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LOGISTICS AND
MATERIEL READINESS

DLM 4000.25, Volume 4, October 23, 2015
Change 5

DEFENSE LOGISTICS MANAGEMENT SYSTEM VOLUME 4, MILITARY STANDARD BILLING SYSTEM - FINANCE CHANGE 5

I. This change to DLM 4000.25, Defense Logistics Management System (DLMS), Volume 4, June 2012, is published by direction of the Deputy Assistant Secretary of Defense for Supply Chain Integration under the authority of DoD Instruction (DoDI) 4140.01, "DoD Supply Chain Materiel Management Policy," December 14, 2011. Unless otherwise noted, revised text in the manual is identified by ***bold, italicized*** print. The exception would be when the entire chapter or appendix is replaced, or a new one added. Change 5 also includes administrative updates: In all updated documents "Defense Logistics Management System" is changed to "Defense Logistics Management Standards" per DoDI 8190.01E. In accordance with new direction for issuances, "shall" has been replaced by "will", "must", or other appropriate words or phrases throughout the updated documents.

II. This change includes Approved Defense Logistics Management Standards (DLMS) Change (ADC) published by DLA Logistics Management Standards Office memorandum:

A. ADC 1043C dated December 22, 2014. Corrections for SLOA Data in the 810L Logistics Bill and related administrative fixes to other DLMS Implementation Conventions. Revises DLMS Implementation Conventions 140A, 180M, 511M, 511R, 517G, 517M, 527D, 527R, 536L, 567C, 650A, 650C, 810L, 812L, 812R, 824R, 830D, 830R, 830W, 842 A/W, 842P, 846A, 846C, 846D, 846F, 846I, 846P, 846R, 846S, 856N (4010 & proposed 4030 versions), 856R (4010 & 4030 versions), 856S, 867D, 867I, 869A, 869C, 869F, 870L, 870M, 870N, 870S, 888A, 888I, 888W, 940R, 945A (4010 and 4030 versions), and 947I (4010 and 4030 versions).

B. ADC 1043D dated July 1, 2015. Subsumes the Limit/Subhead data element into the Sub-Allocation Holder Identifier data element included in the Standard Financial Information Structure (SFIS) and corrects the Sub-Allocation Holder Identifier for the DLA default appropriation. Revises Chapter 5 and Appendices 1.1, 2.2, and 4.

III. The list below identifies the chapters, appendices, or other files from the manual that are updated by this change:

Added or Replaced Files

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IV. This change is incorporated into the on-line DLMS manual at the Defense Logistics Managements Standards Website www.dla.mil/j-6/dlms/eLibrary/manuals/dlm/dlm_pubs.asp, and the PDF file containing the entire set of change files is available at www.dla.mil/j-6/dlms/eLibrary/Manuals/DLMS/formal_changes.asp.


Ms. Dee Reardon
Deputy Assistant Secretary of Defense
for Supply Chain Integration

VOLUME 4 – Military Standard Billing System - Finance

PROCESS CHANGE HISTORY

| ADC Number | Date | Change Description | Version |
|------------|----------|---|---------|
| 221A | 8/3/2011 | <p>Revised Procedures associated with the DLMS Enhancement for Communication of Unit Price. This change revises procedures for DLA Transaction Services Defense Automatic Addressing System (DAAS) conversion mapping from DLMS to MILS legacy 80 record position formats to block the perpetuation of any price exceeding 7 positions (5 digits dollars and 2 digits cents), and block the perpetuation of any price consisting of all "9"s. The change allows the Navy ERP to accept items whose price is larger than \$100,000. Revises DLMS Supplements 511R, Requisition, 511M, Requisition Modification, 527D, Due-in/Advance Receipt /Due Verification, 527R, Receipt, Inquiry, Response and MRA, 536L, Logistics Reassignment Management Data, 810L, Logistics Bill, 812L, Logistics Bill Adjustment Request Reply, 812R, Logistics Bill Adjustment Request, 846D, Logistics Reassignment Transfer and Decapitalization, 856S, Shipment Status, and 869F, Requisition Follow-Up.</p> | 0 |
| 274 | 4/1/2008 | <p>DLMS and DLSS Changes to Support Army Exchange Pricing. This change makes changes to support Army Exchange Pricing. Army Managed National Stock Numbered (NSN) items that are on an existing or planned national repair program, will have an Exchange Price (EP), which represents the Latest Repair Cost plus a recovery rate. Essentially, those nationally repaired items will be issued at a discounted price based upon an expected return. If EP items are not returned within the established timeline (Delta Delay Days), the process will generate a Delta Bill (SP minus EP), which would result in a net cost of the full Standard Price to the customer. The Exchange Price will only be applicable to Army EP customers. All other customers will be charged the Standard Price. Revises MILSTRIP Chapter 3, MILSTRAP Chapter 4, and MILSBILLS Chapter 2 and Appendix 2.5.</p> | 0 |
| 275 | 4/3/2008 | <p>Administrative Changes to Eliminate Override Procedures for DLMS Supplements 812L, Logistics Bill Adjustment Request Reply and 812R, Logistics Bill Adjustment Request. This change modifies the 812L and 812R DLMS Supplements to clearly identify as an enhancement (not approved for current use) the use of Table 1 Code Source Information in cases where the Agency code is applicable to all Table 2 iterations. This change also removes the use of override procedures for Code Source information, as override is no longer recognized as recommended procedure.</p> | 0 |

