_____	\$
-- Third Party Drafts	_____	\$
-- Treasury Checks	_____	\$
-- Checks (Type_____)	_____	\$
-- IMPAC Card	_____	\$
-- Wire (Type_____)	_____	\$
-- Letter of Credit (Type_____)	_____	\$
-- Direct Deposit	_____	\$
-- ACH/Vendor Express	_____	\$
-- Other_____	_____	\$
J. Method of Delivery:		
(Mail, over the counter, courier,		
ATM, ACH, wire, etc.		
_____	_____	\$
_____	_____	\$
K. DSSN:	ZIP CODE:	
Disbursement Cash Flow Report #_____		
L. Describe briefly how item counts and dollar volumes for this report were computed		

<u>DISBURSEMENTS CASH FLOW REPORT</u> *	
and how data were collected:	
M.	<p>Do you expect the dollar amount and/or item count to change by 25% in the foreseeable future?</p> <p>Increase:_____ Decrease:_____ Remain the Same:_____</p> <p>Please explain Changes:</p>
N.	<p>Does this Cash Flow combine or replace any previously identified flows?</p> <p>If so, which ones?</p>
O.	<p>What percentage of total payments for the DoD Component does this Cash Flow represent?_____%</p>
Q.	<p>Component Evaluation:</p> <p>-- What percentage of this Cash Flow is acceptable?</p> <p>_____</p> <p>-- What percentage of this Cash Flow requires Internal Improvements? (Description, Projected Savings, End Date)</p> <p>_____</p> <p>-- What percentage of this Cash Flow requires a Treasury assisted mechanism? (Name of mechanism suggested)</p> <p>_____</p> <p>_____</p>
R.	Cash Management Plan DEF Number:
Figure 8-1	

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

<u>IMPREST FUND CASH FLOW REPORT *</u>	
Name(s) and number(s) of Cash Flows which include Imprest Fund disbursements (Vendor Payments, etc.)	
A. Number of locations with Imprest Funds:	
B. Average Imprest Fund Balance:	
C. Average Imprest Fund Disbursements:	
	CHECK APPLICABLE Lines
D. Type of Disbursement: Small Purchase Travel Advance Travel Reimbursements Emergency Salary Payments Other: _____	_____ _____ _____ _____ _____
	CHECK APPLICABLE Lines
E. Method of Disbursement Used to Reduce Imprest Funds: IMPAC Credit Card Third Party Draft Travelers Checks AMEX Charge Card Other: _____	_____ _____ _____ _____ _____
F. Frequency of Imprest Fund Replenishment: _____	
G. Describe how the Imprest Fund is Replenished: _____ _____ _____	
H. Frequency of Unannounced Verification of Cash Balances: _____ _____	
I. Frequency of Review to Ensure Imprest Fund is Commensurate with Actual Needs: _____ _____ _____	

Figure 8-1 (Cont'd)

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

<u>AGENCY CERTIFICATION:</u> <u>CASH MANAGEMENT PRACTICES *</u>				
SECTION I. TREASURY FINANCIAL MANUAL (TFM) STANDARDS				DEPARTMENT OF DEFENSE DoD COMPONENT
CASH FLOW NUMBER	TITLE	DOLLAR AMOUNT	DOES THE FLOW MEET THE TFM STANDARDS? (YES/NO)	IF "NO": INCLUDE AN ACTION PLAN FOR THE IMPROVEMENTS NECESSARY TO BRING THE FLOW INTO COMPLIANCE WITH THE TFM STANDARDS

Figure 8-2

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

<u>AGENCY CERTIFICATION:</u> <u>CASH MANAGEMENT PRACTICES *</u>	
SECTION II. CASH MANAGEMENT RECOMMENDATIONS	DEPARTMENT OF DEFENSE DoD COMPONENT
CURRENT STATUS OF CASH MANAGEMENT RECOMMENDATIONS	AGENCY RESPONSE/ ACTION PLAN
<u>COLLECTIONS</u>	
1. CREDIT CARDS	
2. OFFSET	
3. LOCKBOX	
4. DEBIT CARDS	
5. AUTOMATED CLEARING HOUSE	
6. OTHER	
<u>DISBURSEMENTS</u>	
1. ACH/VENDOR EXPRESS	
2. DIRECT DEPOSIT/ELECTRONIC FUNDS TRANSFER (DD/EFT)	
3. ON-LINE PAYMENT AND COLLECTION SYSTEM (OPAC)	
4. OTHER	
Figure 8-2 (Cont'd)	

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

<u>AGENCY CERTIFICATION:</u> <u>CASH MANAGEMENT PRACTICES</u> *	
SECTION III. AGENCY CERTIFICATION	
AGENCY CASH MANAGEMENT POLICY OFFICIAL	
TYPE OR PRINT NAME _____	
TITLE WITHIN AGENCY _____	
ORGANIZATIONAL UNIT _____	
NAME OF AGENCY _____	
I certify that the information contained in this Agency Certification package is accurate and complete to the best of my knowledge and that it complies with TFM cash management provisions unless otherwise noted in the package.	
SIGNATURE OF CASH MANAGEMENT POLICY OFFICIAL	DATE
FOR INFORMATION REGARDING THIS CERTIFICATION PACKAGE, CONTACT:	
NAME/TITLE	PHONE NUMBER
Figure 8-2	

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

D. The results of DoD Component Cash Management Certifications shall be approved and consolidated by the DFAS for transmittal, by September 15 each year, to the Treasury Department.

080105. Preparation Instructions

A. A Cash Flow Report must be accomplished for each individual cash flow that meets the criteria of paragraph 080102, above. Minimum review requirements, described at paragraph 080106 and 080107, below, have been prepared to assist DoD Components in preparing their cash flow reports.

B. Cash flow identification numbers shall be assigned by the DoD Component as prescribed by the following criteria:

1. Army.

Receipt	DA 1001 - 1999
Disbursement	DA 2001 - 2999

2. Air Force.

Receipt	DF 1001 - 1999
Disbursement	DF 2001 - 2999

3. Navy.

Receipt	DN 1001 - 1999
Disbursement	DN 2001 - 2999

4. Defense Agencies and OSD Field Activities.

Receipt	D 1001 - 1999
Disbursement	D 2001 - 2999

DB - DMA
 DH - DNA
 DR - DCAA
 DZ - DODDS
 DJ - CJCS
 DS - DLA
 DO - OCHAMPUSDK - DCA
 DT - DSAA
 DD - OSD and WHS
 DL - DIA
 DV - DIS

DE - ARPADM - USMC
DW - USUHS
DG - NSA
DQ - DLSA
DX - DODIG

080106. Minimum Receipt and/or Collection Cash Flow Review Requirements

A. Individuals

1. Collections from Military Personnel

a. Refund of Pay and Allotments. Refunds from military personnel for overpayments of pay or allotments.

b. Transportation. Collections from military personnel related to "space available" military airlift command flights.

c. Veterans Education Assistance Program. Contributions from service members towards education benefits.

d. Debt. Collections on outstanding military debt.

e. Servicemen Group Life Insurance Premiums (SGLI). Payments received for SGLI premiums.

f. Other Overpayments. Collections for other overpayments.

g. Tuition Reimbursement. Repayment of tuition fees by military personnel who dropped a college course paid for by the Government.

h. Commissary. Receipts of daily deposits from service commissaries.

★ i. Service Academies. Collections from the operation of stores at the respective service academies.

2. Collections from Civilian Personnel

a. Refund of Pay and Allotments. All collections from civilian personnel for the maintenance of health and life insurance benefits, jury duty pay, returned checks for duplicate payments, overpayments, or withdrawn Civil Service Retirement Funds.

b. Debt. Collections from repayment of outstanding civilian debt.

3. Collections from Military or Civilian Personnel

a. Excess Shipping Allowance. Refunds from military and civilian personnel who shipped more weight than authorized by the Joint Federal Travel Regulation or the Joint Travel Regulation.

b. Government Property Lost or Damaged. Collections from military and civilian personnel for Government-owned items that were lost or damaged.

c. Hospital and/or Medical. Collections made at service hospitals, clinics, and medical facilities.

d. Dining Facilities. Collections made at dining and mess facilities for meals served to military and civilian personnel.

e. Travel Advance Overpayments. Repayment of retained advances for travel.

f. Judge Advocate General (JAG) Claims. Claims processed through the JAG office from individuals for recovery of disputed medical charges, traffic fines on installations, and other amounts.

g. Other. Other collections from military and/or civilian personnel, that do not fit into the above categories and cannot be allocated separately to collections from either military or civilian personnel.

4. Collections from Individuals Outside of Government

a. Refund of Pay and Allotments - Retired. Refunds collected from retirees for overpayments of pay and allotments.

b. Out-of-Service Debt. Collections of outstanding debts by former Service members.

c. Retired Debt. Collections of outstanding debts by retired Service members.

d. Tuition Payments. Collections of tuition from U.S. citizens, or other students (not employed by Department of Defense) attending DoD-operated schools.

e. Survivor Benefit Plan and Retired Servicemen Family Protection Plan. Collections from the Survivor Benefit Program, the Retired Servicemen Family Protection Plan, and/or other similar type plans.

B. Business

1. Transportation Request Refunds. Collections from carriers for unused airline tickets; or refunds arising from a difference between the ticket cost at the time of payment and the cost when the travel was completed.
2. Loss and Damage Refunds. Payment received from commercial carriers for settlement of claims for loss or damage of government shipments.
3. JAG Claims. Recoveries processed through the JAG office from carriers for goods damaged during shipments.
4. Bill of Lading Refund - Reweigh. Remittances from carriers for shipping weight variances and reweighs.
5. Duplicate Pay Refunds. Collections from companies for duplicate payments.
6. Coupon Reimbursement. Collections from contractors used as clearinghouses to process manufacturer's coupons accepted at commissaries.
7. Contractor Refunds, Debt and/or Default. Repayments by contractors for incorrect charges and overpayments due to contract modifications or final audits, collections from contractors on debt outstanding, and/or receipts from claims against contractors for damages and defaults on contracts.
8. Sales and Services. Collections exclusively from business entities for sales and services performed and provided by a Government activity, or a byproduct of such activity, including, but not limited to, items such as plans, specifications, parts, materials, and airlift services.

C. Other: Individuals and/or Business and/or Government

1. Rent and/or Lease and/or Utilities. Collections received from the use and tenancy of government property, both real and personal, including land, buildings, housing facilities, and equipment; and from the provision of utility services by the government to non-government activities such as banks, restaurants, and contractor offices.
2. NSF Checks. Collections from nonsufficient funds checks and canceled checks.
3. Freedom of Information Act (FOIA) (reference (cc)). Receipts from fees and other charges for services under the FOIA.

4. Disposal. Sale of obsolete and surplus Government property and equipment.

5. Reimbursable Orders. Receipts for services and work performed for other Federal agencies, state or local governments, and nonappropriated fund instrumentalities.

6. Tax Refunds. Receipts from State and local governments for taxes incurred in government purchases for which the Federal Government is not liable.

7. Interest Receipts. Interest collected on loans, investments, and other equities, in addition to interest collected on advances, deposits, duplicate payments, and default claims.

8. Foreign Currency. Funds received for foreign currency conversion and gains made on foreign currency exchange.

9. Sales. Proceeds from the sale of any article or commodity produced by, or that results from, the effort of a government activity, or the byproduct of any activity, as well as the proceeds from services performed by such activities. Excludes foreign military sales.

10. Foreign Military Sales. Proceeds from foreign military sales.

11. Miscellaneous. Other receipts and collections which do not fit into any of the categories and cannot be allocated separately to individuals or companies.

080107. Minimum Disbursement Cash Flow Review Requirements

A. Individuals

1. Disbursements to Military Personnel

a. Net Pay. Net pay disbursed to Active Duty, Reserve, or National Guard personnel.

b. Military Pay - Casual. Casual and advance payments made to Active Duty, Reserve, or National Guard personnel.

c. Military Pay Allotment. Disbursements made to active duty military personnel for insurance, dependents, savings, loans, or mortgages.

d. Permanent Change of Station (PCS) Travel. Payments made to military personnel when they are making a PCS move (advances and settlements).

e. Miscellaneous Pay. Disbursements for separation payments, replacement payments, and nonpayroll payments.

2. Disbursements to Civilian Personnel

- a. Civilian Payroll. All pay disbursed to civilian personnel.
- b. Civilian Allotment. Disbursements made for insurance, dependents, savings, loans, or mortgages.
- c. Change of Station. Payments made to civilian employees who are making a PCS move (advances and settlements).

3. Disbursements to Military or Civilian Personnel

- a. Travel Advance. Payments made to both military and civilian personnel performing travel.
- b. Travel Payments. Payments for accrued per diem and full reimbursement for travel.
- c. Other Advances. Other advances that are issued to personnel, both military and civilian, that are not categorized elsewhere.
- d. Payroll Taxes. Tax payments made to the Federal, State, and local government taxing authorities.
- e. Stipends. Payments made to students attending DoD-operated schools.

4. Disbursements to Individuals Outside of Government

- a. Military Net Pay - Retired. Military pay disbursed to retirees.
- b. Monthly Allotment - Retired. Disbursements made to retirees for insurance, dependents, home mortgages, garnishments, loans, or savings.
- c. Travel Settlements. Disbursements made to retirees for travel claims and unsettled travel claims.
- d. Miscellaneous. Other disbursements which do not fit into any of the categories and cannot be allocated separately.

B. Business

1. PPA Vendor Payments. Disbursements, covered under the Prompt Payment Act, made to vendors in fulfillment of contracts with commercial freight and passenger carriers for transportation charges and utility services.

2. Other Vendor Payments. Disbursements made to vendors with contracts for financing arrangements or contracts with advance or partial payments, and disbursements made to contractors for overhead and interim fees and costs.

C. Other: Individuals and/or Business and/or Government:

1. Payments made for the purchase of foreign currency.

2. Payments made to other Government Agencies.

3. Payments that do not fit into any of the specified categories and which cannot be allocated separately to either individuals or business.

080108. Minimum Imprest Fund Cash Flow Review Requirements. Reviews of imprest funds must be accomplished during the two-year cash flow review process to determine compliance with cash holding authority.

