

***ATTACHMENT 3**

CHART OF ACCOUNTS

Section A--General Information

General Ledger Accounts (GLAs). The GLAs contain three-digit codes; subsidiary accounts (GLSACs) contain five-digit codes. A sixth-digit code is authorized for local use. Do not use any five-digit accounts if they are not prescribed by the Cost/Industrial Procedures and Systems Branch (DFAS-DE/ANMC). You may, however, subdivide an account into two or more accounts at the sixth-digit level to provide extra shredouts, if needed, for local management purposes. Combine the accounts into the prescribed account structure when trial balances or reports are submitted to DFAS Denver, Business Funds Section (DFAS-DE/ADRCW).

Section B--AFMC Chart of General Ledger Account

Description of Accounts. Use the descriptions and pro forma entries of general ledger and subsidiary accounts as guides of transactions or balances included in the DMBA Air Force Industrial Fund accounts. Pro forma entries for GLSACs depict normal entries to be made to the accounts. However, the accountant should use sound accounting practices and professional judgement to properly construct any other entry, when required. Normal sources of data are also indicated. Use other journal entries, reflecting appropriate debit and credit entries, when needed to show the correct method of recording unusual transactions. Whenever possible, actual costs should be recorded in the accounts. Estimated costs should be used only when actual cost data is not available. The following tables of Organic and Contract GLAs and GLSACs, with a correlating DoD GLA, are provided as a ready reference.

Chart of Accounts -- Organic (For AFMC Use Only).

GLA/ Title	DoD GLA
GLSAC	
1XXXX - ASSET SERIES	
111 Fund Balance with U.S. Treasury (Organic)	101000
11110 Funds Collected (Organic)	101110
11120 Funds Disbursed (Organic)	101210
11200 Undistributed Collections (Organic)	101400
11300 Undistributed Disbursements (Organic)	101500
13210 Accounts Receivable - Government - Unbilled (Organic)	131100
13211 Accounts Receivable - Government - Current (Organic)	131100
13212 Accounts Receivable - Government - Delinquent 1-30 Days (Organic)	131200

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13213	Accounts Receivable - Government - Delinquent 31-60 Days (Organic)	131200
13214	Accounts Receivable - Government - Delinquent 61-90 Days (Organic)	131200
13215	Accounts Receivable - Government - Delinquent 91-180 Days (Organic)	131200
13216	Accounts Receivable - Government - Delinquent 181-360 Days (Organic)	
	131200	
13217	Accounts Receivable - Government - Delinquent 361+ Days (Organic)	131200
13220	Accounts Receivable - Public - Unbilled (Organic)	131300
13221	Accounts Receivable - Nongovernment - Current (Organic)	131300
13222	Accounts Receivable - Nongovernment - Delinquent 1-30 Days (Organic)	
	131400	
13223	Accounts Receivable - Nongovernment - Delinquent 31-60 Days (Organic)	131400
13224	Accounts Receivable - Nongovernment - Delinquent 61-90 Days (Organic)	131400
13225	Accounts Receivable - Nongovernment - Delinquent 91-180 Days (Organic)	131400
13226	Accounts Receivable - Nongovernment - Delinquent 181-360 Days (Organic)	131400
13227	Accounts Receivable - Nongovernment - Delinquent 361+ Days (Organic)	131400
13310	Refunds Receivable - Government (Organic)	131500
13320	Refunds Receivable - Nongovernment (Organic)	
	131600	
13410	Claims Receivable - Government (Organic)	132000
13420	Claims Receivable - Nongovernment (Organic)	131500
13690	Other Miscellaneous Receivables (Organic)	131300
14120	Operating Spares - Repairable Support Division (RSD) Exchangeables (Organic)	151100
14130	Material in Stores - Material Inventory Control (MIC) (Organic)	151100
14131	Material Intransit - Material Inventory Control (MIC) to Supply Stock (Organic)	151100
14210	Material Intransit - To Material Inventory Control (MIC) (Organic)	151100

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15111	Work in Process (WIP) - Labor (Organic)	
	158100	
15112	Work in Process (WIP) - Material (Organic)	158100
15113	Work in Process (WIP) - Other (Organic)	
	158100	
15131	Unallocated Cost - Labor (Organic)	158100
15132	Unallocated Cost - Material (Organic)	158100
15133	Unallocated Cost - Other (Organic)	158100
15511	Advances - Government Agencies - Travel (Organic)	141100
15512	Advances - Government Agencies - Contractor Support (Organic)	141500
15513	Advances - Government Agencies - Other (Organic)	141500
15521	Advances - Nongovernment - Travel (Organic)	141100
15522	Advances - Nongovernment - Contractor Support (Organic)	141200
15523	Advances - Nongovernment - Other (Organic)	141200
16210	Fixed Assets - Buildings) (Organic)	173000
16211	Fixed Assets - Accumulated Depreciation -Buildings (Buildings) (Organic)	
	173900	
16230	Other Structures and Facilities (Organic)	
	174000	
16231	Accumulated Depreciation (Organic)	174900
16410	Construction in Progress (Organic)	172100
16420	Systems in Development (Organic)	172100
16421	Automated Data Processing (ADP) Management Systems (Organic)	172100
16431	Construction in Progress - Contractor Acquired Property) CAP - Defense Business Operating Fund (DBOF) (Organic)	172500
16510	Equipment - Funded (Not in Use) (Organic)	176600
16520	Equipment in Use (Organic)	176200

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16530	Equipment - Intransit from Procurement/Supply (Organic)	
	177000	
16550	Equipment on Loan (Organic)	176400
16560	Accumulated Depreciation - Equipment In Use (Organic)	176900
16610	Automated Data Processing (ADP) Management Systems - Summary (Organic)	183000
16611	Automated Data Processing (ADP) Management Systems - Other Fixed Assets (Organic)	183000
16612	Automated Data Processing (ADP) Management Systems - Allowance for Amortization (Organic)	183900
16621	Leasehold Improvements (Organic)	182000
16622	Leasehold Improvements - Allowance for Amortization (Organic)	
18100	Other Assets - Deferred Charges (Organic)	145100
18110	Prepayments (Organic)	145100
18120	Deferred Charges - Suspensed Invoices (Organic)	145100
2XXXX - LIABILITIES SERIES		
21110	Accounts Payable - Government (Organic)	211100
21111	Accounts Payable - Government - U.S. Military (Organic)	
	211100	
21120	Accounts Payable - Nongovernment (Organic)	211300
22110	Accrued Liabilities - Salaries and Wages - (Organic)	221100
22121	Accrued Liabilities - FICA (Organic)	221300
22122	Accrued Liabilities - Civil Service Retirement & Disability Fund (Organic)	221300
22123	Accrued Liabilities - Federal Employees Health Benefits (Organic)	221300
22124	Accrued Liabilities - Federal Employees Group Life Insurance (Organic)	221300
22125	Accrued Liabilities - Medicare (Organic)	221300
22140	Accrued Liabilities - Severance Pay - Unfunded (Organic)	299300
22151	Accrued Liabilities - Annual Leave - Funded (Organic)	221500

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22152	Accrued Liabilities - Annual Leave - Unfunded (Organic)	221500
22153	Accrued Liabilities - Sick Leave (Organic)	221100
22154	Accrued Liabilities - Holiday Leave (Organic)	221100
22159	Accrued Liabilities - Other (Organic)	221100
22160	Accrued Liabilities - Injury Compensation (Organic)	221100
22410	Accrued Expenses - Government (Organic)	219000
22420	Accrued Expenses - Nongovernment (Organic)	219000
22510	Progress Billings (Organic)	299400
25110	Unearned Revenue - Advances from Government (Organic)	231100
25210	Unearned Revenue - Advances from Public (Organic)	231200

3XXXX - CAPITAL AND RESERVES SERIES

30110	Appropriation/Reappropriation (Organic)	321110
30120	Assets Capitalized (Organic)	321120
30130	Liabilities Assumed (Organic)	321130
30140	Cash Infusions Received (Organic)	321140
30150	Earnings Used for Operations (Organic)	321140
30151	Earnings Used for Purchased Equipment (Organic)	331110
31001	Reserves - Purchased Equipment (Organic)	331120
32000	Cumulative Results of Operations - Defense Business Operating Fund (DBOF) (Organic)	331110
32100	Accumulated Operating Results (Organic)	331110
32800	Cumulative Passthroughs (Organic)	321140
32900	Cumulative Refunds (Organic)	321140
36000	Interoffice Transfer - Clearing Account (Organic)	
936000		
38010	Results Division - Denver Transactions (Organic)	332100

4XXXX - REVENUE SERIES

40310	Revenue - Aircraft - Government (Organic)	520000
40320	Revenue - Missiles - Government (Organic)	520000
40330	Revenue - Engines - Government (Organic)	520000
40340	Revenue - Exchange Items - Government (Organic)	520000
40350	Revenue - Other Major End Items - Government (Organic)	520000
40360	Revenue - Maintenance & Regeneration - Government (Organic)	
	520000	
40410	Revenue - Aircraft - Non-Government (Organic)	
40420	Revenue - Missiles - Non-Government (Organic)	
40430	Revenue - Engines - Non-Government (Organic)	
40440	Revenue - Exchange Items - Non-Government (Organic)	
40450	Revenue - Other Major End Items - Non-Government (Organic)	
40460	Revenue - Maintenance & Regeneration - Non-Government (Organic)	
41510	Revenue - Base/Tenant/Area Supp	
41520	Revenue - Local Manufacture	
41691	Revenue - Software	
42030	Revenue - Scrap, AMARC Only	591000
42040	Invested Capital Used	579000
42050	Cooperative Research and Development Income	
	591000	
43510	Appropriation Passthroughs - Current Year (Organic)	591000
43610	Foreign Currency Fluctuations - Gain (Organic)	591000
43620	Foreign Currency Fluctuations - Loss (Organic)	591000

5XXXX - EXPENSES SERIES

52110	Direct Wages and Salaries - GS, GM & SE Employees (Organic)	
	611100	

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52111	Direct Wages and Salaries - WG, WL & WS Employees (Organic)	611100
52120	Direct Overtime/Holiday (Organic)	611100
52180	Direct Workmen's Compensation (Organic)	611100
52310	Direct Labor - U.S. Military Officers (Organic)	612010
52311	Direct Labor - U.S. Military Enlisted (Organic)	612010
52411	Direct Production TDY - Per Diem (Organic)	611600
52412	Direct Production TDY (Organic)	
	611600	
52421	Direct Production TDY - Travel (Organic)	611600
52569	Direct Other Services - Miscellaneous	612020
52611	Direct Production Supplies - Expense (AV Pol - Nonfly) (Organic)	
	612100	
52621	Direct Other Services - Material (Organic)	612100
52622	Repairable Support Division (RSD) Direct Material - Exchange (Organic)	612100
52623	Repairable Support Division (RSD) Direct Material - Planned - Nonexchange (Organic)	612100
52624	Repairable Support Division (RSD) Material - Unplanned - Missing Item -	
	612100	
	Nonexchange (Organic)	
55110	Operations Overhead - Wages and Salaries - GS, GM & SE Employees (Organic)	611100
55111	Operations Overhead - Wages and Salaries - WG, WL & WS Employees	
	611100	
	(Organic)	
55112	Operations Overhead - Defective Asset Rework (Organic)	611100
55120	Operations Overhead - Overtime/Holiday (Organic)	611100
55130	Operations Overhead - Overtime Premium - Direct (Organic)	611100
55150	Operations Overhead - Cash Awards (Organic)	611100
55180	Operations Overhead - Compensation	

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55190	Operations Overhead - Hazardous Waste Minimization - Labor (Organic)	
612020		
55310	Operations Overhead - U.S. Military Officers (Organic)	612010
55311	Operations Overhead - U.S. Military Enlisted (Organic)	612010
55412	Operations Overhead - Administrative TDY - Per Diem (Organic)	
611600		
55413	Operations Overhead - Training TDY - Per Diem (Organic)	
55422	Operations Overhead - Administrative TDY - Travel (Organic)	
55423	Operations Overhead - Training TDY - Travel (Organic)	
55430	Operations Overhead - Civilian PCS (Organic)	611600
55450	Operations Overhead - TDY - Vehicle Rental (Organic)	
55512	Operations Overhead - Transportation of Household Goods (Organic)	611800
55520	Operations Overhead - Communications (Organic)	611800
55530	Operations Overhead - Utilities (Organic)	611800
55541	Operations Overhead - Equipment Rental (Organic)	611800
55550	Operations Overhead - Printing and Reproduction (Organic)	611900
55561	Operations Overhead - Equipment Maintenance (Organic)	612020
55562	Operations Overhead - Vehicle Maintenance and Repair Service (Organic)	612020
55564	Operations Overhead - Custodial Services (Organic)	612020
55565	Operations Overhead - Facility Maintenance (Organic)	612020
55566	Operations Overhead - Training (Organic)	612020
55567	Operations Overhead - CETS (Organic)	612020
55568	Operations Overhead - Maintenance - Automated Data Processing Equipment (ADPE) (Organic)	612020
55569	Operations Overhead - Miscellaneous (Organic)	612020
55570	Hazardous Waste Disposal (Organic)	612020
55571	Operations Overhead - Automated Data Processing (ADP) Management	612020

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	Systems Development - Expense (Organic)	
55572	Operations Overhead - Communications - Automated Data Processing (ADP)	612020
	Management Systems Development (Organic)	
55573	Operations Overhead - Automated Data Processing (ADP) Software Lease and Maintenance (Organic)	612020
55577	Operations Overhead - Hazardous Waste Minimization (Organic)	
	612020	
55579	Operations Overhead - Base Operations Support (Organic)	612020
55590	Operations Overhead - Utilities Maintenance (Organic)	612020
55591	Operations Overhead - Ground Support Equipment Maintenance (Organic)	612020
55592	Operations Overhead - Maintenance - Precision Measurement Equipment Laboratory (PMEL) (Organic)	612020
55593	Operations Overhead - Industrial Plant Equipment Maintenance (Organic)	612020
55594	Operations Overhead - Automated Data Processing Equipment (ADPE) Maintenance (Organic)	612020
55595	Operations Overhead - Depot Maintenance Management Information System (DMMIS) Hardware Maintenance (Organic)	612020
55611	Operations Overhead - Materials - AV POL Nonflying (Organic)	612100
55612	Operations Overhead - Materials - Ground POL (Organic)	612100
55613	Operations Overhead - Materials - Special Fuels (Organic)	612100
55630	Operations Overhead - Materials - Repairable Support Division (RSD) Exchange Material (Organic)	612100
55631	Operations Overhead - Materials - Maintenance of Operating Equipment	
	612100	
	(Organic)	
55632	Operations Overhead - Materials - Indirect Production (Organic)	612100
55633	Operations Overhead - Materials - Operating Supplies - Staff Shop (Organic)	612100
55634	Operations Overhead - Materials - Expendable Tools/Equipment (Organic)	612100
55635	Operations Overhead - Materials - Expendable Office Equipment (Organic)	612100
55636	Operations Overhead - Materials - Office Supplies (Organic)	612100

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55637	Materials from/to Contractor - Precision Measurement Equipment Laboratory/ GSE (PMEL/GSE) (Organic)	612100
55638	Protective Clothing (Organic)	612100
55639	Equipment/Machine-type Tools and Accessories (Organic)	612100
55640	Operations Overhead - Materials - Defective Work and Spoilage Rework	
	612100 (Organic)	
55651	Operations Overhead - Materials - Returned for Credit	612100
55660	Production Overhead - Sale of Scrap (Organic)	612100
55670	Operations Overhead - Materials - Hazardous Waste Minimization (Organic)	612020
55690	Backorder Cancellations (Organic)	612100
55691	Operations Overhead - Materials - Price Revisions (Organic)	612100
55692	Operations Overhead - Materials - Fund Code Changes (Organic)	612100
55693	Operations Overhead - Materials - Accounting Corrections (Organic)	612100
55694	Operations Overhead - Materials - Physical Inventory Adjustments (Organic)	612100
55695	Operations Overhead - Materials - Cost Reclassification (Organic)	612100
55699	Operations Overhead - Materials - Miscellaneous Inventory Adjustments (Organic)	612100
55730	Operations Overhead - Materials - Depreciation of Equipment (Organic)	612500
55740	Operations Overhead - Amortization of Leasehold Improvements (Organic)	612800
55750	Operations Overhead - Amortization of Automated Data Processing (ADP) Management Systems (Organic)	612800
55913	Doubtful Accounts Expense - Government (Organic)	612900
55915	Doubtful Accounts Expense - Nongovernment (Organic)	612900
55941	Operations Overhead - Industrial Waste Treatment Plant Operations Costs (Organic)	690000
55950	Grants, Subsidies, Contribution (Organic)	
55951	Operations Overhead - DRMO Hazardous Waste Costs (Organic)	690000
55961	Operations Overhead - Other Hazardous Waste Costs (Organic)	690000

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55971	Operations Overhead - Environmental Licenses and Fees (Organic)	690000
55981	Operations Overhead - Real Property Alterations and Modifications (Organic)	690000
55990	Operations Overhead - Shop/Office Rearrangements (Organic)	690000
56110	General and Administrative (G&A) Overhead Wages and Salaries - General Schedule, General Manager , Senior Executive (GS, GM, SE) Employees (Organic)	611100
56111	General and Administrative (G&A) Overhead Wages and Salaries - Wage Grade, Wage Leader, Wage Supervisor (WG, WL, WS) Employees (Organic)	611100
56112	General and Administrative (G&A) Overhead - HQ Support Civilian Pay (Organic)	611100
56120	General and Administrative (G&A) Overhead - Overtime/Holiday (Organic)	611100
56150	General and Administrative (G&A) Overhead - Cash Awards (Organic)	611100
56161	General and Administrative (G&A) Overhead - Annual Leave (Organic)	613000
56162	General and Administrative (G&A) Overhead - Sick Leave (Organic)	611100
56163	General and Administrative (G&A) Overhead - Other Leave Adjustments (Organic)	611100
56170	General and Administrative (G&A) Overhead - Personnel Benefits Adjustments (Organic)	611300
56180	General and Administrative (G&A) Overhead - Injury Compensation Expenses (Organic)	611100
56190	General and Administrative (G&A) Overhead - Labor - Hazardous Waste	
612020	Minimization (Organic)	
56310	General and Administrative (G&A) Overhead - Labor - U.S. Military Officer (Organic)	612010
56311	General and Administrative (G&A) Overhead - Labor - U.S. Military Enlisted (Organic)	612010
56312	General and Administrative (G&A) Overhead - HQ Support - Military Pay	
612010	(Organic)	
56412	General and Administrative (G&A) Overhead - TDY - Administrative - Per Diem (Organic)	611600
56430	General and Administrative (G&A) Overhead - Civ PCS	611700

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56461	General and Administrative (G&A) Overhead - HQ Sup ADM PER Diem (Organic)	
56463	General and Administrative (G&A) Overhead - HQ Sup ADM Travel (Organic)	
56520	General and Administrative (G&A) Overhead - Communications (Organic)	611800
56530	General and Administrative (G&A) Overhead - Utility Services (Organic)	611800
56541	General and Administrative (G&A) Overhead - Equipment Rental (Organic)	611800
56550	General and Administrative (G&A) Overhead - Printing and Reproduction	
611900	(Organic)	
56561	General and Administrative (G&A) Overhead - Equipment Maintenance SVC (Organic)	612020
56562	General and Administrative (G&A) Overhead - Vehicle Maintenance and Repair (Organic)	612020
56564	General and Administrative (G&A) Overhead - Custodial Services (Organic)	612020
56565	General and Administrative (G&A) Overhead - Facilities Maintenance (Organic)	612020
56566	General and Administrative (G&A) Overhead - Training (Organic)	
612020		
56567	General and Administrative (G&A) Overhead - Hazardous Waste	
612020	Minimization (Organic)	
56569	General and Administrative (G&A) Overhead - Miscellaneous (Organic)	612020
56571	General and Administrative (G&A) Overhead - Automated Data Processing (ADP) Management System Development Expense (Organic)	612020
56572	General and Administrative (G&A) Overhead - Commercial Automated Data Processing (ADP) Management System Development Expense (Organic)	612020
56573	Automated Data Processing (ADP) Software Lease/Maintenance Expense (Organic)	612020
56579	General and Administrative (G&A) Overhead - Base Operations Support (Organic)	612020
56590	General and Administrative (G&A) Overhead - Utilities Maintenance (Organic)	612020
56591	General and Administrative (G&A) Overhead - Maintenance Ground Support Equipment (Organic)	612020

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56592	General and Administrative (G&A) Overhead - Maintenance - Precision Measurement Equipment Laboratory (PMEL) (Organic)	612020
56593	General and Administrative (G&A) Overhead - Maintenance Industrial Plant Equipment (Organic)	612020
56594	Automated Data Processing Equipment (ADPE) Maintenance (Organic)	612020
56595	Depot Maintenance Management Information System (DMMIS) Hardware Maintenance (Organic)	612020
56612	General and Administrative (G&A) Overhead - Materials - Ground POL (Organic)	612100
56633	General and Administrative (G&A) Overhead - Materials - Shop Supplies 612100 (Organic)	
56635	General and Administrative (G&A) Overhead - Materials - Expendable Office Equipment (Organic)	612100
56636	General and Administrative (G&A) Overhead - Materials - Office Supplies 612100 (Organic)	
56637	Material From/To Contractors (Precision Measurement Equipment Laboratory - GSE (PMEL-GSE) (Organic)	612100
56651	General and Administrative (G&A) Overhead - Materials - Returned for Credit (Organic)	612100
56652	General and Administrative (G&A) Overhead - Materials - Loss on Material Sent to Disposal (Organic)	612100
56660	General and Administrative (G&A) Overhead - Materials - Proceeds from 612100 Sale of Scrap (Organic)	
56670	General and Administrative (G&A) Overhead - Materials - Hazardous Waste Minimization (Organic)	612020
56691	General and Administrative (G&A) Overhead - Materials - Price Revisions 612100 (Organic)	
56692	General and Administrative (G&A) Overhead - Materials - Fund Code Changes (Organic)	612100

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56693	General and Administrative (G&A) Overhead - Materials - Accounting Corrections (Organic)	612100
56694	General and Administrative (G&A) Overhead - Materials - Physical Inventory Adjustments (Organic)	719100
56699	General and Administrative (G&A) Overhead - Materials - Misc. Inventory	
612100	Adjustments (Organic)	
56720	Depreciation - Facilities and Real Property (Organic)	612600
56721	Depreciation - Minor Construction (Organic)	612600
56730	General and Administrative (G&A) Overhead - Depreciation of Equipment	
612500	(Organic)	
56735	Depreciation - Equipment Mobilization (Organic)	612500
56735	Depreciation - Equipment Mobilization (Organic)	612500
56740	Amortization of Leasehold Improvements	612800
56750	Amortization of Data Processing (ADP) Management Systems (Organic)	
56913	Doubtful Accounts Expense - Government (Organic)	612900
56915	Doubtful Accounts Expense - Nongovernment (Organic)	612900
56917	General and Administrative (G&A) Overhead - Misc. Finance Changes - Foreign Currency Fluctuation (FCF) Gains (Organic)	719300
56918	General and Administrative (G&A) Overhead - Misc. Finance Changes - Foreign Currency Fluctuation (FCF) Losses (Organic)	729300
56941	Industrial Waste Treatment Plant Operations Costs (Organic)	690000
56951	General and Administrative (G&A) Overhead - (DRMO) Hazardous Waste Costs (Organic)	690000
56961	General and Administrative (G&A) Overhead - Other Hazardous Waste Costs (Organic)	690000
56971	General and Administrative (G&A) Overhead - Environmental Licenses and Fees (Organic)	690000
56981	General and Administrative (G&A) Overhead - Real Property Alterations (Organic)	690000
56990	General and Administrative (G&A) Overhead - Shop/Office Rearrangements	690000

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	(Organic)	
56991	General and Administrative (G&A) Overhead - Minor Construction (Organic)	690000
57010	Increase/Decrease in Work In Process (WIP) (Organic)	690000
57911	Labor Rate Variance (Organic)	660000
57912	Labor Efficiency Variance (Organic)	660000
57913	Planned Labor Rate Variance (Organic)	660000
57921	Lot Size Variance (Organic)	660000
57931	Overhead Volume Variance (Organic)	660000
57932	Overhead Spending Variance (Organic)	660000
57933	Overhead Standard Variance (Organic)	660000
57934	Overhead Efficiency Variance (Organic)	660000
57935	Standard Revision Variance (Organic)	660000
57941	Material Usage Variance (Organic)	660000
57942	Material Substitution Variance (Organic)	660000
57943	Material Price Variance (Organic)	660000
57951	Planned Occupancy Variance (Organic)	660000
57991	Other Variance (Organic)	660000
58200	Nonoperating Fixed Asset Gains/Losses (Organic)	721000
58511	Prior Year Adjustments to Accrued Operating Results (AOR) - Revenue -	
	740000	
	Cash (Organic)	
58512	Prior Year Adjustments to Accrued Operating Results (AOR) - Revenue -	
	740000	
	Noncash (Organic)	
58521	Prior Year Adjustments to Accrued Operating Results (AOR) - Expenses -	740000
	Cash (Organic)	
58522	Prior Year Adjustments to Accrued Operating Results (AOR) - Expenses -	740000
	Noncash (Organic)	
58610	Passthroughs from Operations and Maintenance (O&M) (Organic)	740000

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58611	Passthroughs from Operations and Maintenance (O&M) (Organic)	740000
58620	Refunds from Operations and Maintenance (O&M) (Organic)	740000
58621	Refunds from Operations and Maintenance (O&M) (Organic)	740000
58650	Passthroughs - Nonexpenditure Transfers (Organic)	740000
58660	Refunds - Nonexpenditure Transfers (Organic)	740000
58710	Surcharge Trans to Contractor Acquired Property (CAP) - Purchased Equipment (Organic)	740000
58720	Surcharge Trans to Contractor Acquired Property (CAP) - Reserved (Organic)	740000
58730	Surcharge Trans to Contractor Acquired Property (CAP) - Other Programs(Organic)	740000

6XXXX - INTEROFFICE ACCOUNTS SERIES

60110	Transfers-In - Equipment (Organic)	938100
60130	Transfers-In - Cost (Organic)	938100
60140	Transfers-In - Progress Payments from Customers	
60150	Transfers-In - Cash Collections (Organic)	938100
60160	Transfers-In - Cash Disbursements (Organic)	938100
60163	Funds Disbursed - Depreciation - Defense Business Operating Fund (DBOF) (Organic)	938200
60164	Funds Disbursed - Milcon - Defense Business Operating Fund (DBOF) (Organic)	938200
60210	Transfers-Out - Equipment (Organic)	938200
60230	Transfers-Out - Cost (Organic)	938200
60240	Transfers-Out - Progress Payments from Customers (Organic)	938200
60250	Transfers-Out - Cash Collections (Organic)	938200
60251	Funds Collected - Operations - Defense Business Operating Fund (DBOF) (Organic)	938100
60252	Funds Collected - CAP - Defense Business Operating Fund (DBOF) (Organic)	938100

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60260	Transfers Out - Cash Disbursements (Organic)	938200
60261	Funds Disbursed - Operations - Defense Business Operating Fund (DBOF) (Organic)	938200
60262	Funds Disbursed - CAP - Defense Business Operating Fund (DBOF) (Organic)	938200
61200	Collections - Transfers-Out to Divisions (Organic)	938200
61400	Accounts Receivable - Transfers-Out to Denver (Organic)	938200
61410	Accounts Receivable - Transfers-Out to Denver (Organic)	938200
62110	Transfers-In - Others without Reimbursement - CAP - Defense Business Operating Fund (DBOF) (Organic)	322000
62111	Transfers-In - Building, Facilities And Other without Reimbursement -	322100
62112	Transfers-In -Equipment without Reimbursement -	322100
62510	Collections - Transfers-In from Denver (Organic)	
938100		
62610	Transfers-Out - Others without Reimbursement - CAP - Defense Business Operating Fund (DBOF) (Organic)	323200
62111	Transfers-Out - Building, Facilities And Other without Reimbursement	323200
62112	Transfers-Out -Equipment without Reimbursement	323200
73000	Extraordinary	730000
9XXXX - STATISTICAL ACCOUNTS SERIES		
90111	Unfunded - Materials Inventory (Organic)	90111
90112	Unfunded - Work in Process (WIP) (Organic)	90112
90113	Unfunded - Increase/Decrease in Work in Process (WIP) (Organic)	90113
90114	Unfunded - Unallocated Cost (Organic)	90114
90230	Unfunded - Fixed Assets - Equipment - Aircraft (Organic)	
90233	Unfunded - Fixed Assets - Accumulated Depreciation - Equipment (Organic)	
91100	Unfunded Pension Expenses (Organic)	
91200	Unfunded Expenses - Base/Station Operations Support Costs (Organic)	912000
91300	Unfunded Expenses - Command/HQ Support Costs (Organic)	913000

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91410	Direct Material - Systems Support (Organic)	914100
91420	Direct Material - General Support (Organic)	914200
91430	Direct Material - Repairable Support Division (Organic)	914300
91440	Production Overhead - Systems Support (Organic)	914400
91450	Production Overhead - General Support (Organic)	914500
91460	Operations Overhead - RSD Materials (Organic)	914600
91470	G&A Material - Systems Support (Organic)	914700
91480	G&A Material - General Support (Organic)	914800
91485	G&A Overhead - RSD Materials (Organic)	914850
91490	Other (Organic)	914900
91510	Unfunded Direct Military Labor - Pay Allowance (Organic)	915100
91520	Unfunded Indirect Military Labor - Pay Allowance (Organic)	915200
91522	Unfunded Military Labor - Operations Overhead (Organic)	915220
91523	Unfunded Military Labor - G&A Overhead (Organic)	915230
91590	Unfunded Military Labor - Adjustments (Organic)	
915900		
91611	DRMO Hazardous Waste Costs - Statistical (Organic)	916110
91621	Disposal of Hazardous Materials and Parts (Organic)	916210
91631	Hazardous Waste Personnel Costs (Organic)	916300
91641	Cost of Operations of Waste Control Facilities and Staging Areas (Organic)	916400
91651	Cost of TDY and Training for Hazardous Waste Disposal (Organic)	916500
91660	Bid and Proposal Costs (Organic)	916600
91710	Investment Materials - Nonexchange Cost (Organic)	
91711	Investment Materials - Modification Kits (Organic)	917110
91712	Investment Materials - Missing/Initial Issues (Organic)	917120
91713	Investment Materials - Defective Work and Spoilage (Organic)	917130
91715	Investment Materials - Customer Furnished Materials (Organic)	917150

