



DEFENSE LOGISTICS AGENCY
HEADQUARTERS
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IN REPLY
REFER TO

December 17, 2015

MEMORANDUM FOR DOD ACTIVITY ADDRESS DIRECTORY (DoDAAD) PROCESS
REVIEW COMMITTEE (PRC)

SUBJECT: Approved Defense Logistics Management Standards (DLMS) Change (ADC) 1195 for
Implementation of Common Government-wide Accounting Classification (CGAC) Code
(DoDAAD)

The attached change to Defense Logistics Manual (DLM) 4000.25, Defense Logistics
Management Standards (DLMS), Volume 6, Chapter 2, Department of Defense Activity Address
Directory is approved for immediate implementation..

Addressees may direct questions to Tad DeLaney, DoDAAD PRC Chair, at 703-767-6885,
DSN 427-6885, or email: DODAADHQ@DLA.MIL. Others must contact their Component
designated representative.

DONALD C. PIPP
Director
Defense Logistics Management
Standards Office

Attachment
As stated

cc:
ODASD (SCI)
OUSD DPAP

ADC 1195
DoDAAC Common Government-wide Accounting
Classification (CGAC) Code

1. ORIGINATING SERVICE/AGENCY AND POC INFORMATION:

a. Technical POC: Defense Logistics Management Standards Office, DoDAAD PRC Chair, Tad DeLaney, at 703-767-6885, e-mail: DODAADHQ@dla.mil

b. Functional POC: Defense Logistics Management Standards Office, DoDAAD PRC Chair, Tad DeLaney, at 703-767-6885, e-mail: DODAADHQ@dla.mil

2. FUNCTIONAL AREA:

a. Primary/Secondary Functional Area: DoDAAD

b. Primary/Secondary Functional Process: DoDAAD

3. REFERENCES: DLM 4000.25, Defense Logistics Management Standards (DLMS), Volume 6, Chapter 2, Department of Defense Activity Address Directory.

4. APPROVED CHANGE(S):

a. Brief Overview of Change: This change adds validation to the Common Government-wide Accounting Classification (CGAC) Code field in the Department of Defense Activity Address Directory (DoDAAD).

b. Background:

(1) In 2007 the U.S. General Services Administration (GSA) announced the publication of the Common Government-wide Accounting Classification (CGAC) structure. The CGAC structure expanded the two character agency code to three characters in order to improve fidelity and enhance performance of financial management systems. In August, 2015 (ADC 1178), the CGAC code was added to the DoDAAD to be the principle, top-level agency code used to identify Government Agencies.

(2) Beginning with the FY 2016 Budget, OMB will print the 3-digit CGAC agency in the account identification code at the top of each schedule of the Budget Appendix. The CGAC agency will replace the 2-digit Treasury agency in the MAX A-11 Data Entry account download screens and account descriptions. Agencies will be required to use CGAC agency codes when entering account numbers in the transfer and schedule T stubs.

(3) This change establishes a dropdown table and validation for the CGAC code. The source of this data is OMB revised Circular A-11 Appendix C – Listing of OMB Agency / Bureau and Treasury Codes.

c. Approved Change in Detail:

(1) **Transaction Services.** Create two new tables to store the CGAC codes, using the tables and values in the enclosure. The field has already been created in the DoDAAD, per ADC 1178. These tables will provide the values for the CGAC dropdown list, as depicted in the Excel file embedded in enclosure (1). The follow rules must also be programmed:

(a) If the Org Type Code is either "F" for Federal or "D" for DoD and the Contractor flag is not "Y", the CGAC will be required. For all other conditions, the CGAC will be set to NULL. All rules below must honor this rule.

(b) If the Org Type Code changes, the CGAC field must be cleared and will have to be reentered.

(c) If the DoDAACs is in the Federal series (i.e., begins with two numeric values), the Org Type Code must be initially defaulted based on the Federal CGAC table (e.g., Agency "69" equals CGAC "069"). The default value can be changed before the DoDAAC is saved.

(d) If the DoDAAC is DoD (begins with alpha character), the CGAC must be defaulted based on the DoD CGAC table (e.g., Agency "A" equals CGAC "021"). The default value can be changed before the DoDAAC is saved.