080109. Review Closeout. Treasury Department recommendations from the Cash Flow Review shall be discussed during a DoD closeout meeting. The recommendations that are agreed to by the Treasury Department and the DoD Component shall be summarized in writing. This correspondence shall be sent by the Treasury Department to the DFAS. These recommendations shall be transmitted by the DFAS to the respective DoD Components. Within 60 days, DoD Components shall respond to DFAS with:

A. Cash management initiatives for those Treasury Department recommendations with which DoD concurs. These initiatives shall include documented cash flows, estimated savings, and implementation milestones. They shall be completed in accordance with paragraph 080204 below. Initiatives shall be reported as part of the Department's annual Cash Management Plan.

B. Reasons why the recommendations are not feasible, or suggestions for alternative changes. The DFAS shall provide the Treasury Department with the DoD response.

0802 CASH MANAGEMENT INITIATIVE REPORT

080201. Purpose. Each DoD Component is responsible for continually reviewing its operations and ensuring that effective cash management practices are in place, and initiating new action items when the need for improvement is indicated. The Treasury Department has developed and implemented a tracking system for all cash management initiatives. The system is used to monitor progress toward initiative completion. Each initiative is assigned milestone completion dates. Progress is reported quarterly to the Treasury Department. The Cash Management Initiative

Report identifies new initiatives, reports progress on current initiatives and provides input for the annual Cash Management Plan. Specifically, there are three types of Cash Management Initiative Reports:

A. New Initiative Request. To request approval of a new initiative identified either separately through normal operations or through performance of the Cash Flow Review/Certification process.

B. Quarterly Initiative Status Report. To report on:

1. Interim Actions and/or Changes. To report completion of interim action milestones or changes in the scope, estimated cash flow, estimated savings, and estimated completion date of an initiative.

2. Initiative Completion. To report completion of an initiative.

3. Cash Flow and Savings Results. To report the actual cash flow and savings results for the quarter.

C. Annual Cash Management Plan. To update all initiatives for the following fiscal year by providing the expected cash flow and savings goals by quarter, to report changes in the scope, interim milestones, and estimated completion dates of incomplete initiatives; and to request approval for new initiatives.

080202. Applicability. This section applies to all DoD Components.

080203. Frequency and Distribution.

A. Cash Management Initiative Reports shall be submitted to the DFAS by the DoD Components at least 5 calendar days before the due dates below. The results of each DoD Component Cash Management Initiative Report shall be consolidated by the DFAS for transmittal to the Treasury Department.

B. The following reports shall be submitted in the frequency stated:

1. New Initiative Request. Reports requesting approval of new initiatives shall be received during the update cycle for the following year's Cash Management Plan, normally by August 31 each year, or whenever a new initiative is deemed appropriate, either through the Cash Flow Review/Certification process or as circumstances dictate throughout the year.

2. Quarterly Initiative Status Report. Quarterly updating and reporting is required for all initiatives. Reports shall be received by the end of the month following the close of each fiscal quarter.

3. Annual Cash Management Plan. Reports citing the cash flows and savings goals of each initiative for the following fiscal year shall be received by the DFAS during the update cycle for the following year's Cash Management Plan, normally by August 31 each year.

★ 080204. Preparation Instructions. The reporting format, as prescribed in Figure 8-3, shall be prepared for the New Initiatives Report, the quarterly Cash Management Initiative Report and the annual Cash Management Plan.

A. Purpose of Report

1. New Initiative Request. Figure 8-3 report format shall be followed for the identification of new initiatives. Specific elements of the report include.

a. Type of Initiative. State whether the initiative is mechanized or other.

b. DoD Component. State the name of the DoD Component providing the report.

c. Def No. Leave this space blank for new initiatives. This number will be assigned by the DFAS.

d. Initiative Title. Provide the name of the cash management action.

e. Purpose of Report. Indicate that the submission is for a new initiative.

f. Description of Initiative. Describe the DoD Component improvement effort. Include a statement which contains a brief summary of the program, the cash management deficiency, the revised procedure, and the time phased steps necessary to correct the deficiency. State the related cash flow name and number, if applicable.

g. Current Status. This section shall be left blank for new initiatives.

h. Schedule of Tasks. State the major actions that must be completed, along with their estimated completion dates. Milestones should include the major decision points of effort, be few in number, but frequent enough to provide tracking of results. If initiative has been completed, provide a statement indicating this.

★ i. Reason for Variance Between Savings Goal and Actual. This section shall be left blank for new initiatives.

<u>CASH MANAGEMENT INITIATIVE REPORT</u> *					
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> DoD COMPONENT: INITIATIVE TITLE: PURPOSE OF REPORT: <div style="margin-left: 20px;"> <input type="checkbox"/> - New Initiative Report <input type="checkbox"/> - Quarterly Status Report <input type="checkbox"/> - Cash Management Plan </div> DESCRIPTION OF INITIATIVE: CURRENT STATUS: SCHEDULE OF TASKS OUTSTANDING: REASON FOR VARIANCE BETWEEN SAVINGS GOAL AND ACTUAL: PROJECT OFFICER: COMPLETION DATE: </div> <div style="width: 45%; text-align: right;"> CASH MANAGEMENT INITIATIVES TYPE-- DEF NO. PHONE NO: NO. OF BENEFIT DAYS: </div> </div>					
SAVINGS GOALS:					
FY: CASH FLOW: INTEREST:	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
ACTUAL CASH FLOW AND SAVINGS RESULTS:					
FY: CASH FLOW: INTEREST:	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
COMPUTATION OF SAVINGS:					

Figure 8-3

* Attach additional sheets if you need more room. Put the name of your agency at the top of each sheet.

j. Project Officer. Provide the name and telephone number of the action officer assigned to the project. This individual should have a sound working knowledge of the initiative scope, current status of work effort, cash flows and interest saving calculations.

k. Completion Date. Provide the estimated completion date of the cash management improvement. Revisions to this date shall be justified.

l. Number of Benefit Days. State the number of benefit days that will be gained by the cash management improvement. The prescribed number of benefit days are provided in paragraph 080204.B below. Actual days may be used. However, the DoD Component shall submit an explanation justifying how actual days were computed.

m. Savings Goals. State, by quarter, the cash flow and interest savings to be achieved. Prior year experience should be used, if appropriate, to project realistic dollar flows and/or savings for each quarter.

n. Actual Cash Flow and Savings Results. This section shall be left blank for new initiatives.

o. Computation of Savings. The formulas and prescribed benefit days, as provided in paragraph 080204.B below, shall be used for interest savings calculations. If a cash management improvement is not covered by one of the established formulas, the DoD Component must provide an explanation of the calculation and a justification.

2. Quarterly Initiative Status Report. Figure 8-3 report format shall be followed for preparing quarterly reports. Specific items shall include:

a. Type of Initiative. State whether the initiative is mechanized or other.

b. DoD Component. State the name of the DoD Component providing the report.

c. Def No. Maintain the same assigned number for ongoing and completed initiatives. Leave this space blank for new initiatives. This number will be assigned by the DFAS.

d. Initiative Title. Provide the name of the cash management action.

e. Purpose of Report. Indicate whether the submission is for a new initiative or a quarterly status report on an ongoing or completed initiative.

f. Description of Initiative. Describe the DoD Component improvement effort. Include a statement which contains a brief summary of the program, the cash management deficiency, the revised procedure, and the time phased steps necessary to correct the deficiency. State the related cash flow name and number, if applicable.

g. Current Status. Provide a summary of efforts to date since the last reporting period. Efforts shall include a statement on the degree of success that was realized in implementing a specific improvement, what actions were taken, and what, if any, new initiatives were established in the process of implementation. This section will not be left blank. If an initiative was completed, then a statement will be provided on the result of the improvement. For example, if the initiative focuses on efforts to implement DD/EFT for military pay, then this section might state "The Army maintains a 98.3 percent participation rate for active duty officers. It now requires all new recruits to be paid by DD/EFT." This section shall be left blank for new initiatives.

h. Schedule of Tasks. State the major actions that must be completed, along with their estimated completion dates. Milestones should include the major decision points of effort, be few in number, but frequent enough to provide tracking of results. If initiative has been completed, provide a statement indicating this.

★ i. Reason for Variance Between Savings Goal and Actual. Provide an explanation for all variances 10% above/below projected goals. This section shall be left blank for new initiatives.

j. Project Officer. Provide the name and telephone number of the action officer assigned to the project. This individual should have a sound working knowledge of the initiative scope, current status of work effort, cash flows and interest saving calculations.

k. Completion Date. Provide the estimated completion date of the cash management improvement. The actual completion date shall be entered for those initiatives completed within the reporting period. Where a planned completion date falls within the reporting period and the initiative has not been completed, that date shall be revised and an explanation given as to why the target date was not met.

l. Number of Benefit Days. State the number of benefit days that will be gained by the cash management improvement. The prescribed number of benefit days are provided in paragraph 080204.B below. Actual days may be used. However, the DoD Component shall submit an explanation justifying how actual days were computed.

m. Saving Goals. State, by quarter, the cash flow and interest savings to be achieved.

n. Actual Cash Flow and Savings Results. State, by quarter, the actual cash flow and interest savings achieved. This section shall be left blank for new initiatives.

o. Computation of Savings. The formulas and prescribed benefit days, as provided in paragraph 080204.B below, shall be used for interest savings calculations. If a cash management improvement is not covered by one of the established formulas, the DoD Component must provide an explanation of the calculation and a justification.

3. Annual Cash Management Plan. DoD Component submissions shall include: (1) all completed initiatives with estimated savings greater than \$5,000; (2) required initiatives in specified collection and disbursement areas as directed annually by DFAS; (3) recommendations made by Treasury, as contained in the Cash Management Agency Certification package, or justification provided otherwise, and (4) new initiatives as deemed appropriate, either through the Cash Flow Review process or as circumstances dictate throughout the year. Figure 8-3 report format shall be followed for preparing submissions for the Cash Management Plan. Specific items shall include:

a. Type of Initiative. State whether the initiative is mechanized or other.

b. DoD Component. State the name of the DoD Component providing the report.

c. Def No. Maintain the same assigned number for ongoing and completed initiatives. Leave this space blank for new initiatives. This number will be assigned by DFAS.

d. Initiative Title. Provide the name of the cash management action.

e. Purpose of Report. Indicate that the submission is for the Cash Management Plan.

f. Description of Initiative. Describe the DoD Component improvement effort. Include a statement which contains a brief summary of the program, the cash management deficiency, the revised procedure, and the time phased steps necessary to correct the deficiency. State the related cash flow name and number, if applicable.

g. Current Status. This section shall be left blank.

h. Schedule of Tasks. State the major actions that must be completed, along with their estimated completion dates. Milestones should include the major decision points of effort, be few in number, but frequent enough to provide tracking of results. If initiative has been completed, provide a statement indicating this.

★ i. Reason for Variance Between Savings Goal and Actual.
This section shall be left blank.

j. Project Officer. Provide the name and telephone number of the action officer assigned to the project. This individual should have a sound working knowledge of the initiative scope, current status of work effort, cash flows and interest saving calculations.

k. Completion Date. Provide the estimated or actual, as applicable, completion date of the cash management improvement. Revisions to this date, as specified from the last quarterly report, shall be justified.

l. Number of Benefit Days. State the number of benefit days that will be gained by the cash management improvement. The prescribed number of benefit days are provided in paragraph 080204.B below. Actual days may be used. However, the DoD Component shall submit an explanation justifying how actual days were computed.

m. Savings Goals. State, by quarter, the cash flow and interest savings to be achieved. Prior year experience should be used, if appropriate, to project realistic dollar flows and/or savings for each quarter.

n. Actual Cash Flow and Savings Results. This section shall be left blank.

o. Computation of Savings. The formulas and prescribed benefit days, as provided in paragraph 080204.B below, shall be used for interest savings calculations. If a cash management improvement is not covered by one of the established formulas, the DoD Component must provide an explanation of the calculation and a justification.

B. Type of Initiative

★ 1. Mechanized Initiatives. This category encompasses those improvements that are measured by a standard formula in which benefit days are a factor. Interest savings are measured using benefit days (the average number of days by which a collection flow is accelerated or a disbursement flow is deferred). Examples of mechanized initiatives include: lockbox, wire collections and payments, Government-wide credit or charge cards, and third party drafts.

a. Formulas. DoD Components shall use the following formulas to calculate savings:

Annual Mechanism Flow/250 Business Days = Daily Flow

Daily Flow x Benefit Days x Current Value of Funds Rate =
Interest Savings

Interest Savings / 360 x 90 = Quarterly Interest Savings

b. Benefit Days. To report cash flows and savings, DoD Components shall use the following benefit days in their calculations unless supporting documentation is received showing actual computations of benefit days:

(1) Collections

(a.)	Lockbox	3 days
(b.)	Federal Deposit System	3.5 days
(c.)	TGA and/or CCS	3 days
(d.)	CCCN (Electronic Only)	1 day
(e.)	ACH and/or PAD or CIE	3.3 days

(2) Disbursements

(a.)	LOC and/or TFCS	4.7 days
(b.)	American Express Cards (GCA)	45 days
(c.)	American Express Government Travel Account (GTA)	30 days
(d.)	Third Party Drafts	20 days

NOTE:

TGA	=	Treasury General Account
CCS	=	Cash Concentration System
CCCN	=	Credit Card Collection Network
ACH	=	Automated Clearing House
PAD	=	Pre Authorized Debit
CIE	=	Customer Initiated Debit
LOC	=	Letter of Credit
TFCS	=	Treasury Financial Communications System

★ 2. Other Initiatives. This category encompasses those improvements that are measured by a standard cost saving formula or a formula unique to the DoD Component. Interest savings are measured using a standard cost saving per item method or by formulas devised by a DoD Component and approved by DFAS. Where the following formulas are not used, DoD Components shall provide the calculations and the justifications used to determine cash flows and savings. Examples of other initiatives are direct deposit and/or electronic funds transfer (DD/EFT), automated clearing house (ACH) and/or vendor express, Government-wide credit card for small purchases, and reductions in imprest funds.

3. Formulas. DoD Components shall use the following formulas to calculate savings, unless greater savings can be justified:

a. DD/EFT (Civilian)

(1) Number of DD/EFT salary payments in last pay period of quarter x 6.5 (pay periods) x \$1.10.

(2) Number of DD/EFT allotment payments in last pay period of quarter x 6.5 (pay periods) x \$.40.

b. DD/EFT (Military)

(1) Number of DD/EFT salary payments in last pay period of quarter x 6 (pay periods) x \$1.10.