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91716	Investment Materials - Free Issue (Organic)	917160
91721	Exchange Costs - Exchangeables (Organic)	917210
91722	Exchange Costs - Repair of Depot Maintenance Equipment (DME)	917220
	Investment Material (Organic)	
91723	Exchange Costs - Defective Work and Spoilage (Organic)	
91724	Investment Materials - Centrally Procured Exchangeables (Organic)	
91800	Unfunded Expense Materials (Organic)	918000
91850	Unfunded Floating Stock (Organic)	918500
91900	Surcharge Revenue (Organic)	919000
92010	Paid by Environmental Restoration Account (Organic)	920000
931XX	Funded Equipment - By Year (Organic)	
931X1	Budget Program - By Year (Organic)	931X10
931X2	On Order - By Year (Organic)	931X20
931X3	Assets Received but Unpaid - By Year (Organic)	
931X30		
931X4	Current Year Receipts Paid - By Year (Organic)	931X40
931X5	Current Year Receipts Developed Organically - By Year (Organic)	931X50
931X6	Cumulative Prior Year Receipts - By Year (Organic)	931X60
934XX	Alterations, Modifications, and Rehabilitations of Equipment - By Year (Organic)	
934X1	Budget Program - By Year (Organic)	934X10
934X2	On Order - By Year (Organic)	934X20
934X3	Assets Received but Unpaid - By Year (Organic)	
934X30		
934X4	Current Year Receipts Paid - By Year (Organic)	934X40
934X5	Current Year Receipts Developed Organically - By Year (Organic)	934X50
934X6	Cumulative Prior Year Receipts - By Year (Organic)	934X60
935XX	Minor Construction Projects - By Year (Organic)	

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935X1	Budget Program - By Year (Organic)	935X10
935X2	On Order - By Year (Organic)	935X20
935X3	Assets Received But Unpaid - By Year (Organic)	
935X30		
935X4	Current Year Receipts Paid - By Year (Organic)	935X40
935X5	Current Year Receipts Developed Organically - By Year (Organic)	935X50
935X6	Cumulative Prior Year Receipts - By Year (Organic)	935X60
936XX	Management Information Systems - By Year (Organic)	
936X1	Budget Program - By Year (Organic)	936X10
936X2	On Order - By Year (Organic)	936X20
936X3	Assets Received But Unpaid - By Year (Organic)	
936X30		
936X4	Current Year Receipts Paid - By Year (Organic)	936X40
936X5	Current Year Receipts Developed Organically - By Year (Organic)	936X50
936X6	Cumulative Prior Year Receipts - By Year (Organic)	936X60
94110	Undelivered Orders Outstanding (UOO) - U. S. Government Agencies (Organic)	941100
94111	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Material (Organic)	941110
94120	Undelivered Orders Outstanding (UOO) - Other (Organic)	941200
94210	Customer Orders Accepted - U.S. Government Agencies (Organic)	942100
94220	Customer Orders Completed - Other (Organic)	942200
94310	Customer Orders Unfilled - U.S. Government Agencies (Organic)	
943100		
94320	Customer Orders Unfilled - Other (Organic)	943200
94410	Customer Orders Completed - U.S. Government Agencies (Organic)	944100
94420	Customer Orders Completed - Other (Organic)	944200
950X1	Undelivered Orders - Without Adv - Operations - DBOF - Government - By Date (Organic)	

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950X2	Undelivered Orders - Without Adv - Operations - DBOF - Nongovernment - By Date (Organic)	
950X4	Undelivered Orders - Without Adv - Operations - DBOF - By Date (Organic)	
950X5	AEU- Operating	
950X6	AEP Paid	
95161	Anticipated Earned Authority- A Goal	4721A0
95162	Actual Cost Authority Earned - A Goal	4614A0
95163	Outstanding Comm Operating - A Goal	4721A0
95261	Anticipated Earned Authority - B Goal	4721A0
95262	Actual Cost Authority Earned - B Goal	4614A0
95263	Outstanding Comm Operating - B Goal	4721A0
95361	Anticipated Earned Authority -C Goal	4721A0
95362	Actual Cost Authority Earned - C Goal	4614A0
95363	Outstanding Comm Operating - C Goal	4721A0
95461	Anticipated Earned Authority -D Goal	4721A0
95462	Actual Cost Authority Earned - D Goal	4614A0
95463	Outstanding Comm Operating - D Goal	4721A0
955X1	Undelivered Orders - Without Adv - Operations - DBOF - Government - By Date (Organic)	
955X2	Undelivered Orders - Without Adv - Operations -,DBOF - Nongovernment - By Date (Organic)	
955X4	Undelivered Orders - Without Adv - Operations - DBOF - A - By Date (Organic)	
960X3	Undelivered Orders - Without Adv Cap - DBOF - Government - By Date (Organic) Note: Prior to FY 94 this account was the commitment.	
960X4	Undelivered Orders - Without Adv Cap - DBOF - Nongovernment - By Date (Organic)	
960X5	Accrued Expenditures Unpaid - Cap - DBOF - By Date (Organic)	
960X6	Accrued Expenditures Paid - Cap - DBOF - By Date (Organic)	
961X1	Cap Authorized - DBOF Equipment Except ADPE/Tele - By Date (Organic)	

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961X2	Cap Available - DBOF Equipment - ADPE/Tele - By Date (Organic)	
961X3	Outstanding Commitments - Cap - DBOF Equipment - ADPE/Tele - By Date (Organic)	
962X1	Cap Authorized - DBOF Equipment - ADPE/Tele - By Date (Organic)	
962X2	Cap Available - DBOF Equipment - ADPE/Telcom - By Date (Organic)	
962X3	Outstanding Commitments - Cap - DBOF - ADPE/Telcom - By Date (Organic) (FY 94 and after)	
963X1	Cap Authorized - DBOF - Software Development - By Date (Organic)	
963X2	Cap Available - DBOF - Software Development - By Date (Organic)	
963X3	Outstanding Commitments - Cap - DBOF - Software Development - By Date (Organic) (FY 94 and after)	
964X1	Cap Authorized - DBOF - Minor Construction - By Date (Organic)	
964X2	Cap Available - DBOF - Minor Construction - By Date (Organic)	
964X3	Outstanding Commitments - DBOF - Minor Construction - By Date (Organic) (FY 94 and after)	
965X1	Cap Authorized - DBOF - Management Improvement Initiative - By Date (Organic)	
965X2	Cap Available - DBOF - Management Improvement Initiative - By Date (Organic)	
965X3	Outstanding Commitments - DBOF - Management Improvement Initiative - By Date (Organic) (FY 94 and after)	
966X4	Undelivered Orders - With Adv - Cap - DBOF- By Date (Organic)	
97043	Reimbursements Earned - Uncollected (Organic)	
425200		
97044	Reimbursements Earned - Collected (Organic)	425400
97063	Reimb Earned- Specific Appr	525200
97064	Reimb Earned- Collect Specific Appropriation	425400
98010	Material Purchased - Stock Fund - General Support Division (Organic)	980100
98020	Material Purchased - Stock Fund - Systems Support Division (Organic)	980200
98030	Material Purchased - Stock Fund - Fuels Division (Organic)	980300

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98040	Material Purchased - Stock Fund - Medical/Dental Division (Organic)	980400
98050	Material Purchased - Stock Fund - Commissary (Organic)	980500
98080	Material Purchased - Stock Fund - Repairable Support Division (Organic)	
980800		
9850X	Statistical Reserve for Purchased Equipment - By Date (Organic)	
9850X0		
99000	Statistical Account - Contra (Organic)	990000
99400	Environmental Costs - Contra (Organic)	94000
99500	Statistical Account - Equipment Budget - Contra (Organic)	99500
99993	Workload Work in Process (Organic)	999930

CONTRACT ACCOUNTS

GLA/ For AFMC Use Only

GLSAC

DoD GLA

1XXXX - ASSET SERIES

13249	Accounts Receivable - Government - Unbilled (Contract)	
131100		
13250	Accounts Receivable - Government - Current (Contract)	131100
13252	Accounts Receivable - Government - Delinquent 1-30 Days (Contract)	131400
13253	Accounts Receivable - Government - Delinquent 31-60 Days (Contract)	131400
13254	Accounts Receivable - Government - Delinquent 61-90 Days (Contract)	131400
13255	Accounts Receivable - Government - Delinquent 91-180 Days (Contract)	131400
13256	Accounts Receivable - Government - Delinquent 181-360 Days (Contract)	131400
13257	Accounts Receivable - Government - Delinquent 361+ Days (Contract)	131400
13259	Accounts Receivable - Public - Unbilled (Contract)	131300
13260	Accounts Receivable - Nongovernment - Current (Contract)	131300
13262	Accounts Receivable - Nongovernment - Delinquent 1-30 Days (Contract)	131400
13263	Accounts Receivable - Nongovernment - Delinquent 31-60 Days (Contract)	131400

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13264	Accounts Receivable - Nongovernment - Delinquent 61-90 Days (Contract)	131400
13265	Accounts Receivable - Nongovernment - Delinquent 91-180 Days (Contract)	131400
13266	Accounts Receivable - Nongovernment - Delinquent 181-360 Days (Contract)	131400
13267	Accounts Receivable - Nongovernment - Delinquent 361+ Days (Contract)	131400
13350	Refunds Receivable - Government (Contract)	131500
14133	Material Intransit - Return to Supply from Contractor (Contract)	151100
14135	Material in Stores - In Hands of Contractor (Contract)	151100
14220	Material Intransit - GFM to Contractor (Contract)	151100
14230	Material Intransit - Customer Acquired Property (CAP) to Contractor (Contract)	151100
15121	Work in Process - Labor (Contract)	158100
15122	Work in Process - Material (Contract)	158100
15123	Work in Process - Other (Contract)	158100
15550	Advances - Travel (Contract)	141100
15560	Advances - Cont/Suppl (Contract)	141200
16425	ADPE Systems in Development-Contract	1830.00
16615	ADPE Management Systems-Contract	1830.00
16616	Allowance for Amortization	1839.00
2XXXX - LIABILITIES SERIES		
21150	Accounts Payable - Government (Contract)	211100
21160	Accounts Payable - Nongovernment (Contract)	211300
21200	Accounts Payable - Contract Holdback (Contract)	213000
21300	Claims Payable (Contract)	211500
21400	Interest Payable (Contract)	214000
22450	Accrued Expenses - Material (Contract)	219000
22451	Accrued Expenses - Labor (Contract)	219000
22452	Accrued Expenses - Other (Contract)	219000

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22512	Progress Billings (Contract)	299400
25111	Unearned Revenue - Advances from Government (Contract)	231100
3XXXX - CAPITAL AND RESERVES SERIES		
30121	Assets Capitalized (Contract)	321120
32102	Accumulated Operating Results	3311.10
36002	I/O Trans-Clearing Account-Contract	9360.00
38012	Results Division, Accounts Receivable Transfers	
3321.00		
4XXXX - REVENUE SERIES		
41610	Revenue - Aircraft - Government (Contract)	520000
41620	Revenue - Missiles - Government (Contract)	520000
41630	Revenue - Engines - Government (Contract)	520000
41640	Revenue - Exchangeable Items - Government (Contract)	
	520000	
41650	Revenue - Other Major End Items - Government (Contract)	520000
41699	Revenue - Software - Contract	520000
41710	Revenue - Aircraft - Nongovernment Contract	520000
41720	Revenue - Missiles - Nongovernment Contract	520000
41730	Revenue - Engines - Nongovernment Contract	520000
41740	Revenue - Exchangeable Items - Nongovernment (Contract)	520000
41750	Revenue - Other Major End Items - Nongovernment (Contract)	520000
43520	Appropriation Passthroughs - Current Year (Contract)	591000
5XXXX - EXPENSES SERIES		
53412	Per Diem - TDY - Seller (Contract)	611600
53450	Travel TDY Vehicle Rental-Contract)	611600
53510	Personnel Cost - Seller (Contract)	612020
53511	Policy and Procedures (Contract)	612020

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53512	Other Contractual Support (Contract)	612020
53513	Data Automation - Logistics (Contract)	612020
53514	Accounting Support (Contract)	612020
53611	Material Used - Government Furnished Material (GFM) (Contract)	612020
53612	Material Used - POL (Contract)	612020
53613	Contract Material Usage - Customer Acquired Property (CAP) (Contract)	612020
53651	Noncreditable Returns (Contract)	612020
53670	Proceeds from Sale of Scrap (Contract)	612020
53690	Contractor Inventory Adjustments (Contract)	612020
53717	Miscellaneous - Foreign Currency Fluctuations (FCF) - Gains (Contract)	719300
53718	Miscellaneous - Foreign Currency Fluctuations (FCF) - Losses (Contract)	
729300		
53811	Labor Charges (Contract)	612020
53812	Labor Standards (Contract)	
53822	Material Standards (Contract)	612020
53823	Material - Plant Clearance (Contract)	612020
53831	Other Gains/Losses (Contract)	612020
53832	Contract Termination Cost (Contract)	612020
53833	Miscellaneous Contract Expenses (Contract)	612020
53834	Other Expense Standards (Contract)	612020
53840	DRMO Hazardous Waste/Material Disposal (Contract)	612020
56914	Doubtful Accounts Expense - Government (Contract)	612900
56916	Doubtful Accounts Expense - Nongovernment (Contract)	
612900		
57050	Increase/Decrease in Work In Process (WIP) (Contract)	660000
58513	Prior Year Adjustments to AOR Revenue - Cash (Contract)	740000
58514	Prior Year Adjustments to AOR Revenue - Noncash (Contract)	740000

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58523	Prior Year Adjustments to AOR Expenses - Cash (Contract)	740000
58524	Prior Year Adjustment to AOR Expenses - Noncash (Contract)	740000
58612	Passthroughs from Operations and Maintenance (O&M) (Contract)	740000
58622	Refunds from Operations and Maintenance (O&M) (Contract)	740000

6XXXX INTEROFFICE ACCOUNTS SERIES

60120	Transfers-In - Material (Contract)	938100
60220	Transfers-Out - Materials (Contract)	938200
60270	Transfers-Out - Cash Collections (Contract)	938200
60280	Transfers-Out - Cash Disbursements (Contract)	938200

9XXXX - STATISTICAL ACCOUNTS SERIES

90175	Unfunded - Investment Materials in Hands of Contractors (Contract)	901750
91750	Investment Materials - Modification Kits (Contract)	917500
91760	Investment Materials - Missing Initial Issue (Contract)	917600
91775	Exchange Costs - Exchangeables (Contract)	917750
94150	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies (Contract)	941500
94151	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Material (Contract)	941510
94160	Undelivered Orders Outstanding (UOO) - U.S. Government Agencies - Other (Contract)	941600
94250	Customer Orders Accepted - U.S. Government Agencies - Contract	942500
94260	Customer Orders Accepted - Other (Contract)	942600
94350	Customer Orders Unfilled - U.S. Government Agencies (Contract)	943500
94360	Customer Orders Unfilled - Other (Contract)	943600
94450	Customer Orders Completed - U.S. Government Agencies (Contract)	944500
94460	Customer Orders Completed - Other (Contract)	944600
98060	Material Purchased - Stock Fund - General Support Division (Contract)	980600
98070	Material Purchased - Stock Fund - System Support Division (Contract)	980700
99991	Appropriation Funding Source (Contract)	

Section C--AFMC Chart of General Ledger Accounts Description and Pro Forma Entries.

a. GLAC 10000 SERIES - ASSET ACCOUNTS:

GLAC 11100 - Fund Balance with U.S. Treasury (DFAS-DE only). This debit balance account reflects the amount of funds with the U.S. Treasury. The HQ makes entries to this GLAC.

Debit with:

- (1) The initial amount of cash allocated to DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

- (2) The amount of cash receipts reported by DENVER

CONTRA: 11200

SOURCE: Allocation Advice (DFAS-DE only)

- (3) Increase in amount of cash allocated to DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

Credit with:

- (1) The amount of cash withdrawn from DMBA.

CONTRA: 30110

SOURCE: Allocation Advice (DFAS-DE only)

- (2) The amount of cash disbursements reported by DENVER on cash data report.

CONTRA: 11300

SOURCE: Allocation Advice (DFAS-DE only)

GLAC 11200-Undistributed Collections (DFAS-DE only). This debit balance account reflects the amount of difference in cash receipts as reported by DENVER and the individual DMBA activities.

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Debit with:

(1) The amount of cash receipts as reported by individual DMBA activities in GLACs 60250/60270.

CONTRA: 60150

SOURCE: 60250/60270 Installation Trial Balance (DFAS-DE only)

Credit with:

(1) The amount of cash receipts reported by DENVER

CONTRA: 11100

SOURCE: RCS: HAF-ACF(M)7136 (DFAS-DE only)

GLAC 11300-Undistributed Disbursements (DFAS-DE only). This credit balance account reflects the amount of the difference in cash disbursements as reported by DENVER and the individual DMBA activities.

Debit with:

(1) The amount of cash disbursements reported by DENVER

CONTRA: 11100

SOURCE: RCS: HAF-ACF(M)7136 (DFAS-DE only)

Credit with:

(1) The amount of cash disbursements reported by DMBA activities in GLACs 60260/60280.

CONTRA: 60160

SOURCE: 60260/60280 Installation Trial Balance (DFAS-DE only)

GLAC 13200-Accounts Receivable

GLAC 13210-Government Accounts Receivable

GLAC 13211-Current Government

GLAC 13212-Delinquent 1-30 Days

GLAC 13213-Delinquent 31-60 Days

GLAC 13214-Delinquent 61-90 Days

GLAC 13215-Delinquent 91-180 Days

GLAC 13216-Delinquent 181-360 Days

GLAC 13217-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from US Government Agencies (USGA) based on organic production completed for which payment has not been received. These accounts are broken out by aged category; and once a receivable reaches the 120-day period, it is to be turned over DFAS-DE for collection by DFAS-DE. When funds provided by the customer are not sufficient to cover the cost of completed work, the excess amount will be removed from the receivables. Additional funds will have to be obtained through a project order (PO) amendment before the excess completion values can be billed to the customer, or written off.

Debit with:

- (1) Value of sales of USGAs for organic production and services including G&A.

CONTRA: 403XX, 415XX

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) The amount of revenue generated from the sale of scrap removed from weapon systems as part of the regeneration process (AMARC only).

CONTRA: 42030

SOURCE: DD Form 1348-1 (AMARC only)

- (3) Cash paid for organic refunds (both current and prior year) to O & M.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

- (4) The amount of current year passthroughs received when the sales rate for expenses is less than the actual authorization.

CONTRA: 43510

SOURCE: HQ AFMC letter (all centers)

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Credit with:

- (1) Progress billings from USGAs for organic production at time of completion billing.

CONTRA: 22510

SOURCE: PO Register/G004B (ALCs only)

Industrial Fund Billing (AMARC only)

- (2) Cash receipts from USGAs for organic production.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

- (3) Adjustment to progress billings caused by progress billing being in excess of sales rates.

CONTRA: 22510

SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (4) Cash received in amount that sales (completions) exceeded previously recorded progress billings.

CONTRA: 60250

SOURCE: G072A - R04 (ALCs only)

Industrial Fund Billing (AMARC only)

- (5) The amount of organic refunds to O & M for prior year profits.

The negative receivable is established when the refund is processed in any other manner than a check.

CONTRA: 58621

SOURCE: HQ AFMC letter (all centers)

- (6) The amount of organic current year refunds due to the budgeted sales rate for an expense exceeding the approved authorization.

CONTRA: 43510

SOURCE: HQ AFMC letter (all centers)

- (7) Amount owed by USGAs for organic services including G&A.

CONTRA: 60250

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

(8) Cash received for current year passthroughs.

CONTRA: 60250

SOURCE: SF 1080 (ALCs/AMARC)

(9) Cash received from sale of scrap which is removed from weapon systems as part of the regeneration process (AMARC only)

CONTRA: 60250

SOURCE: SF 1080 (AMARC only)

GLAC 13220-Nongovernment - Organic

GLAC 13221-Current Nongovernment

GLAC 13222-Delinquent 1-30 Days

GLAC 13223-Delinquent 31-60 Days

GLAC 13224-Delinquent 61-90 Days

GLAC 13225-Delinquent 91-180 Days

GLAC 13226-Delinquent 181-360 Days

GLAC 13227-Delinquent 361+ Days

These debit balance accounts reflect the billed and unbilled amount of funds due the DMBA from non-US Government Agencies (NUSGA) for which payment has not been received. These accounts are broken out by aged category and when the receivable has reached the 120 day mark the receivable will be turned over to DFAS-DE for collection by DFAS-DE . When funds provided by the customer are not sufficient to cover the cost of completed work, the excess amount will be removed from receivables. Additional funds will have to be obtained before unfunded completion values can be sales billed to the customer.

Debit with:

(1) Value of sales to NUSGAs for organic production.

CONTRA: 404XX/415XX

SOURCE: G072A-R05-M1-MRS (ALCs only)

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Industrial Fund Billing (AMARC only)

Credit with:

- (1) Cash receipts from NUSGAs for organic production.

CONTRA: 60250

SOURCE: SF 1080 (all centers)

- (2) Progress billings from NUSGAs for organic production at time of completion.

CONTRA: 22510

SOURCE: PO Register/G004B (all centers)

Industrial Fund Billing (AMARC only)

- (3) Cash received in amount that sales (completions) exceeded previously recorded progress billings.

CONTRA: 60250

SOURCE: G072A - R04 (ALCs only)

Industrial Fund Billing (AMARC only)

GLAC 13249 - Accounts Receivable - Government - Unbilled - Contract

GLAC 13250 - Current Government - Contract

GLAC 13252 - Delinquent 1-30 Days

GLAC 13253 - Delinquent 31-60 Days

GLAC 13254-Delinquent 61-90 Days

GLAC 13255-Delinquent 91-180 Days

GLAC 13256-Delinquent 180-360 Days

GLAC 13257-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from USGAs for contractual production. These accounts are aged by category; and once the 120 day mark is reached, the receivable should be turned over to DFAS-DE for collection by DFAS-DE.

Debit with:

- (1) Unprocessed progress billings for prior month accrued costs.

CONTRA: 22512

SOURCE: A-G072D-L36-MO-8HL Billing Support List/SF 1080 (ALCs only)

- (2) Sales of completed contractual production, for which progress billing is not authorized (USGAs).

CONTRA: 41610 through 41650, as applicable

SOURCE: A-G072D-L47-MO-8HL Billing Support List/SF 1080 (ALCs only)

- (3) Cash paid for contract refunds (current and prior year).

CONTRA: 60270

SOURCE: SF 1080 (ALCs only)

- (4) The amount of current year contract passthroughs where the budgeted sales rate for an expense is less than the approved authorized rate.

CONTRA: 43520

SOURCE: HQ AFMC letter (ALCs only)

Credit with:

- (1) Cash receipts in payment of receivables.

CONTRA: 60270

SOURCE: SF 1080 Collection Voucher (ALCs only)

- (2) The amount of contract refunds for prior year contract profits. The negative receivable is established when the refund is processed in any other manner than a check.

CONTRA: 58622

SOURCE: HQ AFMC letter (ALCs only)

- (3) Cash received from O&M for current year passthroughs.

CONTRA: 60270

SOURCE: SF 1080 (ALCs only)

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(4) The amount of contract refunds to O&M when the approved current year rates exceed the actual authorizations.

CONTRA: 43520

SOURCE: HQ AFMC letter (ALCs only)

GLAC 13259-Accounts Receivable - Nongovernment FMS - Unbilled

GLAC 13260-Current Nongovernment - Contract

GLAC 13262-Delinquent 1-30 Days

GLAC 13263-Delinquent 31-60 Days

GLAC 13264-Delinquent 61-90 Days

GLAC 13265-Delinquent 91-180 Days

GLAC 13266-Delinquent 181-360 Days

GLAC 13267-Delinquent 361+ Days

These debit balance accounts reflect the amount of funds due the DMBA from NUSGAs for contractual production. These accounts are aged by category. Once a receivable reaches the 120-day mark it should be turned over to DFAS-DE for collection by DFAS-DE.

Debit with:

(1) Sales for completed contract production, for which progress billing is not authorized (NUSGAs) - Grant Aid, foreign military sales (FMS) and commercial.

CONTRA: 41710 through 41750 as applicable

SOURCE: A-G072D-L47-MO-8HL Billing Support List/SF 1080 - FMS, Grant Aid and commercial (ALCs only)

Credit with:

(1) Cash receipts in payment of receivables (NUSGAs).

CONTRA: 60270

SOURCE: SF 1080 Collection Vouchers (ALCs only)

GLAC 13300-Refunds Receivable

GLAC 13310-Government - Organic. This debit balance account reflects the amount of funds due the DMBA from US Government Agencies for overpayments.

Debit with:

- (1) Amount receivable from another installation for labor loaned on a reimbursable basis.

CONTRA: 5X110

SOURCE: Billings (ALCs/AMARC)

- (2) Amount billed to customer for loss due to turn-in of material identified to customer.

CONTRA: 56651

SOURCE: A-D035J-601-AR-L05 (ALCs only)

- (3) The amount of organic passthroughs from O&M for prior year losses incurred by DMBA.

CONTRA: 58611

SOURCE: HQ AFMC letter (all centers)

Credit with:

- (1) Cash transfer from another center for labor loaned on a reimbursable basis.

CONTRA: 60260

SOURCE: Cash/Collection Voucher (ALCs/AMARC)

- (2) Credit allowed for corrections for overpayments in stock fund billings.

CONTRA: 21110

SOURCE: A-D035J-601-AR-L05 (ALCs only)

- (3) Cash received from customers for loss incurred on turn-ins of material identified to a customer.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

- (4) Cash received for labor loaned to USGA outside DMBA.

CONTRA: 60260

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SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)

- (5) The cash received from O&M for organic passthroughs.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

GLAC 13320-Nongovernment - Organic. This debit balance account reflects the amount of funds due DMBA from creditors for overpayments, and personnel for excess TDY advances.

Debit with:

- (1) The value of overpayments to creditors/TDY personnel for organic maintenance.

CONTRA: 556XX/5X5XX/5X4XX/15521/15522/15523

SOURCE: Billings, Travel Vouchers, Disbursement Vouchers, Invoices (ALCs/AMARC)

Credit with:

- (1) Cash receipts from creditors, personnel (organic production/mission TDY) for overpayment.

CONTRA: 60260

SOURCE: Cash Collection Voucher (ALCs/AMARC)

NOTE: Debit to this account and credit to 5X6XX (Material) as result of error in stock fund billing list will be reversed the following month with followup to ensure credit on subsequent billings.

GLAC 13350-Government - Contract. This debit balance account reflects the amount of funds due DMBA from personnel for excess TDY advances or from other government agencies for overpayments.

Debit with:

- (1) Value of overpayments to TDY personnel or government agency.

CONTRA: 15550

SOURCE: H069BQ retrieval-Travel Voucher/USGA overpayment documentation (ALCs only)

Credit with:

- (1) Cash received for overpayments.

CONTRA: 60280

SOURCE: H069BQ retrieval/Collection Voucher (ALCs only)

GLAC 13360-Nongovernment-Contract. This debit balance account reflects the amount of funds due DMBA from contractors for overpayments.

Debit with:

- (1) Value of overpayment to contractors.

CONTRA: 15560

SOURCE: Contractor overpayment documentation (ALCs only)

Credit with:

- (1) Cash received from contractor for overpayment.

CONTRA: 60280

SOURCE: Collection Voucher (ALCs only)

GLAC 13400-Claims Receivable

GLAC 13410-Government-Organic. This debit balance account represents claims due from government agencies resulting from losses or damages in shipments, or damages, losses, or destruction to DMBA assets (i.e. material, equipment, property) in the other government agency's hands. Claims receivable are considered to be a return of a previous disbursement.

Debit with:

- (1) Amount of claims receivable resulting from losses or damages to DMBA assets by government agencies.

CONTRA: 5XXXX/14XXX/16XXX

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SOURCE: SF 1080 (ALCs/AMARC)

Credit with:

- (1) Amounts collected from a government agency for claims owed to the DMBA.

CONTRA: 60260

SOURCE: SF 1080 (ALCs/AMARC)

GLAC 13420-Nongovernment-Organic. This debit balance account reflects damages to or losses in shipments occurring due to the fault of a commercial carrier or vendor. This account also includes claims due from individuals held pecuniarily liable by report of survey for loss, damage, or destruction of property; contract default, and other claims are recorded in this account. Claims receivable are considered to be a return of a previous disbursement.

Debit with:

- (1) The amount of claims due resulting from losses or damages to DMBA assets by commercial carriers, vendors, and individuals.

CONTRA: 5XXXX/14XXX/16XXX

SOURCE: Letter of Notification to Nongovernment Entity (ALCs/AMARC)

Credit with:

- (1) Amounts collected from a nongovernment agency or individual.

CONTRA: 60260

SOURCE: Letter of Notification to Nongovernment Entity (ALCs/AMARC)

GLAC 14000-Inventories

GLAC 14120-Operating Spares (floating stock). This debit balance account reflects the value of serviceable inventory on hand.

Debit with:

- (1) Monthly increase based on stock fund purchases

CONTRA: 55699

SOURCE: D035K-BB1-QR-L45 (ALCs only)

(AMARC only)

(2) Value of initial capitalization

CONTRA: 30120

SOURCE: D035K-BB1-QR-L45

Credit with:

(1) Decrease based on returns to stock fund

CONTRA: 55699 (Allowed portion of return)

55651 (Disallowed credit portion of return)

(2) Value of initial capitalization

CONTRA: 30120

SOURCE: D035K-B75-QR-L11

GLAC 14130-Material in Stores - MIC. This debit balance account reflects the value of MIC inventory on hand.

Debit with:

(1) Monthly increase in MIC inventory based on fiscal inventory adjustment voucher (IAV).

CONTRA: 55694

SOURCE: D035K-A47-MO-L37 IAV Adjustment (ALCs only)

D035K-A99-MO-L21

(2) Monthly increase in MIC inventory due to fund code changes.

CONTRA: 55692

SOURCE: D035K-A48-MO-L37 Fund Code Change (ALCs only)

(3) Monthly increase in MIC inventory due to standard price revisions.

CONTRA: 55691

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SOURCE: D035K-A48-MO-L37 Price Change (ALCs only)

(4) Monthly increase adjustment to MIC inventory due to accounting corrections.

CONTRA: 55693

SOURCE: D035K-A47-MO-L37 Inventory Adjustment Accounting Corrections (ALCs only)

(5) Shop returns of direct material to MIC inventory.