| ADC Number | Date | Change Description | Version |
|------------|------------|--|---------|
| 280 | 8/8/2008 | PQDR/SDR/TDR Credit Tracking. This change to MILSBILLS will allow for better tracking of credits for PQDRs, SDRs and TDRs. Revises MILSBILLS Chapter 4, Appendix 2.3, and Appendix 2.5. | 0 |
| 289 | 10/21/2009 | Revisions to Security Assistance Program Procedures, Modification of the Definition of the Security Assistance Type of Assistance and Financing Codes (MILSTRIP/Supply) and Policy Change to Billing Procedures. This change accommodates the inclusion of a paragraph on the timeframe for shipments using a Required Availability Date (RAD), the use of extended Required Delivery Dates (RDDs), a paragraph regarding possible storage charges for materiel awaiting Notice of Availability (NOA) responses, and some minor changes to program names and acronyms. Revises DLMS Volume 4 Chapter 2. | 0 |
| 290 | 6/24/2008 | Administrative Revisions to the DLMS Supplements 810, Logistics Bill, 812L, Logistics Bill Adjustment Request Reply and 812R, Logistics Bill Adjustment Request. This change adds additional qualifier codes to DLMS Financial Supplements and to make administrative changes to achieve consistency among the Supplements. Revises DLMS Supplements 810L Logistics Bill, 812L Logistics Bill Adjustment Request Reply and 812R Logistics Bill Adjustment Request, as well as, DLMS Volume 4 Chapter 2, DLMS Billing. | 0 |
| 294 | 7/31/2008 | Elimination of Treasury Suspense Account F388. Eliminated Treasury Suspense Account F3885, which was a suspense account used to temporarily hold unmatched financial transactions. Treasury stated that this account is no longer authorized for use. Revises DLMS Volume 4 Chapter 5, Interfund Billing System Procedures, as well as, MILBILLS AP2.2, Fund Codes. | 0 |
| 315 | 1/5/2009 | Administrative Change to DLMS Note for Fund Code in DLMS 810L, Logistics Bill. This change modifies the DLMS Supplement 810L to incorporate an administrative change to correct an incorrect DLMS note regarding the qualifier DG (Fund Code), which incorrectly states that the fund code may not be used with Interfund bills. | 0 |
| 324 | 6/24/2009 | DLMS Procedures for Materiel Returns from National Inventory Management Strategy (NIMS) Sites and Industrial Sites under Base Realignment and Closure (BRAC). This change documents procedures for materiel returns to DLA as partially implemented under the National Inventory Management Strategy (NIMS) and as planned in support of the 2005 Base Realignment and Closure (BRAC) decision. The change addresses communications among customers, the distribution depot, and the DLA ICP, along with establishing new procedures for authorizing and processing customer credit. Finalization of the returns procedures required recurring DLMSO interaction with the BRAC team to achieve correct business rules and documentation of these rules in the applicable DoD manuals. Revises MILBILLS Chapter 2. | 0 |

| ADC Number | Date | Change Description | Version |
|------------|------------|---|---------|
| 328 | 7/28/2009 | <p>“Off-Line” Requisition Processing: Internet Ordering Application Request for Component Verification of Funds Availability and Recording of the Financial Obligation. This change requests an interface be established between the various internet ordering applications and the applicable Component financial application, so that fund availability can be checked before allowing the requisition to be processed, and, as a separate, subsequent action, establish the associated obligation within the applicable financial system. Revises DLMS Volume 2, Chapter 7, Verification of Funds Availability Web Call for Requisitions Submitted VIA Internet Ordering Applications; Volume 4, Finance, AP2, Verification of Funds Request, and AP3, Verification of Funds Reply; DLMS Supplement 9DS) Revision of 511R, Requisition.</p> | 0 |
| 332 | 7/8/2009 | <p>Intra-Navy Exchange Price Billing for Depot Level Repairables. The purpose of this change is to map the Navy’s current billing transactions for depot level repairables (DLRs) under the Navy Carcass Tracking program to the DLMS Supplement 810L, Logistics Bill. This change will support the Navy migration to DLMS, and will support mapping in a mixed DLMS/MILS environment. Revision to DLMS Supplement (DS) 810L, Logistics Bill.</p> | 0 |
| 346 | 10/26/2009 | <p>DLMS Interfund Billing System Procedures. This change publishes procedures for DoD 4000.25-M, Defense Logistics Management System (DLMS) Volume 4 (Finance), Chapter 5 - Interfund Billing System Procedures.</p> | 0 |
| 350 | 11/16/2009 | <p>Navy Budget Project For Billing. The purpose of this change is to map the Navy’s current MILS billing transactions for the Summary Bill to the DLMS Supplement 810L, Logistics Bill by including a DLMS qualifier called “budget project identifier” for Navy “budget project”. This change will support the Navy migration to DLMS, and will support mapping in a mixed DLMS/MILS environment.</p> | 0 |