(2) Number of DD/EFT allotment payments in last pay period of quarter x 6 (pay periods) x \$.40.

(3) Number of DD/EFT monthly pension payments in last month of quarter x 3 (pay periods) x \$.26.

c. Vendor Payments (ACH). Number of vendor or miscellaneous ACH payments in quarter x \$.26.

d. Change in Cash Position (CP). If the improvement is a one time change in the cash position of the Treasury (i.e., reduction in imprest funds, overseas custody accounts, grant advances/advance payments, and outstanding travel advances or improvement in billing procedures), then the following formula shall be used:

$$\text{CP Improvement} \times \text{Current Value of Funds Rate} = \text{Interest Savings}$$

$$\text{Interest Savings} / 360 \times 90 = \text{Quarterly Interest Savings}$$

0803 PROMPT PAYMENT REPORT

080301. Purpose and Report Control Number. This section prescribes quarterly and annual reports on prompt payment practices of appropriated and non-appropriated activities. These reports are designed to notify the Office of the Secretary of Defense (OSD), the Treasury Department, and the Congress of the DoD performance in achieving the goals of zero early payments and zero interest penalty payments. The DoD Component reports are consolidated into DoD-wide reports for the USD(C). The DoD Prompt Payment Report is transmitted to The Treasury Department by November 30 each year, and reported by the Treasury Department to Congress. Accounting Report Control Numbers: Acct Rpt(Q)1619, Prompt Payment Report, and Acct Rpt(A)1607, Prompt Payment, have been assigned to these two reporting requirements.

080302. Applicability and Scope

A. This section applies to all DoD Components with disbursing authority. It is the paying office's responsibility to pay and report all payments for which they are responsible, regardless of the Agency being serviced.

B. The Defense Agencies and DoD Field Activities, receiving disbursing support from another DoD Component shall ensure that the prompt payment data of its Agency or field activity are accurately reflected in the quarterly and annual Prompt Payment Report of the supporting disbursing office.

C. Subject to the "Prompt Payment Act", reports are required on total early (8 days or earlier, before due dates, except where cash discounts are justifiably taken or a management decision is made), late (with interest penalty), and grace period payments (if applicable).

★ 080303. Report Format. Quarterly and annual Prompt Payment Reports and the Prompt Payment Quality Control System Initiative Reports shall be prepared in the formats illustrated as Figures 8-4 and 8-5.

080304. Frequency and Distribution

A. Quarterly Status Report. The quarterly Prompt Payment Report shall be submitted by the DoD Components, as follows:

1. Military Departments shall submit reports directly to DFAS to arrive by the end of the month following the close of each fiscal quarter.

2. Defense Agencies and DoD Field Activities shall submit reports to be received by the DFAS by the 25th calendar day following the close of each fiscal quarter.

B. Annual Status Report. The annual FY Prompt Payment Report shall be submitted by the DoD Component as follows:

1. Military Departments shall submit reports directly to the DFAS to arrive by November 15, each year.

2. Defense Agencies and OSD Field Activities shall submit reports to be received by the DFAS by November 10, each year.

C. Quality Control System Initiative Report. The annual Quality Control System Initiative Report shall be submitted by the DoD Components, as follows:

PROMPT PAYMENT REPORT ACCT RPT (Q) 1619 FOR QUARTER ENDING _____, 199X		
COMPONENT:		DATE:
PROJECT OFFICER:		PHONE NO.:
	Current Qtr.	Year-to-date
A. <u>Total Invoices Paid:</u>		
1. Invoices Paid Subject to the "Prompt Payment Act" and OMB Circular A-125:		
a. Dollar Amount of Invoices	\$ _____	\$ _____
b. Number	_____	_____
2. Invoices Paid Not Subject to the "Prompt Payment Act" and OMB Circular A-125:		
a. Dollar Amount of Invoices	\$ _____	\$ _____
b. Number	_____	_____
B. <u>Invoices Paid Late: 1/</u>		
1. Dollar Amount of Invoices	\$ _____	\$ _____
2. Number (sum of B.3.b. and B.6.a.(2))	_____	_____
3. Interest Penalties Paid:		
a. Dollar Amount	\$ _____	\$ _____
b. Number	_____	_____
c. Relative Frequency (B.3.b. / A.1.b.)	_____ %	_____ %
4. Additional Penalties Paid for Failure to Pay Interest Penalties:		
a. Dollar Amount	\$ _____	\$ _____
b. Number	_____	_____
c. Relative Frequency (B.4.b. / A.1.b.)	_____ %	_____ %
5. Reasons why interest or other late payment penalties were incurred. Rank from highest		

to lowest, according to frequency or occurrence (supported by number of invoices).			
a.	Delay in Paying Office's Receipt of:		
(1)	Receiving Report	()	()
(2)	Invoice	()	()
(3)	Purchase Order or Contract	()	()
b.	Delay or Error by Paying Office in:		
(1)	Taking Discount	()	()
(2)	Notifying Vendor of Defective Invoice	()	()
(3)	Computer System Processing	()	()
(4)	Other System Processing	()	()
6.	Interest and other late payment penalties that were due but not paid:		
a.	Total:		
(1)	Interest Dollars (sum of B.6.b.(1). and B.6.c.(1))	\$_____	\$_____
(2)	Number (sum of B.6.b.(2) and B.6.c.(2))	_____	_____
b.	Because payment less than \$1.00:		
(1)	Interest Dollars	\$_____	\$_____
(2)	Number	_____	_____
c.	For other reasons:		
(1)	Interest Dollars	\$_____	
(2)	Number		
(3)	Specify Reason(s):		

C.	<u>Payment Made 1 to 15 Days After Due Date 2/</u>		
1.	Dollar Amount:	\$_____	\$_____
2.	Number:	_____	_____

3.	Relative Frequency (C.2. / A.1.b.)	_____ %	_____ %
D.	<u>Invoices paid 8 Days or More Before Due Date, Except When Cash Discounts Taken:</u>		
1.	Subject to a Determination under Section 4.1 of OMB Circular A-125:		
a.	Dollar Amount	\$ _____	\$ _____
b.	Number	_____	_____
c.	Relative Frequency (D.1.b. / A.1.b.)	_____ %	_____ %
2.	Not subject to a Determination Under Section 4.1 of OMB Circular A-125:		
a.	Dollar Amount	\$ _____	\$ _____
b.	Number	_____	_____
c.	Relative Frequency (D.2.b / A.1.b.)	_____ %	_____ %
E.	<u>Discounts:</u>		
1.	Number Available	_____	_____
2.	Number Taken	_____	_____
3.	Number Not Taken Because Not Economically Justified	_____	_____
4.	Reasons for Failing to Take Economically Justified Discounts, in Declining Order of Importance:		
	a. _____		
	b. _____		
	c. _____		
	d. _____		
	e. _____		
F.	<u>On a Separate Sheet, Please Provide for Each Payment Center</u>		
1.	Number of Invoices Paid Subject to the Prompt Payment Act and Circular A-125. (Should equal A.1.b.)		

2.	Number and Dollar Amount of Interest Penalties Paid. (Should equal B.3.(a. and b.) and B.4.(a. and b.)																					
G.	<u>Frequency Distribution of Late Payment Interest Penalties</u> For the Current Year Provide the Following Data: <div style="text-align: center;">Interest Penalties Paid As Reported in B.3.a and B.3.b</div>																					
<u>PROMPT PAYMENT REPORT</u> <u>ACCT RPT (Q) 1619</u> FOR QUARTER ENDING _____, 199X																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">COMPONENT:</td> <td style="width: 30%;">DATE:</td> </tr> <tr> <td>PROJECT OFFICER:</td> <td>PHONE NO.:</td> </tr> </table>		COMPONENT:	DATE:	PROJECT OFFICER:	PHONE NO.:																	
COMPONENT:	DATE:																					
PROJECT OFFICER:	PHONE NO.:																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: center;"><u>Amount of Penalty</u></td> <td style="width: 20%; text-align: center;">Number of Payments</td> <td style="width: 20%; text-align: center;">Dollars Paid</td> </tr> <tr> <td style="text-align: center;"><u>\$1.00 - \$25.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;"><u>\$25.01 - \$500.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;"><u>\$500.01 - 1,000.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;"><u>\$1,000.01 - \$2,500.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;"><u>\$2,500.01 - \$5,000.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td style="text-align: center;"><u>Over \$5,000.00</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table>		<u>Amount of Penalty</u>	Number of Payments	Dollars Paid	<u>\$1.00 - \$25.00</u>	_____	_____	<u>\$25.01 - \$500.00</u>	_____	_____	<u>\$500.01 - 1,000.00</u>	_____	_____	<u>\$1,000.01 - \$2,500.00</u>	_____	_____	<u>\$2,500.01 - \$5,000.00</u>	_____	_____	<u>Over \$5,000.00</u>	_____	_____
<u>Amount of Penalty</u>	Number of Payments	Dollars Paid																				
<u>\$1.00 - \$25.00</u>	_____	_____																				
<u>\$25.01 - \$500.00</u>	_____	_____																				
<u>\$500.01 - 1,000.00</u>	_____	_____																				
<u>\$1,000.01 - \$2,500.00</u>	_____	_____																				
<u>\$2,500.01 - \$5,000.00</u>	_____	_____																				
<u>Over \$5,000.00</u>	_____	_____																				
H.	<u>Progress Made</u> On a separate sheet, describe specific achievements and problems during the FY in implementing the "Prompt Payment Act" and OMB Circular A-125. Include a description of any agency experience in determining the most appropriate timing for release of payment authorization so that invoices are paid as close as possible to the due date without exceeding it.																					
I.	<u>Description of Agency Payment Practices</u> On a separate sheet, describe the extent to which Agency payment practices satisfy the requirements of the "Prompt Payment Act" and Circular A-125.																					
J.	<u>Updated Description of Agency Quality Control System</u> Describe the extent to which the Agency quality control system conforms to the requirements of subsection 3.e. of Circular A-125. Where appropriate, describe Agency plans to implement or upgrade a quality control system. Data reported in sections B. through E. were /_/ were not /_/ collected through a quality control process meeting the requirements of subsection 3.e. of Circular A-125.																					
K.	<u>Designated Agency Contacts</u>																					

Provide the address, title of position if applicable), and telephone number where the public may obtain the most current list of designated Agency contracts within payment or finance centers to provide assistance in determining the status of invoices. Provide the Agency schedule for publishing the list.

L. Certification: I certify that the data reported on this form are as accurate as possible:

Figure 8-4

- 1/ For contracts before April 1, 1989, include payments made after the grace period. For contracts date on or after April 1, 1989, include all payments made after the due date.
- 2/ Applies to contracts awarded before April 1, 1989 only.

<p align="center"><u>PROMPT PAYMENT</u> <u>QUALITY CONTROL SYSTEM INITIATIVE</u></p>		
A. COMPONENT:	B. DATE	
C. PROJECT OFFICER:	D. TELEPHONE NO.:	
E. INITIATIVE TITLE:	F. ID NO. PAA-	
G. BACKGROUND		
H. SUMMARY OF PROPOSED ACTIONS AND EXPECTATIONS:		
I. MILESTONES	COMPLETION DATES	
	ESTIMATED	ACTUAL
J. STATUS:		

Figure 8-5

1. Military Departments shall submit reports directly to the DFAS to arrive by November 15, each year.

2. Defense Agencies and DoD Field Activities shall submit reports to be received by the DFAS by November 10, each year.

D. The results of DoD Component FY prompt payment data shall be consolidated by the DFAS into the annual DoD Prompt Payment Report for transmittal annually, by November 30, to the Treasury Department.

080305. Preparation Instructions

★ A. Quarterly Prompt Payment Report. With respect to Figure 8-4, DoD Components shall submit report elements A through H, including year-to-date totals, for the quarterly status report.

★ B. Annual Prompt Payment Report. When supplemented with sections IX through XII report elements I through L (see Figure 8-4) and the Quality Control Initiatives Report (paragraph 080305.C, below), the fourth quarter report will satisfy the annual requirement. DoD Component reports shall be certified by an Agency senior official with line authority over the procurement, logistics, and payment processes.

★ C. Quality Control Initiatives Report. Initiatives to establish, improve, or maintain a quality control program to assess performance of payment systems and provide a reliable way to improve payment performance shall be reported in the format provided at Figure 8-5.

0804 DIRECT DEPOSIT/ELECTRONIC FUNDS TRANSFER (DD/EFT) STATUS REPORT

080401. Purpose. DoD is required to provide data to the Treasury Department's Financial Management Service that reflect payment volumes stratified by payment mechanism; e.g., cash, Treasury Department check, direct deposit of salary payments and EFT of vendor payments. The DD/EFT Status Report has been designed to provide data for consolidation and transmission to fulfill this Treasury Department requirement. The report also serves as a gauge for compliance with the DoD policy that travel vouchers must be paid within 15 days after receipt in the disbursing office.

080402. Applicability and Scope. Each DoD Component with disbursing authority shall submit DD/EFT Status Reports, as specified herein. Data for the U. S. Marine Corps shall be identified separately in Department of the Navy submissions.

*080403 Report Format. DD/EFT Status Reports shall be prepared, as prescribed in paragraph 080405, below, in the format illustrated as Figure 8-6.

<u>DIRECT DEPOSIT/ELECTRONIC FUNDS TRANSFER (DD/EFT)</u> <u>STATUS REPORT</u> FOR QUARTER ENDING _____, 199__				
COMPONENT:			DATE:	
POINT OF CONTACT:			TELEPHONE NO.:	
PART I - DIRECT DEPOSIT	PERSONNEL STRENGTH	NO. OF PARTICIPANTS	PARTICIPATION RATE	DOLLAR AMOUNT
Cat.- Personnel: Active Duty Mil				
Military Retired				
Annuitants				
Reserve Components				
Civilians - 50 States/Overseas				
PART II - ALLOTMENTS	INDIVIDUAL CHECKS	COMPOSITE CHECKS	EFT PAYMENTS	TOTAL
Number				
Dollar Amount				
PART III - TRAVEL PMTS	CASH	TREASURY CHECKS	EFT PAYMENTS	TOTAL
Number				
Dollar Amount				
Avg. Settlement Days				
Range-Settlement Days				
PART IV - VENDOR PMTS	CASH	TREASURY CHECKS	EFT PAYMENTS	TOTAL
Number				
Dollar Amount				

Figure 8-6

080404. Frequency and Distribution

A. DD/EFT Status Reports, as required by paragraph 080402, above, shall be submitted by the DoD Components, as follows:

1. Military Departments submit reports to be received by DFAS within 30 days following the close of each fiscal quarter.

2. Defense Agencies submit reports to be received by DFAS within 20 days following the close of each fiscal quarter.

B. DoD Component data shall be consolidated by DFAS for transmittal quarterly to the Treasury Department's Financial Management Service.