CONTRA: 52621

SOURCE: D035K-A47-MO-L37 Shop returns to MIC (ALCs only)

(6) Value of organic inventory capitalization at inception.

CONTRA: 30120

SOURCE: Capitalization (all centers)

(7) Amount of MIC receipts of direct material from supply.

CONTRA: 14210

SOURCE: D035K-A47-MO-L37 Receipts from Warehouse (ALCs only)

(8) Value of increase in inventory price changes for transaction in a MIC status.

CONTRA: 55691

SOURCE: D035K-A48-MO-L37 (ALCs only)

(9) Value of increase in inventory fund code changes for transactions in a MIC status.

CONTRA: 55692

SOURCE: D035K-A47-MO-L37 (ALCs only)

(10) Expense material transferred in by another center which has been organically funded by that center.

CONTRA: 60120

SOURCE: G004H (ALCs only)

Credit with:

(1) Monthly decrease in MIC inventory based on fiscal inventory adjustment (IAV).

CONTRA: 55694

SOURCE: D035K-A47-MO-L37 (Monthly MIC Transaction Inventory Value Report, D035K-A48-MO-L37, Monthly MIC SLC Inventory Value Report, IAV Fiscal Inventory Adjustment Voucher (ALCs only)

- (2) Monthly decrease in MIC inventory due to fund code changes.

CONTRA: 55692

SOURCE: D035K-A48-MO-L37 Fund Code Change (ALCs only)

- (3) Monthly decrease in MIC inventory due to standard price revisions.

CONTRA: 55691

SOURCE: D035K-A48-MO-L37 (ALCs only)

- 4) Monthly decrease adjustment to MIC inventory due to accounting corrections.

CONTRA: 55693

SOURCE: D035K-A47-MO-L37 Inventory Adjustment Accounting Corrections (ALCs only)

- (5) Monthly value of MIC inventory returns to supply.

CONTRA: 14131

SOURCE: D035K-A47-MO-L37 Returns to Supply (ALCs only)

- (6) MIC issues of direct material to shops.

CONTRA: 52621

SOURCE: D035K-A47-MO-L37, Monthly MIC Transaction Inventory Value Report (G004H is a source to expense direct and indirect material)(ALCs only.)

- (7) Amount of organic inventory decapitalization authorized by HQ AFMC/LGxx.

CONTRA: 30120

SOURCE: Decapitalization Authority (all centers)

- (8) Value of decrease in inventory price changes for transactions in a MIC status.

CONTRA: 55691

SOURCE: Monthly D035K-A48-MO-L37 (ALCs only)

- (9) Fund code/price changes are not broken out between inventory and intransit categories.

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CONTRA: 55692

SOURCE: D035K-A48-MO-L37 (ALCs only)

(10) Expense material transferred to another DMBA activity which has been organically funded by the losing center.

CONTRA: 60230

SOURCE: G004H (ALCs only)

GLAC 14131-Material Intransit - MIC to Supply Stock. This debit balance account reflects the value of MIC inventory intransit (returned to stock funds).

Debit with:

(1) Monthly value of MIC inventory returns to supply.

CONTRA: 14130

SOURCE: D035K-A47-MO-L37 Returns to Supply - Monthly MIC Transaction Inventory Value Report (ALCs only)

(2) Amount required to reduce debit balances in GLAC 14131 to zero at end of fiscal year (EOFY).

CONTRA: 55699

SOURCE: 14131 Debit Balance (ALCs only)

Credit with:

(1) Value of MIC creditable returns to stock funds.

CONTRA: 21110

SOURCE: A-D035J-601-AR-L05 MIC Credit Returns Without Control Numbers (ALCs only)

(2) Values of MIC noncredit returned to stock.

CONTRA: 55651

SOURCE: A-D035J-601-AR-L05 MIC Noncredit Returns Without Control Numbers (ALCs only)

(3) Amount required to reduce credit balance in GLAC 14131 to zero to EOFY.

CONTRA: 55699

SOURCE: GLAC 55699 Balance (ALCs only)

GLAC 14133-Material Intransit - Return to Stock from Contractor. This debit balance account reflects the value of expense material intransit from contractors to supply for credit to DMBA.

Debit with:

- (1) Expense material returned to supply for credit to the DMBA.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8xc. Run out totals (Col L-Contractor GFM Reporting

Line)

- (2) Expense material intransit from contractors (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, (Col L-Contractor GFM reporting line) (ALCs only)

Credit with:

- (1) Credit received from supply for expense material returned from DMBA contractors.

CONTRA: 21150

SOURCE: H069 H069BQ Stock Fund/DLA/GSA billings (ALCs only)

- (2) Disallowed credit received from supply for returned DMBA expense material.

CONTRA: 53651

SOURCE: A-G072D-L67-MO-8XC Runout Total, Pg B (ALCs only)

- (3) Expense material intransit from contractor (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC (individual CML, Col L) (ALCs only)

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GLAC 14135-Material in Stores - In Hands of Contractor. This debit balance account reflects the value of the DMBA expense material inventory government-furnished material (GFM) and contractor-acquired property (CAP). POL is not included. The material is located at commercial contractor plants or other contract maintenance facilities (DMISA). This account includes material requisitioned from the government, purchased or manufactured as CAP, and material transferred from other contracts/contractors.

Debit with:

- (1) GFM (expense) reported by the contractors as received from a government source of supply.

CONTRA: 14220

SOURCE: A-G072D-L67-MO-8XC CML Runout total, Col A. Contractor Reporting Line
(ALCs only)

- (2) CAP (expense) reported by the contractor as received or manufactured and put in inventory.

CONTRA: 14230

SOURCE: A-G072D-L67-MO-8XC CML Runout total. Col P Construction GFM
Reporting (ALCs only)

- (3) Expense material transferred from another DMBA contract funded by this installation.

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (4) Expense material transferred from a DMBA contract funded by another installation.

CONTRA: 60120

SOURCE: G009/AF Form 412 (ALCs only)

(5) Value of inventory expense material in manufactured item returned to inventory which was previously removed from the bond room, for use in local manufacture. (See credit entry (5).)

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(6) Expense inventory adjustments (increases) due to price changes, fund code changes, and IAVs.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(7) Expense material transferred in from a non-DMBA contract/contractor without reimbursement.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

- (8) DMBA expense material returned from bench stock/production back into inventory.

CONTRA: 53611, 53613

SOURCE: G009/AF Form 412 (ALCs only)

- (9) GFM (expense) inventory value (credit balance) written off at time of closing the contract maintenance ledger (CML).

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col B (ALCs only)

- (10) Value of inventory capitalization

CONTRA: 30120

SOURCE: Capitalization Authority (ALCs only)

Credit with:

- (1) Expense material issued to bench stock/production.

CONTRA: 53611

SOURCE: A-G072D-L67-MO-8XC, CML Runout Total, Col B, Contractor GFM Reporting Line (ALCs only)

- (2) Expense material transferred to another DMBA contract funded by the same installation.

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (3) Expense material transferred to a DMBA contract funded by another installation.

CONTRA: 60220

SOURCE: G009/AF Form 412 (ALCs only)

- (4) Expense material transferred to non-DMBA contract/contractor without reimbursement.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

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(5) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(6) Expense material returned to supply for credit to the DMBA.

CONTRA: 14133

SOURCE: G009/AF Form 412 (ALCs only)

(7) Expense inventory adjustment (decrease) due to price changes, fund code changes, and IAVs.

CONTRA: 53690

SOURCE: G009/AF Form 412 (ALCs only)

(8) Expense material disposed of through plant clearance/disposal procedures.

CONTRA: 53823

SOURCE: G009/AF Form 412 (ALCs only)

(9) Expense material inventory value (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, col B Accounting Input Line (ALCs only)

(10) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 30120

SOURCE: Decapitalization Authority (ALCs only)

(11) Amount of material in WIP (accrued expense) which has not been reported as issued to production in GFM reports (HQ only: this entry is reversed at beginning of following month).

CONTRA: 22450

SOURCE: GLAC 22450 balances from ALCs (ALCs only)

GLAC 14200-Inventories Intransit from Procurement/Supply

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GLAC 14210-Material Intransit - to MIC. This debit balance reflects the end of month balance of G004H Cost Question Expense.

Debit with:

(1) Value of expense-type material issued by stock funds (SF) to MIC (or SF bill from another installation).

CONTRA: 21110/60260

SOURCE: A-D035J-601-AR-L05 /Issues Without Control Number (ALCs only)

Credit with:

(1) Amount of MIC receipts of direct material from stock funds.

CONTRA: 14130

SOURCE: D035K-A47-MO-L37 Receipts from Warehouse (ALCs only)

(2) Value of system and general support stock funds issues to job orders.

CONTRA: 52621

SOURCE: G004H-143-MO-MMO (ALCs only)

Debit/Credit with: Value of Cost Question Suspense

CONTRA: 55699

SOURCE: G004H-084

NOTE: Reverse first day of following month.

GLAC 14220-Material Intransit - GFM to Contractor. This debit balance account reflects the value of GFM expense material shipped including POL billed to DMBA but not yet reported by the contractor as being received (expense material) or used (POL). **NOTE:** This account could be a credit balance if the contractor receipts for material prior to billing.

Debit with:

(1) GFM (expense material) shipped including POL billed from stock funds, Defense Logistics Agency (DLA), and General Services Administration (GSA) for which a payable has been established.

CONTRA: 21150

SOURCE: A-G072D-L67-MO-8XC/CML Runout Total, Col A, H075C(GFM) Line (ALCs only)

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- (2) GFM expense material transferred to another contract funded by the same ALC.

CONTRA: 14135

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

- (3) Billing for GFM (expense) from another installation (correcting their erroneous payment to stock fund, DLA or GSA for GFM applicable to a contract at this installation).

CONTRA: 21150

SOURCE: SF 1080 Voucher (ALCs only)

- (4) GFM (expenses material) intransit (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col A (ALCs only)

- (5) Material intransit balance (credit) remaining after transferring expense material between contract funded by the same installation. (Different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 53690

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

Credit with:

- (1) GFM expense material (except POL) received from stock funds, DLA, and GSA.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC CML Runout Total, Col A, Contractor GFM Reporting Line (ALCs only)

- (2) GFM expense material transferred from another contract funded by the same installation.

CONTRA: 14135

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

- (3) Billing for GFM (expenses) material to another installation (correcting an erroneous payment to stock fund, DLA, or GSA for GFM applicable to another installation's contract).

CONTRA: 21150

SOURCE: SF 1081/Inter - ALC Billing List (A-HO75-3B1-WO-MW2)

- (4) GFM expense material intransit (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col A (ALCs only)

(5) Material intransit balance (credit) remaining after transferring expense material between contracts funded by installation. Different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 53690

SOURCE: G009/AF Form 412, Report of GFM (ALCs only)

(6) Contractor reported cost of POL used.

CONTRA: 53612

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

GLAC 14230-Material Intransit - CAP to Contractor. This account will reflect the value of CAP (expense material) purchased or manufactured by the contractor, reimbursed by DMBA, but not yet reported as being received in the contractor GFM report. **NOTE:** A debit balance can reflect a payable pending CAP receipt while a credit balance can indicate CAP received pending a payable.

Debit with:

(1) CAP (expense) purchased or manufactured for which a payable has been established.

CONTRA: 21150 or 21160, as applicable

SOURCE: G072D-L67-MO-8XC (ALCs only)

(2) CAP (expense) intransit value (credit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col P (ALCs only)

Credit with:

(1) CAP (expense) received or manufactured.

CONTRA: 14135

SOURCE: A-G072D-L55-MO-8XF Material Inventory and Issues Report (ALCs only)

(2) CAP (expense) intransit value (debit balance) written off at time of closing the CML.

CONTRA: 53690

SOURCE: A-G072D-L67-MO-8XC Individual CML, Col P (ALCs only)

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GLAC 15110-Work in Process-Organic

GLAC 15111-Labor

GLAC 15112-Material

Debit with:

(1) Reverse prior month Incremental Revenue Recognition (IRR) cost of sales

CONTRA: 57010

SOURCE: Prior Month IRR JV

Credit: IRR cost of sales

CONTRA: 57010

SOURCE: G030 IRR reports

GLAC 15113-Other. These debit balance accounts reflect the value of EOM WIP.

Debit with:

(1) EOM organic cost applied which represents resources consumed on open job order numbers (JON) with units not completed, units completed but not delivered, and completed units delivered to supply/customers.

CONTRA: 57010

SOURCE: G072A G072A-K21-KA-8KQ(ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

GLAC 15120-Work in Process - Contract

GLAC 15121-Labor. This debit balance account reflects the estimated month end value of labor in contractual WIP.

Debit with:

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(1) Constructive labor cost (contract/interservice unit repair cost (URC)) applied each month to contractual items in WIP.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The labor costs can be computed using the following formula: net labor cost change to WIP this month (page 1B, Column F, GLAC 15121) plus labor cost credit to WIP this month (page 1A, Standard Labor, Column G -cost of sales) = labor cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Labor cost (contract/interservice URC) in contractual items produced (sold) this month.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column G - Cost of Sales (ALCs only)

GLAC 15122-Material. This debit balance account reflects the estimated month-end value of expense material in contractual WIP.

Debit with:

(1) Constructive material cost (GFM expense URC) applied each month to contractual items in WIP.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The material costs can be computed using the following formula: net material cost change to WIP this month (page 1B, column F, GLAC 15122) plus material cost credit to WIP this month (page 1A, column H - cost of sales) = material cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Material cost (GFM expense URC) in contractual items produced (sold) this month.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column H - Cost of Sales (ALCs only)

GLAC 15123-Other. This debit balance account reflects the estimated month-end value of "other" funded costs in contractual WIP.

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Debit with:

(1) Constructive other cost (government furnished services (GFS) - funded URC) applied each month to contractual items in WIP.

CONTRA: 22452

SOURCE: A-G072D-L67-MO-8XC (Note: The labor, material, and other cost increases (debits) to WIP are not separately broken out in the CML. The other costs can be computed using the following formula: net other cost change to WIP this month (page 1B, column F, GLAC 15123) plus other cost credit to WIP this month (page 1A, column I - cost of sales) = other cost increase (debit) this month.) (ALCs only)

Credit with:

(1) Other costs (GFS - funded URC) in contractual items produced (sold) this month.

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Col I - Cost of Sales (ALCs only)

GLAC 15130-Unallocated Cost

GLAC 15131-Labor. This debit balance reflects the labor that was not allocated to JONs due to no direct product earned hours.

Debit with:

(1) Balance of "Unmatched to Count" actual labor dollars.

CONTRA: 57010

SOURCE: G072A-K21, Page 2, "Not Matched to Count" actual labor dollars

H069 and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

Credit with:

(1) Reverse prior month balance if labor dollars were input to G035A (as production overhead)

CONTRA: 57010

SOURCE: H069 and G037G (ALCs only)

H069 and Industrial Fund Expense Report (AMARC only)

GLAC 15132-Material. This debit balance account reflects material cost incurred by maintenance held in the G072A material cost suspense file due to coding errors.

Debit with:

- (1) Increase in value over that of the previous period.

CONTRA: 57010

SOURCE: G072A-K11-M1-MKI Actual Material Suspense List or G004H-084-00-MDA (Actual Material Cost) Question Suspense (ALCs only); Actual Material Cost (Local Manufacture) G004H082DOMDA and G004H083DOMDA

Credit with:

- (1) Decrease in value over the previous month.

CONTRA: 57010

SOURCE: G072A-K11-M1-MKI Actual Material Suspense List or G004H-084-00-MDA (Actual Material Cost) Question Suspense (ALCs only); Actual Material Cost (Local Manufacture) G004H082DOMDA and G004H083DOMDA

GLAC 15133-Other. This debit balance account reflects overhead and other cost incurred by maintenance but not distributed to WIP since there were not direct product earned hours (DPEHs) in related responsibility center (RC) to which it could be applied.

Debit with:

- (1) Increase value over that of previous period.

CONTRA: 57010

SOURCE: G035AHOF (ALCs only)

Credit with:

- (1) Decrease value from that of previous period.

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CONTRA: 57010

SOURCE: G035AHOF (ALCs only)

GLAC 15500-Advances-Organic

GLAC 15510-Government Agencies

GLAC 15511-Travel

GLAC 15512-Contract and Supplies

GLAC 15513-Other

GLAC 15520-Nongovernmental Agencies

GLAC 15521-Travel

GLAC 15522-Contract and Supplies

GLAC 15523-Other

These debit balance accounts reflect the amount of funds advanced to personnel for travel, transportation, PCS, to contractors in support of organic maintenance, and other type advances.

Debit with:

- (1) Amount of cash advances for travel, transportation and PCS.

CONTRA: 60260

SOURCE: H069BQ retrieval (ALCs only)

H069BQ system (AMARC only)

- (2) Value of each cash advance/progress payment made to contractors.

CONTRA: 60260

SOURCE: H103-1H1-DA-MDA (MPC 9940) Positive Expenditures/H103-1H1-DA-8J2
(ALCs)

H069BQ (AMARC)

- (3) Value of cash advances for other than travel, transportation, PCS, and organic service contracts.

CONTRA: 60260

SOURCE: SF 1034/Public Voucher for Purchases and Services Other Than Personnel
(ALCs/AMARC)

Credit with:

- (1) Value of overpayments for travel, transportation, or PCS when final voucher is processed.

CONTRA: 13320, 21120

SOURCE: Final Travel Voucher (all centers)

- (2) Value of contractor billings for which the contractor previously received an advance or progress payment.

CONTRA: 21120

SOURCE: H103-1H1-DA-MDA (MPC 9940) Negative Expenditures H103-1H1-DA-8J2
(ALCs)

H069BQ (AMARC only)

- (3) Value of total advance for other than travel, transportation, PCS, and other organic maintenance when final voucher is processed.

CONTRA: 13320

SOURCE: Final Settlement Voucher (ALCs/AMARC)

GLAC 15550-Travel-Contract

GLAC 15560-Contract and Supplies-Contract

These debit balance accounts reflect the amount of funds advanced to personnel for travel, transportation, and PCS along with outstanding advances and progress payments made to DMBA contractors.

Debit with:

- (1) Amount of cash advances for travel.

CONTRA: 60280

SOURCE: /DD Form 1351, Travel Advance (ALCs only)

- (2) Value of advances/progress payments to contractors.

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CONTRA: 60280

SOURCE: H103-1H1-DA-2DA Daily Fund Status MPC 99XX Positive Expenditures/
H103-1H1-DA-8J2 (ALCs only)

Credit with:

- (1) Value of overpayments for travel when final voucher is processed.

CONTRA: 13350, Overpayments/21160

SOURCE: H069BQ/DD Form 1351-2 Final Travel Voucher (ALCs only)

- (2) TDY Settlement. Amount of total advances less overpayments.

NOTE: TDY pro forma entries are shown to illustrate a travel/per diem/vehicle rental estimate, advance, and advance overpayment. See chapter 7 for illustrative entries involving TDY conditions.

- (3) Value of contractor billings for labor/CAP for which the contractor previously received an advance or progress payment.

CONTRA: 21160

SOURCE: H103-1L1-DA-2DA Daily Fund Status MPC 99XX

Negative Expenditure/H103-1H1-DA-8J2 (ALCs only)

- (4) Value of overpayment to contractors.

CONTRA: 13350

SOURCE: Contractor Overpayment Documentation (ALCs only)

GLAC 16000-Fixed Assets

AC 16210-Buildings Facilities. This debit balance account reflects the acquisition/construction cost of facilities and minor construction projects at the established capitalization criteria. Property and financial records that identify DMBA as owners of the property through lease agreements or based upon more than fifty percent occupancy shall be capitalized.

Debit with:

- (1) The cost of acquisition/construction of completed facilities.

CONTRA: 16410

SOURCE: 7115 USAF Real Property Real Estate Report (all centers)

- (2) The value of facilities transferred to the DMBA.

CONTRA: 62111

SOURCE: 7115 USAF Real Property Real Estate Report /SF 0022-003/AF 1441 or DD1354 (all centers)

Credit with:

- (1) Destruction of building:

CONTRA: 16211, 58200

SOURCE: 7115 USAF Real Property Real Estate Report/SF 0022-003/AF 1441 or DD 1354 (all centers)

- (2) The value of facilities transferred or removed from use.

CONTRA: 62611, 16211

SOURCE: 7115 USAF Real Property Real Estate Report/SF 0022-003/AF 1441 or DD 1354 Transfer Documents (all centers)

GLAC 16211 Accumulated Depreciation on Buildings. Represents accumulated depreciation on buildings.

Debit with:

- (1) Accumulated depreciation associated with facilities transferred or otherwise removed

CONTRA: 16210

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Amount of periodic depreciation charges on building and related minor construction**

CONTRA: 56720, 56721

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

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GLAC 16230-Other Structures and Facilities. This debit balance account reflects the value of real property and related structures to include minor construction.

Debit with:

(1) Accumulate depreciation associated with facilities retired or otherwise removed from the account.

CONTRA: 16210

SOURCE: G035A utility programs (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

(1) Amount of periodic depreciation charges on real property.

CONTRA: 56720, 56721

SOURCE: G035A utility program (ALCs only)

Depreciation/Amortization Schedule (AMARC only)

GLAC 16410-Construction in Progress. This debit balance represents the cost of minor construction projects or improvements to DMBA leased property in progress.

Debit with:

(1) Amount paid or invoiced for construction projects.

CONTRA: 60260/211XX

SOURCE: SF 1080, SF 1034, or Invoice (all centers)

Credit with:

(1) Value of completed improvements or construction project.

CONTRA: 16210/16621

SOURCE: LOG-MA-(M) 8001 Report (all centers)

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GLAC 16421-ADP Management Systems in Development. This debit balance account represents the cost of material, labor, contracts, and overhead applicable to developing a management system either organically or contractually. Reduction occurs when development is complete or terminated. Expense or capitalization is based on criteria in effect at the time.

Debit with:

- (1) Amount paid or invoiced for development of management information systems.

CONTRA: 60262, 211XX

SOURCE: If done daily use SF 1080 otherwise use H103-1R7 (all centers)

AMARC-H069BQ

Credit with:

- (1) Value of system completed or terminated.

CONTRA: 16610, 56571, or 56572

SOURCE: Advice from HQ AFMC or Project Officer for local efforts (all centers)

16425 ADP Management Development-Contract. This debit balance account represents the cost (material, labor, contracts, and overhead) to develop a management system either organically or contractually. Reduction occurs when development is complete or terminated. Expense or capitalization is based on criteria in effect at the time. Amortization begins upon system development completion and acceptance by DMAG.

Debit with:

- (1) Amount paid or invoiced for development of management information systems.

CONTRA: 60262, if paid and recorded at the same time.

21150 if payment is to be made to a government agency

21160 if payment is to be made to a non-government agency

SOURCE: If done daily, use SF 1080 otherwise use H103-1R7 (all centers)

Credit with:

- (1) Value of system completed or terminated.

CONTRA: 16615 ADP Management Systems, Funded-Contract

SOURCE: Advice from HQ AFMC or Project Officer for local efforts (all centers)

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GLAC 165-Equipment

GLAC 16520-Equipment In Use. This debit balance account reflects the acquisition cost of DMBA purchase of machinery, tools, furniture, fixtures, office equipment, vehicles, and equipment in use that are within the capitalization criteria. Acquisition costs include purchase price, design, transportation, and installation costs.

Debit with:

(1) Acquisition cost of equipment purchased, transportation and installation costs purchased with DMBA funds.

CONTRA: 16530

SOURCE: G017-A02 and Subsidiary Ledger (ALCs)

SF 1080, Stock Fund Billing (AMARC only)

(2) Acquisition cost or other capitalized value of equipment provided at no cost by other appropriations

CONTRA: 62112

SOURCE: G017-A04 (ALCs)

DD 1155, Nonexpenditure Transfer (AMARC only)

(3) Acquisition costs of equipment transferred in from another center.

CONTRA: 16530, 16560

SOURCE: G017-A04 and Letter from Losing Activity

Letter from Losing Activity

Credit with:

(1) Acquisition cost or other capitalized value of equipment transferred out of industrial fund.

CONTRA: 16560, 58200

SOURCE: G017-A04 (ALCs)

(2) Acquisition cost of equipment transferred out to another center.

CONTRA: 60210, 16560

SOURCE: G017-A04, Letter from Losing Activity

GLAC 16530-Intransit from Procurement/Supply. This debit balance account represents the value of equipment in transit from Procurement/Supply and transfers from other ALCs and not entered in G017.

Debit with:

- (1) Acquisition cost of equipment in transit from Procurement/Supply at the end of period.

CONTRA: 60262, 211XX

SOURCE: If done daily use the SF 1080 or SF 1034, Invoice for year-end procedures (all centers) If done monthly, use the H103-1R7.

- (2) Transfer in from other DMBA activities

CONTRA: 60110

SOURCE: G017 -A04 and Letter from losing activity

Credit with:

- (1) Equipment in transit at the end of previous period entered in the GO17 system.

CONTRA: 16520

SOURCE: G017-A02/4 (ALCs)

H069BQ system (AMARC only)

GLAC 16560-Accumulated Depreciation on Equipment in Use. This credit balance account reflects the amount of accumulated depreciation for equipment in use.

Debit with:

(1) Accumulated depreciation associated with equipment retired, transferred to another center, or otherwise removed from accounts.

CONTRA: 16520

SOURCE: G017-A04 (ALCs/)

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Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Amount of periodic depreciation charges on equipment in use.

CONTRA: 56730/55730, 56735

SOURCE: G017-A04 (ALCs)

Depreciation/Amortization Schedule (AMARC only)

- (2) Amount of accumulated depreciation on equipment transferred in from another center.

CONTRA: 16520

SOURCE: G017-A04 and Letter from losing Activity

GLAC 16600-Other Fixed Assets

GLAC 16611-Management Systems. This debit balance account reflects the acquisition cost or other capitalized value of management system.

Debit with:

- (1) The acquisition cost of ADP software design, development, and maintenance.

CONTRA: 16421

SOURCE: Invoice or advice from HQ AFMC specific office OPR (all centers)

- (2) The fair market or other capitalized value of ADP software design, development, and maintenance transferred in from another activity.

CONTRA: 30120

SOURCE: Advice from HQ AFMC (all centers)

Credit with:

- (1) The acquisition cost or other capitalized value of ADP software design, development, and maintenance transferred to another activity or otherwise disposed of.

CONTRA: 16612, 58200

SOURCE: Advice from HQ AFMC (all centers)

GLAC 16612-Allowance for Amortization - ADP Management Systems. This credit balance account reflects the amount of accumulated amortization of ADP management systems owned by DMBA-AF.

Debit with:

(1) Amount of amortization associated with ADP management system disposed of or transferred during the period .

CONTRA: 16611

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

(2) The acquisition cost or other capitalized value of software design, development, and maintenance disposed of.

CONTRA: 16611

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

Credit with:

(1) Amount of periodic amortization applicable to ADP management systems.

CONTRA: 56750

SOURCE: Amortization schedule (all centers)

16615 ADP Management Systems, Funded-Contract. This debit balance account reflects the acquisition cost or other capitalized value of management system.

Debit with:

(1) The acquisition cost of ADP software design, development, and maintenance.

CONTRA: 16425 ADP Management Development-Contract

SOURCE: Invoice or advice from HQ AFMC specific office OPR (all centers)

(2) The fair market or other capitalized value of ADP software design, development, and maintenance transferred in from another activity.

CONTRA: Call DFAS-DE/ANMC for account if there is a transfer

SOURCE: Advice from HQ AFMC (all centers)

Credit with:

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(1) The acquisition cost or other capitalized value of ADP software design, development, and maintenance transferred to another activity (without reimbursement) or otherwise disposed of.

CONTRA: 16616 Allowance for Amortization - ADPE Management Systems

SOURCE: Advice from HQ AFMC (all centers)

16616 Allowance for Amortization - ADPE Management Systems-Contract. This credit balance account reflects the amount of accumulated amortization of ADP management systems owned by DMAG-AF. (begins upon completion of system development and acceptance by DMAG)

Debit with:

(1) Amount of amortization associated with ADP management system disposed of or transferred during the period.

CONTRA: 16615

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

(2) The acquisition cost or other capitalized value of software design, development, and maintenance disposed of.

CONTRA: 16615

SOURCE: Advice from HQ AFMC or local Project Officer (all centers)

Credit with:

(1) Amount of periodic amortization applicable to ADP management systems.

CONTRA: 5X7XX Amortization of ADPE management systems.

SOURCE: Amortization schedule (all centers)

GLAC 16620-Leasehold Improvements-Net

GLAC 16621-Leasehold Improvements. This debit balance account represents the cost of improvements made to **leased** land, buildings, and structures by the industrial fund. The account is supported by subsidiary records by classification of property improved.

Debit with:

(1) Value of completed improvements for DMBA leased property only.

CONTRA: 16410

SOURCE: H103-1R7, Advice from Civil Engineering (all centers)

Credit with:

- (1) The cost of improvements disposed of during the period of the lease.

CONTRA: 16622, 58200

SOURCE: Advice from Civil Engineering, cancellation of lease (all centers)

GLAC 16622-Allowance from Amortization - Leasehold Improvements. This credit balance account reflects the amount of accumulated amortization for leasehold improvements.

Debit with:

- (1) Amount of amortization associated with leasehold improvements disposed of during the period.

CONTRA: 16621

SOURCE: Amortization schedule (all centers)

Credit with:

- (1) Amount of periodic amortization applicable to leasehold improvements.

CONTRA: 56740

SOURCE: Amortization schedule (all centers)

GLAC 18000-Other Assets

GLAC 18100-Deferred Charges. This debit balance account represent amounts accrued or paid during an accounting period but which benefit subsequent accounting periods.

Debit with:

- (1) Amount of expenses prepaid or accrued.

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CONTRA: 21110, 21120

SOURCE: H069BQ/H103 (all centers)

Credit with:

- (1) Amount of deferred expense applied.

CONTRA: 16XXX or 5XXXX

SOURCE: H069BQ/H103 (all centers)

b. Liability Accounts:

GLAC 20000-Liabilities

GLAC 21110-Accounts Payable - Government - Organic. This credit balance account reflects the amount owed for supplies and services received from USGAs for organic maintenance.

Debit with:

- (1) Value of MIC creditable returns to stock funds.

CONTRA: 14131

SOURCE: A-D035J-601-AR-L05 Billing List Part III-Maintenance(Credit Returns)

D002A-M05 (voucher);

Note: If the amount of credit returns not processed as of Sep 30 is material, reclassify to Refunds Receivable.

H069BQ system (AMARC only)

- (3) Amount of cash disbursed in liquidation of accounts payable (organic).