(2) **Central Service Points and Monitors.** CSPs/Monitors shall set this code for only Government DoDAACs and will set it based on which tier the DoDAAC belongs. For instance, if DLA creates a DoDAAC for the U.S. Army, the CGAC of the DLA-created DoDAAC would cite U.S. Army (020) and not DLA, because the DoDAAC is for a U.S. Army activity. The CGAC does not apply to contractors, state/local activities, foreign entities, and non-government organizations (NGOs); thus, the CGAC only applies when Org Type Codes "F" or "D" are set.

d. Revisions to DLM 4000.25 Manuals: The following changes need to be made to the DLM 4000.25 Manuals:

(1) **DLM 4000.25, Volume 6, Chapter 2.** Insert the following:

C2.4.4.5. Common Government-wide Accounting Classification (CGAC) Code. The CGAC is a three digit code used by the Federal Government to identify an Agency (Department) of the Federal Government at the highest tier (i.e., Department of Agriculture is 012). CSPs will set this code for only Government DoDAACs and will set it based on which tier the DoDAAC belongs. For instance, if DLA creates a DoDAAC for the U.S. Army, the CGAC of the DLA-created DoDAAC would cite U.S. Army (020) and not DLA, because the DoDAAC is for a U.S. Army activity. The CGAC does not apply to contractors, state/local activities, foreign entities, and non-government organizations (NGOs).

(2) **DLM 4000.25, Volume 6, Chapter 2, DoDAAD Data Elements.** Insert the following:

Common Government-wide Accounting Classification (CGAC) Code. Three digit code used by the Federal Government to identify an Agency (Department) of the Federal Government at the highest tier (e.g., Department of Agriculture is 012). Central Service Points (CSP) will set this code for only

Government DoDAACs and based on the tier to which DoDAAC it belongs. For instance, if DLA creates a DoDAAC for the U.S. Army, the CGAC of the DLA-created DoDAAC would cite U.S. Army (020) and not DLA, because the DoDAAC is for a U.S. Army activity. The CGAC does not apply to contractors, state/local activities, foreign entities, and non-government organizations (NGOs).

(3) DoDAAD Update Application Standard Operating Procedures. Insert the following:

2.10. Common Government-wide Accounting Classification (CGAC) Code. The CGAC is a three digit code used by the Federal Government to identify an Agency (Department) of the Federal Government at the highest tier (i.e., Department of Agriculture is 012). CSPs will set this code for only Government DoDAACs and will set it based on which tier the DoDAAC belongs. For instance, if DLA creates a DoDAAC for the U.S. Army, the CGAC of the DLA-created DoDAAC would cite U.S. Army (020) and not DLA, because the DoDAAC is for a U.S. Army activity. The CGAC does not apply to contractors, state/local activities, foreign entities, and non-government organizations (NGOs).

e. Alternatives: N/A

5. REASON FOR CHANGE: Based on meetings with the Office of Management and Budget (OMB) and Defense Procurement Acquisition Policy (DPAP), there needs to be a method to designate the CGAC by the DoDAAC.

6. ADVANTAGES AND DISADVANTAGES:

a. Advantages: The two character agency code no longer meets the requirements of the Federal government. The three character CGAC code will allow for greater fidelity and allow a different hierarchy of reporting, currently not available.

b. Disadvantages: None noted.

7. ESTIMATED TIME LINE/IMPLEMENTATION TARGET: This change is authorized for immediate implementation. Transaction Services has agreed, barring unforeseen problems, implementation by February 1, 2016.

8. ESTIMATED SAVINGS/COST AVOIDANCE ASSOCIATED WITH IMPLEMENTATION OF THIS CHANGE: None Identified.

9. IMPACT:

a. New DLMS Data Elements: No new DLMS data elements.

b. Changes to DLMS Data Elements: No changes to existing DLMS data elements.

c. Automated Information Systems (AIS): This is covered in the detailed change section above.

d. Transaction Services: These changes will need to be implemented and maintained in the DoDAAD at Transaction Services.

e. Non-DLMS Publications: The changes identified in this ADC will need to be incorporated into the relevant Service/Agency-level DoDAAD management publications, including (but not limited to) the following:

- (1) U.S. Army: AR 725-50
- (2) U.S. Navy: NAVSO P-1000-2-5
- (3) U.S. Air Force: AFI 24-230
- (4) U.S. Marine Corps: MCO 4420.4H
- (5) U.S. Coast Guard: COMDTINST M4000.2
- (6) Defense Logistics Agency: DLAI 1401
- (7) Defense Information Systems Agency: DISA Instruction 270-50-10
- (8) Federal Property Management Regulations

CGAC Tables

1. The following is an embedded Excel file to create the CGAC Tables in the DoDAAD:



CGAC-Table 15 DEC 2015.xlsx

2. The following is an illustration of how the header and field should appear in the Update Application (and Excel output from eDAASINQ). DAASINQ and eDAASINQ screens should reflect the same.

For Official Use Only (FOUO)											
DODAAC	UIC	ORG_TYPE_CD	AUTHORITY_CODE	CTR	MAJCOM_BUREAU	CGAC	COCOM	CREATE_DTE	LAST_UPDATE	PROCUREMENT	AGCY_CD
M29000	M29000	D	05		M3	017	USPACOM	11/01/2004	25-SEP-14	Y	1700
M29001	M29001	D	00		M3	017	USPACOM	11/01/2004	08-AUG-14		1700