080405. Preparation InstructionsA. The DD/EFT Status Report Encompasses the Following Types of Payments

1. Centralized military pay.

2. Centralized military retiree pay.

3. Centralized annuitant pay.

4. Centralized Reserve Component pay.

5. Centralized allotments.

6. U.S. civilian pay (i.e., Executive Level, Senior Executive Service (SES), General Manager and/or General Schedule (GM/GS), Wage Grade, and Wage Board), both for employees in the 50 States and overseas.

7. Travel settlement payments.

8. Vendor payments.

B. Part I - Direct Deposit. Personnel strength and participation, rounded to the nearest 100, shall be as of the last pay period of the fiscal quarter. Dollar amount shall be total payments for the fiscal quarter. The participation rate shall be obtained by dividing the number of participants by personnel strength and rounding to the nearest tenth of one percent. Any categories of personnel excluded due to training or operational considerations shall be so footnoted.

C. Part II - Allotments. Number (of payments) and dollar amount both shall be totals for all pay periods in the fiscal quarter. Any categories of personnel excluded due to training or operational considerations shall be so footnoted.

D. Part III - Travel Payments. To provide for necessary local reporting and consolidation, the number (of payments) and dollar amount, both shall be totals for the 3-month period ending at the close of the second month of each fiscal quarter. Average settlement time shall be the average (mean) of days taken by all reporting disbursing stations to process and pay travel vouchers once submitted by serviced personnel. The range shall be the low and high number of days reported by disbursing offices for the period.

E. Part IV - Vendor Payments. To provide for necessary local reporting and consolidation, the number (of payments) and dollar amount both shall be totals for the 3-month period ending at the close of the second month of each fiscal quarter.

0805 MUTUAL LOGISTICS REPORTS

080501. Purpose and Report Control Number. This section prescribes the annual reports required by 10 U.S.C., Chapter 138, Sections 2341 through 2350, "North Atlantic Treaty Organization (NATO) Mutual Support Act of 1979," as amended. These reports are designed to advise the Congress of the various DoD Components' performance in reimbursable and exchange transactions related to the sale to or exchange of mutual logistics support, supplies, and services with a foreign country. This report has been assigned Report Control Number, Acct Rpt(A)1570 for both reimbursable and exchange transactions. These transactions are to be reported as either "reimbursable purchases and sales" or "reimbursable purchases and sales exchanges."

080502. Applicability and Scope

A. The reporting requirements apply to the Office of the Secretary of Defense (OSD); Military Departments, the Chairman, Joint Chiefs of Staff, Joint Staff; and the Unified Combatant Commands; and the Defense Agencies (DoD Components).

B. Amounts reported as reimbursable or exchange transactions are to be supported by country-to-country or multinational agreements for mutual logistics support between the United States and Governments of other NATO countries, NATO subsidiary bodies, and other eligible foreign countries.

★ 080503. Report Format. Annual reports shall be prepared in the format illustrated in Figures 8-7 and 8-8.

<u>TITLE 10 U.S.C. CHAPTER 138;</u> <u>"TRANSACTIONS,</u> <u>REIMBURSABLE PURCHASES, AND SALES</u> (in thousands)" Acct Rpt (A) 1570		
DoD COMPONENT:		FY:
AGREEMENT IDENTIFICATION:		<u>1/</u>
APPLICABLE PRICING PROCEDURES		<u>2/</u>
APPROPRIATION OR FUND ACCOUNT	DOLLAR VALUE OF PURCHASES (ACQUISITION)	DOLLAR VALUE OF SALES (TRANSFERS)
<u>3/</u>	<u>3/</u>	<u>4/</u>
<u>DESCRIPTION:</u> Describe in brief detail the essential elements of the applicable agreement.		
Figure 8-7		

NOTES:

- 1/ Subject of the agreement, date, and number is to be taken from the applicable agreement.
- 2/ Annotate either "(a) reciprocal" or "(b) nonreciprocal," depending upon terms of the agreement.
- 3/ Obligations and expenditures are to be included in the direct program portion of the applicable Acct Rpt(M)1002, "Report On Appropriation Status By Fiscal Year Program Subaccounts."
- 4/ The value of customer orders and their status are to be included in the Non-Federal source portion of the applicable Acct Rpt(M)725 "Report on Reimbursements." If payment is not received by the due date, [Chapter 12](#) of this volume shall be followed.

<u>TITLE 10 U.S.C. CHAPTER 138;</u> <u>"TRANSACTIONS,</u> <u>REIMBURSABLE PURCHASES, AND SALES</u> <u>EXCHANGES</u> <u>(in thousands)"</u> <u>Acct Rpt (A) 1570</u>				
DoD COMPONENT:			FY:	
AGREEMENT IDENTIFICATION:			<u>1/</u>	
A. RECEIPT DATA			<u>2/</u>	<u>3/</u>
APPROPRIATION OR FUND ACCOUNT	VALUE OF MATERIAL OWED AT BEGINNING OF FY	VALUE OF MATERIAL RECEIVED DURING FY	VALUE OF MATERIAL REPLACED DURING FY	VALUE OF MATERIAL OWED AT END OF FY
B. ISSUE DATA			<u>2/</u>	<u>3/</u>
APPROPRIATION OR FUND ACCOUNT	VALUE OF MATERIAL OWED AT BEGINNING OF FY	VALUE OF MATERIAL RECEIVED DURING FY	VALUE OF MATERIAL REPLACED DURING FY	VALUE OF MATERIAL RECEIVABLE AT END OF FY
<u>DESCRIPTION:</u> Describe in brief detail the essential elements of the applicable agreement.				
Figure 8-8				

NOTES:

1/ Subject of the agreement, date, and number is to be taken from the applicable agreement.

2/ The types of information to be included is addressed in paragraph 080505.C, of this chapter.

3/ When services which are difficult to cost, such as range target details, are exchanged within the same accounting period, the DoD activity providing or receiving the service may process transactions at an estimated dollar value. Under this type of transaction, the DoD activity shall process separate transaction reports for transaction type in paragraph 080505.C.9 of this chapter ("exchanges, when a DoD activity receives replacement material, POL, or services") and transaction type, in paragraph 080505.C.10 of this chapter ("exchanges when a DoD activity issues replacement material, POL, or service").

080504. Frequency and Distribution. Annual reports shall be submitted as follows:

A. The Secretaries of the Military Departments or designees shall submit to the Director, Washington Headquarters Service (WHS), not later than December 1 of each year, the following:

1. A detailed report for each country-to-country or multinational agreement entered into under the authority of 10 U.S.C., Chapter 138, sections 2341 through 2350, "NATO Mutual Support Act of 1979," as amended, that was in effect during the prior fiscal year, itemized by reimbursable or exchange transactions.

2. A detailed report for each agreement expected to be effective in the current year, itemized by reimbursable or exchange transactions.

B. WHS shall consolidate the Military Department reports for the annual report. The annual report is to be coordinated with the Office of the Under Secretary of Defense (Acquisition and Technology), Office of the Assistant Secretary of Defense (Legislative Affairs), and the OUSD(C). WHS is to submit the annual report, no later than February 1 of each year, to the Congress.

080505. Preparation Instructions. The information prescribed in paragraph 080505.A through 080505.D, below, is to be included in the Acct Rpt(A)1570.

A. Agreement Identification. Each basic source document used to report a transaction shall be cross referenced to the applicable country-to-country or multinational agreement. The agreement subject, date and number shall be identified.

B. Appropriation or Fund Account Symbol. Each DoD appropriation is assigned an appropriation code by the Treasury Department. The appropriation code should be reflected in each basic source document.

C. Transaction Types. The following types of reimbursable and/or exchange transactions are to be reported:

1. Purchase of petroleum, oil, and lubricants (POL) and services.
2. Purchase of supplies (material) other than POL.
3. Purchases when an exchange of POL and services is converted to a reimbursable transaction (purchase) due to nonissue of replacement POL or services.

4. Purchases when an exchange of supplies (material), other than POL, is converted to a reimbursable transaction (purchase) due to nonissue of replacement material.

5. Sale of materials, POL, or services.

6. Sale when an exchange is converted to a reimbursable transaction (sale) due to nonreceipt of replacement material, POL, or service.

7. Exchanges when a DoD activity requests the transfer subject to future replacement of material, POL, or services from a military component of a foreign country.

8. Exchanges when a military component of a foreign country requests the transfer subject to future replacement of material, POL, or services from a DoD activity.

9. Exchanges when a DoD activity receives replacement material, POL, or service.

10. Exchanges when a DoD activity issues replacement material, POL, or service.

D. Other Information. The following information is provided to assist the performing DoD Component in processing reimbursable and exchange transactions:

1. Source Document Control Number. Efforts should be made to establish a control number similar to a DoD requisition number; e.g., a number containing a code for Military Service, a code for requisitioner, a date, and a document serial number.

2. Unit of Issue. Unit of issue refers to the quantity of an item such as each number, dozen, gallon, pair, pound, ream, set, or yard.

3. Quantity. Amount either issued or received depending on transaction type.

4. Unit Price. This is a price based on unit of issue.

5. Extended Dollar Value. This is the dollar value resulting from a combination of items in paragraphs 080505.D.2 through 080505.D4, above.

6. Name and mailing address of the organization to be billed. This should be included in the country-to-country or multinational agreement.

7. Name and mailing address of receiving organization. This should be included in the country-to-country or multinational agreement.

8. Signature of receiver. Self-explanatory.
9. Name and mailing address of issuing organization. This should be in the country-to-country or multinational agreement.
10. Date (year, month, day) (YYMMDD). The date services were performed or material delivered.
11. National Stock Number (NSN) of material or abbreviated description of services provided. The NSN is a number assigned under the Federal Cataloging System and/or North Atlantic Treaty Organization Codification of Equipment System to each approved item identification. This number provides a unique identification of an item of supply within a specified Federal supply classification.

★0806 ENTER/SERVICE AND INTERMEDIATE/INSTALLATION LEVEL REPORT REQUIREMENTS

Reporting requirements for Special Purpose Reports at the Center/Service and Intermediate/Installation level are addressed in the following paragraphs and sections. Report formats for the respective reports are identified in the appropriate figures and appendices as indicated.

080601. Status of Accounts Receivable From Foreign Obligors.

A. Purpose. The Status of Accounts Receivable From Foreign Obligors report provides the Defense Security Assistance Agency and the U.S. Treasury with information on foreign indebtedness. The report includes the amount of outstanding bills and any amount in arrears unless specific credit terms have been authorized in the country-to-country agreement or similar document.

B. Applicability and Scope. The provisions of this report apply to all DoD Components having outstanding foreign accounts receivable (foreign indebtedness).

1. The report includes all outstanding foreign accounts receivable except:

- a. Delinquent foreign accounts receivable transferred to the DoD Components' servicing DFAS Center for collection;
- b. Defense Working Capital Fund (DWCF) stock activity fuels division receivables;
- c. Airlift service industrial fund receivables; and

- d. Foreign Military Sales (FMS) receivables.
- 2. There are two types of obligors:
 - a. Official. There are five types of official obligors:
 - (1) Central governments or their departments (ministries) or components;
 - (2) Political subdivisions (states, provinces, departments and municipalities);
 - (3) Foreign central banks;
 - (4) Other institutions (corporations, development banks, railways and utilities) when one of the following applies:
 - (a) The budget of the institution is subject to the approval of the U.S. Government.
 - (b) The U.S. Government owns more than 50 percent of the voting stock, or more than one-half of the members of the board of directors are Government representatives.
 - (c) In the case of default, the U.S. Government or central bank would become liable for the debt of the institution.
 - (5) Official multinational organizations.
 - b. Private. All debtors other than official obligors (for example, individuals).

C. Report Format and Control Number. Paragraph 080601.E provides the minimum information required for this report. Additional reporting requirements, if applicable, are designated in the Components' respective DFAS Center appendices to this chapter. This report is assigned Report Control Symbol (RCS) Treasury 0105-TD-QU.

D. Frequency and Distribution. The Status of Accounts Receivable From Foreign Obligor report is prepared quarterly. Additional frequency and distribution requirements for this report are designated within the Components' DFAS Center respective appendices to this chapter.

E. Preparation. This report is prepared in narrative or message format. The report format for the RCS Treasury 0105-TD-QU is illustrated as Figure 8-9. Report amounts separately for official and private obligors as prescribed in paragraph 080601.B.2.

QUARTERLY REPORT - RCS TREASURY 0105-TD-QU
CURRENT STATUS OF ACCOUNTS RECEIVABLE FROM FOREIGN OBLIGORS

Reporting Activity

Date of Report Submission

“As-of” date of the report

“Treasury Program 142.”

Currency indicator which will be either:

“Dollar.” Repayable in U.S. Dollars or

“No Dollar.” If repayable in the U.S. Dollar equivalents of foreign currency amounts as calculated at the reporting rate of exchange for that country at the time of payment.

“Foreign Currency Dollar.” If repayable by a stated amount of foreign currency units.

Country/international organization.

Total amount outstanding--official obligors.

Total amount outstanding--private obligors.

Total amount due and unpaid 90 days or more--official obligors.

Total amount due and unpaid 90 days or more--private obligors.

Figure 8-9

080602. Forest Products Programs Report

A. Purpose. The purpose of the Memorandum Data for Forest Products Program Report is to submit an analysis of actual income and expenses related to forest products programs.

B. Applicability and Scope. The provisions of this report apply to all DoD Components engaged in forest programs relative to Department of Defense Instruction (DoDI) 7310.5 of January 25, 1988.

C. Report Format and Control Number. The report formats and control numbers for the Forest Programs report are identified in the Components' respective DFAS Center appendices to this chapter.

D. Frequency and Distribution. This report is prepared quarterly. The frequency and distribution requirements for this report are designated in the Components' respective DFAS Center appendices to this chapter.