| ADC Number | Date | Change Description | Version |
|------------|-----------|--|---------|
| 435 | 10/3/2011 | <p>Use of Referential Data to Support Standard Financial Information Structure (SFIS). This changes provides for the Component and Agency preferred solution of exchanging SFIS accounting data elements using referential data keyed on a fund code. DLA Transaction Services will develop and host an expanded fund code table on DAAS, which will be the master reference table for SFIS data to be maintained. The ADC also modifies specified DLMS transactions to add Business Partner Number (BPN) as an authorized DLMS enhancement, which may be an issue for non-DoD buyers and sellers to accommodate. Revises DLMS Supplement (DS) 511R, Requisition, 511M Requisition Modifier, 869F, Requisition Follow Up, 180M Material Returns Reporting, 517M, Material Obligation Validation, 867I, Issue, 940R, Material Release, 856S, Ship Notice/Manifest, 842 A/W Supply Discrepancy Report, 810L, Logistics Bill, 517G, Government Furnished Material (GFM) Validation, 527D, Due in/Advance Receipt/Due Verification, 527R, Receipt, Inquiry, Response and MRA, 812L, Logistics Bill Adjustment Request Reply, 812R, Logistics Bill Adjustment Request , 842A/R Standard Supply Discrepancy Report Reply, 867D, Demand Reporting, 869A, Requisition Inquiry/Supply Assistance Request, 869C, Requisition Cancellation, 945A, Material Release Advise, and 947I, Inventory Adjustment (Applies to 4010 as well).</p> | 0 |
| 450 | 2/14/2012 | <p>Elimination of the DLMS Request for Implementation Date Procedures for Component System Changes. The RFID letter/process, as currently published in the DoD 4000.25 family of manuals is eliminated. Implementation dates will be requested at the time of issuance of the PDC. The revised procedure will incorporate the request for and negotiation of an agreement upon implementation dates embedded in the PDC/ADC process. Revises DLMS Volume 4, Chapter 1</p> | 0 |
| 469 | 2/23/2012 | <p>Consolidating MILSBILLS into DLMS Volume 5, Finance. This change consolidates and updates chapters of DoD 4000.25-7-M (MILSBILLS) with the DoD 4000.25-M (DLMS) Finance volume to enable DLMS Volume 4 to be a single manual for DLMS/MILS logistics billing. Revises DLMS Volume 4.</p> | 0 |
| 1009A | 8/6/2014 | <p>DLMS Enhancements for Requisitioning to Improve Use of Mark-for Addressing, Expand Authorized Priority Designator Validation, Correct EMALL Purchase/Credit Card Format Rules, and Require Distribution of Status for Requisitions associated with Purchase/Credit Card Payment. This change establishes revised procedures for formatting the DLMS requisition transactions with impact to multiple functional processes. It also establishes XP fund code on the Fund Code to Billed Office DoDAAC table to denote DOD EMALL credit card billing for all Components and Agencies. Revises Chapter 2, Billing Procedures and DLMS Implementation Conventions (ICs) 511M, 511R, 856S, 869A, 869F, 870S, 940R, and 945A.</p> | 4 |

| ADC Number | Date | Change Description | Version |
|------------|------------|--|---------|
| 1043A | 8/20/2014 | <p>Revised Procedures for Department of Defense (DOD) Standard Line of Accounting (SLOA)/Accounting Classification to Support Transaction Rejection Requirements. Amends ADC 1043 guidance regarding rejection transactions returned when DLMS transactions include discrete SLOA data elements that do not correspond to the entries in the SFIS Fund Code to Fund Code Account Conversion Table for the Fund Code in the transaction. Revises Chapter 6, Defense Automatic Addressing System and DLMS 824R, 180M, 511M, 511R, 517M, 810L, 842A/W, 856S, 867I, 869F, and 940R.</p> | 4 |
| 1043B | 10/1/2014 | <p>Revised Procedures for Department of Defense (DOD) Standard Line of Accounting (SLOA)/Accounting Classification to Modify Business Rules for Beginning Period of Availability Fiscal Year Date. Amends ADC 1043 to revise the business rules within the DLMS and the Web Fund Code Application to allow the SLOA data element, Beginning Period of Availability Fiscal Year Date, to be used in DLMS transactions to represent Program Year when the Availability Type Code is X, which indicates No Year, non-expiring funds. Revises Appendix 4, Web Fund Code Master File Layout and DLMS 180M, 511M, 511R, 517M, 810L, 842A/W, 856S, 867I, 869F, and 940R.</p> | 4 |
| 1043C | 12/22/2014 | <p>Administrative Corrections for SLOA Data the 810L Logistics Bill and other DLMS ICs. Amends ADC 1043 to remove SLOA data element Budget Line Item from the header, as it has no apparent applicability to the header (summary bill), corrects DLMS notes erroneously applying or omitting references to the line of accounting data elements being modifiable in certain ICs, and changes DLMS 810L loop 2/FA1/350 from mandatory to used, as non-interfund bills may not provide SLOA data and lack of data would cause the transactions to fail. Revises the DLMS 511R, 517M, 810L, 842A/W, 867I, 869F, and 940R ICs. Also accomplishes administrative changes to the DLMS 140A, 180M, 511M, 511R, 517G, 517M, 527D, 527R, 536L, 567C, 650A, 650C, 810L, 812L, 812R, 824R, 830D, 830R, 830W, 842P, 846A, 846C, 846D, 846F, 846I, 846P, 846R, 846S, 856N (4010 & proposed 4030 versions), 856R (4010 & 4030 versions), 856S, 867D, 867I, 869A, 869C, 869F, 870L, 870M, 870N, 870S, 888A, 888I, 888W, 940R, 945A (4010 and 4030 versions), and 947I (4010 and 4030 versions). ICs removing an obsolete reference to an Accounting Classification Appendix.</p> | 5 |