CONTRA: 60261

SOURCE: H069BQ (daily retrieval) or H103

Credit with:

- (1) Value of expense-type material issued by stock funds (or SF bill from another installation).

CONTRA: 14210

SOURCE: A-D035J-601-AR-L05 Issue

H069BQ system (AMARC only)

GLAC 21111-Accounts Payable - Government - U.S. Military. This credit balance reflects the amount owed for labor of U.S. Military personnel.

Credit with:

- (1) Amount of expense for the month.

CONTRA: 5231X, 5531X & 5631X

SOURCE:

Letter from HQ AFMC/FM

Debit with:

- (1) Amount of cash disbursed.

CONTRA: 60261

SOURCE: H069BQ retrieval or H103

GLAC 21120-Accounts Payable - Nongovernment - Organic. This credit balance account reflects the amount owed for material/service from other than USGAs.

Debit with:

- (1) Amount of cash disbursed in liquidation of Accounts Payable (A/P) plus discounts taken for other than USGAs.

CONTRA: 60261

SOURCE: H069BQ

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Credit with:

(1) Accrued expenses unpaid - NUSGAs. (e.g. Impact cards, utilities, Cost of major repairs to buildings including non-capitalized minor construction projects <\$ along with shop rearrangements and alterations and equipment). Note: this is a reclassification of the accruals at EOM.

CONTRA: 22420

SOURCE: H069BQ retrieval (all centers)

GLAC 21150-Accounts Payable - Government - Contract. This credit balance account reflects the amount owed for supplies and services received from USGAs for contractual maintenance.

Debit with:

(1) Credit received from stock fund for expense material returned to supply from DMBA contractors.

CONTRA: 14133

SOURCE: Stock Fund/DLA/GSA Billings/A-D035J-601-AR-L05 -- G072D-L55(ALCs only)

(2) DMBA disbursements to liquidate accounts payable to USGAs.

CONTRA: 60280

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 4400, 5500, 6000/Other Payment Records/H103-1H1-DA-2J2 (ALCs only)

(3) Billing for GFM expense material to another ALC (correcting an erroneous payment to Stock Fund, DLA, or GSA for GFM applicable to another ALC).

CONTRA: 14220

SOURCE: SF 1081/Inter-ALC Billing List/H075C-3B1-WO-MW2 (ALCs only)

(4) The amount of contract passthrough from O&M for prior year contract losses.

CONTRA: 58612

SOURCE: HQ AFMC letter (ALCs only)

Credit with:

(1) GFM (expense) shipped from stock funds, DLA, and GSA.

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CONTRA: 14220

SOURCE: Stock Fund/DLA/GSA Billings/A-D035J-601-AR-L05 -- G072D-L67(ALCs only)

(2) Billings for GFM (expense) from another installation (correcting their erroneous payment to stock fund, DLA, or GSA for GFM applicable to a contract funded at this installation).

CONTRA: 14220

SOURCE: SF 1080, Voucher and Schedule of Withdrawals and Credits (ALCs only)

(3) Billings to DMBA for CAP (expense) purchased or manufactured by other government repair activities (DMISA/MIPRs).

CONTRA: 14230

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 4400/ H103-1H1-DA-2J2 (ALCs only)

(4) Labor charges from USGAs (DMISA/MIPRs).

CONTRA: 53810

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 5500/ H103-1H1-DA-2J2 (ALCs only)

(5) Product Directorates, Financial Management, and Data Automation support costs, excluding TDY, reimbursed by the DMBA.

CONTRA: 53510, 53511, 53512, 53513, 53514, as applicable

SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report, RCS: LOG-MA(Q)7813 (ALCs only)

(6) Billing for contract communications network (CCN) communication equipment at contractor facilities.

CONTRA: 53831

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 6000/ H103-1H1-DA-2J2 (ALCs only)

(7) The cash received from O&M for current and prior year contract passthroughs.

CONTRA: 60280

SOURCE: SF 1080 (ALCs only)

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GLAC 21160-Accounts Payable - Nongovernment - Contract. This credit balance account reflects the amount owed for supplies and services received from other than USGAs for contractual maintenance.

Debit with:

(1) Value of contractor billings for labor/CAP, for which the contractor previously received an advance or progress payment.

CONTRA: 15560

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 99XX Negative Expenditure/H103-1H1-DA-8J2 (ALCs only)

(2) DMBA disbursements to liquidate accounts payable to other than USGAs.

CONTRA: 60280

SOURCE: H103-1L1-DA-2DA, Daily Fund Status, MPC 1100, 2200, 7777/H103-1H1-DA-8J2/Other Payment Records (ALCs only)

(3) The amount of accrued expenditures unpaid (AEU) reported by the ALCs and DENVER at end of previous month (reversal to credit entry (4) at first of following month) (DFAS-DE only).

CONTRA: 22451

SOURCE: Last Month's JV (DFAS-DE only)

(4) TDY Settlement. Amount of total advances, less overpayment. Notes: TDY pro forma entries are shown to illustrate a travel, per diem estimate, vehicle rental, advance, and advance overpayment. See chapter 7 for illustrative entries involving other TDY conditions.

CONTRA: 15550

SOURCE: H069BQ/DD Form 1351-2 Travel Voucher (ALCs only)

(5) TDY Settlement. Amount that travel/per diem/vehicle rental estimate was overstated.

CONTRA: 53422/53412 (D/MM), 53423/53413 (ACF), and 53450 (vehicle rental)

SOURCE: /DD Form 1351-2 Travel Voucher (ALCs only)

(6) Intransit cash disbursements reported by DENVER(DFAS-DE only).

CONTRA: 22451

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (ALCs only)

Credit with:

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- (1) Charges from contractors (MPCs. 1100 & 2200)

CONTRA: 53811

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 1100/ H103-1H1-DA-8J2 (ALCs only)

- (2) Billing to DMBA for CAP (expense) purchased or manufactured by contractors.

CONTRA: 14230

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 2200/H103-1H1-DA-8J2 (ALCs only)

- (3) Contractor charges for termination costs.

CONTRA: 53832

SOURCE: H103-1L1-DA-2DA, Daily Fund Status MPC 7777/ H103-1H1-DA-8J2 (ALCs only)

(4) The amount of AEU's at EOM reported by the installations (Trial Balance Footnote) and DENVER(DCASR/AFPRO). Reclassification of accrued expense (DFAS-DE only).

CONTRA: 22451

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (ALCs only)

- (5) Amount of estimated travel, per diem, and vehicle rental expense upon issuance of orders.

CONTRA: 53422/53412(D/MM), 53423/53413(ACF), 53450 (Vehicle Rental)

SOURCE: DD Form 1351-2 Travel Orders (ALCs only)

(6) Intransit cash disbursements reported by DENVER last month reversal of debit entry 6, at first of following month) (DFAS-DE only).

CONTRA: 22451

SOURCE: Last Month's JV (ALCs only)

GLAC 22100-Salaries Wages. The balance of this account at FY end will reflect the unpaid salaries and wages plus the estimate of salaries and wages for the last partial pay period plus an amount for annual leave, sick leave, and accrued other leave taken during the last pay period of the FY.

Debit with:

- (1) Gross appropriation charges recorded by civilian pay section at the end of pay period.

CONTRA: 60260

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SOURCE: JV (all centers)

(2) At the beginning of the new FY, reverse the entry for cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22151

SOURCE: JV (all centers)

(3) At the beginning of the new FY, reverse the entry for cost of sick leave taken during the last partial pay period at the EOFY.

CONTRA: 22153

SOURCE: JV (all centers)

(4) At the beginning of the new FY, reverse the entry for cost of holiday leave taken during the last partial pay period at the EOFY.

CONTRA: 22154

SOURCE: JV (all centers)

(5) At the beginning of the new FY, reverse the entry for cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22159

SOURCE: JV (all centers)

(6) Labor costs incurred by personnel borrowed from another DMBA installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G-K21-M1-8K2 (ALCs only)

Industrial Fund System (AMARC only)

Credit with:

(1) The value of civilian labor hours worked times the unaccelerated rate.

CONTRA: 521XX/523XX/551XX/561XX

SOURCE: G037G-K21-M1-8K2 (ALCs only)

G035A-HFB-MP??-8BA (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

N372451 Biweekly Personnel Cost Report (ALCs)

Industrial Fund System (AMARC only)

(2) Cost Accounting redistribution of amount charged to this account at end of pay period by civilian pay section which represented pay leave, cash awards, and government share of personnel benefits.

CONTRA: 22151/22152/22153/22159/56150

SOURCE: G037G (ALCs only) G035A-HFB-MP-MBA (ALCs only)
H002G061 Management Product #1 (ALC DCPS) Leave Cost Report (AMARC only)

(3) Cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22151

SOURCE: G037G-K21-M1-8K2 (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Leave Cost Report (AMARC only)

(4) Cost of holiday leave taken during the last partial pay at EOFY.

CONTRA: 22154

SOURCE: G037G-JB1-M1-MJB (ALCs only) G035A-HFB-MP-MBA (ALCs only)
H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(5) Cost of sick leave taken during the last partial pay period at the EOFY.

CONTRA: 22153

SOURCE: G037G-JB1-M1-MJB (ALCs only)

N372451 Biweekly Personnel Cost Report (ALCs)

Leave Cost Report (AMARC only)

(6) Cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22159

SOURCE: G037G401X1 (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Leave Cost Report (AMARC only)

(7) Amount of payroll for personnel loaned to another DMBA installation and paid by loaning installation.

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CONTRA: 60230

SOURCE: G037G (ALCs only)

Industrial Fund System (AMARC only)

(8) Amount receivable for a loan on a reimbursable basis to USGAs outside DMBA.

CONTRA: 13210

SOURCE: SF 1080 (all centers)

(9) FC redistribution of amount of personnel benefits charged to accrued payroll at the end of pay period by civilian pay section.

CONTRA: 2212X

SOURCE: H002G061/DCPS Management Product #1 ALCs)

Industrial Fund System (AMARC only)

(10) Adjustment to bring account into agreement with civilian payroll records as of last full pay period at the end of the FY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22151

SOURCE: 22151 balance, H002G061/DCPS Management Product #1 (ALCs only)

Industrial Fund System (AMARC only)

(11) Civilian labor regular overtime and holiday cost.

CONTRA: 52120

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

(12) Civilian indirect work overtime and holiday pay.

CONTRA: 55120

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

(13) Direct worker overtime premium portion for the pay period.

CONTRA: 55130

SOURCE: G037G (ALCs only) Industrial Fund Expense Report (AMARC only)

GLAC 22121-FICA

GLAC 22122-Civil Service Retirement and Disability Fund, FERS and Thrift Savings Plan

GLAC 22123-Federal Employee Health Benefit Act

GLAC 22124-Federal Employee Group Life Insurance

GLAC 22125-Medicare

These accounts will reflect the estimated amount of DMBA funds owed for personnel benefits subsequent to the last full pay period in the FY.

Debit with:

(1) FC redistribution of amount of personnel benefits charged to accrued payroll at the end of pay period by civilian pay section.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G037G (ALCs only)

Industrial Fund System (AMARC only)

(2) Personnel benefits accrued by personnel borrowed from another installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

Credit with:

(1) Estimated value of civilian personnel benefits accrued (including costs associated with Federal Employees Retirement System (FERS)) for the month based on locally developed other fringe benefits rate times the estimated value of regular pay for regular time and overtime worked and premium pay for holiday time worked.

CONTRA: 52110, 55110, 56110

SOURCE: G037G-JB1-M1-8JB RCC Duty Code Cost List (ALCs only)

H002G061/DCPS Management Product 1 (ALCs)

Industrial Fund Expense Report (AMARC only)

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(2) Amount of accrued personnel benefits incurred for personnel loaned to another DMBA installation and not paid by the borrowing installation.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Industrial Fund Expense Report (AMARC only)

GLAC 22151-Annual Leave (Funded). The balance of this account at FY end will show the amount of leave liability owed to employees through the last full pay period, increased by the estimated value of leave earned, and decreased by the value of leave taken during the last partial pay period of the month.

Debit with:

(1) FC redistribution of annual leave which was charged to accrued payroll by civilian pay section at end of pay period which represented pay leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustments to bring account into agreement with civilian payroll records as of last full pay period at the end of the FY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22110

SOURCE: 22151 balance

H002G061/DCPS Management Product #1 (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(3) Estimated cost of annual leave taken during the last partial pay period at the EOFY. **NOTE:** This entry is reversed at the beginning of the new FY.

CONTRA: 22110

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) Annual leave costs recorded by credit entry (1) incurred when personnel borrowed from another DMBA installation are paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The value of accrued leave on the basis of estimated regular pay for regular time and overtime worked and premium pay for holiday time worked times the annual leave accrual rate.

CONTRA: 55110/56110

SOURCE: G037G401-X1/646-X1 (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustment to bring account into agreement with civilian payroll records as of the last full pay period at the EOFY, plus estimate of accrual for last partial pay period of FY.

CONTRA: 22110

SOURCE: 22151 Balance/H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) At the beginning of the new FY, reverse the entry for cost of annual leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: JV (all centers)

(4) Amount of accrued annual leave incurred for personnel loaned to another DMBA installation without reimbursement.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22152-Annual Leave (Unfunded). This credit balance account reflects the amount of accrued civilian leave liability assumed at the inception of the fund.

Debit with:

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(1) Redistribution of amount charged to this account at end of pay period by civilian pay section which represented paid leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) Value of accrued annual civilian leave assumed at the inception of the fund.

CONTRA: 30130

SOURCE: Capitalization Authority (all centers)

GLAC 22153-Sick Leave. This account does not reflect a DMBA liability to employees. The account reflects the variance between the accrual of the estimated sick leave to be taken and that actually taken during the current FY. The estimated value of sick leave to be taken during the last partial pay period is transferred as a credit to GLAC 22110. The balance of this account is closed to GLAC 56162 at FY end.

Debit with:

(1) FC redistribution of sick leave which was charged to accrued payroll by civilian pay section at end of pay period which represented paid sick leave.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(2) Cost of sick leave taken during the last partial pay period at the EOFY. **NOTE: This entry is to be reversed at the beginning of the new FY.**

CONTRA: 22110

SOURCE: H002G061/DCPS Management Product 1 (ALCs)

G037G-JB1-M1-8JB (ALCs only)

Leave Cost Report (AMARC only)

(3) Amount necessary to zero this account at end of FY.

CONTRA: 56162

SOURCE: JV GLAC 21153 Balance (all centers)

(4) Sick leave accrued by personnel borrowed from another installation which was paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Cost Leave Report (AMARC only)

Credit with:

(1) The estimated value of sick leave to be taken during the month based on hours worked times the standard labor rate times the sick leave factor.

CONTRA: 52110/56110/56162

SOURCE: G037G ???401X1/646X1 (ALCs only)

Leave Cost Report (AMARC only)

(2) At the beginning of the new FY, reverse the entry for cost of sick leave taken during the last partial pay period at the end of the FY.

CONTRA: 22110

SOURCE: JV (all centers)

(3) Adjustment necessary to zero this account. After posting GLAC 22153 debit (1) at the EOFY.

CONTRA: 55162

SOURCE: GLAC 22153 Balance (all centers)

(4) Amount of accrued sick leave incurred for personnel loaned to another DMBA installation and not reimbursed by the borrowing installation.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22154-Holiday Leave. This account does not reflect a DMBA liability to employees. The account represents the difference between the accrual of estimated holiday leave and actual holiday leave taken. The estimated value of holiday leave to be taken during the last partial pay is transferred to GLAC 22110 as a credit. The balance in GLAC 22154 is closed to GLAC 56163 at EOFY.

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Debit with:

(1) FC redistribution of holiday leave which was charged to accrued payroll by the civilian pay section at the end of the pay period which represented paid holiday leave.

CONTRA: 22110

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(2) Cost of holiday leave taken during the last partial pay at the EOFY.

CONTRA: 22110

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) The amount required to zero balance GLAC 22154 at EOFY.

CONTRA: 56163

SOURCE: GLAC 22154 balance (all centers)

(4) The amount of holiday leave accrued by personnel borrowed from another center.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The estimated value of holiday leave to be taken during the month based on the number of holiday hours for the month times the standard labor rate.

CONTRA: 52120/55120/56120

SOURCE: G037G-JB1-M1-8JB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product # 1 (ALCs)

Leave Cost Report (AMARC only)

(2) At the beginning of the new FY, reverse the entry for the cost of holiday leave taken during the last partial pay at EOFY.

CONTRA: 22110

SOURCE: G037G-JB1-M1-MJB (ALCs only)

G035A-HFB-MB-MBA (ALCs only)

H002G061/DCPS Management Product #1 (ALCs)

Leave Cost Report (AMARC only)

(3) Adjustment necessary to zero GLAC 22154 at EOFY. This entry is done after debit entry (1) ??????at EOFY.

CONTRA: 56163

SOURCE: GLAC 22154 balance (all centers)

(4) The value of holiday leave accrued by personnel loaned to another center and not reimbursed by the borrowing center.

CONTRA: 60230

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22159-Other. This account does not reflect a DMBA liability to employees. The account reflects the variance between the accrual of the estimated other leave to be taken and that actually taken during current FY. The balance of this account is closed to GLAC 56163 at FY end.

Debit with:

(1) FC redistribution of paid other leave at EOM that was taken.

CONTRA: 22110

SOURCE: N372451 Biweekly Personnel Cost Report (ALCs only)

G037G (ALCs only)

Leave Cost Report (AMARC only)

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(2) Adjustment necessary to zero this account at the EOFY.

CONTRA: 56163

SOURCE: GLAC 22159 balance (all centers)

(3) Other leave accrued by personnel borrowed from another installation and which were paid by that installation.

CONTRA: 60130

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) Cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: G037G401X1 (ALCs only)

Leave Cost Report (AMARC only)

Credit with:

(1) The estimated value of other leave to be taken during the month based on hours worked times the standard labor rate times the other leave factor.

CONTRA: 52110/55110/56110

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(2) Adjustment necessary to zero this account at the EOFY.

CONTRA: 56163

SOURCE: GLAC 22159 Balance (all centers)

(3) Amount of accrued other leave incurred for personnel loaned to another DMBA installation and not reimbursed by the borrowing installation.

CONTRA: 60230/5X1XX

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

(4) At the beginning of the new FY, reverse the entry for cost of other leave taken during the last partial pay period at the EOFY.

CONTRA: 22110

SOURCE: JV (all centers)

(5) Estimated value of civilian leave - other to be taken during the month. Based on a standard rate for costing premium pay for holiday and an estimate of the miscellaneous leave which will be taken.

CONTRA: 561XX

SOURCE: G037G (ALCs only)

Leave Cost Report (AMARC only)

GLAC 22160-Workmen's Compensation. This account reflects the liability of DMBA to the Workmen's Compensation Fund. Note: The cost is incurred by payments by the states to the individuals, Department of Labor reimburses the states and charges DMBA. The outlay to the Department of Labor is 2 years after the cost was incurred and is on a different fiscal year.

Credit with:

(1) 1/12 of the annual amount budgeted.

CONTRA: 56180

SOURCE: 1080 Billing

GLAC 22200-Accrued Liabilities-Foreign Nationals

GLAC 22210-Salaries and Wages. The balance in this account reflects the amount of salaries and wages owed to foreign national employees at the end of the accounting period.

Debit with:

(1) Reversal of accruals for foreign national salaries and wages recorded at the end of the previous accounting period.

CONTRA: 5X2XX

SOURCE:

Credit with:

(1) The gross amount of salaries and wages earned by foreign national employees but not paid at the end of the accounting period.

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CONTRA: 5X2XX

SOURCE: Kadena

- (2) The employers share of fringe benefits for foreign national employees.

CONTRA: 5X2XX

SOURCE:

GLAC 22250-Leave. This account provides the amount of leave benefits for foreign nationals.

Debit with:

- (1) The amount of actual or estimated leave used by all foreign nationals for the accounting period.

CONTRA: 60260

SOURCE:

- (2) The annual adjustment to bring liability in line with the current payroll records.

CONTRA: 5X2X6

SOURCE:

Credit with:

- (1) The amount of actual or estimated leave earned by all foreign national personnel for the accounting period.

CONTRA: 5X2X6

SOURCE:

- (2) Annual adjustment to bring liability in line with the current payroll records.

CONTRA: 5X2X6

SOURCE:

GLAC 22260 - Separation Allowance and Retirement Benefits. This account reflects the amount of benefits accrued to retirement and separation of foreign nationals.

Debit with:

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(1) Payments made or actions taken reducing the amounts owed for separation or retirement for foreign nationals.

CONTRA: 5X2X7

SOURCE:

(2) The amount of actual or estimated decrease in benefits for the period due to change in mission or organization.

CONTRA: 30130

SOURCE:

Credit with:

(1) Employers share of benefits for separation or retirement unpaid at end of accounting period.

CONTRA: 5X2XX

SOURCE:

(2) An increase in actual or estimated benefits for the accounting period due to a change in mission or organization.

CONTRA: 30130

SOURCE:

GLAC 22400-Accrued Expenses

GLAC 22410-Accrued Expenses - Government. This credit balance account reflects the amount of accrued organic expense-other, owed to USGAs. The amounts recorded in this account will be based on estimated costs and not actual. Only one month's worth of accruals will be recorded in GLAC 22410.

Debit with:

(1) Reversal of prior EOM estimates in credit entry (1).

CONTRA: 5X520 through 5X594

SOURCE: Prior EOM Estimates (all centers)

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Credit with:

- (1) The estimated cost of communication services purchased from the government sources.

CONTRA: 5X520

SOURCE: Accrual worksheet (Contracts in H069BQ and or H103)

- (2) The amount of estimated expenses incurred for utility services (i.e. heat, light, water) from government sources.

CONTRA: 5X530

SOURCE: Information based on targets (all centers)

- (3) The estimated cost incurred for equipment rented from another government agency.

CONTRA: 5X541

SOURCE: Information based on targets (all centers)

- (4) The estimated expenses incurred for printing and reproduction including composition and binding operations procured from government printers.

CONTRA: 5X550

SOURCE: Information based on targets (all centers)

- (5) The value of estimated expenses incurred for equipment maintenance.

CONTRA: 5X561

SOURCE: Information based on targets (all centers)

- (6) The estimated costs associated with the maintenance and repair of DMBA owned vehicles.

CONTRA: 5X562

SOURCE: Information based on targets (all centers)

- (7) The amount of estimated expenses incurred for custodial services provided by government agencies.

CONTRA: 5X564

SOURCE: Information based on targets (all centers)

- (8) The estimated expenses incurred for facility maintenance including shop rearrangements and alterations costing \$5,000.

CONTRA: 5X565

SOURCE: Information based on targets (all centers)

(9) The estimated expenses relating to design work performed by the DE design group dedicated to DMBA.

CONTRA: 5X565

SOURCE: Information based on targets (all centers)

(10) The estimated costs associated with the training provided by the governments for DMBA employees.

CONTRA: 5X566

SOURCE: Information based on targets (all centers)

(11) The estimated costs related to CETS if provided by Civil Engineering.

CONTRA: 5X567

SOURCE: Information based on targets (all centers)

(12) The value of estimated miscellaneous costs incurred.

CONTRA: 5X569

SOURCE: Information based on targets (all centers)

(13) The estimated amount of inhouse ADP development performed in support of DMBA systems.

CONTRA: 56571

SOURCE: Information provided by HQ AFMC (all centers)

(14) The estimated costs incurred for base operating support provided by government organizations outside the DMBA.

CONTRA: 56579

SOURCE: Information based on targets (all centers)

(15) Estimated costs incurred for maintenance on utility lines owned by DMBA. This maintenance will be performed by government agencies.

CONTRA: 5X590

SOURCE: Information based on targets (all centers)

(16) The amount of estimated expenses for maintenance on ground support equipment as performed by government agencies.

CONTRA: 5X591

SOURCE: Information based on targets (all centers)

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(17) The estimated costs incurred for maintenance of PMEL as done by government sources.

CONTRA: 5X592

SOURCE: Information based on targets (all centers)

(18) The estimated expenses incurred for maintenance work done by government for industrial plant equipment.

CONTRA: 5X593

SOURCE: Information based on targets (all centers)

(19) The estimated costs incurred for maintenance performed on ADPE by government sources.

CONTRA: 5X594

SOURCE: Information based on targets (all centers)

GLAC 22420-Accrued Expenses-Nongovernment - Organic. This credit balance account reflects the amount of accrued organic expense-other, owed to NUSGAs.

Debit with:

(1) Reversal of prior EOM estimates in credit entry (1).

CONTRA: 5X520 through 5X594

SOURCE: Prior EOM Estimates (all centers)

(2) Amount necessary to reverse prior travel estimates.

CONTRA: 564XX, 524XX, 56512

SOURCE: H069J/Travel Vouchers (ALCs only)

Travel Orders (AGMC)

H069BQBQ system (AMARC only)

(3) To liquidate advance made to traveler.

CONTRA: 15521

SOURCE: H100/HG Travel Vouchers (all centers)

Credit with:

(1) The estimated cost of goods and services purchased from nongovernment sources.

CONTRA: 5XXXX

SOURCE: Accrual worksheet (Contracts in H069BQ and or H103)

- (2) Amount of estimated travel, transportation, PCS expenses.

CONTRA: 564XX, 524XX, 56512

SOURCE: H069BQ system

GLAC 22450-Accrued Expenses - Contractor - Material. This credit balance account reflects the estimated material costs accrued for contractual items in WIP, for which the actual expenses have not been recorded.

Debit with:

- (1) DMBA expense material issued to production this month.

CONTRA: 53822

SOURCE: A-G072D-L67-M0-8XC, Page 1B, Column N, This Month, GLACs 53611, 53612, 53651, 53670, 53690, 53823 (ALCs only)

- (2) CML material debit balance in this account at the time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Col H, Detail CML (ALCs only)

- (3) Contractor-reported cost of POL used.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (4) Material inventory adjustments (decreases) due to price changes, fund code changes, and IAVs.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (5) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (6) Expense material condemned or disposed of through plant clearance procedures.

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CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(7) Disallowed credit received from Stock Fund for expense material.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(8) Expense material intransit value (debit balance) written off at time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC Cols A, L, P/G009/AF Form 412 (ALCs only)

(9) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(10) GFM expense transferred to a non-DMBA contract/contractor without reimbursement.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(11) Credit balance in this account at month end, i.e., the estimated amount of material in WIP (accrued expense) which has not been recorded as removed from inventory and expensed.

SOURCE: GLACs 14135/22450 balances from ALCs (DFAS-DE only)

Credit with:

(1) Constructive material cost (GFM expense URC) applied each month to contractual items in WIP.

CONTRA: 15122

SOURCE: A-G072D-L67-MO-8XC, See note to debit entry (1), GLAC 15122. (ALCs only)

(2) CML material credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col H (ALCs only)

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(3) Material inventory adjustments (increases) due to price changes, fund code changes, and Inventory Adjustment Value (IAV).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(4) Value of expense material in manufactured item returned to inventory, which was previously removed from the bond room for use in local manufacture.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(5) Expense material transferred in from a non-DMBA contract/ contractor without reimbursement.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(6) Expense material intransit value (credit balance) written off at time of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(7) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(8) Gain from sale of scrap.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

GLAC 22451-Accrued Expenses - Contractor - Labor. This credit balance account reflects the estimated labor costs accrued for contractual items in WIP, for which a payable has not been established.

Debit with:

(1) Actual labor charges from contractors and other services repair facilities (DMISAs) for contract maintenance, recorded in the current month.

CONTRA: 53822

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SOURCE: A-G072D-L67-M0-8XC, Page 1B, Column M, This Month GLACs 53811 and 53832 (ALCs only)

(2) CML labor debit balances in this account at item of closing the CML.

CONTRA: 53822

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(3) Total Unliquidated Obligations for production complete contracts.

CONTRA: 58522

SOURCE: A-G072D-L72-MC-8XC, Completed CMLs with ULOs (ALCs only)

NOTE: See credit entry 2.

(4) The amount of AEU's at EOM reported by the ALC (Trial Balance Footnote) and DENVER(DCASR/AF CMD) for reclassification of accrued expense (DFAS-DE only).

CONTRA: 21160

SOURCE: RCS: HAF-ACF(M)7136/ALC Trial Balance (HQ only)

(5) Changes for termination costs on contracts.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(6) Intransit cash disbursements reported by DENVER last month (reversal of credit entry (3), at first of following month) (DFAS-DE only).

CONTRA: 21160

SOURCE: Last Month's JV (HQ only)

Credit with:

(1) Constructive labor cost (contract/interservice URC) applied each month to contractual items in WIP.

CONTRA: 15121

SOURCE: A-G072D-L67-M0-8XC See note to debit entry (1), GLAC 15121. (ALCs only)

(2) The amount of accrued expenditures unpaid (AEU) reported by the ALCs and DENVER at end of previous month (Reversal to debit entry (3) at the first of the following month) (DFAS-DE only).

CONTRA: 21160

SOURCE: Last Month's JV (DFAS-DE only)

- (3) Intransit cash disbursements reported by DENVER (DFAS-DE only).

CONTRA: 21160

SOURCE: RCS: HAF-ACF(M) 7136/ALC Trial Balance (DFAS-DE only)

- (4) CML labor credit balance in this account at time of closing the CML.

CONTRA: 53812

SOURCE: A-G072D-L67-MO-8XC, Col G, detail CML (ALCs only)

GLAC 22452-Accrued Expenses - Contractor - Other This credit balance account reflects the estimated other (government -furnished services (GFS)) costs accrued for contractual items in WIP, for which a payable has not been established.

Debit with:

- (1) Actual contract DMBA support costs recorded in the current month (i.e. salaries, travel, CCN).

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Page 1B, Column 0, This Month (GLACs 534XX (all), 535XX (all), and 53831) (ALCs only)

- (2) CML "Other" debit balance in this account at time of closing the CML.

CONTRA: 53834

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col I (ALCs only)

- (3) Standard expense - other variance (debit balance) at end of each fiscal quarter.

CONTRA: 53834

SOURCE: GLAC 53834 balance (ALCs only)

Credit with:

- (1) Constructive other costs (GFS - funded URC) applied each month to contractual items in WIP.

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CONTRA: 15123

SOURCE: A-G072D-L67-MO-8XC (See note to debit entry (1), GLAC 15123.) (ALCs only)

(2) Standard expense - other variance (credit balance) at end of each fiscal quarter.

CONTRA: 53834

SOURCE: GLAC 53834 balance

(3) CML "Other" credit balance in this account at time of closing the CML.

CONTRA: 53834

SOURCE: A-G072D-L67MO-8XC, Detail CML, Col I (ALCs only)

(4) TDY Settlement. Amount that travel, per diem, and rental vehicle estimates were overstated.