080603. Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report

A. Purpose. As defined in paragraph 080501, the Mutual Logistics Report provides the DoD's performance in the reimbursable and exchange transactions related to the sale to or exchange of mutual logistics support, supplies, and services with a foreign country.

B. Applicability and Scope. In accordance with paragraph 080502, this reporting requirement is applicable to all DoD Components in efforts to carry out Title 10, U.S.C., Chapter 138, North Atlantic Treaty Organization (NATO) Mutual Support Act of 1979, Public Law 96-323.

C. Report Format and Control Number. The report format is illustrated in Figures 8-7 and 8-8 and is assigned report Control Number, Acct Rpt(A)1570 for both reimbursable and exchange transactions.

D. Frequency and Distribution. The Mutual Logistics Report is an annual report and should be submitted in accordance with the guidelines provided in the respective DFAS Center appendices to this chapter.

080604. Report of Negative Unliquidated Obligations (NULO). DoD FMR [Volume 3, Chapter 11](#) addresses this report. Additional data submission and reporting requirements, as applicable, are provided in the DFAS Center appendices to this chapter.

080605. Contingency Expenditures Report

A. Purpose. This report provides a firm basis for Secretary of Defense approval of contingency fund expenditures incurred in the field and data necessary for efficient planning, programming and distributing limited fund availability.

B. Applicability and Scope. The provisions of this report, as required by 10 U.S.C 127, apply to all DoD Components which receive an operating budget authority for contingencies, and operations and maintenance appropriations.

C. Report Format and Control Number. The report formats and control numbers for this report are designated in the DFAS Center appendices to this chapter.

D. Frequency and Distribution. The frequency and distribution requirements for this report are designated in the DFAS Center appendices to this chapter.

080606. Resources in Support of the U.S. Secret Service

A. Purpose. This report provides costs incurred by DoD Components in support of the U.S. Secret Service for protective assistance as required by 18 U.S.C. 3056 and Public Law 94-524.

B. Applicability and Scope. The provisions of this report apply to all DoD Components supporting the U.S. Secret Service.

C. Report Format and Control Number. The format for this report is identified in the Components' respective DFAS Center appendices to this chapter. This report has been assigned RCS DD-COMP(SA)1466.

D. Frequency and Distribution. This is a semiannual report. The due dates and distribution requirements for this report are designated within the Components' respective DFAS Center appendices for this chapter.

E. Preparation

1. Identify all data elements as either "reimbursable" or "non-reimbursable." All support requested by the U.S. Secret Service for carrying out its protective mission is reimbursable unless specifically exempted. Base reimbursements on "incremental" costs. This is a departure from normal inter-agency reimbursement practices that call for reimbursement for all costs incurred in providing services that are beyond the agency's mission. Prepare and submit a bill (payment required by check) for all reimbursable support furnished to the U.S. Secret Service to the following address: Chief of Finance and Accounting, Finance and Accounting Branch, Financial Management Division (Room 768), 1800 G Street, N.W., Washington, DC 20223. The applicable servicing accounting office will record an accounts receivable until collection is received. Even though not all costs are non-reimbursable, report all costs provided on the RCS DD COMP (SA) 1466 report.

2. In determining support costs to the U.S. Secret Service for reimbursement, refer to the governing regulations referenced in the appendices to this report. A cost computation table is at Table 8-1.

3. For each person provided protective assistance, the following data elements are required for each detail report:

a. Name of organization providing service.

b. Name of person for which protective assistance is provided.

c. Travel dates of start and finish date. Use MMDDYY format.

d. Trip location-report city and state. Do not report an airport location.

e. Personnel services and benefits which includes total compensation and benefits. Report military and civilian separately and report if reimbursable or non-reimbursable.

(1) Military personnel. Establish costs based on hours worked times the officer or enlisted man-hour rate (calculated on the annual composite standard rates provided by the applicable servicing DFAS Center at least annually) accelerated to cover leave, holiday, and certain other personnel costs. Acceleration factors are provided with the composite rates.

(2) Civilian personnel. Establish costs based on hours worked times the employee's basic hourly rate accelerated to cover leave and government contributions.

f. Subsistence and quarters (military and civilian) report military and civilian separately and report if reimbursable or non-reimbursable.

(1) Subsistence. If provided by appropriated fund dining facilities, use meal rates specified by the applicable servicing logistics office. Apply the surcharge to all meals to ensure full costing for food preparation and service as well as the raw food costs.

(2) Quarters. Costed by the furnishing activity (use civil engineer or public works department and housing office records to make an estimate of the costs). Establish costs based on the net payments made by the quartered, such as visiting officer quarters (VOQ) payments.

g. Cost travel, transportation of persons, per diem, and other authorized personnel expenses at the entitlement amounts authorized by the Joint Travel Regulation (JTR) and Joint Federal Travel Regulation (JFTR). Use actual payment vouchers, when available, to report these costs. Report military and civilians separately and report if reimbursable or non-reimbursable.

h. Cost transportation of things (that is, supplies, materiels, and equipment) at amounts payable or paid or estimates if payable amounts are unavailable. Request transportation rates from the Military Traffic Management Command (MTMC) in order to make reasonable estimates. Report if costs are reimbursable or non-reimbursable.

i. Cost rent, communication, and utilities using local rates determined/provided by installation budget personnel, engineers, or housing personnel. Information management officers will provide the costs for communications, if applicable. Report if costs are reimbursable or non-reimbursable.

j. Other services, supplies, and materials. Cost consumable materials and supplies at the standard catalog price. Cost contractual services at the acquisition price for the goods or services provided, plus the cost of any related contract administration. Cost motor vehicle (U.S. Government owned) at the average rate per mile in accordance applicable governing regulations referenced in the appendices to this report. GSA leased vehicle rates are provided at least annually. Report all costs under this column as reimbursable or non-reimbursable.

k. Capital assets. Cost loaned plant and equipment (investment items other than aircraft) based on computing an annual rent, which is the sum of the annual depreciation plus interest on the investment. The amount of interest on the investment is determined by applying the interest rate to the "net book value", which is acquisition cost plus cost of addition less depreciation. The interest rate published in OMB Circular A-94, uses a 10 percent annual rate. Report all costs under this column as reimbursable or non-reimbursable.

l. Other (specify). List any other costs not listed. These costs must be separately identified and reported as reimbursable or non-reimbursable.

COMPUTATION TABLE, RCS DD-COMP(SA) 1466	
Cost Category	Cost Basis
Military personnel	Hours worked times hourly rate as published by military personnel services. Accelerate for retirement, leave, holiday pay, and other personnel costs.
Civilian personnel	Hours worked times each employee's hourly rate of pay plus applicable current leave and Government contribution factors per budget staff.
Subsistence (from appropriated fund dining facilities)	Current meal rates. Include per diem surcharges to assure full cost for food preparation and service.
Quarters	Estimates derived from civil engineer or housing authority records. Cost should be net of any payments made by quartered personnel.
Travel, transportation, per diem, and other authorized personnel expenses	Entitlement amounts authorized in the Joint Travel Regulation, and Joint Federal Travel Regulation. Actual payment vouchers will be used when available.
Transportation of things	Actual amounts paid. For estimated amounts payable use transportation rates issued by the Military Traffic Management Command (MTMC) will be used.
Loaned plant and investment equipment (other than aircraft)	The sum of annual depreciation plus interest on investment. Interest is computed at 10 percent of the net book value of the plant or equipment--that is, the acquisition cost plus the cost of additions less accumulated depreciation.
Contractual services	Acquisition price of goods or services provided plus cost of any related contract administration.
Fixed- and rotary-wing aircraft	Prevailing Government rates as provided by applicable governing regulations.
Motor vehicle usage	Current average rates per mile. Obtain the rates from the applicable governing regulations/reports.
Consumable materials and supplies	Standard inventory prices.
Table 8-1	

080607. Treaty-Related Costs, Panama Report

A. Purpose. This five-part report provides information relevant to Panama Canal Treaty-related costs, including civilian and military personnel authorized and end strength. The report includes all one-time or recurring costs that can be specifically identified to the Panama Canal Treaty itself.

B. Applicability and Scope. The provisions of this report apply to all DoD Components who have Panama Canal Treaty related costs.

C. Report Format and Control Number. The report formats for this report are designated in the Components' respective DFAS Center appendices to this chapter. This report has been assigned RCS DD-COMP(AR)1536.

D. Frequency and Distribution. This report is an annual, or as required, report. The frequency and distribution requirements for this report are designated in the Components' respective DFAS Center appendices to this chapter.

E. Definitions

1. Personnel Costs. Use appropriate cost finding techniques to identify personnel costs, including manpower data and gross obligation data. Report military personnel costs as a separate category using the standard rates for costing military personnel services. Do not report military personnel costs in other cost categories.

2. Supply Costs. Determine the cost of supplies used for treaty-related activities utilizing applicable inventory accounting or base supply systems. Estimates may be used to find the cost of less significant consumption of supplies.

3. Travel Costs. The total cost of a temporary duty (TDY) trip is treaty-related if it is dedicated solely to treaty matters. Use a time ratio or other appropriate standards if the TDY trip involves subjects other than treaty-related matters.

4. Contractual Service Costs. Include only contractual service costs specifically and directly identified as treaty-related.

5. Equipment Costs. Include equipment acquired for use in the performance of treaty-related functions. Use a standard price to determine the costs. Purchases from stock fund or new procurement items are identified as treaty-related when received in Panama.

080608. Prompt Payment Act Report. DoD FMR [Volume 10, Chapter 7](#) addresses this report. Additional data submission and reporting requirements, as applicable, are provided in the DFAS Center appendices to this chapter.

CHAPTER 8**★APPENDIX A****DFAS-IN ARMY SPECIAL PURPOSE REPORTS****A080601. Status of Accounts Receivable From Foreign Obligors (RCS 0105-TD-QU)**

A. Frequency and Due Date. The report is due by close of business on the 20th calendar day following the end of the calendar quarter.

B. Distribution. Army activities will submit the report to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 E 56 St, Indianapolis, IN 46249-1301.

C. Report Preparation Instructions. This report is prepared in narrative format in accordance with paragraph 080601.E.

D. Format. The narrative format is provided in Figure 8-9.

A080602. Forest Products Program Report (RCS CSCFA-218 Report)

A. Frequency and Due Date. The Forest Products Program Report, an integral part of the RCS CSCFA-218 Status of Approved Resources Report, is due on a quarterly basis, 10 workdays after the end of the quarter. The consolidated Corps of Engineer Report is due 45 calendar days after the end of the quarter.

B. Distribution

1. Finance and Accounting Offices/Defense Accounting Offices/Operating Locations (FAOs/DAOs/OPLOCs) should forward their reports to DFAS-IN/AA for consolidation. It may be either faxed to 317-543-6188 or mailed to Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 E 56 St, Indianapolis, IN 46249-1301.

2. District Engineer Offices should forward their reports to the United States Army Corps of Engineers, USACE (CERM-FA-M), 20 Massachusetts Avenue NW, Washington, DC, 20314-1000, for consolidation.

C. Report Preparation Instructions. The report may be submitted in narrative format. FAOs/DAOs/OPLOCs will submit a quarterly analysis of actual income and expenses with memorandum data. District Engineer Offices must also identify cumulative sales to applicable installations/facilities for which forest products were sold, the county, and acreage. Cumulative expenses (obligations) incurred by the District Offices must also be prorated on the basis of level of effort to all installations and facilities involved in the program and served by that office.

D. Format. The format for this report is provided in Figure 8A-1.

MEMORANDUM DATA FOR FOREST PRODUCTS PROGRAM			
INSTALLATION OR STATE IN WHICH	CUMULATIVE	EXPENSES (OBLIG)	
FACILITY LOCATED	SALES FYTD	FYTD	
Note: If actual sales and/or obligations are applicable to more than one installation or facility, identify each installation or facility. Also, the "Cumulative Sales FYTD" represents only sales made by the installation or activity. Sales made by the Engineer District Offices are not included.			
Figure 8A-1			

A080603. Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report (RCS DD-COMP(A) 1570).

A. Frequency and Due Date. This report is an annual report and is due by November 15 of each year.

B. Distribution. Major Commands (MAJCOMs), are required to submit this report to the Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 East 56th Street, Indianapolis, IN 46249-1301. Information copies of this report should also be submitted to the Unified Combatant Command and Headquarters Department of the Army (HQDA) (DALO-PLO), Washington, DC 20310-0523.

C. Report Preparation Instructions. This report provides Headquarters, Department of the Army (HQDA), the reimbursable and nonreimbursable acquisitions and transfers and exchanges of logistics support supplies and services between the U.S. Army and the forces of the North Atlantic Treaty Organization (NATO). The report will include a description of each U.S. Army implementing arrangement entered into that was in effect during the preceding fiscal year, as well as those either in effect or are expected to be in effect, in the current fiscal year. The following information should be included in this description:

1. A report by appropriation or fund account of the dollar value of prior fiscal year reimbursable acquisitions and transfers under each implementing arrangement. Annotate the method of pricing, either reciprocal or nonreciprocal. Prepare the report in the format illustrated in Figure 8-7 of paragraph 080503 of this chapter.

2. A report by appropriation or fund account of prior fiscal year non-reimbursable acquisitions and transfers under each implementing arrangement. Army activities will submit two transaction reports, one with transaction type NILR (Nonreimbursable Issue of Logistics Support), and the second with transaction type NRLR (Nonreimbursable Receipt of Logistics Support), in the format illustrated in Figure 8-8 of paragraph 080503 of this chapter.

D. Format. The formats illustrated in Figures 8-7 and 8-8 of paragraph 080503 of this chapter will be used for this reporting requirement.

A080604. Negative Unliquidated Obligation (NULO) Report

A. Frequency and Due Date. The NULO report is to be submitted on a monthly basis and is due by the 8th workday following the month being reported. Negative reports are required.

B. Distribution. FAOs/DAOs/OPLOCs will submit NULO reports to DFAS-IN by file transfer. The file name is HDXP-O*HCMXXXXXX(XXXXXX=your Fiscal Station Number (FSN)), or HDP-O*CCMXXXXXX for contracting) The FSN is a five position field. Zero fill all blanks and convert all files to ASCII prior to File Transfer Protocol (FTP) submission. For those without FTP capability, contact DFAS-IN/AA at (317) 542-2603. The FTP address to the

UNISYS mainframe at the Denver MegaCenter is 152.229.33.55. Fax all narratives to (317) 542-3747.