| ADC Number | Date | Change Description | Version |
|------------|------------|---|---------|
| 1043D | 7/1/2015 | SLOA Data Element Sub-Allocation Holder Identifier Subsuming Limit/Subhead Data Element. Subsumes the Limit/Subhead data element into the Sub-Allocation Holder Identifier data element included in the Standard Financial Information Structure (SFIS) Fund Code to Fund Account Conversion Table and changing the data element name from Limit/Subhead to the abbreviated Sub-Allocation in the Web Fund Code application data entry screens and reports. It also changes the Sub-Allocation Holder Identifier on the DLA default appropriation value in MILSBILLS Appendix 2.2 from "5999" to "5CBX". Revises Chapter 4, Adjustment Procedures, AP1.1, Fund Code to Fund Account Conversion Table, AP2.2, Fund Codes, and AP 4, Web Fund Code Master File Layout. | 5 |
| 1068B | 10/23/2014 | Revised Procedures for Requisitioning via DOD EMALL and GSA Internet Ordering: Component Verification of Funds Availability. Establishes enhancements and reviseS routing rules for adoption concurrent with the implementation of the procedures for verification of funds availability established under ADC 1068 and employed by DOD EMALL and GSA Advantage/GSA Global for eCommerce. This change also documents a deviation from approved procedures for de-obligation of funds currently in use between GSA Advantage and the Army Funds Control Module (FCM). Revises Chapter 7, Verification of Funds Availability Web Call for Requisitions Submitted via Internet Ordering Applications and Appendix 2.11, Funds Verification Codes. | 4 |
| 1103 | 8/20/2014 | Revise DLMS 824R, Reject Advice, to Include Rejections of Logistics Bills, Clarify use for Rejection of DLMS MILSTRIP Transactions, and Document Administrative Updates. Modifies the DLMS 824R to expand the scope to include rejection of logistics bills and make administrative adjustments to convert the supplement into an implementation convention (IC) and to reflect current element use by DLA Transaction Services. Revises Chapter 2, Billing Procedures; Chapter 6, Defense Automatic Addressing System; Appendix 2.12, Other Codes; and Appendix 3, Record Formats. Revises DLMS 824R | 4 |
| 1134 | 7/17/2014 | Administrative Corrections to MILSBILLS. Corrects the record positions for the quantity field in the legacy DIC FJR/FJS format and other typographical corrections discovered in DLM 4000.25, Volume 4. Revises Chapter 3, Processing and Payment of DLMS Billsand; Chapter 4, Adjustment Procedures; and Appendix 3, Record Formats. | 4 |

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C5. CHAPTER 5

INTERFUND BILLING SYSTEM PROCEDURES

C5.1. POLICY

C5.1.1. General. It is DoD policy that DoD customers authorize suppliers to use the interfund billing system to reimburse themselves for materiel, hazardous materiel and waste services, and services related to materiel shipments.

C5.1.2. Exclusions

C5.1.2.1. The interfund billing system is not mandatory for use when the involved funds are Military Assistance Grant Aid or where only limited sales occur between the DoD Components.

C5.1.2.2. The interfund billing system may not be used to bill non-DoD customers (e.g., state or local governments, private contractors, individuals, or nonappropriated fund instrumentalities) or for major end items such as complete aircraft, ships, tanks, space vehicles, and missiles.

C5.1.2.3. Except for the General Services Administration (GSA), the Federal Aviation Administration (FAA), and the National Oceanic and Atmospheric Administration (NOAA), non-DoD suppliers may not use the interfund billing system to bill DoD customers.

C5.2. PRINCIPLES OF THE INTERFUND BILLING SYSTEM

C5.2.1. The interfund billing system allows suppliers to reimburse themselves, from appropriations designated by the customer, at the time of billing. The supplier forwards an automated billing to the billed office and reports to the Treasury Department a reimbursement of the supplying funds, with an offsetting charge to the customer's fund.

C5.2.2. Interfund bills are both "bills" and "notices" to a customer that its funds have been charged and the "bill" paid.

C5.2.3. Billed offices will, upon receipt of the "bill", either accept and record the charge for the complete or partial bill or, when the charge is questionable or erroneous at the detail bill level or in dispute, record the charge into the designated default account for further research. Charges will remain uncleared pending completion of research and resolution. The Department of the Navy has been granted a waiver as an exception to this procedure. A questionable or erroneous portion of a Navy interfund bill will suspend to the interfund clearing account (treasury account symbol F3885).

When the charge is acceptable, but the account disbursed by the billing office is not, the billed office will accept and record the charge to the proper account. The billed office will also follow procedures prescribed by its disbursing officer to correct the account reported to the Treasury Department.

C5.2.4. Only the billing office or Central Accounts Office (CAO) is authorized to adjust or otherwise reverse reimbursements reported to the Treasury Department on behalf of the billing office.

C5.3. PREPARATION OF INTERFUND BILLS

C5.3.1. Interfund bills are made up of one or more detail billing records with the same fund code, and a single summary billing record. The summary billing record represents a summary of the supporting detail billing records.

C5.3.2. Detail billing records in support of interfund bills will be prepared in accordance with Defense Logistics Management Standards (DLMS) 810L transaction or Appendix 3 for legacy 80 column card transactions.

C5.4. CENTRAL ACCOUNTS OFFICES

C5.4.1. General. CAOs are Defense Finance and Accounting Service (DFAS) Centers or other federal agencies given the responsibility of reporting on interfund in the Statement of Interfund Transactions to the Treasury Department. Depending upon the customer organization, they may have seller and or buyer CAO responsibilities.

C5.4.2. Seller Central Accounts Offices. DLA Transaction Services forwards copies of interfund summary billing records to seller CAOs. Based upon these records, seller CAOs report seller interfund self-reimbursements and related buyer disbursements to the Treasury Department. Seller CAO interfund bill responsibilities are identified by the service code of the seller DoD Activity Address Code (DoDAAC) described in Table C5.T1.

Table C5.T1. Seller CAO

| SELLER DoDAAC BEGINS WITH | SELLER CAO |
|------------------------------|------------|
| Numeric | GSA |
| F | DFAS-CO |
| M | DFAS-CL |
| N | DFAS-CL |
| Other | DFAS-IN |

C5.4.3. Buyer Central Accounts Offices. Buyer CAOs are responsible for interfund bill clearance and report, to the Treasury Department, buyer adjustments of the disbursement side of seller reported interfund transactions. Neither buyers nor their CAOs can directly or indirectly adjust the reimbursement side of interfund transactions reported by seller CAOs. Buyer CAO interfund bill responsibilities are determined by the appropriation disbursed according to Table C5.T2.