CONTRA: 53834

SOURCE: H069BQ retrieval/Travel Voucher/TR (ALCs only)

GLAC 22500-Progress Billings

GLAC 22510-Progress Billings-Organic. This credit balance account reflects the value of funds received from customers for billings based on costs incurred prior to completion of organic services.

Debit with:

(1) Progress billings from USGAs for organic production at time of completion billings.

CONTRA: 13210/13220

SOURCE: G004B/PO Register

G072A (ALCs only)

(2) Adjustments to progress billings caused by progress billings being in excess of sales rates.

CONTRA: 13210

SOURCE: SF 1080/Collection Voucher (all centers)

(3) Organic progress billings transferred to another center.

CONTRA: 60240

SOURCE: G004B-SB1/G004B-P4A

G072A-K15/G072A-D19 (ALCs only)

Credit with:

(1) Amount of progress billings from customers on organic work not completed, or completed but not delivered.

CONTRA: 60250

SOURCE: G004B (ALCs only)

SF 1080/Voucher for Transfers Between Appropriations and/or Funds

(2) Organic progress billings transferred in from another center.

CONTRA: 60140

SOURCE: G004B-SB1/G004B-P4A/G072A-K15/G072A-D19 (ALCs only)

GLAC 22512-Progress Billings-Contract. This credit balance account reflects the value of funds received from customers for billings incurred prior to completion of services. This excludes collections from customers billed for completed production only, i.e., Grant Aid, FMS, and commercial.

Debit with:

(1) Contractual depot maintenance production completions (sales).

CONTRA: 41610 thru 41650

SOURCE: A-G072D-L47-MO-8WT, Contract DMBA Revenue Identified to GLAC and G072D-L36-MO-MHL, Billing Support List (ALCs only)

(2) Progress billings transferred to another installation.

CONTRA: 60240

SOURCE: A-G072D-L34-MO-8HL, Cumulative Progress Billings Less Sales Value of Items Produced (ALCs only)

Credit with:

(1) Progress billings received from customers for constructive cost of WIP.

CONTRA: 60270

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SOURCE: SF 1080/Collection Voucher (ALCs only)

- (2) Progress billings transferred from another installation.

CONTRA: 60140

SOURCE: Journal Voucher (JV) from Losing Installation (ALCs only)

- (3) Unprocessed progress billings for prior month accrued costs.

CONTRA: 13250

SOURCE: A-G072D-L36-MO-8HL Billing Support List

SF 1080 (ALCs only)

GLAC 25210 - Unearned Revenue - Advances from the Public. This credit balance reflects the amounts received from the public for which the service has not yet been initiated.

Credit with:

- (1) Amount received from public this month for work that has not been initiated.

CONTRA: 60250

SOURCE:

Debit with:

- (1) Completion of the job which an advance was provided by public

CONTRA: 132XX Accounts Receivable (as appropriate)

SOURCE: DD1131

c. Capital accounts:

GLAC 30000-Capital and Reserves

GLAC 30110-Appropriation/Reappropriation. This credit balance account reflects the amount of cash funds initially allocated to the DMBA, and subsequent increases/withdrawals thereto.

Debit with:

- (1) The amount of cash withdrawn from the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

Credit with:

- (1) The initial amount of cash allocated to the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

- (2) Increases in amount of cash allocated to the DMBA.

CONTRA: 11100

SOURCE: Allocation Advice (DFAS-DE only)

GLAC 30120-Assets Capitalized. This credit balance account reflects the amount of initial inventories capitalized at inception of the fund and subsequent adjustments as related to capitalized assets .

Debit with:

- (1) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 14130, 14120

SOURCE: Decapitalization Authority (all centers)

- (2) Correction of posting contributed assets

CONTRA 16XXX

SOURCE: G017-A04 (ALCs)

DD 1155 Nonexpenditure of Funds (AMARC only)

Civil Engineering Real Property Records, (7115 report)

- (3) Disposal of Real Property - Capitalized

CONTRA: 16210, 16211, 16230, 16231

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SOURCE: Civil Engineering Real Property Records, (7115 report)

Credit with:

- (1) Value of inventory capitalization at inception of funds.

CONTRA: 14130,14120

SOURCE: Capitalization Authority (all centers)

- (2) Value of facilities and equipment donated from other activities.

CONTRA: 16210, 16520, 16230, 16211, 16560, 16231

SOURCE: Civil Engineering Real Property Record (7115 Report)

G017-A04 (ALCs)

DD 1155 Nonexpenditure of Funds (AMARC only)

GLAC 30121 - Assets Capitalized - Contract. This credit balance account reflects the amount of initial inventories capitalized at inception of the fund and subsequent adjustments as related to capitalized assets.

Debit with:

- (1) Value of inventory decapitalized, as authorized by HQ AFMC.

CONTRA: 14130, 14135

SOURCE: Decapitalization Authority (all centers)

Credit with:

- (1) Value of inventory capitalization at inception of funds.

CONTRA: 14135

SOURCE: Capitalization Authority (all centers)

GLAC 30130-Liabilities Assumed This debit balance account reflects the amount of annual leave due DMBA employees and other liabilities assumed at inception of the fund.

Debit with:

- (1) Value of annual leave and other liabilities at inception of fund.

CONTRA: 22152

SOURCE: Capitalization Authority (all centers)

GLAC 30140-Cash Infusions Received. This account reflects the amount of cash infusions received as directed by Congress.

Debit with:

(1) The amount of excess working capital, originally from cash infusions, determined to be available for return to customers through direct cash transfer.

CONTRA: 11100

SOURCE: Allocation Advice from DENVER (DFAS-DE only)

Credit with:

(1) Amount of cash infusion from other appropriations as directed by Congress.

CONTRA: 11100

SOURCE: Allocation Advice from DENVER (DFAS-DE only)

GLAC 30150-Earnings Used for Operations

GLAC 32000-Net Operating Results

GLAC 32100-Accumulated Operating Results. This debit or credit balance account reflects the cumulative operating results of the DMBA at the EOFY cumulative balance of 300- and 400-series accounts.

Debit with:

(1) Debit balance in GLACs 4XXXX/5XXXX at the EOFY.

CONTRA: Respective 5XXXX GLACs

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

Credit with:

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(1) Credit balance in 4XXXX/5XXXX, at the EOFY.

CONTRA: Respective 5XXXX GLACs and 4XXXX GLAC

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

GLAC 32102-Accumulated Operating Results-Contract. This debit or credit balance account reflects the cumulative operating results of the contract DMAG as of the EOFY cumulative balance of 300- and 400-series accounts. This account represents "retained earnings" for the fund.

Debit with:

(1) Debit balance in GLACs 4XXXX/5XXXX at the EOFY.

CONTRA: Respective 5XXXX GLACs

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

Credit with:

(1) Credit balance in 4XXXX/5XXXX, at the EOFY.

CONTRA: Respective 5XXXX GLACs and 4XXXX GLAC

SOURCE: GLAC 4XXXX/5XXXX balances (all centers)

GLAC 32800-Cumulative Passthroughs. This credit balance account represents the cumulative amount of passthroughs received from O&M.

Credit with:

(1) The balance in GLACs 58611 and 58612 at EOFY.

CONTRA: GLACs 58611 and 58612

SOURCE: GLAC 58611 and 58612 balances

GLAC 32900-Cumulative Refunds. This debit balance account reflects the cumulative amounts refunded to O&M.

Debit with:

(1) The balance is GLACs 58621 and 58622 at EOFY.

CONTRA: GLACs 58621 and 58622

SOURCE: GLAC 58621 and 58622 balances.

GLAC 36000-Interoffice Transfer - Clearing Account. This debit or credit balance account reflects the balance of interoffice transfers at the EOFY. The command trial balance will zero out.

Debit with:

- (1) Debit balance in GLACs 60251, 60252, 60270, 60210, 60220, 60230, 60160,, 60140.

CONTRA: , 60252, 60251, 60270, 60210, 60220, 60160, 60230, 60140

SOURCE: GLAC balances (all centers)

Credit with:

- (1) Credit balances in GLACs 60261, 60262, 60280, 60110, 60120, 60130, 60240, 60150.

CONTRA: 60261, 60262, 60280, 60110, 60120, 60130, 60240, 60150

SOURCE: GLAC balances (all centers)

GLAC 36002-Interoffice Transfer - Clearing Account-Contract. This debit or credit balance account reflects the balance of interoffice transfers at the EOFY. The account is used for cash, liabilities, revenue, costs, and material transferred between activities. The command trial balance will zero out.

Debit with:

- (1) Debit balance in GLACs 60270, 60160, 60140.

CONTRA: 60270, 60160, 60140

SOURCE: GLAC balances (all centers)

Credit with:

- (1) Credit balances in GLACs 60280, 60120, 60240, 60150.

CONTRA: 60280, 60120, 60240, 60150

SOURCE: GLAC balances (all centers)

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GLAC 38010 Results Division - DFAS-DE Transfers. To close the accounts receivable that have been transferred to DFAS-DE and collections made by DFAS-DE.

Debit with:

- (1) Balance of accounts receivable transferred to DFAS-DE.

CONTRA: 61410,

SOURCE: GLAC Balances (all centers)

Credit with:

- (1) Balance of accounts receivable collected by DFAS-DE.

CONTRA: 62510

SOURCE: GLAC Balances (all centers)

38012 Results Division , Accounts Receivable Transfers-Contract. This debit balance account reflects the balance of delinquent accounts receivables forwarded to DFAS-DE for collection at the EOFY.

Debit with:

- (1) Debit balance in GLAC 614102

CONTRA: 614102

SOURCE: GLAC 614102 balance

Credit with:

- (1) Credit balances in GLACs 614102

CONTRA: 614102

SOURCE: GLAC 614102 balance

d. Revenue Accounts:

GLAC 40000-Revenue

GLAC 40300-Organic Depot Maintenance Sales-USGA

GLAC 40310-Aircraft

GLAC 40320-Missile

GLAC 40330-Engine

GLAC 40340-Exchangeable Items

GLAC 40350-Other Major End Items

GLAC 40360-Maintenance and Regeneration

GLAC 40400-Organic Depot Maintenance Sales-NUSGA

GLAC 40410-Aircraft

GLAC 40420-Missile

GLAC 40430-Engine

GLAC 40440-Exchangeable Items

GLAC 40450-Other Major End Items

GLAC 41500-Other Product and Services

GLAC 41510-Base/Tenant Support, Area Support

GLAC 41520-Local Manufacturing

These credit balance accounts reflect the amount of sales for respective organic services to USGAs (GLACs 403XX), NUSGAs (GLACs 404XX), and other miscellaneous organic services (GLACs 415XX).

Debit with:

- (1) Credit balance in these accounts at EOFY.

CONTRA: 32100

SOURCE: GLAC 403XX/404XX/415XX balances (all centers)

Credit with:

- (1) Value of sales for respective services above for organic production.

CONTRA: 13210/13220

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

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GLAC 41600-Contract Depot Maintenance Sales-USGA

GLAC 41610-Aircraft

GLAC 41620-Missile

GLAC 41630-Engine

GLAC 41640-Exchangeable Items

GLAC 41650-Other Major End Items

These credit balance accounts reflect the amount of sales for contractual services to USGAs (all reimbursements source codes except RSCs 2, M, and 3). Entries follow GLACs 417XX.

GLAC 41691-Software-Organic See 415XX for J.V. Information.

GLAC 41699-Software-Contract (FY94 and subsequent)

GLAC 41700-Contract Depot Maintenance Sales-NUSGA

GLAC 41710-Aircraft

GLAC 41720-Missile

GLAC 41730-Engine

GLAC 41740-Exchangeable Items

GLAC 41750-Other Major End Items

These credit balance accounts reflect the amount of sales for respective contractual services to Grant Aid, FMS, and Commercial Customers (RSC: 2, 3, and M).

Debit with:

(1) Credit balance in 416XX and 417XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 416XX and 417XX (ALCs only)

Credit with:

- (1) Sales of completed contract production.

CONTRA: 15460 (Customers Progress Billed) for USGA; 13250 (for USGA) and 13260 (for NUSGA) customers not progress billed (ALCs only)

SOURCE: A-G072D-L47-M0-8WT, Sales This Month (ALCs only)

GLAC 42030-Sale of Scrap (AMARC only). This credit balance account represents the reimbursement from sale of scrap.

Debit with:

- (1) The balance in GLAC 42030 at EOFY.

CONTRA: 32100

SOURCE: GLAC 42030 balance

Credit with:

- (1) Amounts received from the sale of scrap.

CONTRA: 132XX/60250

SOURCE: DD Form 1348-1 (AMARC only)

GLAC 42040 - Invested Capital Used. This credit balance account reflects the amount of invested capital used funded from other appropriations.

Debit with:

- (1) Balance at year-end

CONTRA: 32100

SOURCE: GLAC Balances

Credit with:

- (1) Monthly depreciation of buildings

CONTRA: 30120

SOURCE: Depreciation Schedule

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GLAC 42050-Cooperative Research and Development Agreement (CRDA) Income. This credit balance account represents the reimbursement for work performed under a CRDA.

Debit with:

(1) The balance in GLAC 42050 at EOFY.

CONTRA: 32100

SOURCE: GLAC 42030 balance

Credit with:

(1) Amounts received for work performed under a CRDA. Notification must be received from the Product Directorate. Since there is not a separate RSC or RGC for CRDA agreements, the amounts may have to be moved from another revenue account as the revenue will be recorded under the RSC and RGC the PD is using.

CONTRA: 132XX/60250

GLAC 43000-Adjustments to Revenue

GLAC 43510-Appropriation Passthrough-Organic-Current Year

GLAC 43520-Appropriation Passthrough-Contract-Current Year

These debit/credit balance accounts reflect the amounts of funds refunded to or received from USAF.

Debit with:

(1) The amount of organic refunds to O&M when the current year sales rate for expense items exceed the actual approved rate for those expenses (i.e. a lower civilian pay rate increase than what was budgeted - GLAC 43510).

CONTRA: 13210, 60250

SOURCE: HQ AFMC letter (all centers)

(2) The amount of contract refunds to O&M when the current year sales rate for expense items exceed the actual approved rate for those expenses (GLAC 43520).

CONTRA: 13250, 60270

SOURCE: HQ AFMC letter (ALCs only)

(3) Credit balance in GLACs 435XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 435XX balance (all centers)

Credit with:

(1) The value of organic passthroughs from O&M for additional funding when the actual approved rate for expenses exceeds the budgeted sales rates (i.e. a higher civilian pay rate increase than what was budgeted - GLAC 43510).

CONTRA: 13210/60250

SOURCE: HQ AFMC letter (all centers)

(2) The value of contract passthroughs from O&M for additional funding when the actual approved rate for expenses exceeds the budgeted sales rates (GLAC 43520).

CONTRA: 13250/60270

SOURCE: HQ AFMC letter (ALCs only)

(3) Debit balance in GLACs 435XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 435XX balance (all centers)

GLAC 43610-FCF-Revenue Gain

GLAC 43620-FCF-Revenue Loss

These accounts reflect the gains or losses due to foreign currency fluctuations (FCF) regarding revenue collections.

Debit with:

(1) The amount of loss in revenue resulting when the actual exchange rate is lower than the budgeted exchange rate (GLAC 43620).

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CONTRA: 60250

SOURCE:

(2) The credit balance in GLAC 43610 at EOFY.

CONTRA: 32100

SOURCE: GLAC 43610 balance

Credit with:

(1) The foreign currency gains incurred when the actual exchange rate is higher than the budgeted exchange rate (GLAC 43610).

CONTRA: 60250

SOURCE:

(2) The debit balance in GLAC 43620 at EOFY.

CONTRA: 32100

SOURCE: GLAC 43620 balance

e. Expense accounts:

GLAC 52000-Direct Production Expense

GLAC 52110-Wages & Salaries GS, GM and SE

GLAC 52111-Wages & Salaries WG, WL and WS

GLAC 52120-Overtime/Holiday

GLAC 52180-Workmen's Compensation

These debit balance accounts reflect the amount of the direct and overtime expense for civilian salaries and wages.

Debit with:

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(1) The civilian labor costs as computed by cost accounting using the total civilian labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors and the factor for personnel benefits (GLAC 52110 & 52111).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) Civilian labor regular overtime (GLAC 52120) and holiday cost.

CONTRA: 22010

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(3) Estimated cost of Personnel off due to on the job injury (GLAC 52180).

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Debit balance in GLACs 52110 and 52120 at EOFY.

CONTRA: 32100

SOURCE: GLACs 52110 and 52120 balances (all centers)

(2) Amount receivable from another installation for labor loaned on a reimbursable basis (GLAC 52110).

CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 52220-Labor-Foreign Nationals-Indirect Hires

GLAC 52221-Salaries & Wages

GLAC 52222-Overtime

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GLAC 52226-Leave Expense

GLAC 52227-Employee Benefits

These debit balance accounts reflect the amount of earned compensation and benefits of indirect hires employed through a foreign government.

Debit with:

- (1) The amount of direct compensation earned by indirect hire employees (GLAC 52221).

CONTRA: 22210/60260

SOURCE:

- (2) The amount of overtime earned by indirect hires (GLAC 52222).

CONTRA: 22210/60260

SOURCE:

- (3) The amount of leave taken during the accounting period by indirect hires (GLAC 52226).

CONTRA: 22250/60260

SOURCE:

- (4) The amount of indirect hire benefits charged during the month for direct employees (GLAC 52227).

CONTRA: 22210/60260

SOURCE:

Credit with:

- (1) The amounts recorded in GLACs 5222X at the EOFY.

CONTRA: 32100

SOURCE: GLAC 5222X balances

- (2) The reversal of accruals at the beginning of the new accounting period.

CONTRA: 222XX

SOURCE: GLACs 222XX balances

GLAC 52310-U.S. Military Officers

GLAC 52311-U.S. Military Enlisted

Debit with:

- (1) Amount of expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 & I15 (AMARC only)

Credit with:

- (1) Debit balance in GLACs 5231X at EOFY.

CONTRA: 32100

SOURCE: GLACs 5231X (all centers)

GLAC 52400-Transportation of Persons

GLAC 52411-Production TDY-Per Diem

GLAC 52421-Production TDY-Travel

GLAC 52450-Production TDY-Vehicle Rental

These debit balance accounts reflect the amount of per diem, travel, and vehicle rental expenses for direct production-organic.

Debit with:

- (1) The estimated amount of per diem for direct production employees (52411).

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) The estimated amount of travel by direct production employees (52422).

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CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (3) The amount of vehicle rental expense regarding direct production employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (4) Adjustment of underestimated expenses above.

CONTRA: 60260

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (5) Decrease value from that of previous period.

CONTRA: 15133

SOURCE: H069BQ retrieval/Travel Voucher (ALCs only)

- (6) Expenses relating to TDY and vehicle rental transferred in from another center.

CONTRA: 60130

SOURCE: Notification from Paying Center (all centers)

Credit with:

- (1) Reversal of overestimate of respective expense in debit entry (1).

CONTRA: 21120

SOURCE: H069BQ retrieval /Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) Amount of expenses relating to TDY and vehicle rental transferred out to another installation.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

- (3) Debit balance in 52411, 52421, and 52450.

CONTRA: 32100

SOURCE: GLAC 524XX Balances (all centers)

- (4) Value of payments to creditors/TDY personnel for organic maintenance.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

GLAC 52500-Other Services

GLAC 52569-Miscellaneous. This debit balance account is used for all other direct expense not included in any other direct expense account.

Debit with:

- (1) Amount of direct miscellaneous expenses which do not fall under another direct expense category.

CONTRA: 60260

SOURCE: CPAS/H069BQ (all centers)

- (2) Direct miscellaneous expenses transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) Debit balance in 52569 at EOFY.

CONTRA: 32100

SOURCE: GLAC 52569 balance (all centers)

- (2) Direct miscellaneous expenses transferred out to other centers.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

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GLAC 52600-Material Supplies

GLAC 52621-Direct Material. (Cost Codes A and R only).

GLAC 52622 Direct Material (Cost Codes B and G only).

GLAC 52623 Direct Material (Cost Codes S only).

GLAC 52624 Direct Material (Cost Codes U only).

These debit balance accounts are used to record material net issues to a JON

Debit with:

- (1) Value of stock fund issues to job orders.

CONTRA: 14210

SOURCE: G004H-143-MO-8MO (ALCs only)

Industrial Fund Expense Report (AMARC only)

Credit with:

- (1) Debit balance in GLAC 5262X EOFY.

CONTRA: 32100

SOURCE: GLAC 526XX balance (all centers)

GLAC 53000-Contract Operations Expenses

GLAC 53412-Per Diem-TDY-D/MM Seller Personnel

GLAC 53413-Per Diem-TDY-Accounting Personnel

GLAC 53422-Travel-TDY-D/MM Seller Personnel

GLAC 53423-Travel-TDY-Accounting Personnel

GLAC 53450-TDY-Vehicle Rental

These debit balance accounts reflect the amount of DMBA's and Air Force Materiel Command (Financial Management) travel per diem, and vehicle rental costs in support of contract depot maintenance.

(Note: TDY pro forma entries are shown to illustrate a travel estimate advance and advance overpayment. See chapter 7 for illustrative entries involving other TDY conditions.)

Debit with:

- (1) Amount of estimated travel, per diem, and vehicle rental expense upon issuance of orders.

CONTRA: 21160

SOURCE: H069BQ retrieval /Travel Orders (ALCs only)

Credit with:

- (1) TDY settlement. Amount that travel, per diem, and vehicle rental estimates were overstated.

CONTRA: 21160

SOURCE: H069BQ retrieval /Travel Voucher/TR (ALCs only)

- (2) Debit balance in GLACS 534XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 534XX balance (ALCs only)

GLAC 53510-Personnel Cost-D/MM Seller

GLAC 53511-D/MM Policy and Procedures Costs

GLAC 53512-Other Contractual Support Costs

GLAC 53513-Computer Systems Costs

GLAC 53514-Accounting Support Costs

GLAC 53515-Contract ADP Mgt System Development Expense

These debit balance accounts reflect amounts for D/MM, Accounting Finance and Data Automation development and support cost, salaries, including an allowance for benefits, keypunch, product distribution, and similar functions, reimbursed by the DMBA. (Note: Computer Systems cost include the cost of producing products from systems G072D, G009, and H075C.)

Debit with:

- (1) D/MM, Computer Systems, and Accounting and Finance support costs reimbursed by the DMBA.

CONTRA: 21150

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SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report (ALCs only)

Credit with:

- (1) Debit balance in GLACs 535XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 353XX balance (ALCs only)

GLAC 53611-Material Used GFM

GLAC 53612-Material Used POL

GLAC 53613-Contract Material Usage CAP

GLAC 53651-Disallowed Material Returned for Credit

GLAC 53670-Proceeds from Sale of Scrap

GLAC 53690-Contractor Inventory Adjustments

These debit/credit accounts reflect the amount of contract expense material (GFM/CAP), POL, disallowed credit on material returns, inventory adjustments, and a credit balance account for sale of scrap.

Debit with:

- (1) Expense material issued to bench stock/production.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (2) Contractor-reported cost of POL used.

CONTRA: 14220

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (3) Disallowed credit received from stock fund for expense material.

CONTRA: 14133

SOURCE: G072D-L67-MO-MXC/H075C (ALCs only)

- (4) Expense inventory decreases due to price changes, fund code changes, and IAVs.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (5) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 14220

SOURCE: G009/AF Form 412 (ALCs only)

- (6) Expense material transferred from the bond room, for use in local manufacture and return to stock.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (7) Expense material on hand value (debit balance) written off at time of closing the CML.

CONTRA: 14220/14230/14133/14135 as applicable

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

- (8) Expense material transferred to a Non-DMBA contract/ contractor without reimbursement.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (9) Credit balance in these accounts at EOFY.

CONTRA: 32100

SOURCE: GLAC 536XX balance (ALCs only)

Credit with:

- (1) Expense inventory increases due to price changes, fund code changes, and IAVs.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

- (2) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this ALC (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 14220

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SOURCE: G009/AF Form 412 (ALCs only)

(3) Value of expense material in manufactured item returned to stock, which was previously removed from the bond room for use in local manufacture.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

(4) Expense material transferred in from a non-DMBA contract/contractor without reimbursement.

CONTRA: 14135

SOURCE: G009/AF Form 412 (ALCs only)

(5) Expense material on hand value (credit balance) written off at time of closing the CML.

CONTRA: 14220/14230/14133/14135 as applicable

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

(6) Gain from sale of contract scrap.

CONTRA: 60280

SOURCE: Collection Voucher (ALCs only)

(7) Debit balance in GLACs 536XX at EOFY

CONTRA: 32100

SOURCE: GLAC 536XX balances (ALCs only)

GLAC 53700-Miscellaneous Financial Charges

GLAC 53717-FCF-Expense Losses

GLAC 53718-FCF-Expense Gains

These accounts represent only the gains or losses incurred from foreign currency fluctuation exchange rates.

Debit with:

(1) The foreign currency loss on expenses when the foreign currency fluctuation exchange rate is higher than the actual budgeted sales rate (GLAC 53717).

CONTRA: 60280

SOURCE: Contracts/Invoices (ALCs only)

- (2) The credit balance in GLAC 53718 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53718 balance (ALCs only)

Credit with:

- (1) The foreign currency gain relating to expenses occurs when the foreign currency fluctuation exchange rate is lower than the actual budgeted exchange rate (GLAC 53718).

CONTRA: 60280

SOURCE: Contracts/Invoices (ALCs only)

- (2) The debit balance in GLAC 53717 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53717 balance

GLAC 53811-Labor Charges. This debit balance account reflects the amount of contract labor expenses.

Debit with:

- (1) Labor charges from contractors, for which a payable has been established.

CONTRA: 21160

SOURCE: H103-1L1-DA-2DA, MPC 1100/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) Labor charges from USGAs, for which a payable has been established.

CONTRA: 21150

SOURCE: H103-1L1-DA-2DA, MPC 1100/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 53811 at the EOFY

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CONTRA: 32100

SOURCE: GLAC 53811 balance (ALCs only)

GLAC 53812-Labor Standard. This debit or credit balance account reflects the difference between the recorded labor charges (from the labor portion of the URC for completed production) and the actual labor charges paid on contracts/DMISAs, as incurred.

Debit with:

- (1) Labor cost (contract/interservice URC) in contractual items produced (sold) this month.

CONTRA: 15121

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column G - Cost of Sales (ALCs only)

- (2) CML labor credit balance in this account (actual expenses exceeded cost of completed work (CCW) over life of contract) at time of closing the CML.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col G (ALCs only)

- (3) Credit balance in this account at EOFY

CONTRA: 32100

SOURCE: GLAC 53812 balance (ALCs only)

Credit with:

- (1) Labor charges from contractors and USGAs.

CONTRA: 22451

SOURCE: H103-1L1-DA-2DA, MPC 1100/5500/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) CML labor debit balance in this account (CCW exceeded actual expenses over life of contract) at time of closing CML.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col G (ALCs only)

- (3) Charges for termination cost on contracts.

CONTRA: 22451

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (4) Debit balance in GLAC 53812 at EOFY

CONTRA: 32100

SOURCE: GLAC 53812 balance (ALCs only)

GLAC 53822-Material - Standard. This debit or credit balance account reflects the difference between the recorded material charges (from the expense material portion of the URC for completed production) and the actual material charges as incurred.

Debit with:

- (1) Material cost (GFM Expense URC) in items produced this month.

CONTRA: 15122

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column H, Cost of Sales (ALCs only)

(2) CML material credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Detail CML, Col H (ALCs only)

(3) Material inventory adjustments (increases) due to price changes, fund code changes, and IAVs.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(4) Value of expense material in manufactured item returned to inventory, which was previously removed from the bond room for use in local manufacture.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

(5) Expense material transferred in from a non-DMBA contract/ contractor without reimbursement.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC/G009/AF Form 412 (ALCs only)

- (6) Expense material intransit value (credit balance) written off at time of closing the CML.

CONTRA: 22450

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SOURCE: A-G072D-L67-MO-8XC (Column A, L, and P) (ALCs only)

(7) Material intransit balance (credit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports.)

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(8) Gain from sale of scrap.

CONTRA: 22450

SOURCE: Collection Voucher (ALCs only)

(9) Credit balance in GLAC 53822 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53822 balance

Credit with:

(1) DMBA expense material issued to production this month.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(2) Contractor reported cost of POL used.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(3) Material inventory adjustments (decreases) due to price changes, fund code changes, and IAVs.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(4) Expense material transferred from the bond room, for use in local manufacture and return to inventory.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(5) Expense material condemned or disposed of through plant clearance procedures.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (6) Disallowed credit received from stock fund for expense material.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (7) Expense material intransit value (debit balance) written off at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Columns A, L, and P (ALCs only)

- (8) CML material debit balance in this account (URC exceeded actual expenses over life of contract) at time of closing the CML.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC, Column H (ALCs only)

- (9) Material intransit balance (debit) remaining after transferring expense material between contracts funded by this installation (different amounts are reported in the losing and gaining GFM reports).

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (10) GFM (expense) transferred to a non-Contract DMBA contract/contractor without reimbursement.

CONTRA: 22450

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

- (11) Debit balance GLAC 53822 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53822 balance (ALCs only)

GLAC 53823 Material-Plant Clearance. This debit balance account reflects the amount of excess (to production needs) DMBA expense material (GFM/CAP) disposed of at the contractor's plant or other contract maintenance facility through plant clearance/disposal procedures.

Debit with:

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(1) Expense material disposed of through plant clearance/disposal procedures.

CONTRA: 14135

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

Credit with:

(1) Debit balance in GLAC 53823 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53823 balance (ALCs only)

GLAC 53831-Other Gains and Losses. This debit or credit balance account reflects the amount of other contractual gains and losses not identifiable to any other expense GLAC.

Debit with:

- (1) Billings for CCN communication equipment at contractor facilities.

CONTRA: 21150

SOURCE: H103-1L1-DA-2DA MPC 6000/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 53831 balance (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 53831 balance (ALCs only)

GLAC 53832 Contract Termination Costs. This debit balance account reflects the termination charges on contracts which are terminated prior to completion of the total requirements.

Debit with:

- (1) Charges for termination costs for which a payable has been established.

CONTRA: 21160

SOURCE: H103-1L1-A-DA MPC 7777/H103-1L1-A-J2/H103-1H1 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 53832 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53832 balance (ALCs only)

GLAC 53833 Miscellaneous Contract Expenses (WIP changes) This debit or credit balance account reflects the amount of increase/decrease in costs due to change in WIP-contractual since October 1.