C. Report Preparation Instructions. The sources of information for this report are the installation and finance and accounting records.

1. The report should provide NULO balances for all condition 3 cases. Condition 3 cases are those disbursements in excess of obligations at the document level, including those situations where no obligation has been recorded. This includes credit obligation balances. Report all condition 3 NULOs from the month of discovery until properly resolved or reestablished as refunds receivable. NULOs obligated in Element of Resource (EOR) 4800 must be reported on this report because they are still unresolved problems.

2. A narrative analysis of significant items and balances is also required. Address upward material changes from the previous month of the lessor of 25 percent or 200 million dollars in the analysis. This only applies to the total amount on the report. Do not address changes in each appropriation or age code.

3. An estimate of NULOs disbursed through the Mechanization of Contract Administration Services (MOCAS) system is also required. Estimate the percentage of bottom line (total) NULOs in each age category that were disbursed by the MOCAS system. Report only one percentage for each age category total, not one for each appropriation. Base estimates on your NULO reviews, research and professional judgment. Document and maintain the method used to calculate the estimate. Provide the percentages by fax to (317) 542-3747.

D. Format. The format for file transmission of the NULO report is provided in Tables 8A-1, 8A-2 and 8A-3 of this appendix.

**CONTROL RECORD FORMAT FOR FTP TRANSMISSION OF NEGATIVE
UNLIQUIDATED OBLIGATIONS (NULOs) - CONDITION 3 REPORT**

Record Position	Data Element
1-4	Zero fill
5-9	Fiscal Station Number
10-30	Zero fill
31-43	Total dollars
44-47	Accounting Month
48	Constant "C"

Table 8A-1

**TRANSACTION RECORD FORMAT FOR FTP TRANSMISSION OF NEGATIVE
UNLIQUIDATED OBLIGATIONS (NULOs) - CONDITION 3 REPORT**

Record position	Data element
1-2	Operating Agency
3-4	Zero Fill
5-9	Fiscal Station Number
10-11	Department code
12-13	Beginning Fiscal Year
14-17	Basic symbol
18-21	Limit
22	*Time Code
23	**Age Code
24-30	Number of open cases
31-43	Dollar value of open cases - include cents
44-47	Accounting Date (MM/YY)
Table 8A-2	

<u>*TIME CODE</u>	
Age	Code
On or before March 31, 1994	Y
After March 31, 1994	Z

<u>**AGE CODE</u>	
Age	Code
0-30	A
31-60	B
61-90	C
91-120	D
121-180	E
181-360	F
>360	G

<u>NEGATIVE REPORT FORMAT FOR FTP TRANSMISSION OF NEGATIVE UNLIQUIDATED OBLIGATIONS (NULOs) - CONDITION 3 REPORT</u>	
Record Position	Data Element
1-4	Zero fill
5-9	Fiscal Station Number
10-30	Zero fill
31-43	Zero fill for dollars
44-47	Accounting Month
Table 8A-3	

File Transfer Instructions for NULO Formats in Tables 8A-1, 8A-2, and 8A-3:

1. Each submission will consist of a minimum of two records - a Control record plus a transaction record or negative report.
2. Report only the requested data in the report format.
3. Report all amounts and counts as positive.
4. Report the amounts in dollars and cents.
5. All positions should be right justified.
6. Zero fill all fields not used.
7. Include the four-position limit (subhead) for all Department 97 appropriations.
8. Report the actual, responsible operating agency (OA) in the operating agency field.
9. Do not include the date/time in the FTP file name.
10. Do not include the DSSN in the file.

A080605. Report of Contingency Expenditures (RCS CSCFA-218)

DFAS-IN activities report this data in Section 1, Schedules 1-5 of the RCS CSCFA-218 (Status of Approved Resources) report. Chapter 4, paragraph A040201 provides guidance for preparation and submission instructions. Contingencies are reported using the appropriate limits as follows:

1. Representation funds (limit 0012)

2. Miscellaneous expenses (limit 0014)
3. Criminal investigation activities (limit 0015)
4. Intelligence contingency funds (limit 0015)

A080606. Report of Costs in Support of Secret Service for Protective Assistance (RCS DD-COMP (SA) 1466)

A. Frequency and Due Date. The RCS DD-COMP (SA) 1466 is due semiannually for the periods ending March 31 and September 30 by the 15th calendar day following the end of the semiannual reporting periods (April 15 and October 15). The consolidated Corps of Engineer Report is due by the 25th calendar day following the end of the semiannual reporting periods.

B. Distribution. The report should be mailed to Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 East 56th Street, Indianapolis, IN 46249-1301, or USA Corps of Engineers, ATTN: CERM-FM, 20 Massachusetts Avenue NW, Washington DC, 20314-1000 for Accounts Office 08 reports.

C. Report Preparation Instructions. FAOs/DAOs/OPLOCs should prepare this report by category; the total costs incurred by civilian, military, and all other support categories. Identify these costs by personnel services and benefits; subsistence and quarters; travel and transportation of persons; transportation of things; rent, communications, and utilities; other services, supplies, and materials; capital assets; and all others. Additional information regarding the U.S. Department of the Army (DA) support of the U.S. Secret Service for protective assistance may be found in Army Regulation (AR) 1-4, Employment of Department of the Army Resources in Support of the United States Secret Service. The following guidelines should be adhered to in reporting data in support of the RCS DD-COMP(SA)1466:

1. Accumulate costs incurred from the accounting records of the installation providing support. Accumulate and record the full cost of DA resources furnished under an approved U.S. Secret Service request in the accounting records of the installation. The term "full cost" as used in this Regulation means both the direct and allocable indirect costs of support furnished the U.S. Secret Service, whether the support is permanent or temporary. Separately cost each approved U.S. Secret Service request and annotate a copy (for retention by the command providing the support) to identify the official receiving protection and the date, location, and DA resources involved.

2. Use a spreadsheet type format, which can be a microcomputer application, for protective assistance provided each individual, to report required detail data listed in paragraph 080606.E.
3. A suggested spreadsheet format is shown in Figure 8A-4.

3. In determining support costs to the U.S. Secret Service for reimbursement, refer to AR 1-4. For other services, supplies, and materials, cost U.S. Army fixed wing aircraft and helicopter usage based on the rates published at least annually.

4. At the end of each spreadsheet, prepare a summary for the periods ending March 31 and September 30 by each accountable activity. Use summary totals, except under "Total costs incurred" and show these four items: "Temporary Support to President and Vice President - not reimbursable"; "Other non-reimbursable support"; "Total non-reimbursable support"; and "Total reimbursable support." The cost categories personnel services and benefits, subsistence and quarters, and travel and transportation of persons must identify if costs are for military or civilian. Each spreadsheet will have a "Total" line for reimbursable and non-reimbursable support.

D. Format. The format for the DD-COMP(SA)1466 is illustrated in Figure 8A-2.

**SAMPLE SPREADSHEET FOR RCS DD-COMP(SA) 1466 (REPORT OF COSTS IN
SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE)**

Requirement Control Symbol: DD-COMP (SA) 1466

Organization Name: _____

Report Date: _____

Description	Info 1	Info 2	Reimb	Non-Reimb	Total
Name of Person Protected			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			X	X	X
Travel Dates	Start		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			X	X	X
	End		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			X	X	X
Trip Location	City		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			X	X	X
	State		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
			X	X	X
Personnel Services and Benefits	Military	NA			
	Civilian	NA			
Subsistence and Quarters	Military	NA			
	Civilian	NA			
Travel, Transportation of Persons, Per Diem, and Other Authorized Personnel Expense	Military	NA			
	Civilian	NA			
Transportation of Things		NA			
Rents, Communication and Utilities		NA			
Other Services, Supplies, Materials, and Utilities		NA			
Capital Assets		NA			
Other		NA			
Total		NA			

Figure 8A-2

A080607. Treaty-Related Costs-Panama Canal Report (RCS DD-COMP(AR)-1536)

A. Frequency and Due Date. The RCS DD-COMP(AR)-1536 is an annual (or "as required"), five-part report whose reporting due dates coincide with the applicable due dates established for year-end reporting .

B. Distribution. The report is to be mailed to Defense Finance and Accounting Service-Indianapolis Center, ATTN: DFAS-IN/AA, 8899 E. 56th Street, Indianapolis, IN, 46249-1301. For accounts office 08 reports (US Army Corps of Engineers) mail reports to US Army Corps of Engineers, ATTN: CERM-FM, 20 Massachusetts Avenue NW, Washington, DC, 20314-1000.

C. Report Preparation Instructions

1. The source of data for this report is the accounting records of the installation that provides Panama Canal Treaty-related support including civilian and military personnel authorized and end strength.

2. Preparation instructions for the RCS DD-COMP(AR)-1536 are identified with Figures 8A-5, 8A-6, and 8A-7. Section I pertains to Operation and Maintenance, Army (OMA); Section II, Research, Development, Testing and Evaluation; Section III, Other Procurement, Army (OPA); Section IV, Military Construction, Army (MCA); and Section V, Family Housing.

D. Format. Sample formats for the RCS DD-COMP(AR)-1536 are illustrated in Figures 8A-3 through 8A-5.

<u>SAMPLE OF RCS DD COMP(AR)-1536 TREATY-RELATED COSTS-PANAMA</u>								
<u>CANAL-SECTION I-OMA (21*2020)</u>								
Treaty-related Costs-Panama Canal							Period ending 30 Sep 86	
Section I. OMA (21*2020)								
OA	AMSCO	O/C	Annual program	Direct obligation plan	Actual direct obligations	Actual reimbursable obligations	Cumulative obligations	Military personnel expense
74	208011.0	11	--	--	820.84	--	820.84	--
		21	--	--	994.00	--	994.00	--
	208011	**	1,821.00	1,821.00	1,814.84	--	1,814.84	--
	200000		1,821.00	1,821.00	1,814.84	--	1,814.84	--
	846761.1	21	--	--	49,427.38	--	49,427.38	--
		25	--	--	11,839.00	--	11,839.00	--
	846761	**	313,478.00	313,478.00	61,266.38	--	61,266.38	--
	840000		313,478.00	313,478.00	61,266.38	--	61,266.38	--
	2132020		315,299.00	315,299.00	63,081.22	--	63,081.22	--
<u>Memorandum manpower data</u>					<u>Gross obligations incurred in Panama</u>			
Civilian spaces			Military spaces		Treaty-related direct obligations			\$63,081.22
Auth End strength			Authorized	End strength	Treaty-related reimbursable obligations			--
10	10	50		42	Non-treaty direct obligations			--
					Non-treaty reimbursable obligations			--
					Gross obligations incurred			\$63,081.22
Note: Section II, RDTE, and Section V, Family Housing, are in this same format.								
Figure 8A-3								

Preparation Instructions

1. The Operating Agency (OA) funding the transaction.
2. The first seven positions of Army Management Structure Code (AMSCO) per DFAS-IN Manual 37-100-FY (The Army Management Structure Code).
3. Data reported will be at the first two positions of the Element of Resource (EOR) codes per DFAS-IN Manual 37-100-FY.
4. The values reported in this column must agree with amounts shown in FADs for total annual program (both direct and reimbursable) for treaty-related functions.
5. Cumulative direct monthly obligation plan for treaty-related functions.
6. Fiscal Year to Date (FYTD) direct obligations for treaty-related functions.
7. FYTD reimbursable obligations for treaty-related functions.
8. Total of actual direct and actual reimbursable obligations reported in columns (6) and (7).
9. Military personnel expenses computed using the standard rates for costing military personnel services.
10. The appropriate civilian and military manpower data and gross obligation data.

<u>SAMPLE OF RCS DD COMP(AR)-1536 TREATY-RELATED COSTS-PANAMA</u>		
<u>CANAL-SECTION III. OPA-FINANCED EQUIPMENT</u>		
Treaty-related Costs -- Panama Canal		Period ending Sep 30, 1993
Section III. OPA-financed equipment		
OA	AMSCO	Equipment costs
00	5212.0000	59,800
Figure 8A-4		

Preparation Instructions

1. The OA funding the transaction.
2. The AMSCO of the equipment procured.
3. The current standard price of equipment received and recorded as unfunded costs. A journal voucher, including supporting documentation, will be prepared and input for items not processed through inventory accounting systems.

<u>SAMPLE OF RCS DD COMP(AR)-1536 TREATY-RELATED COSTS-PANAMA</u> <u>CANAL-SECTION IV. MCA (21*2050)</u>					
Treaty-related Costs--Panama Canal				Period ending Sep 30, 1993	
Section IV. MCA (21*2050)					
Project No.					
OA	Program Budget Account	O/C	Direct Obligations	Reimbursable Obligations	Cumulative Obligations
	P6700	25 --		11,958.25	11,958.25
<u>Gross obligations incurred in Panama</u>					
Treaty-related direct obligations					
Treaty-related reimbursable obligations					11,958.25
Non-treaty direct obligations					
Non-treaty reimbursable obligations					
Gross obligations incurred					11,958.25
Figure 8A-5					

Preparation Instructions

(A separate Section IV will be submitted for each ongoing MCA project.)

1. The OA funding the transaction.
2. The budget program account applicable to the MCA project per DFAS-IN Manual 37-100-FY.
3. The first two positions of the EOR codes per DFAS-IN Manual 37-100-FY.
4. The actual direct obligations identified to treaty-related MCA projects.
5. The actual reimbursable obligations incurred by the MCA appropriation in support of treaty-related projects.
6. The total of actual direct and actual reimbursable obligations reported in columns (4) and (5).
7. The last page for Section IV for MCA projects will show memorandum gross obligation data.

CHAPTER 8***APPENDIX B****DFAS-CL NAVY and DFAS-KC MARINE CORPS SPECIAL PURPOSE REPORTS****DFAS-CL NAVY SPECIAL PURPOSE REPORTS**

B080603. Mutual Logistics (Transaction, Reimbursable Purchases and Sales) Report (RCS DD-COMP(A)1570(M))

A. Frequency and Due Date. This report is an annual report and is due by November 15 of each year.

B. Distribution. Reports should be submitted to the Defense Finance and Accounting Service-Cleveland Center, Code AAA, 1240 E. Ninth St., Cleveland, OH 44199-2055.