Table C5.T2. Buyer CAO

| INDEX | TREASURY SYMBOL | <i>SUB-ALLOCATION HOLDER IDENTIFIER</i> | BUYER CAO |
|-------|-----------------|--|-----------|
| 17 | All | All | DFAS-CL |
| 21 | All | All | DFAS-IN |
| 57 | All | All | DFAS-CO |
| 97 | NOT 4930 | All | DFAS-IN |
| 97 | 4930 | All | DFAS-IN |

C5.5. INTERFUND REPORTS

C5.5.1. Billing Office Reports. CAOs will base interfund reimbursements upon summary billing records received from DLA Transaction Services for interfund bills passing DLMS prescribed DLA Transaction Services edits. Therefore, upon implementation of the revised seller interfund reporting procedures, DLMS no longer requires sellers to forward [DD Form 1400](#), Statement of Interfund Transactions or equivalent reports to their accounts office. However, CAOs may continue to require their reporting activities to submit seller interfund reports for a transition period determined by the accounts office.

C5.5.2. Billed Office Reports. Each billed office will report (i.e., correct or otherwise clear) interfund disbursements charged to the office in accordance with procedures prescribed by its Service or Agency.

C5.5.3. Department Level Reports. CAOs will consolidate Department level "Statement of Interfund Transactions" and prepare related reports from interfund reports received from billed offices and summary billing records validated by DLA Transaction Services.

C5.6. STATEMENT OF INTERFUND TRANSACTIONS

C5.6.1. Purpose and Reports Control Symbol. This section prescribes a monthly report on interfund transactions. The DD 1400 "Statement of Interfund Transactions"

provides OUSD(C) with a summarized classification of receipts and outlays processed under the interfund billing system.

C5.6.2. Applicability and Scope. The provisions of this section apply to the DoD Components and to their disbursing officers (referred to collectively as “disbursing officers”). It establishes the requirements and procedures for the preparation and submission of interfund transaction reports.

C5.6.3. Report Form. The “Statement of Interfund Transactions” must be prepared monthly and contain totals for each appropriation/**Sub-Allocation Holder Identifier** charged and reimbursed, the reporting period, and identify the reporting office. GSA will submit an equivalent “Statement of Interfund Transactions.”

C5.6.4. Frequency and Distribution. The “Statement of Interfund Transactions” must be submitted to the OUSD(C) as promptly as possible, but no later than close of business on the 2nd workday of the month immediately following the close of the reporting month.

C5.6.5. Adjustments. In preparing the “Statement of Interfund Transactions,” CAOs or offices designated by the DoD Components or participating Agencies will convert invalid accounts to the charged agency’s default appropriation as indicated in Appendix 2.2. of this guidance.

C5.6.6. Other Reporting Requirements

C5.6.6.1 Extract of the Statement of Interfund Transactions

C5.6.6.1.1. Each Military Department (and GSA for its equivalent report) must furnish an “extract” of the “Statement of Interfund Transactions” to the DoD Components and other participating Agencies for which it collects or disburses showing the transactions for that Component or Agency. The DoD Components may be identified by their unique **Sub-Allocation Holder Identifier** on department 97 appropriations.

C5.6.6.1.2. Extracts of the “Statement of Interfund Transactions” (and GSA equivalent) that are forwarded to DoD CAOs will be supported by summary billing records (DLMS 810L/Document Identifier Code (DIC) FS). The summary billing records will be forwarded electronically to the CAO responsible for clearance. The CAO responsible for clearance is determined by the departmental index of the disbursed appropriation and, in the case of department “97” appropriations, by the DoD Component identification contained in the appropriation’s **Sub-Allocation Holder Identifier**. Table C5.T3 identifies the CAO responsible for clearing interfund bills:

Table C5.T3. Department of Defense Central Accounts Offices

| <u>CLEARANCE CAO</u> | <u>COMMRI</u> | <u>INDEX</u> | <u>COMPONENT</u> ¹ |
|----------------------|---------------|--------------|---|
| DFAS-Indianapolis | RUQADVU | 97 | Other than USAF, USN, USMC, and SDDC Sub-Allocation Holder Identifier FD30 |
| | | 21 | All |
| DFAS-Columbus | RUVEGAA | 97 | USAF |
| | | 57 | All |
| DFAS-Cleveland | RUEBJNW | 97 | USN and USMC |
| | | 17 | All |

C5.6.6.1.3. The extracts should be submitted as soon as possible but no later than 2 workdays after the Statement of Interfund Transactions is submitted to OUSD(C).

C5.6.6.2. Defense Agency Appropriations. A “Statement of Interfund Transactions” summarizing the transactions by appropriation for each Defense Agency must be provided to the Director of Budget and Finance, Washington Headquarters Service, 1155 Defense Pentagon, Washington, DC 20301-1155.

C5.6.7. Hard Copy Report Preparation

C5.6.7.1. General

C5.6.7.1.1. Each interfund report must be completed with the minimum required information.

C5.6.7.1.2. If more than one sheet is used to report transaction amounts, the grand total for each column must be shown on the last page of the statement. Page totals are optional.

C5.6.7.1.3. Each hard copy statement must be signed by the officer under whose direction it was prepared.

C5.6.7.1.4. Negative amounts must be identified by the suffix “CR.”

C5.6.7.2. Columnar Entries

¹ For purposes of this procedure, the Component Identification for 97X4930 is in the 1st position of the **Sub-Allocation Holder Identifier** and is A (USA), N (USN), F (USAF), M (USMC), and 5 (Defense Agencies). For other than 97X4930, the identification is in the 1st two positions and is 01 (USA), 02 (USAF), 04 (USN), and 05 (USMC).