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Debit with:

- (1) Increase this month in costs due to increase in contract WIP.

CONTRA: 57050

SOURCE: A-G072D-L67-MO-8XC, Column F Total Change in WIP (Positive) (ALCs only)

- (2) Credit balance in GLAC 53833 EOFY.

CONTRA: 32100

SOURCE: GLAC 53833 balance (ALCs only)

Credit with:

- (1) Decrease this month in costs due to decrease in contract WIP.

CONTRA: 57050

SOURCE: A-G072D-L67-MO-8XC, Column F Total Change in WIP (Negative) (ALCs only)

- (2) Debit balance in GLAC 53833 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53833 balance (ALCs only)

GLAC 53834 Other Expense - Standard. This debit or credit balance account reflects the difference between the recorded Other G&A charges (from the Other portion of the URC for completed production) and the actual charges as incurred.

Debit with:

- (1) Other costs (GFS-funded URC) in contractual items produced (sold) this month.

CONTRA: 15123

SOURCE: A-G072D-L67-MO-8XC, Page 1A, Column I - Cost of Sales (ALCs only)

- (2) Standard expense - other variance (credit balance) at end of each fiscal quarter.

CONTRA: 22452

SOURCE: GLAC 53834 balance (ALCs only)

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(3) CML "Other" credit balance in this account (actual expenses exceeded CCW over life of contract) at time of closing the CML.

CONTRA: 22452

SOURCE: A-G072D-L67-MO-8XC (ALCs only)

(4) Credit balance in GLAC 53834 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53834 balance (ALCs only)

(5) TDY settlement. Amount that travel/per diem estimates were overstated.

CONTRA: 22452

SOURCE: Travel Voucher/TR

Credit with:

(1) Standard expense - Other variance (debit balance) at the end of each fiscal quarter.

CONTRA: 22452

SOURCE: GLAC 53834 balance (ALCs only)

(2) Billings for CCN communication equipment at contractor facilities (MPC).

CONTRA: 22452

SOURCE: H103-1L1-DA-2DA/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

(3) Amount of estimated travel, per diem, and vehicle rental expense at time of issuance of orders.

CONTRA: 22452

SOURCE: Travel Orders (ALCs only)

(4) Support costs reimbursed by DMBA.

CONTRA: 22452

SOURCE: SF 1080 Billing Support to Contract Depot Maintenance Report, RCS: LOG-MA(Q)7813 (ALCs only)

(5) CML "Other" debit balance in this account (CCW exceeded actual expenses over life of contract), at time of closing the CML

CONTRA: 22452

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SOURCE: A-G072D-L67-MO-8XC, Column I (ALCs only)

(6) Debit balance in GLAC 53834 at EOFY.

CONTRA: 32100

SOURCE: GLAC 53834 balance (ALCs only)

GLAC 55000-Operations Overhead Expense

GLAC 55100-Labor Expenses-US Civilians

GLAC 55110-Wages and Salaries GS, GM & SE Employees

GLAC 55111-Wages and Salaries WG, WL & WS Employees

GLAC 55120-Overtime/Holiday

GLAC 55130-Overtime Premium Direct Work

GLAC 55150-Cash Awards (SOURCE: H002K Biweekly Personnel Cost)

GLAC 55180-Injury Compensation

These debit balance accounts reflect the amount of labor expense for civilian operations overhead for salaries and wages. Also, the overtime premium portion for direct work.

Debit with:

(1) The civilian labor costs as computed by cost accounting using the total of operations overhead for civilian labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors and the factor for personnel benefits.

CONTRA: 22110/22151/22159

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The civilian indirect worker overtime and holiday pay (GLAC 55120).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

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(3) Direct worker overtime premium portion for the period (GLAC 55130).

CONTRA: 22110

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(4) Amount owned for labor borrowed from another installation or USGA outside DMBA on a reimbursable basis (GLAC 55130).

CONTRA: 21110

SOURCE: Customer Billings (all centers)

(5) Estimated value of civilian personnel benefits accrued for the month based on a locally developed other fringe benefits rate times the established value of regular pay for regular time and overtime worked and premium pay for holiday time worked.

CONTRA: 2212X

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund Expense Report (AMARC only)

(6) Estimated cost of personnel off due to on the job injury (GLAC 55180).

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Debit balances in GLACs 551XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 551XX balance (all centers)

(2) Amounts receivable from another installation for labor loaned on a reimbursable basis.

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CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 55220-Labor-Foreign National-Indirect Hires

GLAC 55221-Salaries & Wages

GLAC 55222-Overtime

GLAC 55223-Overtime Premium Pay

GLAC 55226-Leave Adjustments

GLAC 55310-U.S. Military Officers

GLAC 55311-U.S. Military Enlisted

Debit with:

(1) Amount of Expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 and I15 (AMARC only)

GLAC 55412-Administrative TDY-Per Diem

GLAC 55413-Training TDY-Per Diem

GLAC 55422-Administrative TDY-Travel

GLAC 55423-Training TDY-Travel

GLAC 55450-Administrative TDY-Vehicle Rental

These debit balance accounts represent the amount of per diem, travel, and vehicle rental for indirect production employees. Also, the per diem and travel related to the training of direct production employees are included in these categories.

Debit with:

(1) The estimated amount of per diem for indirect administrative and training purposes (GLAC 5541X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The estimated amount of travel expenses relating to indirect production administration and training (GLAC 5542X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(3) The estimated amount of vehicle rental expense for indirect production employees.

CONTRA: 22420

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(4) Adjustments necessary for underestimating the above expenses.

CONTRA: 60260

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

(5) Decrease in value from previous period.

CONTRA: 15133

SOURCE: H069BQ/Travel Voucher (ALCs only)

(6) The amount of expenses associated with operation overhead TDY and vehicle rental transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) Reversal of overestimate regarding above expenses in entries (1) through (3).

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CONTRA: 22420

SOURCE: H069BQ/Travel Voucher (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) Amount of per diem, travel, and vehicle rental expenses transferred to another center.

CONTRA: 60230

SOURCE: Billings (all centers)

(3) Debit balances in GLACs 554XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 554XX balances (all centers)

(4) Value of payments to creditors or TDY personnel for organic maintenance.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

(5) Expenses relating to operations overhead TDY and vehicle rental transferred out to another center.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 55500-Other Services

GLAC 55520-Communications

GLAC 55530-Utilities

GLAC 55541-Equipment Rental

GLAC 55561-Equipment Maintenance

GLAC 55562-Vehicle Maintenance

GLAC 55564-Custodial Services

GLAC 55565-Facility Maintenance

GLAC 55566-Training

GLAC 55567-CETS

GLAC 55568-Maintenance-ADPE

GLAC 55569-Miscellaneous

GLAC 55570-Hazardous Waste Disposal

GLAC 55577-Hazardous Waste Minimization

GLAC 55590-Maintenance-Utilities

GLAC 55591-Maintenance-Ground Support Equipment Maintenance

GLAC 55592-Maintenance-PMEL

GLAC 55593-Maintenance-Industrial Plant Equipment Maintenance

GLAC 55594-Maintenance-Other

These debit balance accounts reflect the amount of the other operations overhead expenses. These expenses include the cost of services received either from base organizations outside the D/M or contractors (i.e. utilities, facility maintenance). The entry to GLAC 211X0 will be made when the actual billing is received. Amounts will be posted to GLAC 224X0 when the accruals are established for these expenses. Chapter 10 provides the method to allocate these expenses between operations overhead and G&A overhead. Also, Chapter 10 provides the procedures for establishing the accruals for these costs.

Debit with:

(1) The cost of communication services purchased from either the Com Squadron or directly from the local phone company (GLAC 55520).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(2) The amount of expense incurred for utility services (i.e. heat, light, water) from either a commercial or government source (GLAC 55530).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(3) The cost incurred for equipment rental (GLAC 55541).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(4) The expenses incurred for printing and reproduction including the composition and binding operations procured from government or commercial printers (GLAC 55550).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(5) The value of expenses incurred for equipment maintenance. Costs associated with the initial installation of equipment are excluded from this entry and are capitalized (GLAC 55561).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(6) The costs associated with the maintenance and repair of DMBA owned vehicles (GLAC 55562).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(7) The amount of expense incurred for custodial services provided by government agencies or commercial enterprises (GLAC 55564).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(8) The expenses incurred for facility maintenance including shop rearrangements and alterations costing \$5,000 (GLAC 55565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/ SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(9) The expenses incurred for tuition, fees, and workshops in connection with training (GLAC 55566).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Travel Vouchers (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(10) The costs associated with CETS (GLAC 55567)

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (ALCs/AMARC)

(11) The amount of costs associated with maintenance performed on ADPE owned by the DMBA (GLAC 55594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(12) Miscellaneous costs incurred including land surveys, publication notices, etc. (GLAC 55569).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

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Information based on targets (all centers)

- (13) The amount of expenses for hazardous waste disposal and minimization (GLAC 5557X).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (14) The amount of expenses for maintenance work on utility lines owned by DMBA (GLAC 55590).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (15) The costs associated with maintenance work done on ground support equipment (GLAC 55591).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (16) The costs incurred for maintenance of PMEL (GLAC 55592).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

- (17) The expenses incurred for maintenance of industrial plant equipment (GLAC 55593).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(18) Any other expenses incurred for maintenance of DMBA equipment (GLAC 55594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(19) The amount of the expenses transferred in from another center (GLACs 55520 through 55594).

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) Reversal of prior EOM estimates for above respective expenses.

CONTRA: 224X0

SOURCE: Prior Month's JV (all centers)

(2) Debit balance in GLACs 555XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 555XX balances (all centers)

(3) The amount of expenses transferred out to other centers (GLACs 55520 through 55594).

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 556-Material and Supplies. Production overhead material, cost codes L, K, W

GLAC 55611-Aviation POL (Nonflying) (U6511)

GLAC 55612-Ground POL (U6512)

GLAC 55613-Special Fuels (U6513)

GLAC 55630 - RSD Exchange Material (K cost code)

GLAC 55631-Expensed in Maintenance of Operating Equipment (W cost code)

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GLAC 55632-Indirect Production Material (U6100)

GLAC 55633-Operating Supplies Staff and Shop (U6300)

GLAC 55634-Expendable Tools and Equipment (U6610)

GLAC 55635-Expendable Office Equipment (U6700)

GLAC 55636-Office Supplies (U6400)

GLAC 55637-Material From/To Cont PMEL/GSE (U6910, U6920, U6930)

GLAC 55638-Protective Clothing and Individual Equipment Items (U8000)

GLAC 55639-Equipment/Machinery type Tools, Tooling, & Accessories (U6620, U6630)

GLAC 55640-Defective Work Spoilage (U6800)

GLAC 55651-Disallowed Material Returned for Credit (Source: D035J Data query)

GLAC 55670 - Hazardous Waste O/H Material Minimization (U7000)

GLAC 55690-Backorder Cancellations (Source: D035J Data query)

GLAC 55691-Material Price Revisions (D035K-A48-MO-L37)

GLAC 55692-Fund Code Changes (D035K-A48-MO-L37)

GLAC 55693-Accounting Corrections (D035K-A47-MO-L37)

GLAC 55694-Physical Inventory Adjustments (D035K-A47-MO-L37)

GLAC 55699-Miscellaneous Inventory Adjustments

These accounts reflect the amount of expenses by the respective categories.

Debit or credit with:

(1) Value of stock fund issues of the above respective types of expense material to production divisions (GLACs 5563X).

CONTRA: 14210 (for 55611 through 55670)

SOURCE: G004H-143-MO-8MO issues with cost codes K, L, and W

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(2) Actual (nonflying) expense for aviation and ground fuels.

CONTRA: 14210

SOURCE: D002A-M05

SF 1080 (AMARC only)

- (3) Value of noncredit material recorded by stock fund for shop returns of expense-type material
(GLAC 55651).

CONTRA: 14210

SOURCE: A-D035J Data query (ALCs only)

Industrial Fund System H069BQ, (AMARC only)

- (5) Credit balance in 556XX GLACs EOFY.

CONTRA: 32100

SOURCE: 556XX GLAC Balance (all centers)

- (8) Amount of MIC physical inventory adjustment (decrease) by IAV (GLAC 55694).

CONTRA: 14210

SOURCE: A-D035K-A47-MO-L37 (ALCs only)

- (9) Decrease in MIC inventory due to fund code changes (GLAC 55692).

CONTRA: 14210

SOURCE: A-D035K-A48-MO-L37 Fund Code Changes (ALCs only)

- (10) Decrease in MIC inventory due to standard price revisions (GLAC 55691).

CONTRA: 14210

SOURCE: A-D035K-A48-MO-L37 Price Change (ALCs only)

Industrial Fund System, H069BQ and 14130/14210 balances (AMARC only)

- (11) Monthly decrease in MIC inventory due to accounting corrections (GLAC 55693).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Inventory Adjustments-Accounting Corrections (ALCs

only)

Industrial Fund System, H069BQ (AMARC only)

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(13) Decrease in MIC inventory and transaction in an intransit status due to fund code changes (55692).

CONTRA: 14130/14210

SOURCE: A-D035K-A48-MO-L37 Fund Code Changes (ALCs only)

(14) Amount of material backorders cancelled (55690).

CONTRA: 21110

SOURCE: A-D035J-Data query Doc Id F7A (ALCs only)

Credit with:

(1) Debit balances in 556XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 556XX Balances (all centers)

(3) Value of overpayment to creditors.

CONTRA: 13310, 13320

SOURCE: SF 1080 Invoices (ALCs and AMARC)

(5) Amount of MIC physical inventory adjustment (increase) by IAV (GLAC 55694).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Physical IAV (ALCs only)

(6) Increase in MIC inventory due to fund code changes (GLAC 55692).

CONTRA: 14130

SOURCE: A-D035K-A48-MO-L37 Code Changes)

(7) Monthly increase MIC inventory due to standard price revisions (GLAC 55691).

CONTRA: 14130

SOURCE: A-D035K-A48-MO-L37 Price Change (ALCs only)

(8) Monthly increase in MIC inventory due to accounting corrections (GLAC 55693).

CONTRA: 14130

SOURCE: A-D035K-A47-MO-L37 Inventory Adjustments-Accounting Corrections (ALCs
only)

Industrial Fund System, H069BQ (AMARC only)

(10) Increase in MIC inventory and transactions in an intransit status due to fund code changes (55692).

CONTRA: 14130

SOURCE: A-D035K-A31-MO-L05, Fund Code Changes (ALCs only)

GLAC 557-Depreciation/Amortization

GLAC 55730-Depreciation of Equipment

GLAC 55740-Amortization of Leasehold Improvements

GLAC 55750-Amortization of ADP Management Systems

These debit balance accounts reflect the depreciation or amortization of the respective categories for the current fiscal year.

Debit with:

(1) The amount of funded depreciation/amortization charges.

CONTRA: 16560, 16612, and 16622

SOURCE: G017-A04 (ALCs/)

Depreciation/Amortization Schedule

Civil Engineering Real Property Records

Credit with:

(1) Debit balances at EOFY in GLACs 557XX.

CONTRA: 32100

SOURCE: GLACs 557XX balances

GLAC 55941-Industrial Waste Treatment Plants Operational Costs

GLAC 55951-DRMO Hazardous Waste Costs

GLAC 55961-Other Hazardous Waste Contract Cost

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GLAC 55971-Environmental Licenses and Fees

These debit balance accounts reflect the incurred for cleanup of hazardous waste.

Debit with:

(1) The actual or accrued cost incurred for the related expenses.

CONTRA: 211X0/224X0

SOURCE: 1080 billing/Budget Targets (all centers)

GLAC 55990-Shop/Office Rearrangement

These debit balance accounts reflect the expenses incurred for Rearrangement of shops and offices.

Debit with:

(1) The amount of actual/accrued costs incurred for the related expenses.

CONTRA: 60260/22410/22410

SOURCE: Invoices and budget targets (all centers)

GLAC 56000-General and Administrative Overhead Expenses

GLAC 56110-Wages and Salaries

GLAC 56120-Overtime/Holiday

GLAC 56150-Cash Awards

GLAC 56161-Annual Leave

GLAC 56162-Sick Leave

GLAC 56163-Other Leave Adjustments

GLAC 56170-Personnel Benefit Adjustments

GLAC 56180-Workmen's Compensation

These debit balance accounts reflect the amount of the respective expense for civilian salaries and wages (general administrative).

Debit with:

- (1) The amount of cash awards each pay period reflected on the civilian payroll (GLAC 56150).

CONTRA: 22110

SOURCE: UH002G061 Management Product #1 (ALCs)

Industrial Fund System, H069BQ (AMARC only)

- (2) The civilian labor costs as computed by cost accounting using the total of civilian (G&A) labor hours worked times the standard labor rate plus the applicable factors for annual, sick, and other leave factors (all GLACs 561XX except 56150) and the factor for personnel benefits.

CONTRA: 22110/22151/22153/22159/2212X

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

- (3) Adjustment necessary to zero balance GLAC 22153 at EOFY (GLAC 56162).

CONTRA: 22153

SOURCE: GLAC 22153 Balance (all centers)

- (4) Adjustment necessary to zero GLAC 22154 and 22159 balance at EOFY (GLAC 56163).

CONTRA: 22154 and 22159

SOURCE: GLACs 22154 and 22159 Balance (all centers)

- (5) Credit balance in GLACs 5616X at EOFY.

CONTRA: 32100

SOURCE: 5616X GLAC Balances (all centers)

- (6) Amount owned for organic services (other than labor) by USGAs outside DMBA (GLAC 56110).

CONTRA: 21110

SOURCE: Customer Billing (all centers)

- (7) Estimated value of civilian leave - other to be taken during the month. Based on a standard rate for costing premium pay for holidays, and an estimate of the miscellaneous leave which will be taken.

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CONTRA: 22159

SOURCE: G037G 401X1 (ALCs only)

H002G061 Management Product #1 (ALCs)

Industrial Fund System, H069BQ (AMARC only)

(8) Amount owed for labor borrowed from another installation or USGA outside DMBA on a reimbursable basis.

CONTRA: 21110

SOURCE: Customer Billings (all centers)

(9) Estimated value of sick leave to be taken during the month based on hours worked times the standard labor rate times the sick leave factor.

CONTRA: 22153

SOURCE: G037G (ALCs only)

G035A-HFB-MP-MBA (ALCs only)

Leave Cost Report (AMARC only)

(10) Estimated value of cost of personnel off due to on the job injury. Note: Payments currently lag the cost by 2 years and 3 months.

CONTRA: 22160

SOURCE: Budgeted targets (all centers)

Credit with:

(1) Adjustment necessary to zero GLAC 22153 balance at EOFY (56162).

CONTRA: 22153

SOURCE: GLAC 22153 balance (all centers)

(2) Adjustment necessary to zero GLAC 22159 balance at EOFY.

CONTRA: 22159

SOURCE: GLAC 22159 balance (all centers)

(3) Debit balance in 561XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 561XX balances (all centers)

(4) Amount receivable from another installation for labor loaned on a reimbursable basis (56110).

CONTRA: 13310

SOURCE: Billings (all centers)

GLAC 56310-U.S. Military Officers

GLAC 56311-U.S. Military Enlisted

Note: Typically military labor costs are determined by the agreed reimbursement dollars provided by HQ AFMC/FM, which differs from G035A military labor costs. Cost Accounting adjusts the G035A other input to bring the amounts into agreement.

Debit with:

(1) Amount of expense for the month.

CONTRA: 21111

SOURCE: G035A-HF3 (ALCs only)

F04 & I15 (AMARC only)

GLAC 56412-Administrative TDY-Per Diem

GLAC 56413-Training TDY-Per Diem

GLAC 56422-Administrative TDY-Travel

GLAC 56423-Training TDY-Travel

GLAC 56430-Civilian PCS

GLAC 56450-Administrative TDY-Vehicle Rental

These debit balance accounts reflect the amount of the per diem, travel, and vehicle rental for G&A personnel.

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Debit with:

(1) The estimated amount of per diem for administrative and training TDY for G&A personnel (GLAC 5641X).

CONTRA: 21120

SOURCE: H069BQ/Travel Orders (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The estimated amount of travel expenses relating to G&A administration and training (GLAC 5642X).

CONTRA: 22420

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(3) The amount of vehicle rental expense for G & A employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(4) The amount of PCS for all D/M civilian employees.

CONTRA: 21120

SOURCE: H069BQ/Travel Orders

Industrial Fund Expense Report (AMARC only)

(5) Adjustment necessary for understatement of the above expenses.

CONTRA: 60260

SOURCE: H069BQ/Travel Vouchers

Industrial Fund Expense Report (AMARC only)

(6) The amount of G & A TDY and vehicle rental expenses transferred in from another center.

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) Reversal of overestimate of respective expenses in debit entries (1) through (3).

CONTRA: 21120

SOURCE: H069BQ Travel Voucher

Industrial Fund Expense Report (AMARC only)

- (2) Amount of above expenses transferred out to another installation.

CONTRA: 60230

SOURCE: Billings (all centers)

- (3) Amount of overpayment for travel, per diem.

CONTRA: 13320

SOURCE: Billings, Travel Vouchers, Invoices (all centers)

- (4) Debit balance in 564XX GLACs at EOFY.

CONTRA: 32100

SOURCE: GLAC 564XX Balances (all centers)

- (5) G & A TDY and vehicle rental expenses transferred out to other centers.

CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 56500-Other Services

GLAC 56512-Transportation of Household Goods

GLAC 56520-Communications

GLAC 56530-Utility Services

GLAC 56541-Equipment Rental

GLAC 56550-Printing and Reproduction

GLAC 56561-Equipment Maintenance

GLAC 56562-Vehicle Maintenance and Repair

GLAC 56564-Custodial Services

GLAC 56565-Facility Maintenance

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GLAC 56566-Training

GLAC 56567-Hazardous Waste Minimization

GLAC 56568-Maintenance-ADPE

GLAC 56569-Miscellaneous

GLAC 56571-ADP Mgt System Development Expense

GLAC 56572-Commercial ADP Mgt System Development Expense

GLAC 56579-Base Operating Support (GA)

GLAC 56590-Maintenance-Utilities

GLAC 56591-Maintenance-Ground Support Equipment

GLAC 56592-Maintenance-PMEL

GLAC 56593-Maintenance-Industrial Plant Equipment

GLAC 56594-Maintenance-Other

GLAC 56595-Maintenance-DMMIS Hardware

These debit balance accounts reflect the amount of other G&A overhead expenses. These expenses reflect the cost of services purchased from either government agencies or commercial businesses. The entry to GLAC 211X0 will be made when the actual billing is received. Amounts will be posted to GLAC 224X0 when accruals are established for these expenses. Chapter 10 shall be used as a reference to allocate these costs between operations overhead and G&A overhead. Also, Chapter 10 provides the procedures to establish the accruals for these accounts.

Debit with:

- (1) Amount by which transportation of household goods were estimated (GLAC 56512).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: H069BQ/DD Form 1351, Travel Voucher

- (2) Adjustment of underestimation of transportation of household goods expenses (GLAC 56512).

CONTRA: 60260

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(3) The amount of communication services purchased either from the Com Squadron or directly from the local phone company (GLAC 56520).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(4) The amount of expense incurred for utility services (i.e. heat, light, water) from either commercial or government sources (GLAC 56530).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(5) The cost incurred for equipment rental (GLAC 55541).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(6) The expenses incurred for printing and reproduction including composition and binding operations procured from government or commercial printers (GLAC 56550).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(7) The value of expenses incurred for equipment maintenance (GLAC 56561). Costs associated with the initial installation of equipment are excluded from this entry and are capitalized.

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(8) The costs associated with the maintenance and repair of DMBA owned vehicles (GLAC 56562).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(9) The amount of expense incurred for custodial services provided by government agencies or commercial enterprises (GLAC 56564).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/ Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(10) The expenses incurred for facility maintenance costing \$5,000 (GLAC 56565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(11) The expenses relating to the design work performed by the DE Design Group dedicated to DMBA facility projects (GLAC 56565).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(12) The expenses incurred for tuition, fees, and workshops associated with training (GLAC 56566).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Travel Vouchers (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(13) The costs associated with Hazardous Waste Minimization (GLAC 56567).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(14) The amount of costs relating for maintenance performed on ADPE owned by DMBA (GLAC 56594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(15) Miscellaneous costs incurred including land surveys, publication notices, etc. (GLAC 56569).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(16) Expenses incurred for in-house software development relating to DMBA systems which cost less than \$100,000 (GLAC 56571).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (ALCs)

Industrial Fund Expense Report (AMARC only)

Information from HQ AFLC (ALCs/AMARC)

(17) The costs associated with purchasing commercial software for sole use by the DMBA (GLAC 56572).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

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Information from D/M (all centers)

(18) The amount of expenses for support from other base organizations outside the D/M (GLAC 56579).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1080 (all centers)

Information based on targets (all centers)

(19) Costs incurred for maintenance on utility lines owned by DMBA (GLAC 56590).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(20) The amount of expenses for maintenance work done on ground support equipment (GLAC 56591).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(21) The cost incurred for maintenance work on PMEL (GLAC 56592).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(22) The expenses incurred for maintenance done on Industrial plant equipment (GLAC 56593).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

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(23) Any other expenses incurred for maintenance work performed on other DMBA equipment (GLAC 56594).

CONTRA: 211X0 (actual bill received)/224X0 (accrual established)

SOURCE: SF 1034/SF 1080/Invoices (ALCs)

Industrial Fund Expense Report (AMARC only)

Information based on targets (all centers)

(24) The amount of the above costs transferred in from another center (GLACs 56520 through 56594).

CONTRA: 60130

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

(1) An adjustment to correct the overestimation of transportation of household goods expenses.

CONTRA: 21120

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(2) The expenses relating to the transportation of household goods transferred to another center.

CONTRA: 60230

SOURCE: H069BQ/DD Form 1351, Travel Voucher

(3) Debit balance in GLACs 565XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 565XX balances (all centers)

(4) Reversal of accruals made at the end of the accounting period.

CONTRA: 224X0

SOURCE: Prior Month's JV (all centers)

(5) The amount of purchase discounts taken in conjunction with the procurement of equipment (GLAC 56569). The basis for this entry is the invoice from the contractor.

CONTRA: 15630

SOURCE: Invoices (ALCs/AMARC)

(6) The amount of above costs transferred out to another center (GLACs 56520 through 56594).

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CONTRA: 60230

SOURCE: Notification Letter to Other Centers (all centers)

GLAC 566-Material Supplies - General & Administrative

GLAC 56635-Expendable Office Equipment

GLAC 56636-Office Supplies

GLAC 56660-Proceeds from Sale of Scrap

These debit balance accounts (credit balance of GLAC 56660) reflect the amount of expenses by the respective categories.

Debit with:

(1) Value of net stock fund issues of the above respective types of expense material to non-production divisions

CONTRA: 14210

SOURCE: G004H-143-MO-8MO (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

(2) Credit balance in 566XX GLACs EOFY.

CONTRA: 32100

SOURCE: 566XX GLAC Balances

Credit with:

(1) Value of credit allowed by stock funds shop returns of expense-type material (GLACs 566XX).

CONTRA: 14210

SOURCE: G004H-143-MO-8MO Creditable Returns with "U" and "Other" Control Numbers (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

(2) Amount billed to customer for loss due to turn-in of material identification to customer.

CONTRA: 13310

SOURCE: FIABS

Industrial Fund System, H069BQ (AMARC only)

(5) Debit balance in 566XX GLACs at EOFY.

CONTRA: 32100

SOURCE: 566XX GLAC Balances (all centers)

(6) Value of proceeds from sale of organic scrap (GLAC 56660).

CONTRA: 60261

SOURCE: DD1131

GLAC 567-Depreciation/Amortization

GLAC 56720-Depreciation of Real Property

GLAC 56721 - Depreciation of Minor Construction

GLAC 56730-Depreciation of Equipment

GLAC 56735 - Depreciation of Equipment Mobilization

GLAC 56740-Amortization of Leasehold Improvements

GLAC 56750-Amortization of ADP Management Systems

These debit balance accounts reflect a reasonable measure of the expiration of service potential of equipment facilities, and ADP management systems during the accounting period.

Debit with:

(1) Funded depreciation charges, for the period (funded).

CONTRA: 16612, 16211, 16231, 16621, 16560

SOURCE: G017-A04 or G035A (ALCs only)

Depreciation/Amortization Schedule)

Civil Engineering Real Property Records (all centers)

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Credit with:

(1) Debit balance in GLAC 567XX EOFY.

CONTRA: 32100

SOURCE: GLAC 567XX balances (all centers)

GLAC 56900-Other Miscellaneous Charges

GLAC 56913-Doubtful Accounts Expense-Government

GLAC 56915-Doubtful Accounts Expense-Nongovernment

These accounts represent accounts receivable that are written off during the year.

Debit with:

(1) Amount determined to be uncollectable each month.

CONTRA: 132XX

SOURCE Accounts receivable and Cost Accounting determination.

GLAC 56917-FCF-Expense Loss

GLAC 56918-FCF-Expense Gain

These accounts represent the gains or losses resulting from foreign currency fluctuation on expense transactions. Also, any foreign currency fluctuations associated with Capital Equipment transactions will be recorded as an expense rather than being capitalized.

Debit with:

(1) The foreign currency loss on expenses when the actual exchange rate is higher than the budgeted sales rate (GLAC 56917).

CONTRA: 60260

SOURCE: Contracts

(2) The credit balance in GLAC 56918 at EOFY.

CONTRA: 32100

SOURCE: GLAC 56918 balance

Credit with:

(1) The foreign currency gain relating to expenses when the actual exchange rate is lower than the budgeted exchange rate (GLAC 56918).

CONTRA: 60260

SOURCE: Contracts

(2) Debit balance in 56917 account at EOFY.

CONTRA: 32100

SOURCE: GLAC 56917 balance

GLAC 56941-Industrial Waste Treatment Plants Operational Costs

GLAC 56951-DRMO Hazardous Waste Cost

GLAC 56961-Other Hazardous Waste Contract Cost

GLAC 56971-Environmental Licenses and Fees

These debit balance accounts reflect the costs incurred for cleanup of hazardous waste.

Debit with:

(1) the actual or accrued cost for incurred the for the related expenses.

CONTRA: 211X0/224X0

SOURCE: SF 1080 billing/budget targets (all centers)

GLAC 56981-Real Property Alterations

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GLAC 56990-Shop/Office Rearrangement

GLAC 56991-Minor Construction

These debit balance accounts reflect the expenses incurred for alterations of real property, rearrangement of shops and offices, and minor construction projects costing less than \$50,000.

Debit with:

- (1) The actual cost incurred for the related expenses.