C. Report Preparation Instructions. Guidelines provided in paragraph 080603 should be followed in preparation of this report.

D. Format. The report should be prepared using the format illustrated in Figures 8-7 and 8-8 of paragraph 080503 of this chapter.

B080604. Report of Negative Unliquidated Obligations (NULO)

E. Frequency and Distribution. The NULO report is due on a monthly basis on the 8th workday following the end of the month.

F. Distribution. Reports should be submitted to the Defense Finance and Accounting Service-Cleveland Center, Code AAA, 1240 E. Ninth St., Cleveland, OH 44199-2055.

G. Report Preparation Instructions. This report provides the basic data for monthly reports on the status of NULOs affecting all Navy funds. Specific guidelines for preparation of this report and additional guidelines are outlined in OSD(C)A/P memorandum dated May 1, 1997. Preparers of this report should refer to the most current guidance issued by DFAS-CL based upon guidance provided by DFAS-HQ/AFB and OSD(C)A/P.

H. Format. This report may be prepared in narrative format in accordance with OSD(C)A/P memorandum dated May 1, 1997.

B080604. Report of Costs in Support of the U.S. Secret Service (RCS: (DD-COMP (SA)1466)

A. Frequency and Due Date. The Report of Costs in Support of the U.S. Secret Service is a semiannual report for the periods ending March 31 and September 30 and is due on the 45th calendar day, or next business day, following the last day of the reporting period.

B. Distribution. Reports should be submitted to the Defense Finance and Accounting Service-Cleveland Center, Code AAA, 1240 E. Ninth St., Cleveland, OH 44199-2055.

C. Report Preparation Instructions. The following guidelines should be adhered to in preparing the report:

1. Costs shall be assigned to each category as outlined in the paragraph 080606.E. These are minimum requirements. However, equivalent practices or methods that are more accurate and include all of the same cost elements may be substituted. Compute and accumulate costs as shown in Table 8B-1.

2. Determine support costs to the U.S. Secret Service for reimbursement using the instructions in paragraph 080606.E.

D. Format. Prepare the report using the format illustrated in Figure 8B-1

<u>SUMMARY FORMAT FOR REPORTING DOD COSTS IN SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE</u>			
			RCS: DD-COMP(SA)1466
Department or Agency			
Report date			
Cost categories	<u>Total Cost Incurred 1/</u> Temporary support to President and Vice President (not reimbursable)	All other support	Costs subject to reimbursement <u>2/</u>
Personnel Services and Benefits			
Military			
Civilian			
Subsistence & Quarters			
Military			
Civilian			
Travel & Transpor- tation of Persons			
Military			
Civilian			
Transportation of Things			
Rent, Communica- tions & Utilities			
Other Services,			
Supplies & Materials			
Capital Assets			
Other (Specify)			
Total			

Table 8B-1

Submit report to:

Defense Finance And Accounting Service
 Cleveland Center
 Code AAA
 1240 E Ninth St
 Cleveland OH 44199-2055

- 1/ All costs incurred for DoD support to Secret Service for protective assistance pursuant to Public Law 94-524 computed in accordance with costing guidelines.
- 2/ Costs computed in accordance with reimbursement guidelines.

DoD COMPONENT _____ Detailed Information and Cost of DoD Resources Used to Support Secret Service Protective Assistance Operations for _____										
TRAVEL DATES	TRIP LOCATION	PERSONNEL SERVICES & BENEFITS <u>1/</u>	SUBSIS- TANCE & QUARTERS <u>/</u>	TRANSP OF PERSONS	TRANSP OF THINGS	RENT, COMM & UTIL	OTHER SERVICES & MATERIALS	CAPITAL ASSETS	OTHER SPECIFY	TOTAL
<div>TOTALS</div>										

Figure 8B-1

1/ Costs must be accumulated and reported separately for military and civilian personnel.

DFAS-KC MARINE CORPS SPECIAL PURPOSE REPORTSB080605. Report of Negative Unliquidated Obligations (NULO)

- A. Frequency and Due Date. The NULO report is a monthly report and is due by the 24th calendar day of the month following the month being reported.
- B. Distribution. Specific data submission and reporting requirements are designated in the DFAS - Kansas City Accounting Operations Problem Disbursement Guide.
- C. Report Preparation Instructions. The NULO report should be prepared in accordance with the guidance outlined in the DFAS-Kansas City Accounting Operations Problem Disbursement Guide.
- D. Format. The format for the NULO report is provided in the DFAS - Kansas City Accounting Operations Problem Disbursement Guide.

B080606. Report of Costs in Support of the U.S. Secret Service (RCS: DD-COMP (SA)1466) (DD-7330)

- A. Frequency and Due Date. Authorized Accounting Activities will prepare semiannual reports for the periods ending March 31 and September 30 for both reimbursable and non-reimbursable costs incurred.
- B. Distribution. Reports will be submitted via memorandum to DFAS-KC/AEZ with a copy to the Commandant of the Marine Corps (FDA) within 30 days following the occurrence of a reportable incident (Refer to DFAS-KC 7330.2B for additional information).
- C. Report Preparation Instructions. Preparation of detail information and cost of Marine Corps resources used in Secret Service Protective Assistance Support will be presented as follows:
1. Travel Dates: Date order (day, month, year).
 2. Trip Location: City and State.
 3. Personnel Services and Benefits: Separate costs between civilian and military.
 4. Personnel Services and Benefits: Separate costs between reimbursable and nonreimbursable.
 5. Subsistence and Quarters: Separate costs between civilian and military.
 6. Subsistence and Quarters: Separate costs between reimbursable and nonreimbursable.

7. Travel and Transportation of Persons: Separate costs between civilian and military.

8. Travel and Transportation of Persons: Separate costs between reimbursable and nonreimbursable.

9. Transportation of Things: Separate costs between reimbursable and nonreimbursable.

10. Rent, Communication and Utilities: Separate costs between reimbursable and nonreimbursable.

11. Other Services, Supplies and Materials: Separate costs between reimbursable and nonreimbursable.

12. Other: Separate costs between reimbursable and nonreimbursable.

13. Capital Assets: Separate costs between reimbursable and nonreimbursable.

14. Total: Reimbursable and nonreimbursable.

15. Support Provided for: Name of Person/Organization/Group.

D. Format. Cost incurred in support of the U.S. Secret Service should be reported on Report Form No. DD-7330 as illustrated in Figures 8B-2 and 8B-3.

<u>DD 7330 COSTS IN SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE</u>			
Report Date 10/1/95 - 3/31/96 Detail to DD-7330-03A			
Cost Categories	Total Costs Incurred Temporary Support to President and Vice President	/1 All Other Support	/2 Costs Subject to Reimbursement
Personnel Svcs and Benefits			
Civilian			
Military			
Subsistence and Quarters			
Civilian			
Military		6,709.60	6,709.60
Travel/Transportation of Persons			
Civilian			
Military		4,317.00	4,317.00
Transportation of Things			
Rent, Communication, Utilities			
Other Services, Supplies and Materials			
Capital Assets			
Other (specify)			
TOTAL	\$0.00	\$11,026.60	\$11,026.60

Figure 8B-2

<u>DETAIL TO DD-7730 - COSTS IN SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE</u>													
Report Date 10/1/95 - 3/31/96 Detail to DD-7330-03A													
(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)	
Travel Dates	Trip Location	Personal Services and Benefits		Personal Services and Benefits		Subsistence and Quarters Cost		Subsistence and Quarters Cost		Travel and Transportation Costs		Travel and Transportation Costs	
		Civilian	Military	Reimb	Non-Reimb	Civilian	Military	Reimb	Non-Reimb	Civilian	Military	Reimb	Non-Reimb
10/16-10/26/95	NY,NY						777.60	777.60			1,127.00	1,127.00	
10/16-10/27/95	NY,NY						1,838.00	1,838.00			628.00	628.00	
10/16-10/27/95	NY,NY						1,838.00	1,838.00			628.00	628.00	
10/16-10/27/95	NY,NY						1,838.00	1,838.00			628.00	628.00	
10/16-10/28/95	NY,NY & Baltimore,MD						418.00	418.00			1,306.00	1,306.00	
TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,709.60	\$6,709.60	\$0.00	\$0.00	\$4,317.00	\$4,317.00	\$0.00
Figure 8B-3													

<u>DETAIL TO DD-7730 - COSTS IN SUPPORT OF SECRET SERVICE FOR PROTECTIVE ASSISTANCE</u>											
Report Date 10/1/95 - 3/31/96 Detail to DD-7330-03A											
(9)		(10)		(11)		(12)		(13)		(14)	
Transportation of Things		Rent, Communication and Utilities		Other Services Supplies & Materials		Capital Assets		Other Specify		Total Cost	
Reimb	Non- Reimb	Reimb	Non- Reimb	Reimb	Non- Reimb	Reimb	Non- Reimb	Reimb	Non- Reimb	Reimb	Non- Reimb
										1,904.60	UN General Assembly
										2,466.00	UN General Assembly
										2,466.00	UN General Assembly
										2,466.00	UN General Assembly
										1,724.00	UN General Assembly and Pope's Visit
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,026.60	\$0.00
Figure 8B-3 (Cont'd)											

CHAPTER 8**★APPENDIX C****DFAS-DE AIR FORCE SPECIAL PURPOSE REPORTS**

C080601. Status of Accounts Receivable Due From Foreign Obligors (IRCN 0105-TD-QU).

A. Frequency and Due Date. This report is prepared quarterly with specific report due dates prescribed by the Major Commands (MAJCOMs)

B. Distribution. Defense Accounting Offices (DAOs)/Operating Locations (OPLOCs) are required to send the report to their respective MAJCOMs regardless of fund source.

C. Report Preparation Instructions. This report is prepared manually and it is required from all Accounting and Finance Offices (AFOs), DAOs, or OPLOCs, with foreign accounts receivable. OPLOC/Funds Control and Financial Reports Branch (ARF) or DAO/Accounts Control SMA (ACA) prepares and releases the report. Other processing centers may be required to provide data to the responsible processing center. The report should include all outstanding foreign accounts receivable except:

1. Delinquent accounts receivable transferred to DFAS-DE/WFR/YDG per DFAS-DE 7070.3-R (formerly AFR 170-3) and DFAS-DE 7010.2-R (formerly AFR 177-102).

2. Air Force Working Capital Fund stock activity fuels division receivables. They are reported by SA-ALC/SFR, Kelly AFB, TX, 78241.

3. Airlift service industrial fund receivables. They are reported by HQ AMC/FMIA.

4. Foreign Military Sales receivables.

D. Format. The report is prepared in message format in accordance with DFAS-DE 7070.3-R (formerly AFR 170-3), Section 23 and DFAS-DE 7220.3-R (formerly AFR 177-130), Section C.

C080602. Memorandum Data for Forest Products Program (HAF-ACF (Q) 8801)

A. Frequency and Due Date. This report is due on a quarterly and annual basis and is due no later than the 20th calendar day of the month after the end of each quarter.

B. Distribution. Each base involved with the Air Force Forest Management Program should submit this report to DFAS-DE/ADRA.

C. Report Preparation Instructions. Special accounting procedures apply in the Air Force Forest Management Program. Each report must identify states, counties, acreage, percentages, etc., for the Air Force Forest Management Program. DFAS-DE uses this information to compute

payments to states. Proceeds deposited into 573875.0* or expenses shown in Responsibility Center/Cost Cost (RC/CC) XX461J indicate Air Force Forest Management Program activity. Additional information on the preparation are outlined in the following:

1. DFAS-DE 7040.1-M, Desk Top Instructions, page 6-29.
 2. DFAS-DE 7220.3-R (formerly AFR 177-130), Section E, Policy, Functions, and Responsibilities at Major and Intermediate Command Level.
 3. DFAS-DE 7010.1-R (formerly AFR 177-101), Chapter 31, Section A and Chapter 15, paragraph 15-15.b, General Accounting and Finance Systems at Base Level.
 4. DFAS-DE 7010.2-R (formerly AFR 177-102), Paragraph 29-30.d, Commercial Transactions at Base Level.
- D. Format. A sample format of RCS HAF-ACF(Q)8801 is provided at Figure 8C-1.

MEMORANDUM DATA FOR FOREST PRODUCTS PROGRAM HAF-ACF (Q) 8801

MAJCOM:

Installation:

Point of Contact

For Quarter Ending:

- A. State where your installation is located
- B. Acreage of installation in state
- C. County or counties where installation is located
- D. Acreage of installation in each county
- E. Percentage of installation in each county
- F. Address of state authority to receive check for 40 percent of net proceeds from DFAS-DE
- G. Proceeds
- H. Expenses

Figure 8C-1

C080603. Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report (RCS: Acct Rpt(A)1570)

A. Frequency and Due Date. This is an annual report which is due December 1 of each year in accordance with the requirements outlined in paragraph 080504 of this chapter.

B. Distribution. The Mutual Logistics Report should be forwarded to Director, Washington Headquarters Service (WHS), in accordance with the requirements outlined in paragraph 080504 of this chapter.

C. Report Preparation Instructions. These accounting procedures apply to all AFOs, DAOs, OPLOCs, MAJCOMs, Air National Guard, and Air Force reserve organizations providing financial support in carrying out the NATO Mutual Support Act of 1979, Public Law 96-323. It defines the responsibilities for fund limitations (ceiling control), and recording and reporting acquisitions and reimbursements incurred under implementing and acquisition arrangements.

1. Responsibilities

a. CINCUSAFE is designated the Air Force Executive Agency.

b. Headquarters, United States Air Forces, Europe (HQ USAFE) HQ USAFE/XPX processes implementing and acquisition arrangements. Included in this process are:

(1) Getting applicable fiscal memos from the Directorate of Cost at HQ USAFE (HQ USAFE/FMC).

(2) Assigning a six-digit number with the standard two-digit country, a two-digit sequentially assigned number (e.g., 01, 02, etc.), and an Air Force (AF) service identifier.

(3) Sending copies of completed arrangements (including legal and fiscal memos) to the Investments Division of the Directorate of Budget at HQ USAFE (HQ USAFE/FMBI) and the MAJCOM.

c. The MAJCOMs:

(1) Establish command-level emergency and special project (ESP) codes for each implementing and acquisition arrangement.