C5.6.7.2.1. Appropriation or Fund /Symbol. Enter the department index number assigned by the Treasury Department as a prefix to that department's appropriation symbols, fiscal year or other appropriate indicator (e.g., "X" if no year, etc.), treasury account symbol of the appropriation, other fund, or receipt account for which the transaction amounts are being reported. Include any prefix or suffix prescribed by the Treasury Department on the classification authorization. No other suffix or prefix may be shown.

C5.6.7.2.2. Reimbursements (Credits). Enter the amounts of collected appropriation reimbursements applicable to each related appropriation or other fund account.

C5.6.7.2.3. Expenditures (Charges). Enter the amounts of disbursements chargeable to each appropriation or other fund symbol.

C5.7. CENTRAL ACCOUNTS OFFICE LEVEL INTERFUND PROCEDURES

C5.7.1. Army, Navy, Air Force, and GSA will prescribe procedures consistent with those prescribed in this Manual for:

C5.7.1.1. Reporting interfund reimbursements and disbursements originated by Activities serviced by their disbursing offices and will be included in their "Statement of Interfund Transactions."

C5.7.1.2. Adjusting, accepting or otherwise clearing interfund disbursements charged to Activities serviced by their disbursing offices and whose adjustments will be included in their Statements of Interfund Transactions.

C5.7.1.3. Ensuring there are adequate controls over interfund-related transactions such that:

C5.7.1.3.1. Lapsed accounts are not reported to the Treasury Department or the other DoD Components.

C5.7.1.3.2. Invalid account symbols are converted to the agency default appropriation as defined in Appendix 2.2 of this regulation.

C5.7.1.3.3. Seller interfund reimbursements reported to the Treasury Department are based upon interfund billings validated by DLA Transaction Services.

C5.7.1.3.4. Disbursements charged to billed offices are processed by the billed office.

C5.7.1.3.5. Uncleared Disputed Transactions

C5.7.1.3.5.1. Uncleared “disputed” transactions will be researched and cleared within a reasonable period (i.e., within 120 calendar days of the date the disbursement was reported to DFAS when the entitlement office and accounting office are not co-located and 90 days when they are co-located). Amounts placed in suspense; that is, charged to the clearing account, are transferred to another account or are otherwise cleared within the same period as above.

C5.7.1.3.5.2. Within 90 days of the disbursement being report to DFAS, or 60 days if co-located, DFAS will ask the customer to follow up on uncleared detail bills. When a customer leaves a detail bill uncharged for 120 calendar days (90 days if co-located), DFAS will contact the customer for an appropriation to charge to clear the detail bill. Only when a written notification from the seller that an adjustment is forthcoming may the item remain unprocessed after this timeframe. Within 90 days of the suspense date (60 days if co-located), DFAS will ask the customer to clear the amount in suspense and provide an alternative account for the disbursement.

AP2.2. APPENDIX 2.2

FUND CODES

NUMBER OF Two
CHARACTERS:

TYPE OF CODE: Alpha or Numeric

AP2.1. Fund codes are two position alpha/numeric codes used in conjunction with Service or Agency Code of the billed office to designate the billing method (interfund or noninterfund). When interfund billing is indicated, the fund code also indicates the fund account to be charged (disbursed) or credited (refunded).

- The fund code to disbursement fund account conversion tables are published online in Part I of the Fund Code Table at:
https://www2.transactionservices.dla.mil/logreports/daasc_reports.asp
- Only valid appropriations and **Sub-Allocation Holder Identifiers** may be associated with fund codes. The undistributed intergovernmental payments account, F3885 may not be associated with fund codes or used on interfund bills.
- When a fund code used in the billing and adjustment process is not found on the fund code to disbursement fund account conversion table the appropriation charged shall be assigned as follows:

| <u>Organization (Billed Service Code)</u> | <u>Interfund Default Appropriation</u> |
|---|--|
| Contractor (C, E, L, Q, U) | Not applicable, noninterfund |
| Non-DoD (G, Z, HX, Numeric) | Not applicable, noninterfund |
| Army (A, W) | 21*2020 |
| Air Force (D, F) | 57*3400 |
| Navy (N, P, R, V) | 17*1804 |
| Marine Corps (K, M) | 17*1106 |
| Defense Logistics Agency (S, T) | 97X4930. 5CBX |
| Other Defense Agency (H) | Not applicable, noninterfund. |

AP2.2. An additional use for the fund code, when the signal code is C or L, is to indicate the DoDAAC of the "bill-to" office. See AP1 for codes.

AP2.3. Requisitions submitted to DoD Activities and the General Services Administration shall always contain a fund code, unless the materiel requested shall be issued without charge. When the materiel shall be issued without charge the signal code (pos. 51) shall be D or M (free issue) and the fund code shall not be significant.

AP2.4. Defense Agencies and others using H series DoDAACs may use fund codes designating interfund billing only if the requisitioning DoDAAC is identified as authorized to use interfund. See AP1 for authorized DoDAACs.

AP2.5. Agency designated Fund Code Coordinators are responsible for maintaining fund codes for their Service or Agency. With the exception of DLA, which has its own coordinator, Defense Finance and Accounting Service (DFAS) maintains fund codes for DoD Organizations and Agencies. Fund code coordinators are identified at www.dla.mil/j-6/dlmsso/elibrary/manuals/dlm/v4.asp.