CONTRA: 60260

SOURCE: Invoice (all centers)

- (2) The amount of accrued expenses for the respective expense category.

CONTRA: 22410/22420

SOURCE: Information based on targets (all centers)

Credit with:

- (1) The amount of accrued expense established for the previous month.

CONTRA: 22410/22420

SOURCE: Previous month's accrual entry (all centers)

- (2) The debit balance in the accounts at fiscal year end.

CONTRA: 32100

SOURCE: GLACs 56981, 56990, and 56991 balances

GLAC 57010-Increase/Decrease in WIP - Organic. This debit or credit balance account reflects the amount of increase/decrease to cost of WIP - organic.

Debit with:

- (1) Value that actual labor exceeds distribution labor cost.

CONTRA: 15131

SOURCE: H069BQ and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

- (2) Decrease in value over that of the previous period.

CONTRA: 15132, 15133

SOURCE: G072A-K21-M1-MKQ (15132)/G072A-K11-M1-MKI (15132)/ G004H-082-083-084 (15132) (ALCs only)

G035A-H05 (15133) (ALCs only)

- (3) Credit balance in GLAC 57010 at EOFY.

CONTRA: 32100

SOURCE: GLAC 57010 balance (all centers)

Credit with:

(1) Monthly net change in organic costs applied representing resources consumed on units not completed and units completed by not returned to supply/customer, and completed units delivered to customers.

CONTRA: 151XX

SOURCE: G072A-N07-M1-MNN/G072A-K11-M1-MKQ (ALCs only)

AMARC Industrial Fund System (AMARC only)

- (2) Value that distributed labor cost exceeds actual labor cost.

CONTRA: 15131

SOURCE: H069BQ and G037G (ALCs only)

H069BQ and Industrial Fund Expense Report (AMARC only)

- (3) Increase in value over that of the previous period.

CONTRA: 15132/15133

SOURCE: G072A-K21-M1-MKQ (15131)/G072A-K11-M1-MKI (15131)/ G004H-082-083-084 (15132) (ALCs only)

G035A-HOF (15133) (ALCs only)

- (4) Debit balance in GLAC 57010 at the EOFY.

CONTRA: 32100

SOURCE: GLAC 57010 balance (all centers)

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GLAC 57050-Increase/Decrease in WIP - Contractual. This debit or credit balance account reflects the amount of increase/decrease to cost of WIP-contractual, since 1 October.

Debit with:

- (1) Decrease this month in value of contract WIP.

CONTRA: 53833

SOURCE: A-G072D-L67-MO-8XC, Column F - Total Change in WIP Negative (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 57050 balance (ALCs only)

Credit with:

- (1) Increase this month in value of contract WIP.

CONTRA: 53833

SOURCE: A-G072D-L67-MO-8XC, Column F - Total Change in WIP Positive (ALCs only)

- (2) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 57050 balance (ALCs only)

GLAC 57900-Variance Expenses

GLAC 57911-Labor Rate Variance

GLAC 57912-Labor Efficiency Variance

GLAC 57913-Planned Labor Rate Variance

GLAC 57921-Lot Size Variance

GLAC 57931-Overhead Volume Variance

GLAC 57932-Overhead Spending Variance

GLAC 57933-Overhead Standard Variance

GLAC 57934-Overhead Efficiency Variance

GLAC 57941-Material Usage Variance

GLAC 57942-Material Substitution Variance

GLAC 57943-Material Price Variance

GLAC 57951-Planned Occupance Variance

GLAC 57991-Other Variance

NOTE: Supporting information will be supplied at a later date.

GLAC 58000-Nonoperating Expenses

GLAC 58100-Depreciation of Unfunded Assets.

GLAC 58120-Depreciation of Real Property. This debit balance account reflects the amount of expense due to depreciation for building and structures used by the DMBA.

Debit with:

- (1) Monthly depreciation expense for buildings and structures used by the DMBA.

CONTRA: 17230

SOURCE: CE Real Property Records (all centers)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 30120

SOURCE: GLAC Balance 58120 (all centers)

GLAC 58130-Depreciation of Equipment.

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This debit balance account represents the amount of depreciation expense related to unfunded equipment.

Debit with:

- (1) Monthly depreciation expense for unfunded equipment used by DMBA.

CONTRA: 17560

SOURCE: G017-A04 (ALCs)

Depreciation/Amortization Schedule (AMARC only)

Credit with:

- (1) Debit balance in GLAC 58130 at EOFY.

CONTRA: 30120

SOURCE: GLAC 58130 balance (all centers)

GLAC 58200-Gains/Losses on Disposal of Assets. This debit account reflects gains or losses relating to the disposal of fixed assets. The only amounts that should be entered into this account should be from actual dispositions of equipment. Amounts resulting from duplicate postings to the G017, transfers between product divisions, or transfers between centers should not be posted to this account.

Debit with:

- (1) Loss on disposal for all funded fixed assets no longer utilized by DMBA.

CONTRA: 16210/16520/16610/16621

SOURCE: Civil Engineering Real Property Records (all centers)

G017-A04 (ALCs)

SF 1080 (AMARC only)

HQ AFLC Advice (all centers)

- (2) Credit balance in GLAC 58200 at EOFY.

CONTRA: 32100

SOURCE: GLAC 58200 balance (all centers)

Credit with:

- (1) Amount of gains resulting from the disposal of fixed assets.

CONTRA: 16210/16520/16610/16621

SOURCE: Civil Engineering Real Property Records (all centers)

G017-A04 (ALCs)

SF 1080 (AMARC only)

HQ AFLC Advice (all centers)

- (2) Debit balance in this account at EOFY.

CONTRA: 32100

SOURCE: GLAC 58200 balance (all centers)

GLAC 58500-Prior Year Adjustment

GLAC 58511-Prior Year Adjustment to AOR Revenue-Organic

GLAC 58521-Prior Year Adjustment to AOR Expenses-Organic

GLAC 58512-Prior Year Adjustment to AOR Revenue-Contract

GLAC 58522-Prior Year Adjustment to AOR Expenses-Contract

These debit or credit balance accounts reflect the amount of current year adjustments to prior cost and revenue as approved by DFAS-DE/ANMC.

Debit with:

- (1) Increase in costs or decrease in revenue applicable to a prior FY.

CONTRA: Applicable Asset or Liability Account

SOURCE: JV DAO/AFMC Supporting Documentation (all centers)

(2) Expenses estimated to pay on production complete contracts (GLAC 58522). This entry is reversed in the following month.

CONTRA: 26121/26221/29321

SOURCE: G072D-L72-MO-MXC, Aging of Production Complete Contract ULOs and HQ AFLC percentage factors.

- (3) Credit balance in these accounts at EOFY.

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CONTRA: 32100

SOURCE: GLAC 585XX balance (all centers)

Credit with:

- (1) Decrease in costs or increase to revenue applicable to a prior FY.

CONTRA: Applicable Asset or Liability Account

SOURCE: JV Supporting Documentation (all centers)

- (2) Total liability for unliquidated obligations on production complete contracts (GLAC 58522).

CONTRA: 22451

SOURCE: G072D-L72-MO-MXC, Completed CMLs with ULOs

- (3) Debit balance in GLACs 585XX at EOFY.

CONTRA: 32100

SOURCE: GLAC 585XX balances (all centers)

GLAC 58610-Passthroughs from O & M (SF 1080)

GLAC 58611-Passthroughs from O & M-Organic (SF 1080)

GLAC 58612-Passthroughs from O & M-Contract (SF 1080)

These credit balance accounts reflect the amount of passthroughs received from O&M as a result of prior year DMBA losses.

Debit with:

- (1) The credit balance in GLACs 5861X at EOFY.

CONTRA: 32800

SOURCE: GLAC 5861X balances (all centers)

Credit with:

- (1) The amount of organic passthroughs received from O&M for prior year organic losses.

CONTRA: 21110/60260

SOURCE: HQ AFMC letter/SF 1080 (all centers)

- (2) The amount of contract passthroughs received from O&M for prior year contract losses.

CONTRA: 21150/60280

SOURCE: HQ AFMC letter/SF 1080 (ALCs only)

GLAC 58620-Refunds to O&M (SF 1080)

GLAC 58621-Refunds to O&M-Organic (SF 1080)

GLAC 58622-Refunds to O&M-Contract (SF 1080)

These debit balance accounts reflect the amount of refunds to O&M for prior year DMBA profits.

Debit with:

- (1) The amount of organic refunds to O&M for prior year organic profits.

CONTRA: 13210/60250

SOURCE: HQ AFMC letter/SF 1080 (all centers)

- (2) The amount of contract refunds to O&M for prior year contract profits.

CONTRA: 13250/60270

SOURCE: HQ AFMC letter/SF 1080 (ALCs only)

Credit with:

- (1) The debit balance in GLACs 5862X at EOFY.

CONTRA: 32900

SOURCE: GLAC 5862X balances

GLAC 58650-Passthroughs-Nonexpenditure Transfers (SF 1151). These passthroughs reflect funds obtained to cover prior year losses. These transactions will occur at the HQ level.

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Debit with:

- (1) The credit balance in this account at end of fiscal year.

CONTRA: 32800

SOURCE: GLAC 58650 balance (HQ only)

Credit with:

- (1) Amount of passthrough treated as a nonexpenditure transfer.

CONTRA: 11100

SOURCE: SF 1151, Nonexpenditure Transfer Authorization (HQ only)

GLAC 58660-Refund-Nonexpenditure Transfers (SF 1151). These refunds reflect the funds returned to an appropriation for prior year profits. These transactions will occur at Headquarters level only.

Debit with:

- (1) The amount of refund treated as a nonexpenditure transfer.

CONTRA: 11100

SOURCE: SF 1151 (HQ only)

Credit with:

- (1) The debit balance in this account at end of fiscal year.

CONTRA: 32900

SOURCE: GLAC 58660 balance (HQ only)

GLAC 58700-Surcharge Transferred to Capital

GLAC 58710-Purchased Equipment

GLAC 58720-Reserved

GLAC 58730-All Other Surcharge Programs

These debit balance accounts represent the amounts expensed for budgeted surcharge.

Debit with:

- (1) Monthly surcharge expense based on one-twelfth of the approved budgeted surcharge.

CONTRA: 3100X

SOURCE: HQ AFMC/FM Advice (all centers)

Credit with:

- (1) Debit balance in GLACs 587XX at EOFY.

CONTRA: 32100

SOURCE: GLACs 587XX balances (all centers)

f. Interoffice accounts:

GLAC 60100-Transfers In

GLAC 60110-Transfers In-Equipment. This credit balance account represents the value of equipment transferred in from another center. The losing center has funded this equipment through ACP funds. The losing center needs to coordinate this transaction to ensure that the entry is made to both sets of accounting records in the same accounting period.

Debit with:

- (1) The credit balance in GLAC 60110 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60110 balance (all centers)

Credit with:

- (1) The acquisition cost of the funded equipment transferred in from the losing center.

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CONTRA: 16520/16560

SOURCE: G017-A04 (ALCs)

SF 1080 (AMARC only)

GLAC 60120-Transfers In-Material. This credit balance account reflects the value of expense material transferred from another installation and is funded either organically or contractually. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

- (1) Credit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60120 balance (all centers)

Credit with:

- (1) Expense material transferred in by another center which has been either organically or contractually funded by that center.

CONTRA: 14130/14135

SOURCE: G004H (ALCs only)

G009/AF Form 412 (ALCs only)

GLAC 60130-Transfer In-Cost. This credit balance account reflects the amount of expense transferred in from another DMBA activity without a transfer of cash. Coordinate transfers to ensure the losing installation records the transfer in GLAC 60230 the same accounting period.

Debit with:

- (1) Credit balance in this account at the EOFY.

CONTRA: 36000

SOURCE: GLAC 60130 balance (all centers)

Credit with:

(1) Amount of payroll and associated costs incurred by personnel borrowed from another DMBA installation and paid by loaning installation.

CONTRA: 221XX

SOURCE: G037G-GC4-D1-M60 (ALCs only)

Industrial Fund Expense Report (AMARC only)

(2) The amount of expenses incurred by one center in support of one or more of the centers (i.e. training)

CONTRA: 5XXXX

SOURCE: Notification Letter from Paying Center (all centers)

GLAC 60140-Transfers In-Progress Payments from Customers. This debit balance account reflects the value of organic and contract progress payments transferred between installations, in the gaining installation's GL. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

(1) Progress payments (either organic or contract) transferred from another installation.

CONTRA: 22510/22512

SOURCE: JV from losing installation (all centers)

Credit with:

(1) Debit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60140 balance (all centers)

GLAC 60150-Transfers In-Cash Collections. This credit balance account reflects the amount of cash collections, other than refunds, for the FY to date, at installation level and transferred to the HQ.

Debit with:

(1) Credit balance in this account at EOFY.

CONTRA: 36000

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SOURCE: GLAC 60150 balance (HQ only)

Credit with:

(1) The amount of cash receipts as reported by individual DMBA activities in GLAC 60250/60270.

CONTRA: 11200

SOURCE: 60250/60270 Installation Trial Balance (HQ only)

GLAC 60160-Transfers In-Cash Disbursements. This debit balance account reflects the amount of cash disbursements, for the FY to date, recorded by installations and transferred to the HQ.

Debit with:

(1) Amount of cost disbursements at reporting DMBA activities in GLAC 60260/60280.

CONTRA: 11300

SOURCE: GLAC 60260/60280 Installation Trial Balance (HQ only)

Credit with:

(1) The debit balance in this account at the EOFY.

CONTRA: 36000

SOURCE: GLAC 60160 balance (HQ only)

GLAC 60200-Transfers Out

GLAC 60210-Transfers Out-Equipment. This debit balance account reflects the value of equipment transferred to another center. This equipment is considered funded to the losing installation. The losing center needs to coordinate this transfer with the gaining center to ensure that both centers record the entry in the same accounting period.

Debit with:

(1) Funded equipment transferred to another center.

CONTRA: 16520/16560

SOURCE: G017-A04 (ALCs)

SF 1080 (AMARC only)

Credit with:

- (1) Debit balance in GLAC 60210 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60210 balance (all centers)

GLAC 60220-Transfers Out-Material. This debit balance account reflects the value of expense material transferred to another installation. This material may be funded either organically or contractually. The losing installation coordinates the transfer so recordings are made by both installations in the same amount and in the same reporting period.

Debit with:

- (1) Expense material transferred to a DMBA funded either organically or contractually by another installation.

CONTRA: 14130/14135

SOURCE: G004H (ALCs only)

G009/AF Form 412 (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 36000

SOURCE: GLAC 60220 balance (all centers)

GLAC 60230-Transfers Out-Cost. This debit balance account reflects the amount of expenses transferred out of another DMBA activity without a transfer of cash. Coordinate transfers to ensure the gaining installation records the transfer to GLAC 60130 the same accounting period.

Debit with:

- (1) Amount of payroll and associated costs incurred for personnel loaned to another DMBA activity and paid by loaning installation.

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CONTRA: 221XX

SOURCE: G037G-GC4-D1-M60 (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (2) Expenses incurred by one installation in support of one or more of the other centers.

CONTRA: 5XXXX

SOURCE: Notification Letter from Paying Center (all centers)

Credit with:

- (1) The debit balance in GLAC 60230 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60230 balance (all centers)

GLAC 60240-Transfers Out-Progress Payments from Customers. This credit balance account reflects the value of organic and contractual progress payments transferred between installations in the losing installation's GL. The losing installation coordinates transfers so recordings are made by both installations in the same reporting period.

Debit with:

- (1) Credit balance in GLAC 60240 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60240 balance (all centers)

Credit with:

- (1) Organic progress payments transferred to another installation.

CONTRA: 22510

SOURCE: G004B-SB1/G004B-P4A/G072A-K15/G072A-K19 (ALCs only)

- (2) Contract progress payments transferred to another installation.

CONTRA: 15460

SOURCE: A-G072D-L34-MO-8HL, Billing Support List (ALCs only)

GLAC 60250-Cash Collections-Organic. This debit balance account reflects the account of cash receipts, at installation level, for organic services. This account is currently split between 60251 and 60252, 60251 is the amount of depreciation collection and the remainder is in 60252.

Debit with:

- (1) Cash receipts from USGAs for organic production.

CONTRA: 13210

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

- (2) Cash receipts from NUSGAs for organic production.

CONTRA: 13220

SOURCE: SF 1080 (ALCs)

H069BQ system (AMARC only)

- (3) Cash received in amount that sales (completions) exceeded previously recorded progress payments.

CONTRA: 13210, 13220

SOURCE: PO Register G004B (ALCs only)

H069BQ system (AMARC only)

- (4) Amount of progress payments from USGAs on organic work not completed or completed and not delivered.

CONTRA: 22510

SOURCE: SF 1080 (ALCs)

- (5) Amount collected from NUSGAs on organic work not completed or completed and not delivered.

CONTRA: 25210

SOURCE: SF 1080 (ALCs)

- (6) Amount owed by USGAs for organic services (including G&A).

CONTRA: 13210

SOURCE: SF 1080 (ALCs)

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H069BQ system (AMARC only)

(7) Amount collected from the sale of scrap which is removed from weapons systems as part of the regeneration process (AMARC only)

CONTRA: 13210

SOURCE: SF 1080 (AMARC only)

(8) Cash received from organic current year passthroughs.

CONTRA: 13210

SOURCE: SF 1080 (ALCs/AMARC)

(9) Additional cash collected based on foreign currency revenue gains when the actual exchange rate exceeds the budgeted exchange rate established at the time the sales rate was determined.

CONTRA: 43610

SOURCE:

Credit with:

(1) Debit balance in GLAC 60250 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60250 balance (all centers)

(2) Cash paid for organic refunds to O&M for prior year profits.

CONTRA: 58621/13210

SOURCE: SF 1080 (ALCs/AMARC)

(3) Cash outlay for foreign currency revenue losses when the actual exchange is less than the budgeted exchange rate established at the time the sales rate was determined.

CONTRA: 43620

GLAC 60260-Cash Disbursements-Organic. This credit balance account reflects the amount of cash disbursements, at installation level, for organic services. (note: if the DMAG activity has granted permission to cite DMAG funds using the other sites ADSN, then those disbursements must be included in the DMAG TB and disbursements will be out from the local H069BA by that amount.) This account is broken out into 60261 and 60262. Account 60261 is the amount of CPP disbursements, the net change for the month must equal the net change for the month for the 960*6 accounts.

Debit with:

- (1) Credit balance in GLAC 60260 at EOFY.
CONTRA: 36000
SOURCE: GLAC 60260 balance (all centers)
- (2) Cash receipts for refund from organic customers, mission, TDY overpayment, etc.
CONTRA: 13310/13320
SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)
- (3) Proceeds from the sales of organic scrap.
CONTRA: 56660
SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)
- (4) Other installation or other USGAs reimbursements to center for loaned labor.
CONTRA: 13310
SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)
- (5) Cash received from customer for loss incurred by turn-in of surplus material identified to customer.
CONTRA: 13310
SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)
- (6) Cash received from labor loaned to USGA outside DMBA.
CONTRA: 13310
SOURCE: SF 1080/Collection Voucher (ALCs/AMARC)
- (7) Value of credit allowed by stock fund shop returns of expense-type material.
CONTRA: 55635 through 55699
SOURCE: H042C351AWMAW (ALCs only)
- (8) Cash received from O&M for organic prior year passthroughs.
CONTRA: 58611/21110
SOURCE: SF 1080 (ALCs/AMARC)

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(9) Cash received based on foreign currency expense gains when the actual exchange rate is less than the budgeted exchange rate when the expense targets were established.

CONTRA: 56917

Credit with:

- (1) Cash advance in support of organic production.

CONTRA: 1552X

SOURCE: H069BQ retrieval /Travel Voucher/DD Form 1351-(15521) (ALCs only)

H103-1H1-DA-MDA MPC 9940/H103-1L1-DA-2J2-(15522)(ALCs)

H069BQ system-(15521/15522) (AMARC only)

SF 1034-(15523) (ALCs/AMARC)

- (2) Cash disbursed in liquidation of accounts payable for organic production, mission TDY.

CONTRA: 14210/21110/21120/52X1X

SOURCE: H042C351AWMAW (ALCs only)

DD Form 1351, Travel Voucher (ALCs only)

Disbursement Vouchers (ALCs/AMARC)

H069BQ system (AMARC only)

- (3) Gross appropriation charges reported by civilian pay system at end of the pay period.

CONTRA: 221XX

SOURCE: JV (all centers)

- (4) Payment to another installation or USGA outside DMBA for borrowed labor.

CONTRA: 21110

SOURCE: SF 1080 (ALCs/AMARC)

- (5) Payment of costs incurred by base organizations outside the D/M in support of DMBA.

CONTRA: 5X6XX/565XX/569XX

SOURCE: SF 1080 (ALCs/AMARC)

- (6) Aviation Fuels expenses, current and prior months.

CONTRA: 5X6XX

SOURCE: Delivery slips (ALCs only)

SF 1080 (AMARC only)

- (7) Stock fund issue values of expense material to shops.

CONTRA: 5X6XX

SOURCE: H042C351AWMAW (ALCs only)

Industrial Fund Expense Report (AMARC only)

- (8) Amount paid for minor construction projects and management information systems while in the construction or development stages.

CONTRA: 16410 (Minor Construction), 16421 (MIS)

SOURCE: SF 1080 or Invoice (all centers)

- (9) Estimate of aviation fuels (nonflying) expense as necessary when AvFuel SF billings have not been received.

CONTRA: 55611

SOURCE: Prior Monthly Billing, Delivery Slips, etc. (ALCs/AMARC)

- (10) Excess of AvFuels actual bill/payment for prior month deliveries over prior month's estimate.

CONTRA: 56511

SOURCE: SF 1080 (ALCs/AMARC)

- (11) Adjustment of under estimated expense.

CONTRA: 5X4XX, 56512

SOURCE: H069BQ retrieval /DD Form 1351, Travel Voucher

- (12) Record payment for minor construction expenses not meeting the \$5,000 capitalization criteria. This includes expenses for shop/office rearrangements and real property alterations.

CONTRA: 5X656

SOURCE: Invoice (ALCs/AMARC)

- (13) Acquisition cost of equipment intransit from procurement supply at end of period.

CONTRA: 16530

SOURCE: H103-3H1/Invoice (ALCs)

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H069BQ system/Invoice (AMARC only)

(14) An additional cash outlay for expenses based foreign currency fluctuations when the actual exchange rate exceeds the budgeted exchange rate.

CONTRA: 56918

SOURCE:

GLAC 60270-Cash Collections - Contract. This debit balance account reflects the amount of cash receipts, at installation level, for contractual maintenance services.

Debit with:

(1) Cash receipts in payment of receivables (Sales Billed- FMS, Grant Aid, Commercial).

CONTRA: 13250/13260

SOURCE: SF 1080/Collection Voucher (ALCs only)

(2) Cash receipts from customers authorized to be progress billed.

CONTRA: 22512

SOURCE: SF 1080/Collection Voucher (ALCs only)

(3) Cash received from O&M for current year contract passthroughs.

CONTRA: 13250

SOURCE: SF 1080 (ALCs only)

Credit with:

(1) Debit balance in GLAC 60270 at EOFY.

CONTRA: 36000

SOURCE: GLAC 60270 balance (ALCs only)

(2) The cash outlay for contract current and prior year refunds to O&M.

CONTRA: 13250

SOURCE: SF 1080 (ALCs only)

GLAC 60280-Cash Disbursements - Contractual. This credit balance account reflects the amount of cash disbursements, at installation level, for services and material supporting contract depot maintenance.

Debit with:

- (1) Cash from sales of contract scrap.

CONTRA: 53670

SOURCE: Collection Voucher (ALCs only)

- (2) Cash received from TDY personnel for overpayments.

CONTRA: 13350

SOURCE: Collection Voucher (ALCs only)

- (3) Cash received from contractor for overpayments.

CONTRA: 13360

SOURCE: Collection Voucher (ALCs only)

- (4) The amount of contract passthroughs for O&M for prior year losses.

CONTRA: 21150

SOURCE: SF 1080 (ALCs only)

- (5) Credit balance in this account at EOFY.

CONTRA: 36000

SOURCE: Collection Voucher (ALCs only)

Credit with:

- (1) Disbursements to liquidate accounts payable.

CONTRA: 21150 and 21160, as applicable

SOURCE: H103-1L1-DA-2DA/H103-1L1-DA-2J2/H103-1H1, Stock Fund/DLA/
GSA Billings, Travel Vouchers/TRs SF 1080 Billings for Support Costs (ALCs only)

- (2) Value of cash advance/progress payment made to contractor.

CONTRA: 15560

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SOURCE: H103-1L1-DA-2DA (MPC 99XX) Positive Expenditure/H103-1L1-DA-2J2/H103-1H1 (ALCs only)

(3) Amount of cash advances for travel and per diem.

CONTRA: 15550

SOURCE: Travel Voucher (ALCs only)

GLAC 62111-Transfer In, Buildings, Facilities, and Other Without Reimbursement. This debit balance account reflects the amount of buildings, facilities and other structures transferred to AF-DMAG organic program from other government activities without reimbursement.

Debit with:

(1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of Sep 30 XXXX

Credit with:

(1) Record the transfer of buildings, facilities and other structures.

CONTRA: 16XXX

SOURCE: Base civil engineer documents.

GLAC 62112-Transfer In, Equipment Without Reimbursement. This debit balance account reflects the amount of equipment transferred to AF-DMAG organic program from other government activities without reimbursement.

Debit with:

(1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX

Credit with:

(1) Record the transfer of equipment.

CONTRA: 16XXX

SOURCE: G017 and notification from equipment monitor.

GLAC 62611-Transfer Out, Buildings, Facilities, and Other Without Reimbursement. This debit balance account reflects the amount of buildings, facilities and other structures transferred from AF-DMAG organic program to other government activities without disbursement.

Debit with:

- (1) Record the transfer of buildings, facilities and other structures.

CONTRA: 16XXX

SOURCE: Base civil engineer documents.

Credit with:

- (1) Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX

GLAC 62112-Transfer Out, Equipment Without Reimbursement. This debit balance account reflects the amount of equipment transferred from AF-DMAG organic program to other government activities without reimbursement.

Debit with:

- (1) Record the transfer of equipment.

CONTRA: 16XXX

SOURCE: G017 and notification from equipment monitor

Credit with:

- (1) .Close out at end of year.

CONTRA: 30120

SOURCE: Amount of account as of 30 Sep XXXX.

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g. Statistical Accounts:

GLAC 90000-Statistical Accounts

GLAC 90100-Unfunded Current Assets

GLAC 90111-Materials. This debit balance account reflects the value of material inventories available to maintenance for end-item repair use, but is not funded by DMBA. Types of material included will be investment/exchange, modification kits, customer-furnished material and other expense material.

Debit with:

(1) Increase in unfunded material.

CONTRA: 990XX

SOURCE: D033-PBA-PB-GPB (ALCs only)

Industrial Fund System (AMARC only)

Credit with:

(1) Decrease in unfunded material.

CONTRA: 990XX

SOURCE: D033-PBA-PB-GPB (ALCs only)

Industrial Fund System (AMARC only)

GLAC 90112-Work in Process. This debit balance account reflects the value of WIP in maintenance not funded by DMBA. Value is comprised of unfunded labor, material, and overhead.

Debit with:

(1) WIP value increases (unfunded).

CONTRA: 90113

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

(2) Value of completed unfunded portion of work not billed at EOM.

CONTRA: 90113

SOURCE: G072A-N03-MNN/G072A-K21-M1-MKQ (ALCs only)

Credit with:

(1) WIP value decreases (unfunded).

CONTRA: 90113

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

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GLAC 90113-Increase/Decrease in Work in Process-Unfunded

This debit or credit balance account reflects the amount of increase/decrease to cost of WIP-organic unfunded.

Debit with:

- (1) WIP value decrease (unfunded).

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (2) Decrease in value over previous period of unallocated overhead charges.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (3) Decrease in value of suspense material over previous period.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (4) Credit balance in GLAC 90113 at EOFY.

CONTRA: 99000

SOURCE: GLAC 90113 balance (all centers)

Credit with:

- (1) WIP value increase (unfunded).

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (2) Value of completed unfunded portion of work not billed at EOM.

CONTRA: 90112

SOURCE: G072A-N03-M1-MNN/G072A-K21-M1-MKQ (ALCs only)

- (3) Increase in value over previous period of unallocated overhead charges.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (4) Increase in value of suspense material over previous period.

CONTRA: 90114

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (5) Debit balance in GLAC 90113 at EOFY.

CONTRA: 99000

SOURCE: GLAC Balance (all centers)

GLAC 90114-Unallocated Cost. This debit or credit balance account reflects differences in unfunded material costs held in suspense; and differences in overhead/other costs incurred but not distributed.

Debit with:

- (1) Increase in value over previous period of unallocated overhead charges.

CONTRA: 90113

SOURCE: G072A-K11-MI-MKI (ALCs only)

- (2) Increase in value of suspense material over previous period.

CONTRA: 90113

SOURCE: G072A-K11-MI-MKI (ALCs only)

Credit with:

- (1) Decrease in value over previous period of unallocated overhead charges.

CONTRA: 90113

SOURCE: G072A-K11-M1-MKI (ALCs only)

- (1) Decrease in value of suspense material over previous period.

CONTRA: 90113

SOURCE: G072A-K11-M1-MKI (ALCs only)

GLAC 90175-Investment Material in Hands of Contractors. This debit balance account reflects the value of investment material in the hands of contractors.

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Debit with:

- (1) Net increase in the EOM inventory value of GFM (investment) at contractor facilities.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF, EOM Investment Material

Inventory Value Less prior EOM Value (ALCs only)

Credit with:

- (1) Net decrease in the EOM inventory value of GFM (investment) at contractor facilities.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF EOM Investment Material Inventory Value Less prior EOM Value (ALCs only)

GLAC 90230 - Equipment

GLAC 90233 - Accumulated Depreciation

These accounts represent the value of equipment for use by DMBA and provided by other appropriations. "Title" does not pass to the DMBA and these assets are carried on another DoD entity's books.

Debit with:

- (1) Value of assets used by DMBA including costs of alterations and modifications (GLAC 90230).

CONTRA: 99000

SOURCE: Equipment System (AMARC only)

- (2) Amount of accumulated depreciation associated with assets transferred, sold, lost, or destroyed (GLAC 90233).

CONTRA: 90230

SOURCE: Equipment System (AMARC only)

Credit with:

(1) Periodic depreciation charge to the statistical unfunded fixed asset as appropriate (GLAC 90233).