(2) Inform HQ USAFE/FMBI of desired levels for distribution of ceiling authorizations (through MAJCOM, or direct to the base budget offices).

(3) Send reports to the Directorate of Logistics (HQ USAFE/LG).

d. The Directorate of NATO Logistics at HQ USAFE (HQ USAFE/LGX):

(1) Consolidates data received from other MAJCOMs, HQ USAFE/XPX (anticipated agreements) and HQ USAFE/FMF (purchases, reimbursements, aviation fuels (AVFUELS)) with reimbursement-in-kind (RIK) data for the annual RCS: DD-COMP(A) 1570, Report on NATO Acquisition and Cross Servicing Agreements.

(2) Makes sure there are adequate controls and reporting procedures for RIK transactions (other than AVFUELS).

(3) Directs all supporting activities to cite the proper implementing and acquisition arrangement number on all documentation supporting the obligations and reimbursements.

e. HQ USAFE/FMC. Checks the technical arrangements received from USAFE/XPX and provides cost data for fiscal memorandums.

f. HQ USAFE/FMB:

(1) Receives annual ceiling authorizations from the United States European Command (USEUCOM) for distribution to USAFE installations and other MAJCOM or base budget offices (including Air National Guard (ANG) and USAFE).

(2) Establishes ESP codes for use by USAFE organizations.

(3) Reallocates annual ceiling authorizations between HQ USAFE and other command budget offices. If needed, requests more ceiling authorization from USEUCOM.

g. HQ USAFE/FMF

(1) Provides technical guidance to Accounting and Finance (A&F) field activities for controlling limitations (ceilings), recording obligations and reimbursements, and reporting formats for periodic (as needed) and annual reports.

(2) Supplements this Regulation as needed. Sends a copy of the supplement to both SAF/FMBIS and DFAS-DE/FXP for approval prior to publication.

(3) Consolidates reports received from USAFE bases for submission to HQ USAFE/LGX.

(4) Identifies the AFO or disbursing agent for each agreement.

h. Wing or Base AFO, DAO, or OPLOC

(1) Sets up records (with command-ESP codes) to ensure obligations and reimbursements do not exceed limitations (ceiling authorizations) received through budget channels. Informs the issuing budget office when ceilings are reached or more ceiling is needed.

(2) Sets up subsidiary accounting records to list obligations and reimbursements by arrangement number.

(3) Sends billings (at least quarterly) to foreign governments according to existing policy.

(4) Pays foreign governments according to existing rules.

(5) Sends their MAJCOM the obligation and reimbursement data.

i. Wing or Base Purchasing or Selling Authority. By coordinating with the AFO, DAO, or OPLOC, ensures that enough ceiling and funding are available before ordering or selling any supply or service.

D. Format. The Acct Rpt(A)1570 should be prepared in the format illustrated in Figures 8-7 and 8-8.

E. Other References Citing ACCT RPT (A) 1570

1. Air Force Instruction (AFI) 25-301, Purchase Orders.

2. DFAS-DE 7070.3-R (formerly AFR 170-3), Financial Management and Accounting for Security Assistance and International Programs.

C080604. Negative Unliquidated Obligation (NULO) Report

A. Frequency and Due Date. The NULO report is due monthly on the 8th workday following the end of the month. The weekly report of payments withheld for negative appropriations is due by close of business each Friday.

B. Distribution. The NULO report is to be submitted by FAX to DFAS-DE/ADRC, DSN 926-8247 or 6452, or commercial (303) 676-8247 or 6452. The weekly report of payments withheld is to be submitted to DFAS-DE/ADE as stated in the DFAS-DE NULO/UMD Guide.

C. Report Preparation Instructions. This report provides the basic data for monthly reports on the status of NULOs affecting Air Force funds. These reports are submitted to SAF/FMB, DFAS Headquarters, and the DoD Comptroller (OSD(C)). Periodically, Under Secretary of Defense, Comptroller (USD(C)) must advise Congress of the progress being made in resolving the long-standing DoD problem with unmatched disbursements. Therefore, it is particularly important that the data reported be accurate and well documented for audit purposes. Include all NULOs in current, expired, closing and closed appropriation accounts, Defense Working Capital Funds (DWCF), and the Foreign Military Sales (FMS) Trust Fund. Also, include NULOs posted temporarily for unsupported cross-disbursing transactions referred back to the disbursing office (ESP Code "IA"). Negative reports are required. Specific instructions for report preparation are contained in the DFAS-DE NULO/UMD Guide.

D. Format. Attachment 4 of the DFAS-DE NULO/UMD Guide dated 6 June 1996 provides the format for the monthly report on the status of NULOs subject to the obligation requirements in the USD(C) memorandum of June 30, 1995.

E. Maintenance of Records

1. OPLOCs, DAOs and Regional AFOs (RAFOs) must maintain an audit trail with adequate records to substantiate all transactions, amounts and actions taken with respect to the research and clearing of unmatched disbursements, negative unliquidated obligations and disbursements in-transit. This includes, but is not limited to, determinations that selected transactions meet the criteria for not performing research as well as for discontinuing further research.

2. Obligations recorded under the 180-day rule must be supported by fund authorizations from the base Director of Financial Management and Comptroller (FM) whose funds are involved.

C080605. Report of Contingency Expenditures (RCS: HAF-CVA(Q)7113)

A. Frequency and Due Date. The Report of Contingency Expenditures is a quarterly report. Original only is submitted to arrive no later than the 30th workday after the end of the quarter reported.

B. Distribution. The original RCS: HAF-CVA(Q)7113 is to be submitted to 11 WG/FMR, 1430 AF Pentagon, 20330-1350.

C. Report Preparation Instructions. All components which receive an operating budget authority for contingencies and operations and maintenance appropriations furnish obligation and expenditure data or help prepare this quarterly report as required. Use AF Form 134, Report of Contingency Expenditures. If more than one page is necessary, sign only the first page. A computer-generated product is acceptable provided the prescribed format is followed:

1. To prepare the report, in column B organize functions by categories of entertainment and subtotal each category. Include primary guest or group honored by position, type of function (luncheon, dinner, reception, etc.), and date held. Columns A, E, F and G are self-explanatory; however, you must explain expenditures in column F in detail on the reverse side or on an addendum. In column C, enter total number of DoD military and civilian personnel (including spouses or escorts); in column D, enter total number of all persons including DoD personnel shown in column C whose expenses were paid from ORF.

2. On AF Form 134:

a. Line 1--Total Accrued Expenditures Paid (Disbursements). This Reporting Period. Enter total of amounts shown under column G. Include only those items representing disbursements during the current reporting period in this total.

b. Line 2--Total Accrued Expenditures Paid to Date (Disbursements). Enter the cumulative disbursements to date. This amount must agree with disbursements reflected on the final Operating Budget and Allotment Ledgers (the position reported in the Status of Funds Data Base Transmission, RCS: HAF-ACF(AR)7801), for the same month that the AF Form 134 shows as the ending month of the reporting period.

c. Line 3--Total Accrued Expenditures Unpaid and Undelivered Orders Outstanding. Enter the cumulative, to date, accrued expenditures unpaid and undelivered orders outstanding.

d. Line 4--Total Obligations. Enter the cumulative obligations, to date, (line 2, plus line 3). This amount must agree with the cumulative obligations reflected on the final Operating Budget and Allotment Ledgers (the position reported in the Status of Funds Data Base Transmission, RCS: HAF-ACF(AR)7801), for the same month that the AF Form 134 shows as the ending month of the reporting period.

e. Continue reporting until all obligations for a fiscal year have been liquidated. Line 2 and line 4 should be identical on the final report.

f. The commander or vice commander must sign the report unless sending a negative report.

3. Refer to the following DFAS-DE references for additional information regarding the RCS HAF-CAV(Q)7113:

a. DFAS-DE 7040.1-M, Desk Top Instructions, page 6-29.

b. DFAS-DE 7220.3-R (formerly AFR 177-130), Chapter 6, Section B, Policy, Functions, and Responsibilities at Major and Intermediate Command Level.

c. AFI 65-603, paragraph 11.2, Official Representation Funds-Guidance and Procedures.

D. Format. The AF Form 134 is the format to be used in submission of the data in support of the Report of Contingency of Expenditures.

C080606. Report of Expenditures in Support of the Secret Service (RCS: DD-COMP (SA)1466)

A. Frequency and Due Date. The RCS: DD-COMP(SA)1466 is due semiannually as of March 31 and September 30 to arrive by 2400 hours Mountain Time Zone (MTZ) of the 20th calendar day following the end of the report period.

B. Distribution. Reports are to be submitted to DFAS-DE/ADRC, Denver, Colorado 80279-8000.

C. Report Preparation Instructions. This report is required for all Air Force costs associated with support provided to the Secret Service. A Secret Service request may be written or oral for temporary support. Oral requests must be documented later. Requests must be in writing for permanent support. Each Secret Service request is treated as a separate task and is separately costed and reported. See AFR 205-12 for overall procedures followed by US Air Force activities in providing requested support. The report should be prepared as shown in Figure 8C-2. All Air Force support costs are reported whether reimbursable, nonreimbursable, temporary, or permanent. Ensure the reimbursable portion of the report agrees with the reimbursable billings submitted to the Secret Service under DFAS-DE 7010.2-R (formerly AFR 177-102) by commercial services for the same six-month period. Obtain expenses from mechanized products such as the operating budget/allotment ledger or use a data base inquiry (AFOLDS or nonaddressable). Summarize expenses by Element of Expense/Investment Code (EEIC) into the cost categories in Table 8C-1. An emergency and special program audit list is available per DFAS-DE 7077.2-M (formerly Air Force Manual (AFM) 177-370), Section 28. Be sure to include other expenses not available in the mechanized records, such as:

1. The civilian pay acceleration rates for leave and personnel benefits. See DFAS-DE 7010.2-R (formerly AFR 177-102), paragraph 27-7a.
2. Transportation of supplies, materials, and equipment and motor vehicle mileage charges.
3. Loaned plant and investment equipment other than normal wear and tear.

D. Format. The format used for submission of costs in support of the U.S. Secret Service is illustrated in Figure 8C-2.

E. Additional Information on the DD-COMP(SA)1466 is Provided in the Following DFAS-DE References

1. DFAS-DE 7040.1-M, Desk Top Instructions, page 6-3.
2. DFAS-DE 7220.3-R (formerly AFR 177-130), Section D, Policy, Functions, and Responsibilities at Major and Intermediate Command Level.
3. DFAS-DE 7010.2-R (formerly AFR 177-102), Chapter 25, Commercial Transactions at Base Level.

<u>COSTING RATES IN SUPPORT OF SECRET SERVICE</u>		
R U L E	A	B
	If type of support is	then cost at
1	military labor	standard rates for military personnel services (figure 30-

		1). Accelerate for leave, holiday, and other personnel costs.
2	civilian labor	hourly rate, plus 53.8 percent for leave and personal benefits.
3	sub	C
4		D
5		E
6	a payment to a foreign contractor or supplier or direct-hire foreign national	F
7		G
8		H
9		J
10	receipt of cash from US personnel abroad	K
11	a payment to a US or foreign supplier	L
12	a payment to the Commodity Credit Corporation (CCC)	M
13	a payment to US personnel	N
14	a payment made by a foreign government to a US contractor with counterpart funds	Q
15	a payment made by a foreign government to a foreign contractor with counterpart funds	R
16	a payment made by a foreign government with counterpart funds	S
17	collections billed locally to foreign residents (includes cash collections from US and non-US citizens)	T
18		U
19		V
20	a payment made to a US contractor or US supplier	I
21	foreign currency fluctuations (FCF)	Z
Table 8C-1		

COSTING RATES IN SUPPORT OF SECRET SERVICE**NOTES:****1. Example:**

\$20,000.00			
A payment to a	US end products	\$10,000.00	
US contractor	US services	1,000.00	
US supplier	US transportation	2,000.00	
The proper way to code this payment is			
Report Code	IBP Sup Cat Code		
A	\$ 7,000.00		
A C	10,000.00		
A D	1,000.00		
A E	2,000.00		

Total payment	\$20,000.00
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2. All transactions entering IBP must be coded to a foreign country and are limited to those countries identified as abroad in paragraph 28-2.

3. Collections from US personnel (excluding payroll deductions) are included in IBP. For example: A collection by the commissary representing cash sales to persons is coded with fund code 62, sales code 99.

4. Payments for construction and services performed abroad are identified to the country in which the construction or service is performed, regardless of residence of contractor or address to which check is mailed. For Example: Payment for construction of a mess hall in the Philippine Islands is forwarded to a US contractor in California. Code this transaction with the country code for Philippine Islands (RP), not the United States.

5. Payments for Dependent Travel & DFAS-CO are considered as separate payments (paragraph 28-5b(7)(b)1). For example: Dependent travel allowances from Orlando FL to Clark AFB, Philippines, and DFAS-CO are paid to member when they join member at Clark AFB, Philippine Islands. Code dependent travel payment as US, since most of the travel was performed in the US, & code the DFAS-CO payment as Philippine Islands (RP).

6. Only the net pay of military, US civilian, and local wage rate (LWR) employees enters IBP. Voucher deductions and government contributions for military and US civilians do not enter IBP. Voucher deductions and government contributions for LWR employees enter IBP when the payments are made to the foreign agency.

					Fund	Country
Examples of proper net pay coding	Code	OAC	EEIC	Code		
Payment of net pay to LWR	30	30	340	GE		
Payment of benefits to foreign agency	30	30	340	GE		
Payment of net pay to US civilians	30	30	39X	GE		

Table 8C-1 (Cont'd)

REPORT OF EXPENDITURES IN SUPPORT OF U.S. SECRET SERVICE

FOR OFFICIAL USE ONLY

REPORT OF EXPENDITURES IN SUPPORT OF THE U.S. SECRET SERVICE

For Period Ending:

RCS: DD-COMP(SA)1466

For (Protectee) (note 1)

From (ADSN)

Travel Dates:

Trip Locations:

Personnel Services & Benefits (note 2)

Subsistence & Quarters (note 2)

Travel and Transportation of Persons (note 2)

Transportation of Things

Rent, Communications & Utilities

Other Services, Supplies & Materials

Capital Assets

Other (specify)

Total

Total (Each column)

NOTES:

1. Use a separate page for each individual.

2 Accumulate costs and report separately for military and civilian personnel.

Figure 8C-2