AP4. APPENDIX 4

WEB FUND CODE MASTER FILE LAYOUT

AP4.1. Layout for SFIS Fund Code to Fund Account Conversion Table. The Type column identifies the data type and, when applicable, the maximum number of characters in parentheses. For the Use column: M = Mandatory, O = Optional, and C = Conditional.

| Field Name | Type | Use | Definition | Business Rule |
|--------------|-----------------|-----|--|--|
| Service_Code | varchar2 (2) | M | <u>Service and Agency Code.</u> Designates the military service or other government element of ownership or sponsorship. The code is used to identify the service or agency monitoring the fund code. | <ul style="list-style-type: none"> Per MILSTRIP business rules under DLMS Volume 2, Appendix 7.2, the service and agency (S/A) code is a one or two character alphanumeric. |
| Signal_Code | varchar2 (1) | M | <u>Signal Code.</u> A code designation identifying the intended consignee and activity to receive and effect bill payment. | <ul style="list-style-type: none"> Allowed values are A, B, C, J, K and L Refer to MILSTRIP business rules under DLMS Volume 2, Appendix 7.10 for an explanation of signal code. |
| Fund_Code | varchar2 (2) | M | <u>Fund Code.</u> Designation of the fund account to be charged (disbursed) or credited (refunded). When used with Signal Code C or L also designates the Billed Office DoDAAC. | <ul style="list-style-type: none"> Must be unique per Service_Code and Signal_Code. A fund code of ** is an indicator of the default account. One per S/A + Signal code. When used with Signal Code C or L an entry is required on the Fund Code to Billed Office DoDAAC Table. |

| Field Name | Type | Use | Definition | Business Rule |
|--------------------------|------------------|-----|--|--|
| Appropriation | varchar2 (11) | C | <u>Appropriation/Fund Account</u> . Constructed line of accounting | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • This field is constructed from: Last 2 characters of Department_Regular_Code + Fiscal_Year_Indicator + Main_Account_Code + Appropriation_Limit_Subhead. (NOTE that Department_Regular_Code is actually 3 characters, but the leading zero is deleted for purposes of this element.) • Blank appropriation data displays as Noninterfund on reports |
| Agency_Narr | varchar2 (20) | O | <u>Agency Narrative</u> . Name, code or common acronym for further agency delineation from the Service code. | |
| Department_Regular_Code | varchar2 (3) | C | <u>Department Regular Code</u> . U.S. Treasury designated code representing the government agency accountable for one or more fund accounts established and maintained by the Treasury. | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • Department Regular Code must be 3 numeric characters. ex. 097 (NOTE: This element used to be 2 characters. Current codes are pre-fixed by a zero.) • If any of Department_Regular_Code, Main_Account_Code and/or Sub_Account_Code are present than the others are required. • Blank field indicates Noninterfund. |
| Department_Transfer_Code | varchar2 (3) | O | <u>Department Transfer Code</u> . Identifies the federal agency of obligation authority to the DoD or one of its components | <ul style="list-style-type: none"> • Department Transfer Code must be 3 numeric characters. ex. 097 • May be blank if no department transfer is applicable |

| Field Name | Type | Use | Definition | Business Rule |
|-------------------|-----------------|-----|---|--|
| Main_Account_Code | varchar2 (4) | C | Main Account. A four digit numeric data element representing a specific appropriation or fund account established by the U.S. Treasury for expenditure or receipt authority issued by the U.S. Congress. | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • Blank field indicates Noninterfund. • Each Main Account Code must be associated with only one Fund Type Code. • Each Main Account Code must be associated with only one Budget Function/Sub-Function Code. • Main Account Code must be 4 numeric characters. • If any of Department_Regular_Code, Main_Account_Code and/or Sub_Account_Code are present than the others are required. |
| Sub_Account_Code | varchar2 (3) | C | Sub-account Code. Specify subsidiary level accounts associated to the main account of the TAFS. | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • Blank field indicates Noninterfund. • The Sub-Account Code must be defaulted to "000" when one of the Treasury Sub-Account Code conditions does not apply. • Sub-Account Code must be 3 numeric characters. ex. 97X4930.001 (last 3 positions following period) • If any of Department_Regular_Code, Main_Account_Code and/or Sub_Account_Code are present than the others are required. |

| Field Name | Type | Use | Definition | Business Rule |
|-----------------------------|-----------------|-----|--|--|
| Treasury_Sub_Class | varchar2 (2) | O | <u>Treasury Sub Class Code</u> . Assigned in certain cases for grouping designated disbursement and/or receipt transactions below the level of appropriation or fund account represented by the main account, Reference Item A3, Main Account, for an Appropriation, Fund, or Receipt Account. | <ul style="list-style-type: none"> • May be blank. Business Rules need to be developed. • Business Event Type Code (BETC) in effect replaces the transaction codes and standard sub-classes that were used on the old central accounting reports, such as the Statements of Transactions (FMS Form 224) and the Undisbursed Ledger and Trial Balance Reports (FMS Forms 6653 and 6654). As a result, the subclass field is being renamed to "Sub-level Prefix" and will only be used for programmatic breakdowns of the TAS for Treasury publication purposes. Sub-level Prefixes have a unique meaning or a unique need for sub classification that is NOT based on transaction types or business events as described previously. |
| Appropriation_Limit_Subhead | varchar2 (4) | O | <u>Sub-Allocation Holder Identifier</u> . Identifier of an organization to which funds have been sub-allocated. <i>(Per PDC 1043D Appropriation Limit/Subhead has been subsumed into the SLOA element Sub-Allocation Holder Identifier and will be represented as Sub-Allocation to users.)</i> | <ul style="list-style-type: none"> • May be blank. |