CONTRA: 91430

SOURCE: Equipment System (AMARC only)

(2) Value of fixed assets used by the DMBA when the assets are transferred, sold, or destroyed (GLAC 90230).

CONTRA: 99000

SOURCE: Equipment System (AMARC only)

GLAC 91000-Unfunded Expenses

GLAC 91200-Base/Station OPS Support Cost. This debit balance account reflects the unfunded support provided to the DMBA by base organizations outside the D/M.

Debit with:

(1) Directorate total other actual overhead cost for the month.

CONTRA: 99000

SOURCE: 1/12 of the Host Tenant Support Agreement Value (all centers)

Credit with:

(1) Debit balance GLAC 91200 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91200 balance

GLAC 91300-Command/HQ Support Cost. This debit balance account represents the value of unfunded support provided to the industrial fund by HQ AFMC.

Debit with:

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(1) The value of support cost provided at no cost by headquarters.

CONTRA: 99000

SOURCE: Notification by HQ AFMC (all centers)

Credit with:

(1) Balance in GLAC 91300 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91300 balance (all centers)

GLAC 91400-Material Used

GLAC 91410-Direct Material-System Support

GLAC 91420-Direct Material-General Support

GLAC 91430-RSD Direct Material

GLAC 91440-Indirect Material-System Support

GLAC 91450-Indirect Material-General Support

GLAC 91460-RSD Production Overhead Material

GLAC 91470-G&A Material-System Support

GLAC 91480-G&A Material-General Support

GLAC 91485-RSD G&A Material

GLAC 91490-Material Used-Other

Note: All adjustments will be posted to GLAC 91490. The total of the 914XX accounts should agree with GLACs 5XXXX.

These debit balance accounts reflect the total value of material consumed for depot maintenance repair.

Debit with:

(1) Value of stock fund issues at the above respective types of expenses material.

CONTRA: 99000

(ALCs only) SOURCE: H042C351AWMAW, G004H-143-MO-MMO, D033-KNC, and D033-KNE

Industrial Fund System, H069BQ (AMARC only)

Credit with:

(1) Debit balance in this account at EOFY.

CONTRA: 990XX

SOURCE: GLAC 914XX Balance (all centers)

GLAC 91500-Unfunded Military Labor Cost (at Standard). This debit balance account reflects the amount of pay and allowances at standard rates for military personnel. Base this value on the monthly assigned military strength at rates prescribed in AFR 177-101, part 5. This debit balance is a rollup of GLACs 91510, 91522, 91523, and 91590.

GLAC 91510-Pay Allowance - Direct. This debit balance account reflects the value of military direct labor accounted for in the labor distribution system at accelerated rates.

Debit with:

(1) Monthly amount of military labor recorded in the applicable centers' systems as direct labor.

CONTRA: 99000

SOURCE: G035A (unfunded)/G037G (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

(1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 91510 balance at EOFY (ALCs and AMARC)

GLAC 91520-Pay Allowance - Indirect. This debit balance account reflects the value of military indirect labor accounted for in the labor distribution system at accelerated rates.

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Debit with:

- (1) Monthly amount of indirect military labor recorded in the applicable centers' systems.

CONTRA: 99000

SOURCE: G035AHUB Unfunded (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91520 balance at the EOFY (ALCs/AMARC)

GLAC 91522-Operations Overhead - Labor

GLAC 91523-General and Administrative Overhead - Labor

These debit balance accounts reflect the value of military overhead labor hours accounted for in the labor distribution system at accelerated rates.

Debit with:

- (1) Monthly amount of overhead military labor recorded in the applicable centers' systems.

CONTRA: 99000

SOURCE: G035AHUB (Unfunded) for 91522; G035AHUE for 91523 (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) Debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91522/91523 balances at EOFY (all centers)

GLAC 91590-Adjustments. This debit/credit balance account reflects the difference between total military labor cost (at standard rates) contained in H069 and the military labor cost (at accelerated rates) recorded in GLACs 91510, 91520, 91522, and 91523. Do not include the value recorded monthly in this account in WIP Unfunded - GLAC 91120.

Debit with:

(1) Monthly dollar difference between H069 and the military labor costs recorded in applicable centers' systems.

CONTRA: 99000

SOURCE: S-H069-E51 and G035A-HUB (ALCs only)

(2) Credit balance of this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91590 balance (ALCs)

Credit with:

(1) Monthly dollar difference between H069 and the military labor costs recorded in applicable centers' systems.

CONTRA: 99000

SOURCE: S-H069-E51 and G035A-HUB (ALCs only)

(2) Debit balance of this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91590 balance (ALCs)

GLAC 91700-Unfunded Investment - Material

GLAC 91710-Nonexchange Cost - Organic

Debit with:

(1) The value of cost code T-material issues.

CONTRA: 99000

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SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91710 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91710 Balance (ALCs only)

GLAC 91711-Modification Kits - Organic

Debit with:

- (1) The value of cost code D-material issued for production of end items.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91711 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91711 Balance (ALCs)

GLAC 91712-Missing Initial Issue - Organic

Debit with:

- (1) The value of cost code M-material issues.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Industrial Fund System, H069BQ (AMARC only)

Credit with:

- (1) The debit balance in GLAC 91712 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91722 Balance (ALCs/AMARC)

GLAC 91713-Defective Work and Spoilage

Debit with:

- (1) Cost of unfunded investment material used in correcting defective work or in connection with the replacement of spoiled work.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91713 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91713 Balance (ALCs)

NOTE: When nonexchange material is required to restore a defective item to a serviceable condition for material deficiency report (MDR), teardown deficiency report (TDR) items will be requisitioned using control number U6800 with cost code X (no job designator).

GLAC 91715-Customer Furnished Material

Debit with:

- (1) The values of cost code Z-material issues for production of end items.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

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Credit with:

- (1) Debit balance in GLAC 91715 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91715 Balance (ALCs only)

GLAC 91716-Free Issue

Debit with:

- (1) The value of cost code X-material issues.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

- (1) Debit balance in GLAC 91716 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91716 Balance (ALCs only)

GLAC 91720-Exchangeable Cost

GLAC 91721-Exchangeables

Debit with:

- (1) The amount resulting from applying the repair factor percentage to the stocklist value of investment material issued in an exchange basis for organic work (cost code E&J-material issues).

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

(1) The debit balance in GLAC 91721 at EOFY.

CONTRA: 99000

SOURCE: GLAC 91721 balance (ALCs)

GLAC 91722-Repair of DME Investment Material

Debit with:

(1) The amount resulting from applying the average cost of repair of the stocklist value of serviceable investment material issued on an exchange basis for the repair of DME (cost code Y).

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

(1) The debit balance in GLAC 91722 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91722 balance (ALCs)

GLAC 91723-Defective Work and Spoilage

Debit with:

(1) Cost of unfunded investment material used in correcting defective work or in connection with the replacement of spoiled work.

CONTRA: 99000

SOURCE: G004H143MOMMO (ALCs only)

Credit with:

(1) Debit balance in GLAC 91723 at the EOFY.

CONTRA: 99000

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SOURCE: GLAC 91723 balance (ALCs only)

NOTE: When exchange material is required to restore a defective item to a serviceable condition for MDR, requisition TDR items by using control number U6812 with cost code X (no job designator).

GLAC 91750-Modification Kits - Contract

Debit with:

- (1) The value of mod kit issues for production of contractual end-items.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF, mod kit issues this month/G009/AF Form 412 (ALCs only)

Credit with:

- (1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91750 balance (ALCs only)

GLAC 91760-Missing Initial Issue - Contract

Debit with:

- (1) The value of nonexchange investment issues for production of contractual end-items.

CONTRA: 99000

SOURCE: A-G072D-L57-MO-8XF, Investment/Full Price Issues This Month/G009/AF Form 412 (ALCs only)

Credit with:

- (1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91760 balance (ALCs only)

GLAC 91775-Exchangeable - Contract

Debit with:

(1) The amount resulting from applying the repair factor percentage from H036B to the stocklist price of investment material issued on an exchange basis for contractual work.

CONTRA: 99000

SOURCE: A-G072D-L55-MO-8XF Investment Exchange Issues This Month/ G009/AF Form 412 (ALCs only)

Credit with:

(1) The debit balance in this account at the EOFY.

CONTRA: 99000

SOURCE: GLAC 91775 balance (ALCs only)

GLAC 91800-Unfunded Expense Material

Debit with:

(1) Directorate total indirect actual material expenses for the month (cost code XU6100 issues).

CONTRA: 99000

SOURCE: G035A HF2 Unfunded Overhead Cost Report

Credit with:

(1) Debit balance in GLAC 91800 at EOFY.

CONTRA: 99000

SOURCE: GLAC Balance

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GLAC 93XXX-Fixed Asset-Budget Control Statistical Accounts. These accounts are established to provide funds control over the acquisition of fixed assets. The budget program (93XX1) reflects the total approved program by type and year. As the purchasing process commences, undelivered orders outstanding are entered into 93XX2 and assets received in the current year unpaid into 93XX3. As current year receipts are paid for, the final value will be transferred to 93XX4 with any difference charged or credited to 99500. **Note that the obligations in 93XX2, 93XX3, and 93XX4 accounts represent orders placed outside the IF. For organic development, no "on-order" will be entered (to preclude duplicate reporting of obligations.)** The monthly entry to the 164XX account will be entered in the equivalent 93XX5 account to track against its respective budget control. To ensure that the total for each program year is not exceeded, all capitalization of prior year(s) need to be identified and reflected in 93XX6. Accounts 93XX2, 93XX3, 93XX4, 93XX5, and 93XX6 should be added to ensure that the budget program reflected in the 93XX1 account is not exceeded for the same program and year. The current year expenditures in the 935X3 and 935X4 accounts should equal the current year increase in account 16410 and current year expenditures in the 936X3 and 936X4 accounts should equal the current year increase in account 16421. Equipment budget programs remain open for recording new obligations beyond the end of the fiscal year; however, the remaining fixed asset budget programs expire for new obligations at 30 September of each FY. Therefore, any program which has reached the point that new obligations can no longer be incurred, the budget program balance will be reduced by the amount of the unobligated balance. The following represents the subaccounts used along with the related accounting entries to track the fixed assets procured out of ACP funds.

GLAC 93XX1-Budget Program-By Year. This account represents the total budget program for fixed assets by year.

Debit with:

- (1) The total of the authorized and approved fixed assets program for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

- (2) The value of any adjustments which add to the approved fixed assets program for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

Credit with:

- (1) The value of any adjustments which reduce the approved fixed assets for the year.

CONTRA: 99500

SOURCE: HQ AFMC/FMR Advice (all centers)

(2) When a budget program for a given program year has been fully expended in its entirety, the budget program will be closed out. This entry will be directed by HQ AFLC on a command-wide basis.

CONTRA: 99500

SOURCE: GLAC 93XX3, 93XX4, 93XX5, and 93XX6 balances

GLAC 93XX2-On Order-By Year This account reflects the undelivered orders outstanding for fixed assets by program year.

Debit with:

- (1) The contract purchase price at the time the fixed asset is received or payment is made.

CONTRA: 93XX3 or 93XX4

SOURCE: G017 and H103.3H1/H103-1L1 (ALCs)

SF 1080 and BQ system (AMARC only)

Credit with:

- (1) The contract price of the fixed asset at the contract award date. This account reflects the UOOs for ACP purchases and **should not** be accounted for in GLAC 94120.

CONTRA: 99500

SOURCE: H103-3H1/H103-1L1 (ALCs)

H069BQ system (AMARC only)

GLAC 93XX3-Assets Received but Unpaid-By Year This account represents the amount of fixed assets for a given budget program which have been received during the current fiscal year by payment has not been made.

Debit with:

- (1) The invoice amount at the time the payment is made for the asset.

CONTRA: 93XX4

SOURCE: H103-3H1 (ALCs)

Credit with:

- (1) The invoice amount of the fixed asset at the time the asset is received.

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CONTRA: 93XX2 (for the amount recorded as an obligation when the contract was awarded; any difference between the invoice amount and UOO is to be taken against the 99500 account.)

SOURCE: G017 and H103-3H1/H103-1L1 (ALCs only)

No SF 1080 and H069BQ system (AMARC only)

GLAC 93XX4-Current Year Receipts Paid-By Year. This account reflects the amount of fixed assets which payment has been made during the current fiscal year. This account is maintained by type and program year.

Debit with:

- (1) The credit balance in this account at EOFY.

CONTRA: 93XX6

SOURCE: GLAC 93XX4 balance (all centers)

Credit with:

- (1) The amount of payments which have been made during the current year for assets received in the current year.

CONTRA: 93XX2 or 93XX3

SOURCE: H103-3H1 (ALCs)

H069BQ system (AMARC only)

GLAC 93XX5-Current Year Receipts Developed Organically-By Year. This account represents the amount of all assets locally manufactured including equipment, installation costs, management systems, and minor construction.

Debit with:

- (1) The credit balance in this account at EOFY.

CONTRA: 93XX6

SOURCE: GLAC 93XX5 balance (all centers)

Credit with:

- (1) The amount of fixed assets locally manufactured during the current fiscal year.

CONTRA: 99500

SOURCE: G072A (ALCs only)

Industrial Fund Expense Report (AMARC only)

GLAC 93XX6-Cumulative Prior Year Receipts-By Year. This account represents the prior year expenditures for a given budget program and the account is only used at fiscal year end when the current year expenditures are closed to the account and should not be used at any time during the year.

Debit with:

- (1) The amount reflected in the account at the time the budget program is completed (i.e. the obligational authority is fully expended.)

CONTRA: 99500

SOURCE: GLACS 93XX1, 93XX4, and 93XX5 balances (all centers)

Credit with:

- (1) The amounts reflected in the current year receipts paid and current year assets locally manufactured accounts at year end closing.

CONTRA: 93XX4 and 93XX5

SOURCE: GLACs 93XX4 and 93XX5 balances (all centers)

GLAC 94100-Undelivered Orders Outstanding. These credit balance accounts reflect the value of orders outstanding to USGAs for organic and contractual maintenance material and services not yet received.

GLAC 94110-UOO-US Government Agencies-Organic

Debit with:

- (1) The net decrease in the value of contracts and orders outstanding applicable to USGAs for services provided at the end of the month.

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CONTRA: 99000

SOURCE: H103.3H1 (ALCs only) ULO amount

- (2) The amount of payables and accruals recorded

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

- (1) The value of contracts and orders outstanding for services provided by USGAs at the EOM.

CONTRA: 99000

SOURCE: H103.3H1 (ALCs only) ULO amount

- (2) Reverse entry for the payables and accruals adjustment

GLAC 94111-Undelivered Orders Outstanding (UOO)-US Government Agencies-Organic-Material.
Backordered organic maintenance requisitions from the supply system for stock items.

Debit with:

- (1) The net decrease in material requisitions from the Stock Fund.

CONTRA: 99000

SOURCE: PFMR/CCR Status and Reconciliation (ALCs only)

Stock Fund Trial Balance D050-2BC-DA-MDA (ALCs only)

994-12-M29 (ALCs only)

H069BQ system (AMARC only)

Credit with:

- (1) The net increase in material requisitions from the Stock Fund.

CONTRA: 99000

SOURCE: PFMR/CCR Status and Reconciliation (ALCs only)

D050-2BC-DA-MDA (ALCs only)

994-12-M29 (ALCs only)

H069BQ system (AMARC only)

GLAC 94120-UOO-Other-Organic

Debit with:

(1) The net decrease in the value of contracts and orders outstanding applicable to NUSGAs at the end of each month.

CONTRA: 99000

SOURCE: H103-3H1/H103-2DA (ALCs) ULO amount

H069BQBQ system (AMARC only)

(2) The amount of payables and accruals recorded, for AMARC, those not recorded in H069BQ.

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

(1) The net increase in the value of contracts and orders outstanding applicable to NUSGAs at the end of each month.

CONTRA: 99000

SOURCE: H103-3H1L/H103-2DA (ALCs)

H069BQ system (AMARC only)

(2) Reverse entry for payables and accruals at the beginning of the next month.

GLAC 94150-UOO-US Government-Contract-Labor

Debit with:

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(1) Decrease in net value of ULO (unliquidated obligations less accounts payable) on orders for services/CAP (expense) applicable to USGAs (category 1 MIPRs) at the end of the month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPC 5500/ H103-1L1-DA-2J2/ H103-1H1 (ALCs only)

(2) The amount of payables and accruals recorded

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

Credit with:

(1) Increase in net value of ULO (unliquidated obligations less accounts payable) on orders for Services & CAP (expense) applicable to USGAs (category 1 MIPRs) at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPC 5500/ H103-1L1-DA-2J2/ H103-1H1 (ALCs only)

(2) Reverse entry for payables and accruals at the beginning of the next month.

CONTRA: 99000

SOURCE: Payables and accruals worksheets/JVs.

GLAC 94151-UOO-US Government-Contract-Material

Debit with:

(1) Decrease in net value of obligated due-out requisitions for GFM (expense) which have not been billed by AFSF, DLA, GSA, and other services stock fund (OSSF) at end of month.

CONTRA: 99000

SOURCE: G072D -L55

H103-3H1-MO-2MO, MPC 4400

Adjustments found when reconciling H075C and G072D

Credit with:

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(1) Increase in net value of obligated due-out requisitions for GFM (expense) which have not been billed by AFSF, DLA, GSA, and OSSF at the end of each month.

CONTRA: 99000

SOURCE: G072D-L55
H103-3H1-MO-2MO, MPC 4400, Adjustments found when reconciling
H075C and G072D

GLAC 94160-UOO-Other-Contract

Debit with:

(1) Decrease in net value (unliquidated obligations less accounts payable) on contracts for services/CAP (expense) applicable to NUSGAs at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPCs 1100, 2200, 6000, and 7700/ H103-1L1-DA-2J2/
H103-1H1 (ALCs only)

(2) Estimated amount of labor charges in accrued expense (GLAC 22451).

CONTRA: 99000

SOURCE: GLAC 22451 Balance from ALCs

Credit with:

(1) Increase in net value (unliquidated obligations less account payable) on contracts for services/CAP (expense) applicable to NUSGAs at end of each month.

CONTRA: 99000

SOURCE: H103-3H1-MO-2MO, MPCs 1100, 2200, and 7700/ H103-1L1-DA-2J2/ H103-
1H1 (ALCs only)

GLAC 94200-Customer Orders Accepted. These credit balance accounts reflect the value of customer orders accepted during the current FY for organic and contractual maintenance.

GLAC 94210-Customer Orders Accepted-US Government Agencies-Organic

Debit with:

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(1) The value of USGA amendments and adjustments which decrease the value of the project orders.

CONTRA: 94310

SOURCE: Amendments

Industrial Fund System (AMARC only)

(2) Credit balance in GLAC 94210 at EOFY.

CONTRA: 99000

SOURCE: GLAC 94210 balance (all centers)

Credit with:

(1) The value of USGA project orders accepted by DMBA.

CONTRA: 94310

SOURCE: AFLC Form 181/Project Order (ALCs)

Industrial Fund System (AMARC only)

(2) The value of amendments and adjustments which increase the value of project orders.

CONTRA: 94310

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

GLAC 94220-Customer Orders Accepted-Other-Organic

Debit with:

(1) The value of NUSGA amendments and adjustments which decrease the value of project orders.

CONTRA: 94320

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

(2) Credit balance in GLAC 94220 at the EOFY.

CONTRA: 99000

SOURCE: GLAC 94220 balance (all centers)

Credit with:

- (1) The value of NUSGA project orders accepted by the DMBA.

CONTRA: 94320

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of NUSGA amendments and adjustments which increase the value of project orders.

CONTRA: 94320

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

GLAC 94250-Customer Orders Accepted-US Government Agencies-Contract

Debit with:

- (1) Decrease customer orders accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94350

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

- (2) Credit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94250 balance (ALCs only)

Credit with:

- (1) Increase customer orders accepted from USGAs (all customer except FMS and commercial) for contract maintenance.

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CONTRA: 94350

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

GLAC 94260-Customer Orders Accepted-Other-Contract

Debit with:

(1) Decreases on customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94360

SOURCE: A-G072D-L07-WK-8DE (ALCs only)

(2) Credit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94260 (ALCs only)

Credit with:

(1) Amount of increases on customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94360

SOURCE: A-G072D-L07-8DE (ALCs only)

GLAC 94300-Customer Orders Unfilled. These debit balance accounts reflect the value of customer orders unfilled.

GLAC 94310-Customers Orders Unfilled-US Government Agencies-Organic

Debit with:

(1) The value of USGA project orders accepted by DMBA.

CONTRA: 94210

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of USGA amendments and adjustments which increase project orders.

CONTRA: 94210

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

Credit with:

- (1) The value of organic USGA sales recorded each month.

CONTRA: 94410

SOURCE: G072A-RO5-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) The value of USGA amendments and adjustments which decrease project orders.

CONTRA: 94210

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

- (3) Collections based on disallowed credits due to program changes.

CONTRA: 94410

SOURCE: Certification by D/M based on 3500 (all centers)

GLAC 94320-Customer Orders Unfilled-Other-Organic

Debit with:

- (1) The value of NUSGA project orders accepted by DMBA.

CONTRA: 94220

SOURCE: AFLC Form 181/Project Orders (ALCs)

Industrial Fund System (AMARC only)

- (2) The value of NUSGA amendments and adjustments which increase project orders.

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CONTRA: 94220

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

Credit with:

(1) The value of NUSGA amendments and adjustments which decrease the value of the project orders.

CONTRA: 94220

SOURCE: Amendments (ALCs)

Industrial Fund System (AMARC only)

(2) The value of organic NUSGA sales recorded each month.

CONTRA: 94420

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

(3) Collections based on disallowed credits due to program change.

CONTRA: 94420

SOURCE: Certification by D/M based on B3500 (all centers)

GLAC 94350-Customer Orders Unfilled-USGA-Contract

Debit with:

(1) Customer orders (increases) accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94250

SOURCE: A-G072D-LO7-WK-8DE (ALCs only)

Credit with:

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(1) Decreases to customer orders accepted from USGAs (all customers except FMS and commercial) for contract maintenance.

CONTRA: 94250

SOURCE: A-G072D-LO6-WK-8DE (ALCs only)

(2) Contractual maintenance sales to USGA customers.

CONTRA: 94450

SOURCE: A-G072D-L47-MO-8WT, Sales This Month, GLACs 416XX (ALCs only)

GLAC 94360-Customer Orders Unfilled-Other-Contract

Debit with:

(1) Customer orders (increases) accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94260

SOURCE: A-G072D-LO7-WK-8DE (ALCs only)

Credit with:

(1) Decreases to customer orders accepted from NUSGAs (FMS and commercial) for contract maintenance.

CONTRA: 94260

SOURCE: A-G072D-L06-WK-8DE (ALCs only)

(2) Contractual maintenance sales to NUSGA customers.

CONTRA: 94460

SOURCE: A-G072D-L47-MO-8WT, Sales This Month, GLACs 417XX (ALCs only)

GLAC 94400-Customer Orders Completed. These debit balance accounts reflect the value of customer orders completed during the FY.

GLAC 94410-Customer Orders Completed-US Government Agencies-Organic

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Debit with:

- (1) The value of organic USGA sales recorded during the month.

CONTRA: 94310

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) Collections based on disallowed credits due to program changes.

CONTRA: 94310

SOURCE: Certification by D/M based on B3500 (all centers)

Credit with:

- (1) The debit balance in GLAC 94410 at EOFY.

CONTRA: 99000

SOURCE: GLAC 94410 balance (all centers)

GLAC 94420-Customer Orders Completed-Other-Organic

Debit with:

- (1) The value of organic NUSGA sales recorded during the FY.

CONTRA: 94320

SOURCE: G072A-R05-M1-MRS (ALCs only)

Industrial Fund Revenue/WIP Report (AMARC only)

- (2) Collection based on disallowed credits due to program change.

CONTRA: 94320

SOURCE: Certification by Product Directorates based on H069BQ (all centers)

Credit with:

- (1) The debit balance in GLAC 94420 at the end of the EOFY

CONTRA: 99000

SOURCE: GLAC 94420 balance (all centers)

GLAC 94450-Customer Orders Completed-USGA-Contract

Debit with:

- (1) Contractual maintenance sales to USGA customers.

CONTRA: 94350

SOURCE: G072D-L47-MO-MWT, Sales This Month, GLACs 416XX (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94450 (ALCs only)

GLAC 94460-Customer Orders Completed-Other-Contract

Debit with:

- (1) Contractual maintenance sales to NUSGA customers.

CONTRA: 94360

SOURCE: G072D-L47-MO-MWT, Sales This Month, GLACs 417XX (ALCs only)

Credit with:

- (1) Debit balance in this account at EOFY.

CONTRA: 99000

SOURCE: GLAC 94460 (ALCs only)

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GLAC-96XXX Capital Purchases Program-DBOF. The third position of the GLAC is the program: 1-Equipment except ADPE and Telecom; 2-ADPE and Telecom Equipment; 3-Software Development; 4-Minor Construction; and 5-Management Initiatives. The program year is in the fourth position of the GLAC.

GLAC-96XX1 Capital Authority - DBOF. Equipment except ADPE and Telecom

Debit with:

- (1) The amount of capital budget authority received.

CONTRA: 96XX2

SOURCE: Capital Authorization Document from HQ AFMC/FM

Credit with:

- (1) The amount of capital budget authority decreases.

CONTRA: 96XX2

SOURCE: Capital Authorization Document from HQ AFMC/FM

GLAC-96XX2 Capital Authority Available

Debit with:

- (1) The amount of capital budget authority decreases.

CONTRA: 96XX1

SOURCE: H103

- (2) Amounts committed

CONTRA: 960X3

SOURCE: H103

- (3) Amounts obligated without prior commitment.

CONTRA: 960X4, 966X4, 960X5

SOURCE: H103

Credit with: the amount of capital budget authority

- (1) Amount of capital budget authority received.

CONTRA: 96XX1

SOURCE: H103

- (2) Amounts decommitted or deobligated.

CONTRA: 96XX3, 96XX4, 96XX6

SOURCE: H103

GLAC-960X3 Undelivered Orders Outstanding With Advance-Capital-DBOF. The amount recorded in these accounts represents orders issued without an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the obligation less the amount of the advance. Outstanding commitments are posted at summary GLAC for fiscal year 1992 and 1993 only by program year.

Debit with:

- (1) Amounts of goods and/or services or an invoice was received.

CONTRA: 960.X5, 96X.X6

SOURCE: H103

- (2) Amounts of advance and progress payments made for undelivered orders.

CONTRA:960.X5, 960.X6

SOURCE: H103

- (3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

- (1) Amounts of orders, contracts, or other obligating documents issued without an advance payment.

CONTRA: 96X.X3,96X.X2

SOURCE: H103

GLAC-960X4 Undelivered Orders Outstanding Without Advance-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents orders issued

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without an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the obligation less the amount of the advance in 960X3.

Debit with:

(1) Amounts of goods and/or services or an invoice was received for which an advance payment was not made.

CONTRA: 960.X5, 96X.X6

SOURCE: H103

(2) Amounts of progress payments made for undelivered orders.

CONTRA:960.X5, 960.X6

SOURCE: H103

(3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

(1) Amounts of orders, contracts, or other obligating documents issued without an advance payment.

CONTRA: 96X.X3,96X.X2

SOURCE: H103

GLAC-966X4 Undelivered Orders Outstanding With Advance-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents orders issued with an advance payment for goods or services and for which delivery or performance has not yet occurred. For undelivered orders with advances, record the amount of the advance.

Debit with:

(1) Amounts of goods and/or services or an invoice was received for which an advance payment was made.

CONTRA: 960.X6

SOURCE: H103

(2) Amounts of progress payments made for undelivered orders.

CONTRA: 960.X5, 960.X6

SOURCE: H103

(3) Amounts deobligated.

CONTRA: 96X.X2

SOURCE: H103

Credit with:

(1) Amounts of orders, contracts, or other obligating documents issued with an advance payment.

CONTRA: 960.X3, 96X.X2

SOURCE: H103

GLAC-960X5 Accrued Expenditures Unpaid-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents goods and services or invoices received for which payment has not yet been made.

Debit with:

(1) Amounts of goods and/or services for which a payment was made.

CONTRA: 960.X6

SOURCE: H103

Credit with:

(1) Amounts of goods and/or services or invoices received for which a payment was not made.

CONTRA: 960.X4, 966.X4

SOURCE: H103

GLAC-960X6 Accrued Expenditures Paid-Capital-DBOF. Normally these accounts will contain a credit balance. The amount recorded in these accounts represents payments made against the capital purchases program.

Debit with:

(1) Closure of the program year when entire program is completed (Capital Authorization equals payments. Note: Obligations, UOOs and AEU's will be zero).

CONTRA: 96X.X2

SOURCE: H103

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Credit with:

- (1) Amounts of goods and services received for which a payment was made.

CONTRA: 960.X5, 960.X4, 966.X4, 96X.X2

SOURCE: H103

GLAC 98000-Material Purchased from Stock Fund

GLAC 98010-General Support Division

GLAC 98020-System Support Division

GLAC 98030-Fuels Division

GLAC 98040-Medical/Dental Division

GLAC 98050-Commissary

These debit balance account reflect the total value of material and miscellaneous purchases from stock funds.

Debit with:

- (1) Amount of purchase from above stock funds.

CONTRA: 99000

SOURCE: Invoice/SF 1080 (ALCs only)

Credit with:

- (1) Debit balance in GLAC 980XX at EOFY.

CONTRA: 99000

SOURCE: GLAC 980XX balance (ALCs)

GLAC 98500-Statistical Reserve for Depreciation. This credit balance account reflects the value of reserved funds for purchased equipment.

Debit with:

- (1) Amount of money paid out for purchased equipment.

CONTRA: 99000

SOURCE: H103-3H1/H103-1L1 (ALCs)

H060BQ system (AMARC only)

Credit with:

- (1) Monthly depreciation reserved on a one-twelfth basis. The budgeted depreciation will be used as a basis for this entry.

CONTRA: 99000

SOURCE: HQ AFMC Advice (all centers)

GLAC 99000-Statistical Account - Contra.

GLAC 99500-Fixed Asset Control Statistical-Contra.

These accounts serve as a contra account for entries to the statistical series of accounts. GLAC 99500 serves as a contra account for the ACP statistical accounts while GLAC 99000 is the contra for all other statistical accounts.

Debit with:

- (1) Contra and offsetting values of all credit entries to other statistical accounts.

CONTRA: 9XX00

SOURCE: JV (all centers)

Credit with:

- (1) Contra and offsetting values of all debit entries to other statistical accounts.

CONTRA: 9XX00

SOURCE: JV (all centers)