| Field Name | Type | Use | Definition | Business Rule |
|------------------------------|-----------------|-----|---|---|
| Fiscal_Year_Indicator | varchar2 (1) | C | <u>Fiscal Year Indicator.</u> Denotes fiscal year chargeable | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • Values: {<i>numeric</i>}, or <ul style="list-style-type: none"> • X = no year funding, or; • # = Beg_Fiscal_Year_Avail and End_Fiscal_Year_Avail determined by FY of transaction document number, or; • * = Beg_Fiscal_Year_Avail and End_Fiscal_Year_Avail determined by FY of the Summary billing transaction or; • Blank field indicates Noninterfund. • If Fiscal Year Indicator is X Availability_Type_Code will also be X. |
| Legacy_Multi_Yr_Fund_Cde_Ind | varchar2 (1) | C | <u>Legacy Multi Year Fund Code Indicator.</u> Used to indicate that funding is associated with a multi-year appropriation for which the Beg_Fiscal_Year_Avail and End_Fiscal_Year_Avail are blank due to overlapping multiple periods of availability associated with the fund code. | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • Default to false. • If true, accounting systems cannot always accurately derive the beginning and ending periods of availability for this fund code solely from the fund code. • Used only in conjunction with Fiscal_Year_Indicator = # or *. |

| Field Name | Type | Use | Definition | Business Rule |
|----------------------------|-----------------|-----|---|---|
| Availability_ Type_Code | varchar2 (1) | C | <u>Availability Type Code.</u> Identifies no-year TAS, clearing/suspense TAS, and canceled TAS. | <ul style="list-style-type: none"> • Availability Type Code must be 1 alpha character. • Valid values include for Fund Code: C and X. • If used for canceled Main Accounts, Availability Type Code C may be derived at the time of reporting. • For Annual or Multi-Year funding, Availability Type Code must be blank. • If Availability Type Code is X, Fiscal_Year_Indicator will also be X |
| Beg_Fiscal_ Year_Avail | varchar2 (4) | C | <u>Beginning Period of Availability Fiscal Year Date.</u> In annual and multi-year accounts, identifies the first year of availability under law that an account may incur new obligations. May also be used to represent Program Year, when applicable. | <ul style="list-style-type: none"> • If the Beginning Period of Availability is associated with an unavailable receipt account, then it must be blank. • If Fiscal_Year_Indicator is either # or * then Beginning Period of Availability must be blank |
| End_Fiscal_ Year_Avail | varchar2 (4) | C | <u>Ending Period of Availability Fiscal Year Date.</u> In annual and multi-year accounts, identifies the last year of availability under law that an account may incur new obligations. | <ul style="list-style-type: none"> • Must use unless Noninterfund billing. • If Availability_Type_Code is X, then Ending Period of Availability must be blank. • If the Ending Period of Availability is associated with an unavailable receipt account, then it must be blank. • If Fiscal_Year_Indicator is either # or * then Ending Period of Availability must be blank |
| Effective_ Date | date | M | <u>Effective Date.</u> The start date for the latest action taken on a record. | <ul style="list-style-type: none"> • The record is not valid until the effective date. |

| Field Name | Type | Use | Definition | Business Rule |
|-----------------|------------------|-----|--|---|
| Action_Code | varchar2 (1) | M | Action Code. System maintained code indicating type of action last taken on a record. | <ul style="list-style-type: none"> • Values: A, C, D (Add, Change, Delete) |
| Create_Date | date | M | Creation Date. System maintained date a record was created. | |
| Last_Update | date | M | Last Update Date. System maintained date a record was last updated. | |
| Customer_UserId | varchar2 (20) | M | Customer User Identifier. System maintained identifier of a system user who updated the record. | |

AP4.2. Layout for Fund Code to Billed Office DoDAAC Table (Applicable to Signal Codes C or L). The Type column identifies the data type and, when applicable, the maximum number of characters in parentheses. For the Use column, M = Mandatory.

| Field Name | Type | Use | Definition | Business Rule |
|--------------|-----------------|-----|---|--|
| Service_Code | varchar2 (2) | M | Service and Agency Code. Designates the military service or other government element of ownership or sponsorship. The code is used to identify the service or agency monitoring the fund code. | <ul style="list-style-type: none"> • Per DLMS Volume 2, Appendix 7.2, the service and agency (S/A) code is a one or two character alphanumeric. |

| Field Name | Type | Use | Definition | Business Rule |
|-----------------|------------------|-----|--|--|
| Fund_Code | varchar2 (2) | M | Fund Code. Designation of the fund account to be charged (disbursed) or credited (refunded). When used with Signal Code C or L also designates the Billed Office DoDAAC. | <ul style="list-style-type: none"> • Must be unique per Service_Code and Signal_Code. • A fund code of ** is an indicator of the default account. One per S/A + Signal code. • When used with Signal Code C or L an entry is required on the Fund Code to Billed DoDAAC Table. If there is no corresponding entry on the SFIS Fund Code to Fund Account Conversion Table, billing is via Noninterfund |
| DODAAC | varchar2 (6) | M | Department of Defense Activity Address Code (DoDAAC). A is a six position code that uniquely identifies a unit, activity, or organization. See DLM 4000.25, Volume 6, Chapter 2 | <ul style="list-style-type: none"> • Used to denote the Billed Office. |
| Effective_Date | date | M | Effective Date. The start date for the latest action taken on a record. | <ul style="list-style-type: none"> • The record is not valid until the effective date. |
| Action_Code | varchar2 (1) | M | Action Code. System maintained code indicating type of action last taken on a record. | <ul style="list-style-type: none"> • Values: A, C, D (Add, Change, Delete) |
| Create_Date | date | M | Creation Date. System maintained date a record was created. | |
| Last_Update | date | M | Last Update Date. System maintained date a record was last updated. | |
| Customer_UserId | varchar2 (20) | M | Customer User Identifier. System maintained identifier of a system user who updated the record. | |